

TROPENBOS INTERNATIONAL
in
EDE
ANNUAL ACCOUNTS 2023
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 and the Dutch Postcode Lottery.

In 2016 TBI transformed from an internationally operating organisation with country offices located in 6 tropical developing countries and a head office in the Netherlands, into a network organization of 6 autonomous network partners with a secretariat registered in the Netherlands.

In 2023 TBI worked in the following countries with 6 network partners and 4 non-network partners: Bolivia, Colombia, DR Congo, Ethiopia, Ghana, Indonesia, 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 2023

In 2023 TBI has three multi-country programmes and three projects running.

The Working Landscapes programme (since 2019), is financed by the Ministry of Foreign Affairs of the Netherlands and is the largest in terms of budget and operational in 9 countries. The programme component Wildfires took off by the end of 2021. The programme got a two year extension grant in 2023 and runs until the end of 2025.

Forests for a Just Future (since 2021), 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). 2023 has been the second year the programme is in full implementation in nine countries and internationally. GLA runs until the end of 2025.

A third programme is Mobilizing More 4 Climate (since 2019), 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. The programme runs until the end of 2024.

The Green Finance for Small and Medium-sized Enterprises (GFS) (since 2021) is financed by the Postal Code Lottery, contains development of a fund to support small and medium sized enterprises with implementing sustainable and climate resilient forms of land and forest use. The budget granted until the end of 2024.

In 2023, 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. A new programme was developed to start in 2024 for 4 years.

Ede, 11 July 2024

Joost van Montfort
Executive Director

Report from the Board

The board met four times in a formal setting, on 14 April, 28 July, 2 November, and 14 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 procuration. The Treasurer was closely involved in the audit processes and she attended the debrief by the auditor over 2022 audit.

The interaction of the board with the Director and staff of TBI, focused in 2023 to finalize a future strategy and how impact looks like. In that respect attention was also given on how the partner network in 6 countries can be supported to become less dependent on the funding from the Netherlands and the role the secretariat actually plays. In that respect, the Treasurer joint the team on a visit to Vietnam and meet the TBI network partner in that country.

During 2023, the board agreed that for governance, continuity reasons and to widen the knowledge base of the board, new board members would be added to the Board of three members. The Board contracted the search firm "Het Nationaal register" to assist with this process. At the end of 2023, the board interviewed several candidates and selected three members, Dirkje Jansen, Peter Veit and Deon Nel, who formally joined the board per 1 February in 2024.

There were three consultative committee meetings, on 3 August, 28 September and on 10 November 2023, with the TBI network partners from Colombia, DR Congo, Ghana, Indonesia, Suriname, Vietnam and Bolivia.

To maintain quality and independence of the auditing process, for continuity reasons and the retirement of the Financial Controller it was decided to continue with KPMG as auditor over 2023.

The Board consisted of three persons in 2023 (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.

2023 is the first full year of Joost van Montfort in charge of TBI as executive directors.

Ede, 11 July 2024

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	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 2023 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 2023. The assets and liabilities are recalculated at the rate of December 31, 2023. 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, 2023 are related to results on DGIS funding and special projects over the years 1989 until 2023. 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, 2023

No.	1. Assets	31-12-2023	31-12-2022	No.	2. Liabilities	31-12-2023	31-12-2022
1.1	Receivables			2.1	Reserves		
1.1.1	Debtors Ede Office	13.660,00	0	2.1.1	Reserves	986.632	1.112.428
1.1.2	Settlement/Advance Partners	800	36.019				
1.1.3	Other receivables	688.549	80.376				
		703.009	116.395			986.632	1.112.428
				2.2.	Debts		
				2.2.1	Creditors Ede Office	113.256	104.533
				2.2.2	Advanced receipts for projects	1.503.538	1.559.278
				2.2.3	Project obligations	650.522	335.761
				2.2.4	Accrued short term obligations	204.395	153.430
				2.2.5	Current liabilities	254.701	278.782
1.2	Liquidities					2.726.411	2.431.784
1.2.1.	Deposits	2.809.786	3.134.000				
1.2.2	Bank	200.217	293.786				
1.2.3	Petty Cash	32	32				
		3.010.034	3.427.818				
		3.713.043	3.544.212			3.713.043	3.544.212

Profit and loss account January-December 2023

		Budget 2023	Income 2023	Income 2022
1	REVENUES			
1.1	Ministerial contributions			
1.1.1	DGIS-WL	4.472.793	4.303.957	4.102.797
1.1.2	DGIS-MoMo4C	505.149	465.926	391.510
1.1.3	DGIS-GLA 2	2.132.704	1.763.491	1.589.317
	<i>Subtotal Ministerial contributions</i>	7.110.646	6.533.373	6.083.624
1.2	<u>Other revenues</u>			
1.2.1	<u>Other income</u>			
	Reimbursement absenteeism insurance		6.511	68.865
	Other		150	32-
	Rent office Ghana		0	6.941
	Outsourcing staff		13.660	0
	Intrest		2.583	686
	<i>Subtotal other income</i>		22.904	76.460
1.3	<u>Provisions and reservations</u>		0	25.821
	<i>Subtotal provisions and reservations</i>		0	25.821
	<i>Subtotal regular programme</i>	7.110.646	6.556.277	6.185.905
1.4	<u>External funded activities</u>			
1.4.1	Postcode lottery	282.891	52.767	117.109
1.4.2	Ministry of Agriculture, Nature and foodquality (LNV programme - started August 2022)		108.452	3.740
1.4.3	EU - Join for Water/Bos+ Tshopo Region DRC		27.783	1.892
1.4.4	Collaborative landsc. learning Initiative (I&W)		8.135	0
	<i>Subtotal external funded activities</i>	282.891	197.137	122.741
GRAND TOTAL REVENUES TROPENBOS INTERNATIONAL		7.393.537	6.753.414	6.308.645

2	EXPENDITURES	Budget 2023	Expenses 2023	Expenses 2022
2.1	<u>WL activities</u>			
2.1.1	Strategy 1: NDC Theme	120.000	171.723	172.889
2.1.2	Strategy 2: Landscape and thematic programme	1.788.750	1.813.705	2.031.901
2.1.3	Strategy 3: Thematic Programme Implementation	535.500	437.466	318.554
2.1.4	Fire-smart Landscape Governance	1.221.753	1.122.141	859.667
2.1.5	Supporting and Cross-cutting	437.000	397.083	385.642
2.1.6	Indirect costs	369.790	361.839	334.144
	<i>Subtotal WL activities</i>	4.472.793	4.303.957	4.102.797
2.2	<u>MoMo4C programme</u>			
2.2.1	- Coordination NL	131.551	116.872	75.427
2.2.2	- Ghana	185.966	203.514	162.671
2.2.3	- Indonesia	187.632	145.540	158.437
	<i>Subtotal MoMo4C activities</i>	505.149	465.926	396.535
2.3	<u>GLA 2 Programme</u>			
2.3.1	I. Direct staff costs	330.575	315.158	272.750
2.3.2	II. Other Direct programme costs	1.523.950	1.213.772	1.124.443
2.3.3	III. Overheads / Indirect costs	278.179	234.560	206.329
	<i>Subtotal</i>	2.132.704	1.763.490	1.603.523

	EXPENDITURES	Budget 2023	Expenses 2023	Expenses 2022
2.4	External funded projects			
2.4.1	Postcode Lottery	282.891	52.767	117.109
2.4.2	Ministry of Agriculture, Nature and Food Quality-LNV (started 01-09-2022)		108.309	3.740
2.4.3	EU - Join for Water/Bos+ Tshopo Region DRC		27.718	1.892
2.4.4	Collaborative landscape learning Initiative (I&W)		8.135	0
	<i>Subtotal</i>	282.891	196.929	122.741
	<i>Subtotal costs activities and projects</i>	7.393.537	6.730.301	6.225.596
2.5	Coverage TBI related indirect costs		148.908	115.797
	<i>Subtotal coverage TBI related indirect costs</i>		148.908	115.797
GRAND TOTAL EXPENDITURES TROPENBOS INTERNATIONAL		7.393.537	6.879.209	6.341.393

PROFIT AND LOSS ACCOUNT JANUARY - DECEMBER 2023

	NET BALANCE OF TROPENBOS INTERNATIONAL			
	TOTAL REVENUES	7.393.537	6.753.414	6.308.645
	TOTAL EXPENSES	7.393.537	6.879.209	6.341.393
	NET BALANCE	0	-125.795	-32.747

Notes to the balance sheet as per December 31st, 2023

	<u>2023</u>	<u>2022</u>
1. Assets		
1.1 Receivables		
1.1.1 Debtors Ede office	13.660	0
Tropenbos Suriname/VSG	13.660	0
	<u>13.660</u>	<u>0</u>
1.1.2 Settlement/Advance Partners	800	36.019
GLA Partners	0	33.741
LNV partners	800	0
MoMo4C Partners	0	0
EU Partners	0	2.278
	<u>800</u>	<u>36.019</u>
1.1.3 Other receivables	688.549	80.376
Travel Advances Management Unit	0	56
VAT Q4-2023	38.637	35.734
VAT reimbursement other	1.554	
CB insurances related to pensions and Dutch Health Law	27.571	23.345
prepaid travel expenses staff Ede	2.891	8.283
IUCN membership 2022	0	4.800
Steadfast rent deposit	7.088	7.088
Steadfast final rent-settlement 2023	2.046	0
Other prepaid expenditures	0	385
Bank interest Q04-2023	9.651	686
DGIS/WL Programme (start 2019)	285.681	0
EU - Join for Water - Bos+	13.453	0
DGIS/MoMo4C	286.771	0
Settlement LNV 2023	13.204	0
	<u>688.549</u>	<u>80.376</u>
1.2 Liquidities		
1.2.1 Deposits	2.809.786	3.134.000
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 Bank	200.217	293.786
ABN-AMRO Bank, current account	200.217	293.786
	<u>200.217</u>	<u>293.786</u>
1.2.3 Petty Cash	32	32

	<u>2023</u>	<u>2022</u>
2. Liabilities		
2.1 Reserves		
2.1.1 Reserves	<u>986.632</u>	<u>1.112.428</u>
The reserves projects as per December 31 st , 2023 are related to results on programmes and special projects over the years 1989 until 2023.		
Balance as per January 1 st , 2023	1.112.428	1.145.175
Minus/add: annual result	-125.796	-32.747
Balance as per December 31 st , 2023	<u>986.632</u>	<u>1.112.428</u>
2.2 Debts		
2.2.1 Creditors Ede Office	<u>113.256</u>	<u>104.533</u>
balance sheet account 1300	113.256	104.533
	<u>113.256</u>	<u>104.533</u>
2.2.2 Advanced receipts for projects	<u>1.503.538</u>	<u>1.559.278</u>
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)	0	18.275
DGIS/GLA2 Programme (start 2021)	548.535	419.325
EU - Join for Water - Bos+	0	14.330
Postcode lottery	780.178	832.945
Ministerie van LNV voorschot LNV	0	95.248
DGIS/MoMo4C	0	179.155
Min. I&W	7.274	0
Ministry of LNV ref.: 1400014086	167.551	0
	<u>1.503.538</u>	<u>1.559.278</u>

	<u>2023</u>	<u>2022</u>
2.2.3 <u>Commitment Partners</u>	<u>650.522</u>	<u>335.761</u>
WL partners	428.184	331.500
GLA2 partners	179.244	0
MoMo partners	43.093	4.261
	<u>650.522</u>	<u>335.761</u>
2.2.4 <u>Accrued short term obligations</u>	<u>204.395</u>	<u>153.430</u>
KPMG, fee annual report	40.028	30.000
KPMG, fee audit 2023 WL	19.000	17.500
KPMG, fee audit 2023 GLA	19.000	17.500
KPMG, fee audit 2023 MoMo4C	19.000	17.500
PH-GLA fee audit SGV 2022 + 2023	8.820	4.200
Consultants WL	28.800	7.074
Consultants GLA2	840	0
Consultants MoMo	1.500	0
Consultant TBI Strategy	0	9.000
Consultant other	14.718	18.126
Milieudedefensie - contribution costs F2F meeting	0	5.217
HR. Consultant	0	11.319
European Commission - settlement EU project	0	14.710
NS - subscription december	331	334
Footsteps - costs migration ETFRN	0	950
St. World report	26.820	0
Other obligations	1.266	0
Salarycosts staff partner organisation	24.273	0
	<u>204.395</u>	<u>153.430</u>
2.2.5 <u>Current liabilities</u>	<u>254.701</u>	<u>278.782</u>
Year-end allowance	103	0
Holiday allowances period June-Dec	36.329	46.694
Provisions for changes labour contract	132.014	135.919
Provisions for unclaimed annual leaves	17.409	20.001
Income tax and social laws settlement December	68.846	76.168
Interest current account	0	0
	<u>254.701</u>	<u>278.782</u>

Notes to the profit and loss account January-December 2023

	<u>2023</u>	<u>2022</u>
1 Revenues		
1.1 DGIS activities		
1.1.1 Contribution of DGIS-WL	4.303.957	4.102.797
In 2019, this programme started for 5 years		
1.1.2 Contribution of DGIS-MoMo4C	465.926	391.510
Income 2023	465.926	396.535
Reduction income 2021 related to uncovered expenditures	-	-5.025
	<u>465.926</u>	<u>391.510</u>
In 2019, this programme started for 5 years		
1.1.3 Contribution of DGIS-GLA 2	1.763.491	1.589.317
Income 2023	1.763.491	1.603.523
Reduction income 2021 related to uncovered expenditures	-	-14.206
	<u>1.763.491</u>	<u>1.589.317</u>
In 2021, this programme started for 5 years		
1.2 Other revenues	22.904	76.460
1.2.1 Other income		
- Reimbursement absenteeism insurance	6.511	68.865
- rent office Ghana	-	6.941
- others	150	-32
- interest	2.583	686
- outsourcing staff	13.660	-
	<u>22.904</u>	<u>76.460</u>
1.3 Provisions and reservations	-	25.821
- settlement study Y Indrajaya	-	2.396
- release provision ETRN	-	23.425
	<u>-</u>	<u>25.821</u>
1.4 External funded activities	197.137	122.741
1.4.1 Postcode lottery	52.767	117.109
1.4.2 Ministry of Agriculture, Nature and foodquality (LNV programme) new 2022	108.452	3.740
1.4.3 EU - Join for Water/Bos+ Tshopo Region DRC	27.783	1.892
1.4.4 Collaborative landscape learning Initiative (I&W)	8.135	-
	<u>197.137</u>	<u>122.741</u>

2	<u>Expenditures</u>		
2.1	DGIS-WL activities	4.303.957	4.102.798
2.1.1	Strategy 1: NDC Theme	171.723	172.890
	- Bolivia	14.693	23.635
	- Colombia	16.409	26.793
	- DRC	33.353	24.013
	- Ghana	38.478	34.014
	- Indonesia	45.559	16.537
	- Suriname	8.149	6.861
	- Viet Nam	15.083	41.037
	- Ethiopia	-	-
		<u>171.723</u>	<u>172.890</u>
2.1.2	Strategy 2: Country level landscape and thematic programme	1.813.705	2.031.901
	- Bolivia	186.041	231.888
	- Colombia	200.973	249.714
	- DRC	247.465	237.381
	- Ethiopia	238.408	235.164
	- Ghana	226.367	235.575
	- Indonesia	126.545	158.456
	- Suriname	259.778	272.318
	- Viet Nam	193.749	210.786
	- Country support and coordination	134.378	200.620
		<u>1.813.705</u>	<u>2.031.901</u>
2.1.3	Strategy 3: Thematic Programme Implementation	437.466	318.554
	- Agrocommodities	160.401	114.326
	- Business and Finance	83.524	42.353
	- Gender and Youth	72.317	29.961
	- NDC's	4.025	6.820
	- climate smart landscapes	31.390	57.365
	- Restoration	19.350	42.391
	- Regional activities	66.460	25.339
		<u>437.466</u>	<u>318.554</u>
2.1.4	Fire-smart Landscape Governance	1.122.141	859.667
	- Country support and case personnel	113.520	71.713
	- WorkPackage 1 Implementation of FST	884.228	672.202
	- Workpackage 2 - Learning	20.432	96.020
	- Workpackage 3 - Visibility and networking	75.576	15.000
	- Direct Project related costs	28.385	4.731
		<u>1.122.141</u>	<u>859.667</u>
2.1.5	Supporting and Cross-cutting	397.083	385.642
	- Audit	63.904	57.108
	- Coordination and PMEL	200.661	148.211
	- Investment	-	-
	- International travel	43.923	33.973
	- Programme communication	23.787	42.105
	- Partner meetings	64.807	104.245
		<u>397.083</u>	<u>385.642</u>
2.1.6	Indirect costs	361.839	334.144
	In 2019, started with an inception phase for this 5 year programme.		

2.2	DGIS-MoMo4C activities	465.926	396.535
	In 2019, started the inception phase for this 5 years programme.		
2.3	GLA 2 Programme	1.763.490	1.603.523
2.3.1	I. Direct staff costs	315.158	272.750
	- BOL	717	6.076
	- COL	1.011	6.533
	- DRC	12.729	8.921
	- GH	9.352	7.104
	- IND	1.164	7.662
	- LIB	395	2.223
	- PH	6.276	7.261
	- UG	1.362	7.398
	- VTN	9.342	9.235
	- Others (Reg. Internat. & them. Programmes)	117.548	54.046
	- Coördination	155.262	156.290
		<u>315.158</u>	<u>272.750</u>
2.3.2	II. Other Direct programme costs	1.213.773	1.124.443
	Activity costs		
	- BOL	158.056	129.108
	- COL	147.786	141.666
	- DRC	152.128	144.336
	- GH	189.737	111.256
	- IND	122.608	126.771
	- LIB	-	37.525
	- PH	76.527	82.276
	- UG	101.149	82.686
	- VTN	135.045	125.018
	- Others (Reg. Internat. & them. Programmes)	60.720	84.963
	- Coördination	18.653	8.884
		<u>1.162.409</u>	<u>1.074.489</u>
	Activity-related travel costs		
	- BOL	-	1.200
	- COL	-	1.382
	- DRC	5.284	5.509
	- GH	254	1.771
	- IND	-	4.915
	- UG	618	1.798
	- VTN	1.215	4.100
	- Others (Reg. Internat. & them. Programmes)	4.439	-
	- Coördination	2.921	5.491
		<u>14.730</u>	<u>26.165</u>
	Equipment and investments	4.801	-
	Monitoring, evaluation and auditing		
	- Coördination	31.832	23.790
		<u>31.832</u>	<u>23.790</u>
2.3.3	III. Overheads / Indirect costs	234.560	206.329
	- BOL	23.951	20.458
	- COL	22.601	22.437
	- DRC	25.521	23.815
	- GH	35.315	14.770
	- IND	18.566	20.902
	- LIB	59	5.962
	- PH	12.420	13.431
	- UG	15.469	13.782
	- VTN	21.950	20.753
	- Others (Reg. Internat. & them. Programmes)	27.406	20.851
	- Coördination	31.300	29.168
		<u>234.560</u>	<u>206.329</u>

2.4	External funded activities	196.929	122.741
2.4.1	Postcode Lottery	52.767	117.109
2.4.2	Ministry of Agriculture, Nature and Food Quality-LNV (start 01-09-2022)	108.309	3.740
	LNV act. 1 Regional Meeting	2.296	804
	LNV act. 2 Strategic proposal	44.241	580
	LNV act. 3 Meetings round table	28.889	300
	LNV act. 4 Support/advice	21.183	2.056
	LNV Ghana part	11.700	-
		<u>108.309</u>	<u>3.740</u>
2.4.3	EU - Join for Water/Bos+ Tshopo Region DRC	27.718	1.892
2.4.4	Collaborative landsc. learning Initiative (I&W)	8.135	-
2.5	Network related expenditures	148.908	115.797
a)	- Salaries	323.906	435.527
	- Housing incl. ICT	62.362	57.285
	- Durable equipment	11.842	4.666
	- Office costs	21.055	24.650
	- Travel/subsistence	11.950	8.256
	- Thematic Research		
	- General Board	20.102	4.243
	- Organizational costs	242.519	116.452
b)	- Coverage indirect costs from donors	-544.828	-535.281
		<u>148.908</u>	<u>115.797</u>

Publication under the Wet Normering Topinkomens (WNT)

The total remuneration of the executive top official J.G.M. van Montfort does not exceed the applicable standard for 2023 (€ 205.000). 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 (< € 1.900)

The information of the remuneration of the director 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 2023 Tropenbos International

De WNT is van toepassing op Tropenbos International. Het voor Tropenbos International toepasselijke bezoldigingsmaximum is in 2023 € 205.000. 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 2023			
bedragen x € 1	Dr. J. G.M. van Montfort		
Functiegegevens	Directeur		
Aanvang en einde functievervulling in 2023	01-01 t/m 31-12		
Omvang dienstverband (als deeltijdfactor in fte)	1,0		
Dienstbetrekking?	ja		
Bezoldiging			
Beloning plus belastbare onkostenvergoedingen	103.642		
Beloningen betaalbaar op termijn	10.009		
<i>Subtotaal</i>	<i>113.651</i>		
Individueel toepasselijke bezoldigingsmaximum	205.000		
-/- Onverschuldigd betaald en nog niet terugontvangen bedrag	N.V.T.		
Bezoldiging	113.651		
Het bedrag van de overschrijding en de reden waarom de overschrijding al dan niet is toegestaan	N.V.T.		
Toelichting op de vordering wegens onverschuldigde betaling	N.V.T.		
Gegevens 2022			
bedragen x € 1	Prof. Dr. R.G.A. Boot	Dr. J. G.M. van Montfort	DR. R.J. Zagt
Functiegegevens			
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	0	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
Bezoldiging	36.817	57.369	28.128

1d. Topfunctionarissen met een totale bezoldiging van € 1.900 of minder

Topfunctionarissen inclusief degenen die op grond van hun voormalige functie nog 4 jaar als topfunctionaris worden aangemerkt met een totale bezoldiging van € 1.900 of minder

Gegevens 2023	
NAAM TOPFUNCTIONARIS	FUNCTIE
Dhr. 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 .., 2024

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
I&W	Ministry of Infrastructure and Water Management
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)