

TROPENBOS INTERNATIONAL
in
EDE

ANNUAL ACCOUNTS 2022
EURO

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A. Report from the Director and Board

Report from the Director

Tropenbos International

Tropenbos International (TBI) is a Dutch foundation established in 1988.

The foundation's mission is to improve the governance and management of tropical forests for the benefit of people, conservation and sustainable development.

To advance our mission the foundation implements programmes and projects that are financially supported by the Dutch Ministry of Foreign Affairs, the Ministry of Agriculture, Nature and Food quality, the European Union and multi- and bilateral donors.

In 2016 TBI transformed from an internationally operating organisation with offices located in 6 tropical developing countries and one supporting office in the Netherlands, into a network organization with a secretariat in the Netherlands and 6 autonomous organizations.

In 2022 TBI worked in the following countries with 6 network partners and 5 non-network partners: Bolivia, Colombia, DR Congo, Ethiopia, Ghana, Indonesia, Liberia, Philippines, Suriname, Uganda and Vietnam.

The operational costs of the foundation (for staff, housing, network-related costs, governance and general management) are met from provisions for indirect costs and management fees in the programmes and projects listed above. The basis for calculating these costs varies by project, either as a component of unit staff rates or as a percentage over total project costs depending on the requirements of the donor.

Key developments in 2022

Since 2020 TBI implemented three multi-country programmes and three projects.

The Working Landscapes programme (financed by the Ministry of Foreign Affairs of the Netherlands) was the largest in terms of budget and was operational in 8 countries. Halfway the year we obtained permission to start a significant new programme component on wildfires, in the form of an addendum to the grant decision. These wildfire projects took off by the end of 2021.

In the beginning of 2021 we started implementation of Forests for a Just Future, a new programme financed by the Ministry of Foreign Affairs of the Netherlands under the Green Livelihoods Alliance (GLA), a partnership between Milieudefensie, Tropenbos International, IUCN NL, GAIA (Colombia), NTFP-EP (Philippines) and SDI (Liberia).

The programme succeeds the Forested Landscapes for Equity programme, which was finalised in 2020. 2022 has been the first year the programme is in full implementation in nine countries and internationally.

A third programme is Mobilizing More 4 Climate, a programme that aims to build business cases for the sustainable and climate resilient management of land and natural resources. This programme is implemented together with IUCN NL (lead) and WNF. TBI is active in Ghana and Indonesia, and in the overall programme.

In March 2021, the Postal Code Lottery approved our proposal for the development of a fund to support small and medium sized enterprises with implementing sustainable and climate resilient forms of land and forest use. After some staff changes, the programme is now in full swing.

In 2022, on a 'bridge' contract, TBI provided support to the Dutch Ministry of Agriculture, Nature and Food quality on issues relevant for the international policy agenda and sustainable finance solutions for small holders and communities in the agroforestry.

Ede, July 2023

Joost van Montfort
Executive Director

Report from the Board

The board met four times in a formal setting, on 7 March, 7 July, 12 September and 9 December.

The agenda of the board meetings covered the strategic and financial matters and other ongoing matters regarding programme implementation and formulation. It also included subjects regarding the consultative committee, the new strategy, the safeguarding policies (integrity, fraud, corruption and whistleblowing), the annual accounts of the foundation, the Reserves policy and a revision of the articles of association, the directors' mandate and the procurement. The Treasurer was closely involved in the audit processes and she attended the debrief by the auditor over 2022 audit. There was one consultative committee meeting on June 17.

To maintain quality and independence of the auditing process, for continuity reasons and the retirement of the Financial Manager it was decided to continue with KPMG as auditor over 2022.

The Board consisted of three persons in 2022 (unchanged from 2020):

- Edwin Huizing (Chair)
- Sarbani Bhattacharya (Treasurer)
- Maas Goote

Beyond the regular meetings, there were several extraordinary meetings between Board and Management for in-depth discussions on the TBI Strategy. The Chair conducted regular meetings on a 2-3 weekly basis with the Director in order to discuss ongoing matters.

At the end of April 2022 the previous director (Mr. Rene Boot) retired from the foundation and Mr. Joost van Montfort stepped in as new Director of Tropenbos International, effective from 15 June 2022.

Ede, July 2023

Edwin Huizing
Chair

B. Official registration/identity of the organization

Name: Tropenbos International

Address: Horaplantsoen 12

Based in: 6717 LT Ede, The Netherlands

Type of organization: Foundation

Executive Director: dr. J.G.M. van Montfort

Postal address: Horaplantsoen 12, 6717 LT Ede

Registration Chamber of Commerce: 41155305 - K.v.K. Centraal Gelderland

Board members	Name	Country of residence
Chairman	E. Huizing	The Netherlands
Secretary/treasurer	S. Bhattacharya	The Netherlands
Member	Dr. M.M. Goote	The Netherlands

The day to day authority and management is delegated to the Director of the Foundation.
Day to day management of the foundation is also delegated by the Board to the Director.

C. Accounting principles.

This financial annual report is prepared according the following accounting principles:

General

All expenditures and receipts are in the framework of the programme for 2022 as approved by the Board of Tropenbos International. Used currency in this annual report is Euro (€); expenditures and receipts of other currencies are changed to € at an average rate of 2022. The assets and liabilities are recalculated at the rate of December 31, 2022. Agreements related to the DGIS-GLA-2, DGIS-Working Landscapes and DGIS-MoMo4C programmes are received covering various periods. The profit and loss account is presented in accordance with the model of the General Board approved multi annual budget. The multi annual budget was also approved by DGIS.

Assets and liabilities

Assets and liabilities in the balance sheet are valued at nominal value.

Fixed assets: No capitalization of investments (fixed assets) is done; purchase of investments (durable goods) are charged directly to the profit and loss account. Reason for this is ownership of investments (durable goods) is transferred directly after purchase to the local programme and remains not at TBI.

Short term receivables and debts:

All the short term receivables and debts are valued at nominal value. The most important receivables and debts are more specified below:

Advanced receipts for projects and Settlement/Advance partners

The annual accounts include accrued project expenditures and income. In case cumulative receipts exceed expenditures incurred on projects, that will be compensated by a third party, the excess funds are recognised as liabilities (advanced receipt for projects) . In case expenditures, that will be compensated by a third party exceed cumulative receipts the surpluses are recognised as assets. (settlement/advance partners)

Project obligations

A project obligation is recognised if the following applies: • The organisation has a legal or constructive obligation arising from a past event and • The amount can be estimated reliably and • It is probable that an outflow of resources embodying economic benefits will be required to settle the obligation. Project obligations are stated at the nominal value of the expenditures that are expected to be required to settle the liabilities and losses. All project obligations are evaluated annually by management. Releases and utilisation of the project obligations are accounted for as “provisions and reservations” under the category “DGIS activities” in revenue.

Current liabilities

The current liabilities consists: holiday allowances, provision for payoff for the personnel if labour contract ends, provisions for unclaimed annual leaves and income tax and social laws settlement December.

Liquid assets

A liquid asset is any asset that is readily convertible into cash within a short period of time, and which suffers no loss in value as a result of the conversion. The liquid assets are valued at nominal value.

Reserves

The reserves projects as per December 31st, 2022 are related to results on DGIS funding and special projects over the years 1989 until 2022. The result present the figures of the whole foundation. The annual result is added to the balance of the reserves.

Commitments

A commitment is recognised if the following applies: • The organisation has entered in to an unconditional commitment with a third party and • The commitment results from a contract signed during the financial year C-2 Commitments are stated at the nominal value of the expenditures that are expected to be required to settle the commitments. All commitments have a maximum duration of 12 months. Release of existing commitments, if any, is accounted for as “release of commitments” under the category “DGIS activities” in revenue.

Profit and Loss Accounts

The budget figures as approved in the General Board meeting have been presented in the profit and loss accounts for reference.

Revenues and expenses ministerial contributions

The revenues are accounted for in the period in which the activities resulting in eligible expenditures have occurred.

The expenditures are accounted for in the period in which they are eligible for reimbursement by the donor and presented per project. The project expenditures consists of: • costs incurred by external parties and charged to TBI (allocated to the projects) • eligible direct project costs incurred by TBI (allocated to the projects) • a coverage of indirect costs of TBI in accordance with the project agreements with donors.

External funded activities

External activities are projects not included in any of the DGIS agreements between TBI and DGIS and these projects are financed by third parties. Expenditures as well as receipts of these projects are justified separately as “External funded activities” and “External generated income”.

Coverage TBI related indirect costs

The profit and loss account includes costs which are not covered by the indirect costs from donors.

The following categories are part of the account: salaries, housing incl. ICT, durable equipment, office costs, travel/subsistence, general Board and organizational costs .

BALANCE sheet as per December 31st, 2022

No.	1. Assets	31-12-2022	31-12-2021	No.	2. Liabilities	31-12-2022	31-12-2021
1.1	<u>Receivables</u>			2.1	<u>Reserves</u>		
1.1.1	Debtors Ede Office	0	32.401	2.1.1	Reserve programme	1.112.428	1.145.175
1.1.2	Settlement/Advance Partners	36.019	180.946				
1.1.3	Other receivables	80.376	88.344				
		116.395	301.691			1.112.428	1.145.175
				2.2.	<u>Debts</u>		
				2.2.1	Creditors Ede Office	104.533	135.953
				2.2.2	Advanced receipts for projects	1.559.278	2.481.258
				2.2.3	Project obligations	335.761	7.500
				2.2.4	Accrued short term obligations	153.430	104.225
				2.2.5	Current liabilities	278.782	204.472
1.2	<u>Liquidities</u>					2.431.784	2.933.408
1.2.1.	Deposits	3.134.000	3.759.000				
1.2.2	Bank	293.786	17.860				
1.2.3	Petty Cash	32	32				
		3.427.818	3.776.892				
		3.544.212	4.078.583			3.544.212	4.078.583

Profit and loss account January-December 2022

1	REVENUES	Budget 2022	Income 2022	Income 2021
1.1	Ministerial contributions			
1.1.2	DGIS-WL	4.516.650	4.102.797	2.856.056
1.1.3	DGIS-MoMo4C	430.230	391.510	437.374
1.1.4	DGIS-GLA 2	1.855.369	1.589.317	1.179.358
	<i>Subtotal Ministerial contributions</i>	6.802.249	6.083.624	4.472.788
1.2	<u>Other revenues</u>			
1.2.1	Other income	-	76.460	42.078
	<i>Subtotal other income</i>	-	76.460	42.078
1.3	<u>Provisions and reservations</u>			
		-	25.821	23.000
	<i>Subtotal provisions and reservations</i>	-	25.821	23.000
	<i>Subtotal regular programme</i>	6.802.249	6.185.905	4.537.866
1.4	<u>External funded activities</u>			
1.4.1	EU FLEGT-VPA West Africa	-	-	46.274
1.4.2	Ministry of Agriculture, Nature and foodquality (LNV-programme - ended 2021)	-	-	38.527
1.4.3	NWO participation	-	-	85.329
1.4.4	FTA	-	-	187.756
1.4.5	Postcode lottery	350.000	117.109	49.946
1.4.6	Ministry of Agriculture, Nature and foodquality (LNV programme - started August 2022)	-	3.740	0
1.4.7	EU - Join for Water/Bos+ Tshopo Region DRC	-	1.892	
	<i>Subtotal external funded activities</i>	350.000	122.741	407.832
GRAND TOTAL REVENUES TROPENBOS INTERNATIONAL		7.152.249	6.308.645	4.945.698

2	EXPENDITURES	Budget 2022	Expenses 2022	Expenses 2021
2.2	<u>WL activities</u>			
2.2.2	Strategy 1: NDC Theme	186.000	172.889	203.898
2.2.3	Strategy 2: Landscape and thematic programme	1.878.500	2.031.901	1.767.737
2.2.4	Strategy 3: Thematic Programme Implementation	494.650	318.554	258.303
2.2.5	Fire-smart Landscape Governance	1.110.000	859.667	149.487
2.2.7	Supporting and Cross-cutting	402.250	385.642	230.594
2.2.8	Indirect costs	445.250	334.144	246.037
	<i>Subtotal WL activities</i>	4.516.650	4.102.797	2.856.055
2.3	<u>MoMo4C programme</u>			
2.3.2	- Coordination NL	106.439	75.427	54.835
2.3.3	- Ghana	140.890	162.671	218.591
2.3.4	- Indonesia	182.901	158.437	163.949
	<i>Subtotal MoMo4C activities</i>	430.230	396.535	437.374
2.4	<u>GLA 2 Programme</u>			
2.4.1	I. Direct staff costs	296.089	272.750	369.979
2.4.2	II. Other Direct programme costs	1.317.275	1.124.443	655.550
2.4.3	III. Overheads / Indirect costs	242.005	206.329	153.830
	<i>Subtotal</i>	1.855.369	1.603.523	1.179.359

	EXPENDITURES	Budget 2022	Expenses 2022	Expenses 2021
2.5	External funded projects			
2.5.1	EU FLEGT-VPA West Africa	-	-	61.327
2.5.2	ETFRN/Networking	-	-	1.475
2.5.3	Ministry of Agriculture, Nature and Food Quality-LNV (ended 2021)	-	-	38.527
2.5.4	NWO participation	-	-	87.096
2.5.5	FTA	-	-	187.512
2.5.6	Postcode Lottery	350.000	117.109	49.946
2.5.7	EU - Join for Water/Bos+ Tshopo Region DRC	-	1.892	0
2.5.8	Ministry of Agriculture, Nature and Food Quality-LNV (started 01-09-2022)	-	3.740	0
	<i>Subtotal</i>	350.000	122.741	425.883
	<i>Subtotal costs activities and projects</i>	7.152.249	6.225.596	4.898.671
2.6	Coverage TBI related indirect costs	0	115.797	-32.885
	<i>Subtotal coverage TBI related indirect costs</i>	0	115.797	-32.885
GRAND TOTAL EXPENDITURES TROPENBOS INTERNATIONAL		7.152.249	6.341.393	4.865.787

PROFIT AND LOSS ACCOUNT JANUARY - DECEMBER 2022

	NET BALANCE OF TROPENBOS INTERNATIONAL			
	TOTAL REVENUES	7.152.249	6.308.645	4.945.698
	TOTAL EXPENSES	7.152.249	6.341.393	4.865.787
	NET BALANCE	0	-32.747	79.911

Notes to the balance sheet as per December 31st, 2022

	<u>2022</u>	<u>2021</u>
1. <u>Assets</u>		
1.1 <u>Receivables</u>		
1.1.1 <u>Debtors Ede office</u>	<u>0</u>	<u>32.401</u>
CNV		0
Ministry of Agriculture, Nature and Food Quality - finale LNV	0	24.470
NWO finale	0	7.931
	<u>0</u>	<u>32.401</u>
1.1.2 <u>Settlement/Advance Partners</u>	<u>36.019</u>	<u>180.946</u>
GLA Partners	33.740	50.572
WL Partners	0	157.442
MoMo4C Partners	0	-27.068
EU Partners	2.278	
	<u>36.019</u>	<u>180.946</u>
1.1.3 <u>Other receivables</u>	<u>80.376</u>	<u>88.344</u>
Travel Advances Management Unit	56	0
VAT Q4-2022	35.734	44.524
CB insurances related to pensions and Dutch Health Law	23.345	18.783
prepaid travel expenses staff Ede	8.283	2.861
IUCN membership 2022	4.800	4.800
Steadfast rent deposit	7.088	7.088
Steadfast rent	0	10.191
Other prepaid expenditures	385	97
Bank intrest Q04-2022	686	0
	<u>80.376</u>	<u>88.344</u>
1.2 <u>Liquidities</u>		
1.2.1 <u>Deposits</u>	<u>3.134.000</u>	<u>3.759.000</u>
Money not needed for transactions on the short term is set apart on a deposit account. The balances are available for immediate use.		
1.2.2 <u>Bank</u>	<u>293.786</u>	<u>17.860</u>
ABN-AMRO Bank, current account	293.786	17.860
	<u>293.786</u>	<u>17.860</u>
1.2.3 <u>Petty Cash</u>	<u>32</u>	<u>32</u>

2. **Liabilities**

2.1 **Reserves**

2.1.1 **Reserves programme**

1.112.428 *1.145.175*

The reserves projects as per December 31st, 2022 are related to results on DGIS funding and special projects over the years 1989 until 2022. The result present the figures of the whole foundation.

Balance as per January 1 st , 2022	1.145.175	1.065.264
Minus/add: annual result	-32.747	79.911
Balance as per December 31 st , 2022	<u>1.112.428</u>	<u>1.145.175</u>

2.2 **Debts**

2.2.1 **Creditors Ede Office**

104.533 **135.953**

balance sheet account 1300	104.533	125.762
minus rent Q01-2022 paid in advance	0	10.191
	<u>104.533</u>	<u>135.953</u>

2.2.2 **Advanced receipts for projects**

1.559.278 **2.481.258**

The advanced receipts for projects are related to activities without having expenditures yet. Also for some issues amounts are received but not yet billed by subcontractors.

DGIS/WL Programme (start 2019)	18.275	721.073
DGIS/GLA2 Programme (start 2021)	419.325	511.042
EU - Join for Water - Bos+	14.330	0
Contribution ETFRN news	0	23.425
Postcode lottery	832.945	950.054
Ministerie van LNV voorschot LNV	95.248	0
DGIS/MoMo4C	179.155	275.665
	<u>1.559.278</u>	<u>2.481.258</u>

2.2.3	<u>Project obligations</u>	<u>335.761</u>	<u>7.500</u>
	TBI-Indonesia	0	7.500
		<u>0</u>	<u>7.500</u>

All these obligations are earmarked contractual obligations of implemented activities or activities still to be implemented but contractual obliged to do.

	<u>Commitment Partners</u>		<u>0</u>
	WL partners	331.500	
	MoMo partners	4.261	
		<u>335.761</u>	<u>0</u>

2.2.4	<u>Accrued short term obligations</u>	<u>153.430</u>	<u>104.225</u>
	KPMG, provision annual report	30.000	25.375
	KPMG, provision audit 2020 WL	17.500	14.950
	KPMG, provision audit 2020 GLA	17.500	10.000
	KPMG, provision audit 2020 MoMo4C	17.500	8.000
	KPMG, provision audit NWO	0	5.000
	PH-GLA provision audit SGV	4.200	3.500
	Consultants WL	7.074	3.125
	Consultant TBI Strategy	9.000	0
	Consultant other	18.126	0
	Milieudefensie - contribution costs F2F meeting	5.217	0
	HR. Consultant	11.319	0
	European Commission - settlement EU project	14.710	0
	TIERRA - final payment	0	8.000
	PENHA ETH - final payment	0	25.441
	Steadfast - afrek. Servicekosten 2021	0	824
	NS - subscription december 2022	334	0
	Footsteps - costs migration ETRN	950	0
	Other obligations	0	10
		<u>153.430</u>	<u>104.225</u>

2.2.5	<u>Current liabilities</u>	<u>278.782</u>	<u>204.472</u>
	Holiday allowances period June-Dec	46.694	41.378
	Provisions for changes labour contract	135.919	68.037
	Provisions for unclaimed annual leaves	20.001	24.606
	Income tax and social laws settlement December	76.168	65.001
	Interest current account	0	5.450
		<u>278.782</u>	<u>204.472</u>

Notes to the profit and loss account January-December 2022

	<u>2022</u>	<u>2021</u>
1	<u>Revenues</u>	
1.1	DGIS activities	
1.1.2	4.102.797	2.856.056
	In 2019, started programme for 5 years	
1.1.3	391.510	437.374
	396.535	
	Reduction income 2021 related to uncovered expenditures	-5.025
	<u>391.510</u>	
	In 2019, started programme for 5 years	
1.1.4	1.589.317	1.179.358
	1.603.523	
	Reduction income 2021 related to uncovered expenditures	-14.206
	<u>1.589.317</u>	
	In 2021, started programme for 5 years	
1.2	76.460	42.078
1.2.1	Other income	
		21.014
	- Maternity Allowances (UWV-WAZO)	7.533
	- Benefit health insurance	-
	- rent office Ghana	13.500
	- outsourcing N.Pasiecznik	32
	- others	686
	- interest	<u>42.078</u>
	<u>76.460</u>	
1.3	25.821	23.000
1.3.1	Provisions and reservations	
	-	23.000
	- settlement study Y Indrajaya	2.396
	- release provision ETRN	<u>23.425</u>
	<u>25.821</u>	<u>23.000</u>
1.4	122.741	407.832
1.4.1	External funded activities	
	-	46.274
	EU FLEGT-VPA West Africa	38.527
	-	85.329
	Ministry of Agriculture, Nature and foodquality (LNV-programme) ended 2021	187.756
	-	49.946
	NWO participation	-
	117.109	-
	FTA - CGIAR (ended 31-12-2021)	3.740
	Postcode lottery	-
	3.740	-
	1.892	<u>407.832</u>
	Ministry of Agriculture, Nature and foodquality (LNV programme) new 2022	<u>122.741</u>
	<u>122.741</u>	<u>407.832</u>
	EU - Join for Water/Bos+ Tshopo Region DRC	

	<u>2022</u>	<u>2021</u>
2. <u>Expenditures</u>		
2.2 DGIS-WL activities	4.102.798	2.856.055
2.2.2 Strategy 1: NDC Theme	172.890	203.898
- Bolivia	23.635	34.551
- Colombia	26.793	12.547
- DRC	24.013	25.740
- Ghana	34.014	39.151
- Indonesia	16.537	27.677
- Suriname	6.861	3.224
- Viet Nam	41.037	32.519
- Ethiopia	-	7.000
- Country support and coordination	-	21.489
	<u>172.890</u>	<u>203.898</u>
2.2.3 Strategy 2: Country level landscape and thematic programme	2.031.901	1.767.737
- Bolivia	231.888	189.432
- Colombia	249.714	185.678
- DRC	237.381	210.136
- Ethiopia	235.164	238.345
- Ghana	235.575	210.619
- Indonesia	158.456	219.113
- Suriname	272.318	204.540
- Viet Nam	210.786	146.950
- Country support and coordination	200.620	162.926
	<u>2.031.901</u>	<u>1.767.737</u>
2.2.4 Strategy 3: Thematic Programme Implementation	318.554	258.303
- Agrocommodities	114.326	71.154
- Business and Finance	42.353	38.121
- Gender and Youth	29.961	30.528
- NDC's	6.820	24.540
- climate smart landscapes	57.365	-
- Restoration	42.391	76.079
- Regional activities	25.339	17.880
	<u>318.554</u>	<u>258.303</u>
2.2.5 Fire-smart Landscape Governance	859.667	149.487
- Country support and case personel	71.713	16.472
- WorkPackage 1 Implementation of FST	672.202	106.024
- Workpackage 2 - Learning	96.020	20.877
- Workpackage 3 - Visibility and networking	15.000	-
- Direct Project related costs	4.731	6.115
	<u>859.667</u>	<u>149.487</u>
2.2.7 Supporting and Cross-cutting	385.642	230.594
- Audit	57.108	47.854
- Coordination and PMEL	148.211	178.912
- Investment	-	-
- International travel	33.973	2.258
- Programme communication	42.105	24.005
- Partner meetings	104.245	7.810
- Covid related	-	-30.244
	<u>385.642</u>	<u>230.594</u>
2.2.8 Indirect (estimate)	334.144	246.037
In 2019, started with an inception phase for this 5 year programme.		

	<u>2022</u>	<u>2021</u>
2.3 DGIS-MoMo4C activities	396.535	437.374
In 2019, started the inception phase for this 5 years programme.		
2.4 GLA 2 Programme	1.603.523	1.179.358
2.4.1 I. Direct staff costs	272.750	369.979
- BOL	6.076	9.781
- COL	6.533	5.283
- DRC	8.921	10.082
- GH	7.104	6.105
- IND	7.662	13.255
- LIB	2.223	6.952
- PH	7.261	13.719
- UG	7.398	15.608
- VTN	9.235	11.093
- Others (Reg. Internat. & them. Programmes)	54.046	97.065
- Coördination	156.290	181.038
	<u>272.750</u>	<u>369.979</u>
2.4.2 II. Other Direct programme costs	1.124.443	655.550
Activity costs		
- BOL	129.108	127.273
- COL	141.666	40.187
- DRC	144.336	89.986
- GH	111.256	110.761
- IND	126.771	35.092
- LIB	37.525	27.055
- PH	82.276	26.135
- UG	82.686	91.174
- VTN	125.018	65.213
- Others (Reg. Internat. & them. Programmes)	84.963	19.532
- Coördination	8.884	12.219
	<u>1.074.489</u>	<u>644.627</u>
Activity-related travel costs		
- BOL	1.200	852
- COL	1.382	-
- DRC	5.509	-
- GH	1.771	-
- IND	4.915	-
- UG	1.798	-
- VTN	4.100	-
- Coördination	5.491	-
- Others (Reg. Internat. & them. Programmes)	-	71
	<u>26.165</u>	<u>923</u>
Monitoring, evaluation and auditing		
- Coördination	23.790	10.000
	<u>23.790</u>	<u>10.000</u>
2.4.3 III. Overheads / Indirect costs	206.329	153.830
- BOL	20.458	20.685
- COL	22.437	6.820
- DRC	23.815	15.010
- GH	14.770	17.530
- IND	20.902	7.252
- LIB	5.962	5.101
- PH	13.431	5.979
- UG	13.782	16.017
- VTN	20.753	11.446
- Others (Reg. Internat. & them. Programmes)	20.851	17.503
- Coördination	29.168	30.486
	<u>206.329</u>	<u>153.830</u>

	<u>2022</u>	<u>2021</u>
2.5 External funded activities	122.741	425.883
2.5.1 EU FLEGT-VPA West Africa (NSA)	-	61.327
2.5.2 ETFRN/Networking	-	1.475
- ETFRN newsletters	-	1.475
- Others (ETFRN website/NL meetings)	-	-
	<u>-</u>	<u>1.475</u>
2.5.3 Ministry of Agriculture, Nature and Food Quality-LNV (ended 2021)	-	38.527
2.5.4 NWO participation (ended 2021)	-	87.096
2.5.5 FTA-CGIAR (ended 2021)	-	187.512
2.5.7 EU - Tshopo DRC	1.892	-
2.5.6 Postcode Lottery	117.109	49.946
2.5.7 Ministry of Agriculture, Nature and Food Quality-LNV (start 01-09-2022)	3.740	-
LNV act. 1 Regional Meeting	804	-
LNV act. 2 Strategic proposal	580	-
LNV act. 3 Meetings round table	300	-
LNV act. 4 Support/advice	2.056	-
	<u>3.740</u>	<u>-</u>
2.6 Network related expenditures	115.797	-32.885
a) - Salaries	435.527	315.228
- Housing incl. ICT	57.285	64.608
- Durable equipment	4.666	32.659
- Office costs	24.650	22.277
- Travel/subsistence	8.256	282
- Thematic Research	-	-
- General Board	4.243	5.118
- Organizational costs	116.452	80.417
b) - Coverage indirect costs from donors	-535.281	-553.472
	<u>115.797</u>	<u>-32.885</u>

Publication under the Wet Normering Topinkomens (WNT)

The total remuneration of the executive top officials J.G.M. van Montfort, R.G.A. Boot and R. Zagt does not exceed the applicable standard for 2022 (€ 199.000). For the executive top official R.G.A. Boot the Foundation Tropenbos International paid in 2022 (€ 36.817) as secondment costs to Utrecht University. The top official did not receive fixed and variable expenses and in addition there is no compensation payable in the future.

The other board members (executive board) receive a limited remuneration (< € 1.800)

The information of the remuneration of the directors including the information of the board members is available on the 3 pages as annex on this page. The information provides in Dutch as the refers to specific Dutch requirements.

WNT-verantwoording 2022 Tropenbos International

De WNT is van toepassing op Tropenbos International. Het voor Tropenbos International toepasselijke bezoldigingsmaximum is in 2022 € 199.000. Deze verantwoording is opgesteld op basis van de volgende op Stichting Tropenbos International van toepassing zijnde regelgeving: Ontwikkelingssamenwerking

1. Bezoldiging topfunctionarissen

1a. Leidinggevende topfunctionarissen met dienstbetrekking en leidinggevende topfunctionarissen zonder dienstbetrekking vanaf de 13^e maand van de functievervulling

Gegevens 2022			
bedragen x € 1	Prof. Dr. R.G.A. Boot	Dr. J. G.M. van Montfort	Dr. R.J. Zagt
Functiegegevens	Directeur	Directeur	
Aanvang en einde functievervulling in 2022	01-01 t/m 31-03	15-06 t/m 31-12	01-04 t/m 30-06
Omvang dienstverband (als deeltijdfactor in fte)	1,0	1,0	1,0
Dienstbetrekking?	nee	ja	ja
Bezoldiging			
Beloning plus belastbare onkostenvergoedingen	36.817	51.762	25.717
Beloningen betaalbaar op termijn	-	5.607	2.411
<i>Subtotaal</i>	<i>36.817</i>	<i>57.369</i>	<i>28.128</i>
Individueel toepasselijke bezoldigingsmaximum	49.068	109.041	49.614
-/- Onverschuldigd betaald en nog niet terugontvangen bedrag	N.V.T.	N.V.T.	N.V.T.
Bezoldiging	36.817	57.369	28.128
Het bedrag van de overschrijding en de reden waarom de overschrijding al dan niet is toegestaan	N.V.T.	N.V.T.	N.V.T.
Toelichting op de vordering wegens onverschuldigde betaling	N.V.T.	N.V.T.	N.V.T.
Gegevens 2021			
bedragen x € 1	Prof. Dr. R.G.A. Boot		
Functiegegevens	Director		
Aanvang en einde functievervulling in 2021	01-01 t/m 31-12		
Omvang dienstverband (als deeltijdfactor in fte)	1,0		
Dienstbetrekking?	nee		
Bezoldiging			
Beloning plus belastbare onkostenvergoedingen	148.155		

Beloningen betaalbaar op termijn	-
<i>Subtotaal</i>	<i>148.155</i>
Individueel toepasselijke bezoldigingsmaximum	191.000
Bezoldiging	148.155

1d. Topfunctionarissen met een totale bezoldiging van € 1.800 of minder

Topfunctionarissen inclusief degenen die op grond van hun voormalige functie nog 4 jaar als topfunctionaris worden aangemerkt met een totale bezoldiging van € 1.800 of minder

Gegevens 2022	
NAAM TOPFUNCTIONARIS	FUNCTIE
Dr. M.M. Goote	Lid (01-01 t/m 31-12)
Dhr. E. Huizing	Voorzitter (01-01 t/m 31-12)
Mw. S. Bhattacharya	Penningmeester (01-01 t/m 31-12)

Subsequent events.

No subsequent events were identified.

Ede, July 28, 2023

S. Bhattacharya
Secretary/treasurer

Dr. J.G.M. van Montfort
Executive Director

OTHER INFORMATION

In the statutes of the foundation is in article 12 sub 5 arranged how to handle with a credit balance in case of a dissolution of the Foundation. The literal tekst: “The Board shall determine the appropriation of the credit balance as far as possible in accordance with the object of the foundation.”

About the annual balance (positive or negative) of the Foundation no regulations are included in the statutes. The annual deficit automatically will be added or reduced from the general reservations of the programme unless the Board takes another decision.

List of abbreviations

CGIAR	Consultative Group on International Agricultural Research
DGIS	Directoraat Generaal Internationale Samenwerking (NL) -Directorate General for International Cooperation
DRC	Democratique Republic Congo
ETFRN	European Tropical Forest Research Network
EU	European Union
EZ	Ministry of Economic Affairs
FLEGT	Forest Law Enforcement Governance and Trade
FST	Fire-smart landscape Governance
FTA	Forest Trees & Agriculture
GB	General Board
GLA	Green Livelihoods Alliance
KPMG	Name of international audit firm
LNV	Ministerie van Landbouw, Natuur en Voedselkwaliteit (NL) - Ministry of Agriculture, Nature and Food Quality
MoMo4C	Mobilizing more for climate
NDC	Nationally Determined Contributions (onderdeel van internationale klimaatafspraak over verminderen van uitstoot aan CO2)
NSA	Strengthening the Capacity of Non State Actors to improve FLEGT-VPA and REDD+ processes in Western Africa
NGO	Non-Governmental Organization
NWO	Nederlandse Organisatie voor Wetenschappelijk Onderzoek (NL) / Dutch Research Council
PMEL	Planning Monitoring Evaluation Learning
REDD	Reducing emissions from Deforestation and Degradation
TBI	(Foundation) Tropenbos International
UU	Utrecht University (NL)
UWV	Uitvoeringsinstituut Werknemersverzekeringen (NL) / Employee Insurance Agency
VAT	Value Added Tax
VPA	Voluntary Partnership Agreements
WAZO	Wet Arbeid en Zorg (NL) / Work and Care Act
WNT	Wet Normering Topinkomens (NL)
WL	Working landscapes
WUR	Wageningen University and Research Centre (NL)