

ACP-EU COTONOU AGREEMENT

**AFRICAN, CARIBBEAN AND
PACIFIC GROUP OF STATES**

**COUNCIL OF
THE EUROPEAN UNION**

Brussels, 30 November 2018

ACP-UE 2122/18

COVER NOTE

from: Chairman of the Executive Board of the Technical Centre for Agricultural and Rural Cooperation (CTA)
to: Co-President of the ACP-EU Committee of Ambassadors
Subject: Technical Centre for Agricultural and Rural Cooperation (CTA)
- 2017 Audit Report of the CTA

Delegations will find attached the 2017 Audit report of the CTA as well as the financial statements of the Centre.

Centre technique de
coopération agricole et rurale
Accord de Cotonou ACP-UE

Technical Centre for Agricultural
and Rural Cooperation
ACP-EU Cotonou Agreement

IM 12263 2018
26.11.2018



In all correspondence on this matter
please quote our ref no.: DIR/181115/dkl

Wageningen, 15 November 2018

H.E. Mr Nikolaus MARSCHIK
Co-Chair of the ACP-EU Committee of
Ambassadors
Permanent Representative of Austria to the EU
c/o Mrs A. Silveira Reis
General Secretariat of the Council of the EU
Rue de la Loi 175
B-1048 Brussels

Dear Co-Chair,

Subject: CTA Financial Statements and Audit Report 2017

In accordance with Decision No. 5/2013 Art. 6.2 (k) of the ACP-EU Committee of Ambassadors of 7 November 2013 on the Statutes of the Technical Centre for Agricultural and Rural Cooperation (CTA), I am pleased to transmit to you herewith the approved CTA 2017 Financial Statements and Audit Report duly signed by the Centre's Senior Finance Officer, the Director and the Chair of the Executive Board.

In view of the approval of the Financial Statements and Audit Report, and in accordance with the afore-mentioned decision and article, the Executive Board wishes to recommend to the ACP-EU Committee of Ambassadors that the Director be granted a discharge in relation to the implementation of the 2017 budget.

The Executive Board remains at the disposal of the Committee of Ambassadors for any further clarifications which may be required.

Please accept, Co-Chair, the assurances of my highest consideration.

Professor Augusto Correia
Chairman of the CTA Executive Board

Encl.:

cc. Mrs A. Silveira Reis, Director, Co-Secretary of the ACP-EU Council of Ministers
Dr Leonard Mizzi, Head of Unit - Rural Development, Food Security, Nutrition,
European Commission



Siège/Headquarters: Agro Business Park 2,
6708 PW Wageningen, Pays-Bas/ The Netherlands
Poste/Past: PO Box 380, 6700 AJ Wageningen,
Pays-Bas/ The Netherlands
Tel: +31 (0) 317 - 467100
Fax: +31 (0) 317 - 460057
Email: cta@cta.int

Brussels office/Antenne de Bruxelles
39 rue Montoyer, B-1000 Bruxelles, Belgique
Tel: +32 (0) 2 - 5137436
Fax: +32 (0) 2 - 5113868
Email: cta.br@cta.int

Le CTA est financé par l'Union européenne
The CTA is funded by the European Union
www.cta.int



Tel.: +32 (0)2 778 01 00
Fax: +32 (0)2 771 56 56
www.bdo.be

The Corporate Village
De Vincilaan 9 - Box E.6
Elsinore Building
B-1935 Zaventem

**TECHNICAL CENTRE FOR AGRICULTURAL
AND RURAL COOPERATION**

**Independent auditor's report
on the financial statements as of and for
the year ended 31 December 2017**

BDO Bedrijfsrevisoren Burg. Ven. CVBA / BTW BE 0431 088 289 RPR Brussel
BDO Réviseurs d'Entreprises Soc. Civ. SCRL / TVA BE 0431 088 289 RPM Bruxelles

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Technical Centre for Agricultural and Rural Cooperation

Independent auditor's report on the financial statements as of and for the year ended 31 December 2017

To the Chairman of the Executive Board of the
Technical Centre for Agricultural and Rural Cooperation (CTA)

In accordance with the terms of our engagement letter dated 24 March 2016 and with Article 26 of the Financial Regulation of the CTA (Decision n° 3/2006 of the ACP-EC Committee of Ambassadors of 27 September 2006, Document ACP-CE 2122/06), we have audited the accompanying financial statements of the Technical Centre for Agricultural and Rural Cooperation (hereafter abbreviated as « CTA ») for the year ended on 31 December 2017.

Our independent auditor's mandate will expire on the next meeting of the ACP-EU Committee of Ambassadors which will deliberate on the financial statements closed on 31 December 2017. We have performed the audit of the financial statements of the CTA for 6 consecutive years.

Report on the audit of the financial statements

Unqualified opinion

We have audited the financial statements of the CTA, which comprise the balance sheet as at 31 December 2017, the statement of revenues and expenditures for the year then ended and a summary of significant accounting policies and other explanatory information, characterised by a balance sheet total of 12.981.000 EUR, a statement of revenues and expenditures showing a positive operational result of 148.000 EUR and a final result of 84.000 EUR.

This report follows our deficiency report issued on 15 June 2018.

In our opinion, the financial statements give a true and fair view of the financial position of the Technical Centre for Agricultural and Rural Cooperation as at 31 December 2017 and of its results for the year then ended in accordance with the requirements and the accounting principles imposed by the Financial Regulation of the CTA and summarized in the notes of the financial statements.

Basis for unqualified opinion

We conducted our audit in accordance with International Standards on Auditing (ISAs) as applicable in Belgium. Our responsibilities under those standards are further described in the 'Independent auditor's responsibilities for the audit of the financial statements' section in this report. We have complied with all the ethical requirements that are relevant to the audit of financial statements in Belgium, including those concerning independence.

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We have obtained from the Executive Board and the officials of the CTA the explanations and information necessary for performing our audit.

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

Responsibilities of the Executive Board for the financial statements

The Executive Board of the CTA is responsible for the preparation and fair presentation of the financial statements. This responsibility includes: designing, implementing and maintaining internal control relevant to the preparation and fair presentation of financial statements that are free material misstatement, whether due to fraud or error; selecting and applying appropriate accounting policies; and making accounting estimates that are reasonable in the circumstances.

In preparing the annual accounts, the Executive board is responsible for assessing the CTA's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Executive board either intends to liquidate the Center or to cease operations, or has no realistic alternative but to do so.

Independent auditor's responsibilities for the audit of the annual accounts

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an independent 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 scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control;
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the CTA's internal control;
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Executive board;

- Conclude on the appropriateness of the Executive board' 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 CTA's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our independent auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the CTA to cease to continue as a going concern;
- Evaluate the overall presentation, structure and content of the financial statements and whether these represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with the Executive board 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 identified during our audit.

Statement related to independence

Our audit firm did not provide services which are incompatible with the audit of financial statements and remained independent of the CTA during the terms of our engagement.

Additional comments and information

This report has been drawn up solely for the use of the CTA within the framework of Article 26 of the Financial Regulation. It should not be used by any other party or for other than its intended purpose. This report may however be disclosed to the official authorities and bodies having regulatory or statutory rights of access to it.

Zaventem, 14 August 2018



BDO Réviseurs d'Entreprises Soc. Civ. SCRL
Represented by Noëlle Lucas



For the year ended 31 December

2017

Financial statements

Technical Centre for Agricultural and Rural Cooperation (CTA)



10 August 2018

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Introduction

The Technical Centre for Agricultural and Rural Cooperation (CTA) was established in 1983 under the Lomé Convention between the African, Caribbean and Pacific Group of States and the European Union Member States. Since 2000, it has operated within the framework of the ACP-EU Cotonou Agreement.

The Centre's objectives are set out in the Strategic Plan 2016-2020, as per article 2 of the statutes and identify the strategic goals, which contribute to the Centre's mission of food security, prosperity and sound natural resources management.

Executive Board

The Centre's Executive Board was set up to provide support, monitor and control the technical, administrative and financial aspects of all of the Centre's activities as per Article 5 of the statutes. The tasks of the Executive Board are laid down in article 6 of the statutes.

Based on their professional qualifications in the fields of agriculture and rural development and/or information and communication policies, science, management and technology and as per article 5 of the statutes, the appointed members to the Executive Board of the Technical Centre for Agricultural and Rural Cooperation (CTA) are:

European Union	ACP Group of States
Professor Augusto Manuel Correia	Professor Clement K. Sankat
Dr. Helena Johansson	Professor Faustin R. Kamuzora
Professor Frederike Praasterink	Professor Baba Y. Abubakar

Meetings of the Executive Board are attended by observers from the European Commission, the General Secretariat of the Council of the European Union and the Secretariat of the ACP States.

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Approval of the Annual Statements and Discharge of the Director of CTA

As per Article 6 of Decision No. 5/2013 of the ACP-EU Committee of Ambassadors of 7 November 2013 on the Statutes of the Technical Centre for Agricultural and Rural Cooperation (CTA), the Executive Board:

Art. 6.2j: Approved the annual financial statements for the year ended December 31, 2017, based on the examination of the audit report; and

Art. 6.2k: Transmitted the annual financial statements and audit report for the year ended December 31, 2017, together with a recommendation to the attention of the Committee of Ambassadors, in view of granting the discharge in relation to the implementation of the budget to the Director.

Professor Augusto Manuel Correia,
Chairman of the Executive Board Wageningen,

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Management report

The Technical Centre for Agriculture and Rural Cooperation (CTA) is pleased to present the financial statements for the year ended 31 December 2017, as set out on pages 4 to 18. The financial statements comprise the statement of financial position, the statement of revenue and expenditures as well as the notes to the statements. The statement of changes in the reserve fund is included in the notes to the financial statements.

The Centre is responsible for the preparation and presentation of the financial statements on the basis of accounting as described in the Financial Regulations of the Technical Centre for Agricultural and Rural Cooperation (CTA), dated 27 September 2006, Decision No. 3/2006 of the ACP-EC Committee of Ambassadors. This responsibility includes designing, implementing and maintaining internal controls relevant to the preparation and presentation of financial statements that are free from material misstatements.

The management of the Centre accepts its responsibility for the preparation of the financial statements, which have been prepared using appropriate accounting policies supported by reasonable and prudent judgements and estimates, in conformity with the Financial Regulations. The Centre further accepts its responsibility for the maintenance of accounting records, which may be relied upon in the preparation of financial statements, as well as adequate systems of internal financial control.

The Centre's management is of the opinion that the financial statements have been drawn up properly and in accordance with International Accepted Accounting Standards. To the best of our knowledge, and in accordance with the applicable reporting principles, the financial statements for the year ended December 31, 2017 give a true and fair overview of the financial position of the Centre.

Peter Albers
Head of Finance (Acting)

Wageningen,

Michael Hailu
Director

Wageningen,

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Financial report

Introduction

This financial report presents the financial statements and financial results for the year ended 31 December 2017. The operational results for the year 2017 are included in the financial statements.

The financial statements are presented in Euros, which is the functional and reporting currency of the Centre and all values in the tables are rounded to the nearest thousand (€000). The accounting policies have been consistently applied for all the years presented. The financial statements have been prepared based on the historical cost method.

All accounts are established on a "Revenue and expenditure" modified accrual basis and the accounting is done based upon the rules of "double-entry" method. This means that expenditures are recognized when incurred and paid and matched at the same time with their related revenues. For the Operating Grant 2017 (FED2017/384-158) however, costs incurred can be recognized as a liability at year end and paid subsequently in 2018. Another exception concerns the Action Grant 2016 (FED2016/372-649) with the contract extension until June 30, 2018, where a liability is recognized for invoices received in 2017 and paid in 2018.

Fixed assets and inventories are not recognized in the statement of financial position, amounts are expensed when they are paid.

Financial Year 2017

The year 2017 was a transitional year when it comes to the financial reporting structure. For the institutional grants this was the first carry forward year when the Centre had to work and report on the mandatory structure, specifically designed for EDF funded grants and laid down in the contractual conditions.

Besides this, CTA signed a grant for the period 2017-2020. For this grant CTA is organizing work in larger programmes which need more preparation time. Annex 2 provides more details.

Financial results

	2017 (x € 1.000)		2016 (x € 1.000)	
<i>Operational result</i>				
Revenue	14.792		16.859	
Expenditure	(14.644)		(16.625)	
		148		234
Non-operational result		(64)		(52)
Overall result		84		182

The Centre ends the financial year 2017 with a positive result of € 84K, as a result of the income tax on the salaries of international staff (revenue) and financing costs (bank charges and bank interest).

Establishment of the budget

In the framework of the overall strategic plan 2017 – 2020 and within the limits of the overall budget allocated to the Center by the Financial Protocol, a draft annual work programme and budget was approved by the Executive Board of CTA and sent to the European Commission for their approval. The CTA Action Grant Programme of Work 2017-2020 FED/2016/381-559 was signed in March 2017 for an amount of €52,000,000.

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The Operating grant FED/2017/384-158, for the Centre's operational expenditure for the year 2017 was signed in March 2017

Although the implementation of the Action began on the 1st of January 2016, grant contract FED/2016/372-649 for the years 2016 – 2017 was signed in June 2016. Nevertheless, during the period that the budget had not yet been adopted, the Centre continued its operations. For this reason the Centre received approval from the European Commission's Directorate for International Cooperation and Development (DEVCO) to extend the implementation for grant contract FED/2016/372-649 for the years 2016 – 2017 with 6 months, until June 30, 2018.

The DEVCO budget of CTA for a total amount of € 64.153.000 can be detailed as follows:

- Action Grant 2016 FED/2016/732-649	€ 9.153.000
- Action Grant 2017-2020 FED/2016/381-559	€ 52.000.000
- Operational Grant 2017 FED/2017/384-158	€ 3.000.000

Structure of the report

The financial report for the year ended December 31, 2017 comprises three parts:

Financial statements

The general part of the financial report presents a statement of financial position, a statement of revenue and expenditures as well as the notes to the financial statements.

The accounting policies used are set out in the notes to the financial statements. The individual notes contain additional information to clarify the most relevant line items of the statement of financial position and statement of revenue and expenditures. It provides a more comprehensive assessment of the line items. In addition, this part of the report includes the off-balance assets and liabilities.

The auditor's report

Annexes

The detailed expenditure of the grants is set out in the annexes and comprises information about the budgets and project expenditure.

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Statement of financial position

	31 December 2017 (x € 1.000)		31 December 2016 (x € 1.000)	
<i>Current assets</i>				
Advance Payments (1)	920		452	
Invoices received (2)	427		-	
Grant Receivables (3)	5.668		1.934	
Prepaid Expenditure (4)	219		248	
Other Receivables (5)	153		243	
		7.387		2.877
<i>Cash</i>				
Cash and Bank (6)		5.594		1.483
Total Assets		12.981		4.360
<i>Equity</i>				
Reserve Fund (7)		126		42
<i>Financial obligations</i>				
Recovery orders (8)	10		128	
Institutional support (9)	8.919		1.616	
Other funding (10)	1.991		1.493	
		10.920		3.237
<i>Current liabilities</i>				
Accrued Expenses (11)	920		452	
Accounts Payable (12)	983		592	
Other Current Liabilities (13)	32		37	
		1.935		1.081
Total Equity and Liabilities		12.981		4.360

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Statement of Revenue and Expenditures

	2017 (x € 1.000)		2016 (x € 1.000)	
Revenue				
<i>Institutional Grants</i>				
<u>Operating grants</u>				
2015: FED/2014/355-240	-		1.501	
2016: FED/2015/371-216	-		6.404	
2017: FED2017/384-158	2.903		-	
<u>Action grants</u>				
2015: FED/2015/362-164	-		3.975	
2016: FED/2016/372-649	5.884		.975	
2017: FED/2016/381-559	4.170		-	
		12.957		14.855
<i>Other Grants</i>				
EDF – Other grants	40		471	
Non-EDF	1.609		1.533	
Revenue from taxes	186		-	
		1.835		2.004
Total Revenue		14.792		16.859
Expenditure				
<i>Institutional Grants</i>				
<u>Operating grants</u>				
2015: FED/2014/355-240	38		1.501	
2016: FED/2015/371-216	-		6.201	
2017: FED2017/384-158	2.903		-	
<u>Action grants</u>				
2015: FED/2015/362-164	-		3.964	
2016: FED/2016/372-649	5.884		2.966	
2017: FED/2016/381-559	4.170		-	
		12.995		14.632
<i>Other Grants</i>				
EDF – Other grants	40		467	
Non-EDF	1.609		1.526	
		1.649		1.993
Total Expenditures		14.644		16.625
Operational Result		148		234
<i>Non-operational result</i>				
Interest and bank costs	(72)		(18)	
Other revenue	18		94	
		(54)		76
Recovery orders		(10)		(128)
Total Non-operational result		(64)		(52)
Overall result		84		182

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Notes to the financial statements

General information

The financial statements of the Technical Centre for Agricultural and Rural Cooperation (CTA) (hereafter 'the Centre') for the year ended 31 December 2017 were authorized for issue in accordance with the Financial Regulation of the Centre, dated 27 September 2006, Decision No. 3/2006 of the ACP-EC Committee of Ambassadors.

As laid down in Article 3 of Annex III to the ACP-EU Agreement, the Centre's mission is to strengthen policy and institutional capacity development and information and communication management capacities of ACP agricultural and rural development organisations. The Centre shall assist such organisations in formulating and implementing policies and programmes to reduce poverty, promote sustainable food security, preserve the natural resource base, and thus contribute to building self-reliance in ACP rural and agricultural development.

The Centre's headquarter is situated in Wageningen in the Netherlands, with a local office in Brussels.

The difference between the revenue and expenditure presented in operating and action grants for the year 2016 is the result of revenue generated from taxes received for international salaries, paid interest and value added taxes received. In 2017 the taxes are shown as a separate line item.

Accounting policies

Statement of compliance and basis of preparation

The financial statements have been prepared in compliance with the Financial Regulation of the Centre, dated 27 September 2006, Decision No. 3/2006 of the ACP-EC Committee of Ambassadors and International Accepted Accounting Standards. The financial year is from January 1 until December 31.

Foreign currency transactions

Transactions in foreign currencies are accounted for at the applicable bank rate of exchange on the date of the payment. Current assets and liabilities denominated in foreign currency are reported at the statement of financial position reporting date by applying the exchange rate of the recording date.

Revenue recognition

Grants

The revenue represents actual expenditures incurred by the Centre which meet the criteria for eligibility as stipulated in the contractual conditions of the grant contracts. Where grants are not spent as stipulated in the contracts, they must be returned to the donors.

Income tax and interest

Income tax and interest must be recognized when the Centre's right to receive payments is established.

Other revenue

Amounts received by the Centre on projects after the request for balance payment is sent, are reported as other revenue.

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Expenditure recognition

Grants

Expenditure represents eligible expenditure that are charged to the specific projects undertaken by the Centre. These expenditures are charged on the basis of the project budgets submitted. Accordingly, the Centre is contractually bound to use these grants only for the purpose of the projects.

Fixed assets

Purchases of movable and immovable property are recorded as expenditure of the year in the Statement of Revenue and Expenditure. These assets are not recognized in the Statement of Financial Position nor depreciated. Fixed assets are entered into account as off-balance sheet. Presented amounts in the notes are indicative, based at historical costs less accumulated outflows (sales, disposals, and loss) and depreciations.

In accordance with the Financial Regulation of the Centre, dated 27 September 2006, Decision No. 3/2006 of the ACP-EC Committee of Ambassadors, movable property with a value of less than € 350.00 is not entered in the fixed assets' register. Property in the asset register is stated at acquisition cost less accumulated depreciation. Cost includes expenditure that is directly attributable to the acquisition of the items. Depreciation on assets is charged on a straight-line basis over the useful life of the asset: Furniture in 5 – 10 years and Equipment in 3 – 5 years.

Publications

Books and brochures are distributed free-of-charge. The purchase of publications and costs of internally developed publications are recorded as expenditure for the year in the Statement of Revenue and Expenditure. These goods are not recognized in the Statement of Financial Position nor reduced in terms of value.

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Current assets

Advance Payments (1)

	31 December 2017 (x € 1.000)		31 December 2016 (x € 1.000)	
<i>Advances to be justified</i>				
PMI Programme	525		83	
KMC Programme	24		70	
Non-Institutional Grants	40		22	
		589		175
<i>Project debtors to be justified</i>				
PMI Programme	147		158	
KMC Programme	176		119	
Non-Institutional Grants	8		-	
		331		277
Total		920		452

Advances to be justified

The amount contains payments that are already processed at the end of the financial year, in line with article 25 of the Financial Regulation. Advances granted on ongoing projects are recorded as “Advances to be justified” until they are cleared and expensed, based on the receipt of the relevant supporting documents.

Project debtors to be justified

Payments on projects which are more than 1-year-old are classified as “project debtors to be justified”. Project debtors over 365 days are provided for, based on estimated irrecoverable amounts, determined by reference to past default experience.

Invoices received (2)

	31 December 2017 (x € 1.000)		31 December 2016 (x € 1.000)	
Invoices received		427		-

Invoices received

These are invoices to be paid in following year (before VAT). The expenditure of the invoices received are recognised when the bank payment is processed.

Grant Receivables (3)

	31 December 2017 (x € 1.000)		31 December 2016 (x € 1.000)	
<i>Operating grant</i>				
2015: FED/2014/355-240	-		(58)	
2016: FED/2015/371-216	896		896	
2017: FED/2017/384-158	503		-	
		1.399		838
<i>Action grant</i>				
2015: FED/2015/362-164	-		1.096	
2016: FED/2016/372-649	4.269		-	
		4.269		1.096
Total		5.668		1.934

Based on the terms and conditions of the institutional grants, up to 95% of the budgeted amount may be paid as an initial pre-financing payment. The position at year end corresponds to the balance payments of the executed grant contracts. The table below presents the financial overview of the grants that have been implemented during the year 2017.

	FED 2015 371-216	FED 2016 372-559	FED 2017 384-158	Total
	(x € 1.000)			
Claimed expenditure	6.373	8.859	2.903	18.135
Received pre-financing	(5.477)	(4.590)	(2.400)	(12.467)
			-	
Total	896	4.269	503	5.668

2016: FED/2015/371-216

In conformity with the general conditions of the Grant Contract, VRC Registered Auditors has performed the expenditure verification during 2017. The non-eligible costs are presented as financial obligations.

2016: FED/2016/372-559

In line with the general conditions of the Grant Contract, L&S Registered Auditors has performed the expenditure verification during 2018. The financial overview of the action grant 2016 is included in Annex 3.

2017: FED/2017/384-158

In conformity with the general conditions of the Grant Contract, L&S Registered Auditors has performed the expenditure verification during 2018. The financial overview of the operating grant 2017 is included in Annex 1.

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Prepaid expenditure (4)

	31 December 2017 (x € 1.000)		31 December 2016 (x € 1.000)	
Salaries of the statutory staff		219		248
Total		219		248

In line with the Centre's Financial Regulation, the balance at year end corresponds to the salaries of the statutory staff for January of the following year, paid in December of the reporting year. The budget imputation occurs the first month of next year.

Other Receivables (5)

	31 December 2017 (x € 1.000)		31 December 2016 (x € 1.000)	
Value Added Tax		153		243
Total		153		243

Value Added Tax

Given the legal and tax status of CTA, the Centre is not required to pay value added tax. VAT on invoices from Dutch suppliers over an amount of € 225.- can be recovered from the Dutch Tax Authorities on a quarterly basis. Non-Dutch suppliers are informed that the Centre's VAT exempt status and are not allowed to charge VAT. The value Added Tax position corresponds to the unclaimed VAT on purchases in the year 2017 for Quarter 3 and Quarter, which will be claimed and received in 2018.

Cash**Cash and banks (6)**

	31 December 2017 (x € 1.000)		31 December 2016 (x € 1.000)	
<i>Discretionary</i> Bank	5.577		1.468	
Cash on hand	4		2	
		5.581		1.470
Accounting Officer Fund		13		13
Total		5.594		1.483

Bank

Cash at bank earn interest at floating rates based on daily bank deposit rates. All bank amounts are unrestricted, provided for the bank guarantees of € 73.053 and € 10.320 as specified under the off-balance liabilities.

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Cash on hand

The balance included in the accounts corresponds to the balance of the cashbook.

Accounting Officer Fund

Details on the use of the reserve fund for non-operational results are included under other current liabilities.

Equity**Reserve fund (7)**

	31 December 2017 (x € 1.000)		31 December 2016 (x € 1.000)	
As at the 1 st of January		42		(140)
Operational result		148		234
<i>Non-operational result</i>				
Interest and bank costs	(72)		(18)	
Other income	18		94	
		(54)		76
<i>Recovery Orders</i>				
<u>Operating grants</u>				
2011: FED/2010/259-717		-	(35)	
2013: FED/2012/309-887		-	(2)	
2016: FED/2015/371-216		(10)	(1)	
<u>Action grants</u>				
2013: FED/2013/316-880		-	(90)	
		(10)		(128)
Total		126		42

Operational result

The Centre ends the financial year 2017 with a positive operational result of € 148K. Following the recommendation of the 25th CTA Executive Board meeting, dated 19-20 November 2015, the operational result was added to the reserve fund.

After bank costs and the recovery orders related to previous grants, the Centre ends the year 2017 with a positive reserve fund of €126K (2016: € 42K).

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Financial Obligations

Recovery orders (8)

	31 December 2017 (x € 1.000)		31 December 2016 (x € 1.000)	
<i>Recovery orders</i>				
<u>Operating grants</u>				
2011: FED/2010/259-717	-		35	
2013: FED/2012/309-887	-		2	
2016: FED/2015/371-216	10		1	
<u>Action grants</u>				
2013: FED/2013/316-880	-		90	
Total		10		128

Based on the terms and conditions of the institutional grants, the European Commission has the possibility to issue recovery orders following an expenditure verification report, an audit or further verification of the payment request.

2016: FED/2015/371-216

A recovery order for Grant Contract FED/2015/371-216 was issued due to Per Diem overpayment of € 1K. The Centre received a request from DEVO for the recovery of € 1K in April 2018, plus an extra recovery order for 8K for a contract of a consultant.

Institutional support (9)

	31 December 2017 (x € 1.000)		31 December 2016 (x € 1.000)	
<i>Institutional support</i>				
2015: FED/2014/355-240	89		-	
2016: FED/2016/372-649	-		1.616	
2017: FED/2017/381-559	8.830		-	
Total		8.919		1.616

Based on the terms and conditions of the individual grants, a 95 percentage of the budgeted amount can be paid as an initial pre-financing payment. The position at year-end corresponds to the received pre-financing payment of the executed grant contracts that has not been spent during the first year of the implementation period.

2015: FED/2014/355-240

As a result of Addendum no.1 that was signed in September 2016, the grant contract FED/2014/355-240 was still open at the end of 2016. In conformity with the contractual conditions, the initial expenditure verification was performed by VRC Registered Auditors during the year 2016.

The revised financial report of the operating grant 2015 is included in the 2016 financial report. An additional expenditure verification was performed by VRC Registered Auditors during the year 2017.

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By the end of 2016 it was thought CTA had to pay back € 58K (in grant receivables). But due to a misunderstanding a recovery order was outside off calculations and the right amount off € 89K, that still needs to be paid at the end of 2017, is in here.

2017: FED/2016/381-559

The budget for the Action Grant (Title 3, Years 2017– 2020) as set out in the Grant Contract is € 52,000K. The balance of the unspent amount of the grant (€ 8,830K) is calculated as the total of the initial pre-financing payment (€ 13,000K) minus the project expenditure (€ 4, 170K) of Year 1.

Additional details on the expenditure of the Action grant are included in Annex 2: Financial overview of the action grant 2017– 2020.

Other funding (10)

	31 December 2017 (x € 1.000)		31 December 2016 (x € 1.000)	
<i>Other funding</i>				
European Development Fund	-		372	
Other European Funding	20		18	
International Organisations	929		533	
Governmental Organisations	504		125	
Other Organisations	538		444	
		1.991		1.493
Total		1.991		1.493

Based on the terms and conditions of the individual grants, up to 100% of the budgeted amount can be paid as an initial pre-financing payment. The position at year-end corresponds to the received pre-financing payment of the executed grant contracts that has not been spent during 2017 or previous years of the implementation period.

Details on the unspent funds as well as the expenditure of the other grants are included in Annex 4: Financial overview of the non-institutional grants.

Current liabilities

Accrued expenses (11)

	31 December 2017 (x € 1.000)		31 December 2016 (x € 1.000)	
<i>Advances to be justified</i>				
PMI Programme	525		83	
KMC Programme	24		70	
Non-Institutional Grants	40		22	
		589		175
<i>Project debtors to be justified</i>				
PMI Programme	147		158	
KMC Programme	176		119	
Non-Institutional Grants	8		-	
		331		277
Total		920		452

Details on the accrued expenses are included under 3.1 Advanced payments.

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Accounts payable (12)

	31 December 2017 (x € 1.000)		31 December 2016 (x € 1.000)	
Creditors		438		-
<i>Carry Forward invoices</i>				
<i>Operating grants</i>				
2015: FED/2014/355-240	-		5	
2016: FED/2015/371-216	-		249	
				254
<i>Action grants</i>				
2015: FED/2015/362-164	-		338	
2016: FED/2016/372-649	545			
		545		338
Non-institutional grants			-	
		545		592
Total		983		592

Creditors

Creditors are non-interest bearing and are settled on 60-day terms.

Carry Forward invoices

At year-end, accounts are established on a modified accrual basis. In accrual accounting, the matching principle states that expenses should be recorded during the period in which they are incurred, regardless of when the transfer of cash occurs. Carry Forward invoices have been paid in the following year, but the performance incurred in the financial year, i.e. the implementation period.

2016: FED/2016/372-649

At year-end, accounts for grant contract FED/2016/372-649 are established on a modified cash basis. In the cash system of accounting, the matching principle states that expenses should be recorded during the period in which they are paid, regardless of when the action happened.

2017: FED2016/381-559

No Carry Forward invoices have been recorded in the first year, since the implementation period of the Action is 48 months and will end on 31 December 2020. Impact on the reported operational result is nil, since revenue recognition is linked to the eligibility of expenditure.

Non-institutional grants

The amount of Carry Forward invoices for the non-institutional grants amounts to € 1,991K, it is included in the balance sheet as a financial obligation for the balance of the unspent amount of the 'Other Grants'.

Additional details on the Carry Forward of the non-institutional grants are included in annex 4: Financial report of the non-institutional grants.

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Other current liabilities (13)

	31 December 2017 (x € 1.000)		31 December 2016 (x € 1.000)	
<i>Other operational liabilities</i>				
Temporary account	6		-	
Pension	10		10	
Returned payments	-		11	
		16		21
Accounting Officer Fund		16		16
Total		32		37

Temporary account

Under this heading the proceeds of sale of CTA company car is recognized. The allocation of the proceeds is still to be decided.

Pension

The Centre received a pension withdrawal of € 6K, to be paid to a former employee. In addition, and based on the Centre's calculations, the pension amount to be paid contains an unsolved balance of € 4K that has not been claimed yet by the insurance company.

Returned payments

At the end of 2017, the bank returned an amount of € -1K for unprocessed payments, for compliance reasons e.g. incorrect international account details of our partners.

Accounting Officer Fund

In accordance with article 30 of the Financial Regulation, the Accounting Officer Guarantee Funds have been set up for the accounting officers. Since the Committee of Ambassadors has so far, not given the discharge of the financial statements, no approval has been given to pay the (former) accounting officers.

One of the former accounting officers collected, on his own initiative, his share of the Accounting Officer Guarantee Fund. The amount was granted by the bank despite a double signature requirement. Given the fact that the director did not give the mandatory discharge, the bank refunded the money. Meanwhile, the Centre was also able to recover the amount from the former accounting officer since 2014, the amount of € 3K is therefore twice accounted as a liability.

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Off-balance assets and liabilities

Assets

Fixed assets

A fixed assets register is kept to guarantee that the property is kept safe so that they can continue to produce benefits over a long period. The clear and up-to-date register allows easy identification of the physical assets concerned. A complete physical inventory of all assets is done at least once a year.

	Furniture	Equipment	Total
<i>1 January 2017</i>			
Acquisition cost	87	256	343
Accumulated depreciation	(34)	(130)	(164)
Total	53	126	179
<i>Adjustments</i>			
Acquisitions	20	138	158
Depreciations	(11)	(85)	(96)
	9	53	62
<i>31 December 2017</i>			
Acquisition cost	107	394	501
Accumulated depreciation	(45)	(215)	(260)
Total	62	179	241

Stock of publications

A stock register is kept to guarantee that the stocks are kept safe and to prevent improprieties. At the beginning of 2018, a 100% check was done on the physical inventory of the publications.

	31 December 2017	31 December 2016
<i>Inventory of publications</i>		
Stock (quantity)	134.351	242.000
No. of titles	509	650
Value	509	946

At the end of 2017, the Centre had 509 different titles and about 134,351 publications in stock, 107,649 less than at the beginning of the year.

Liabilities

Bank guarantees

At the end of the year 2017, the Centre has the following guarantees and credit facilities from the ABN-AMRO Bank:

- ✓ Ref. NLHG0020600 Balance: € 73.053,- deposit in savings account
Renting guarantee to the respective owner of the Wageningen office
- ✓ Ref. NLFGG001591 Balance: € 10.320,- deposit in savings account
Renting guarantee to the respective owner of the Brussels office

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Annexes

The annexes to the financial statements have been prepared in accordance and compliance with the Financial Regulations of the Centre, dated 27 September 2006, Decision No. 3/2006 of the ACP-EC Committee of Ambassadors and International Accounting Standards.

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Annex 1 – Financial overview of the Operating Grant 2017 (FED/2017/384-158: CTA – Operating for 2017)

Description	Unit	Signed budget	Project expenditure	Difference	
				EURO	%
Human resources					
<i>1.1 Salaries (local staff)</i>					
1.1.1 Technical	Per month				
1.1.2 Administrative / support staff	Per month	573.982	545.340	28.642	4,99%
<i>1.2 Salaries (International staff)</i>					
	Per month	1.232.906	1.359.867	(126.961)	(10,30%)
<i>1.3 Per diems for missions / travel</i>					
1.3.1 Abroad (staff assigned to the Action)	Per diem	22.000	9.119	12.881	58,55%
1.3.2 Local (staff assigned to the Action)	Per diem	14.700	9.095	5.605	38,13%
1.3.3 Seminar/conference participants	Per diem	11.835	491	11.344	95,85%
<i>1.4 Other HR expenditure</i>					
1.4.1 Staff benefits	Per month	44.000	45.031	(1.031)	(2,34%)
1.4.2 Training	Per month	100.000	63.060	36.940	36,94%
1.4.3 HR Services	Per month	58.000	34.466	23.534	40,58%
1.4.4 Temporary staff	Per month	39.600	6.181	33.419	84,39%
1.5 Governance structure	Per meeting	35.165	51.791	(16.626)	(47,28%)
Subtotal Human Resources		2.132.188	2.124.442	7.746	0,36%
Travel					
2.1. International travel	Per flight	93.300	50.024	43.276	46,38%
2.2 Local transportation	Per month	12.000	2.848	9.152	76,26%
Subtotal Travel		105.300	52.872	52.428	49,79%
Local office					
4.1 Vehicle costs	Per month	11.200	9.748	1.452	12,97%
4.2 Office rent	Per month	317.212	301.716	15.496	4,89%
4.3 Consumables - office supplies	Per month	30.000	17.031	12.969	43,23%
4.4 Other services	Per month	269.100	263.732	5.368	1,99%
Total Local office		627.512	592.226	35.286	5,62%
Other costs, services					
5.3 Expenditure verification / Audit	Per month	35.000	41.118	(6.118)	(17,48%)
5.6 Administrative and legal expertise	Per month	100.000	92.538	7.462	7,46%
Total Other costs, services		135.000	133.656	1.344	1,00%
Total Operational Grant FED2017/384-158		3.000.000	2.903.196	96.804	3,23%

Annex 2 – Financial overview of the Action Grant 2017-2020 (FED/2016/381-559: CTA – Action Grant Programme of Work 2017-2020)

Description	Signed budget 2017-2020	Committed budget 2017	Project expenditure 2017	Remaining budget 2017-2020
Human resources				
<i>1.1 Salaries (International staff)</i>				
1.1.1 Technical Advisor	2,765,546	691,386	453,938	2,311,608
<i>1.2 Salaries (International staff)</i>				
1.2.1 PMI	9,442,856	2,360,714	1,483,298	7,959,558
1.2.2 KMC	5,081,910	1,270,478	772,134	4,309,776
1.2.3 LME	1,344,324	336,081	166,911	1,177,413
<i>1.3 Per diems for missions / travel</i>				
1.3.1 Abroad (staff assigned to the Action)	120,340		21,387	98,953
1.3.2 Local (staff assigned to the Action)	13,720		720	13,000
1.3.3 Seminar/conference participants	902,076		9,587	892,489
<i>1.4, Other HR</i>				
1.4.1 Staff benefits	790,400	187,141	146,206	644,194
1.4.2 Training	120,000	7,600	7,023	112,977
1.4.3 Temporary staff	528,000	6,605	2,700	525,300
Subtotal Human Resources	21,109,172	4,860,005	3,063,904	18,045,268
Travel				
2.1 International travel	1,811,387		59,958	1,751,429
2.2 Local transportation	100,478		4,619	95,859
Subtotal Travel	1,911,865		64,577	1,847,288
Equipment and supplies				
3.2 Furniture computer equipment	1,599,200	390,426	324,876	1,274,324
3.3 Machines, tools	12,000	3,000	0	12,000
Subtotal Equipment	1,611,200	393,426	324,876	1,286,324
Other costs, services				
5.1 Publications	4,700,400		396,588	4,303,812
5.2 Studies, research	2,438,109		27,520	2,410,589
5.3 Expenditure verification audit	80,000		0	80,000
5.4 Evaluation costs	753,584		0	753,584
5.5 Translation, interpreters	182,267		20,280	161,987
5.7 Costs of conferences / seminars	1,005,168		485	1,004,683
5.8. Visibility actions	1,119,299		0	1,119,299
5.9 Training costs	401,600		0	401,600
5.10 IT, apps and web services and development	1,657,333		17,764	1,639,569
5.11 Innovation support	439,535		0	439,535
5.12 Financial support third parties	14,590,468		254,328	14,336,140
Total Other costs, services	27,367,763	3,744,749	716,965	26,650,798
Total Action Grant FED2017/384-158	52,000,000	8,998,180	4,170,322	47,829,678

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Annex 3 – Financial overview of the Action Grant 2016-2018 (FED/2016/372-649: CTA –Action Grant Programme of Work 2016)

Description	Signed budget	Project Y1 2016 expenditure	Project Y2 17/18 expenditure	Total 2016-2018	Difference EURO
Human resources					
<i>1.2 Salaries (International staff)</i>					
1.2.1 Senior Technical Advisor	111,433	49,316	152,080	201,396	-89,963
1.2.2 Associate Programme Coordinator	74,146	57,085	0	57,085	17,061
1.2.3 Junior Programme Associates	305,443	126,864	155,778	282,642	22,801
1.2.4 Interns	35,378	51,932	0	51,932	-16,554
<i>1.3 Per diems for missions / travel</i>					
1.3.1 Abroad (staff assigned to the Action)	33,660	40,720	43,530	84,250	-50,590
1.3.2 Local (staff assigned to the Action)	0	8,684	4,621	13,305	-13,305
1.3.3 Seminar/conference participants	180,400	82,955	73,990	156,945	23,455
Subtotal Human Resources	740,460	417,556	429,999	847,555	-107,095
Travel					
2.1 International travel	630,000	425,374	315,111	740,985	-110,985
2.2 Local transportation	5,640	4,230	10,326	14,556	-8,916
Subtotal Travel	635,640	430,104	325,437	755,541	-119,901
Other costs, services					
5.1 Publications	1,750,600	922,090	1,014,803	1,936,893	-186,293
5.2 Studies, research	980,795	56,790	905,128	961,918	18,877
5.4 Evaluation costs	183,246	23,310	89,107	112,917	70,329
5.5 Translation, interpreters	52,300	16,448	34,422	50,870	1,430
5.7 Costs of conferences / seminars	329,180	242,939	119,222	362,161	-32,981
5.8. Visibility actions	346,000	52,783	31,925	84,708	261,292
5.9 Training costs	100,400	36,770	71,955	108,725	-8,325
5.10 IT, apps and web services and development	591,000	169,877	360,744	530,621	60,379
5.11 Innovation support	46,000	16,503	33,666	50,169	-4,169
Total Other costs, services	4,379,521	1,538,010	2,660,972	4,198,982	180,539
Other					
6.1 Financial support to implementing partners	3,398,279	588,020	2,467,749	3,055,769	342,510
Total Other	3,398,279	588,020	2,467,749	3,055,769	342,510
Total Action Grant FED/2016/372-649	9,153,900	2,973,690	5,884,157	8,857,847	296,053

Annex 4 – Financial overview of the non-institutional grants

Description	Original Budget	Received Funds	Previous Expenditure	2017 Expenditure	Carry Forward
European Commission					
<i>European Development Fund</i>					
■ EU Intra ACP Agricultural Development Programme	2.100.000	1.526.916	1.485.132	41.795	(11)
<i>Other European Funding</i>					
■ DG R&I FP6 – INCO : Agricultural Innovation in Dry land Africa	10.000	6.410	0	0	6.410
■ DG R&I FP7 – INCO : CAAST-NET Plus	50.974	33.774	24.301	0	9.473
■ DG R&I FP7 – INCO : PACE-NET Plus	92.000	65.000	61.868	(1.380)	4.511
	152.974	105.184	86.170	(1.380)	20.394
Total European Commission	2.252.974	1.632.100	1.571.302	40.415	20.393
<i>International Organisations</i>					
■ FAO: European Forum on Agricultural Research for Development	16.800	26.122	12.246		13.876
■ FARA: Platform for African – European Partnership in Agricultural Research for Development	38.702	46.666	24.677	15.705	6.286
■ FARA: 3rd Africa-wide women and young professionals in science competition	18.000	17.979	17.494	0	485
■ IFAD: Capitalizing on experiences for greater impact in rural development for your information	1.324.000	966.586	108.815	605.568	252.205
■ IFAD: Leveraging the Development of Local Food Crops and Fisheries	1.785.000	936.047	89.644	190.738	655.665
■ IFPRI: Brussels Policy Development Briefings	9.356	9.356	0	9.356	0
Total International Organisations	3.191.858	2.002.760	252.876	821.367	928.517
<i>Governmental organisations</i>					
■ Godvan	91.550	69.426	35.380	55.503	(21.437)
■ DFID: Global Open Data for Agriculture and Nutrition	300.000	142.717	0		142.717
■ NSO: Market-Led User-Owned ICT4Ag Enabled Information Service	3.195.809	2.183.873	1.156.214	645.226	392.433
Total Governmental Organisations	3.587.359	2.396.015	1.191.574	700.729	503.712
<i>Other organisations</i>					
■ CIAT: Identifying success factors, building cooperative capacity for agri-business success	233.000	173.711	68.303	86.444	18.964
■ IICD: Accelerate agricultural development in developing countries by the use of digital technologies	376.366	376.366	0	0	376.366
■ WUR (2013): Convergence of Sciences: Strengthening agricultural innovation systems	25.000	25.000	24.996		2
■ AGRICORD contribution to Farmers' organizations		142.717	0	0	142.717
Total Other Organisations	634.366	717.794	93.301	86.444	538.048
Total Non-Institutional Grants	9.666.557	6.748.668	3.109.053	1.648.955	1.990.661

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