

## IUFRO FINANCIAL ISSUES

Follow up to Board Mtg. 2023 item 16

# IUFRO Finances

*Figures compiled by  
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# FINANCIAL YEAR 2022

## Annual Account

all figures are given in Euro

## Grants/Contributions received in 2022

Grantors/Contributors	Total in €
Austrian Government (Ministry f. Agr., Forestry, R. & W.)	648,833
Ministry f. Economic Coop. & Dev. (BMZ), Germany	450,000
Ministry f. Foreign Affairs (MFA), Finland	400,000
US Forest Service	211,789
National Institute of Forest Science (NiFoS), Korea	100,631
Mondi	50,000
Income All-Iufro-Conference	38,285
Austrian Research Centre for Forests (BFW)	30,000
Food and Agriculture Organization of the UN (FAO)	21,600
Eva Mayr Stihl Stiftung	9,849
<b>TOTAL</b>	<b>1,960,987</b>

# IUFRO Secretariat 2022

<b>INCOME</b>	<b>Actuals</b>	<b>Budget</b>
Membership Fees	<b>310,320</b>	255,000
Contribution Austrian Government	<b>509,747</b>	459,000*
Services to projects	36,500	40,000
Other income, refunds & sponsorship	269	2,000
Profit from financial result	3,590	5,000
<b>TOTAL - Income</b>	<b>860,426</b>	<b>761,000</b>

\* In addition € 49,086 are accounted for in SPDC

# IUFRO Secretariat 2022

<b>EXPENDITURES (page 1)</b>	<b>Actuals</b>	<b>Budget</b>
Salaries	<b>-509,545</b>	-494,000
Contracts/Service third parties	-5,904	-30,000
Office facilities and supplies	-15,570	-15,000
Equipment (incl. depreciation)	<b>-27,487</b>	-20,000
Travel	-34,757	-40,000
Printed products	-1,407	-5,000
Transportation, shipping, postage	-2,464	-5,000
Telecommunication, IT	-29,011	-40,000
Legal expenses and accounting	<b>-69,052</b>	-50,000
Sponsorship, awards	<b>-12,125</b>	-5,000

<b>EXPENDITURES (page 2)</b>	<b>Actuals</b>	<b>Budget</b>
Meetings, workshops	<b>-39,978</b>	-20,000
PR material & activities	-6,362	-15,000
Internal training and education	0	-2,000
Bank trans. Fees/exch. rate diff.	-6,544	-5,000
Others	-25,243	-22,000
<b>TOTAL - Expenditures</b>	<b>-781,450</b>	<b>-768,000</b>
<b>Interim Diff. Income/Expend.</b>	<b>+78,976</b>	<b>-7,000</b>
Personnel accruals Union	<b>-8,300</b>	
Devaluation Investment Fund	<b>-10,156</b>	
Exch. rate diff.: appreciation	<b>+31,323</b>	
Carryover bal. needed f. salaries	<b>-19,467</b>	
<b>Final Diff. Inc./Expend. - Profit</b>	<b>+72,376</b>	

<b>STRATEGIC FUND 2022</b>	
<b>Income:</b>	
Rest balance 2021 carried forward	167,092
<b>Total Income</b>	<b>167,092</b>
<b>Expenditures:</b>	
<b>Total Expenditures</b>	<b>0</b>
<b>Difference - Income/Expenditures</b>	<b>167,092</b>

# Special Programmes & Projects - Income 2022

<b>Grantors/Contributors (page 1)</b>	<b>SPDC</b>	<b>ISR</b>	<b>WFSE</b>
Ministry Foreign Affairs, Finland	100,000	0	100,000
US Forest Service, USA	87,429	47,039	0
Austrian Ministry f. Agr.,R. & T. (BMLRT)	49,086	90,000	0
Nat. Inst. of Forest Sc. (NIFoS)	71,259	0	0
Austr. Research Center f. Forests (BFW)	30,000	0	0
Eva Mayr Stihl Stiftung	9,849	0	0
Profit from financial result	14	7	3
Balances 2021 carried forward	+431,485	+58,679	+45,834
<b>TOTAL</b>	<b>+779,122</b>	<b>+195,725</b>	<b>+145,836</b>



# Special Programmes & Projects - Income 2022

Grantors/Contributors (page 2)	Partnersh. Projects	GFEP	Other Projects
Ministry E.C.&Dev. (BMZ), Germany		450,000	0
Ministry Foreign Affairs, Finland	0	200,000	0
US Forest Service, USA	0	77,321	0
Nat. Inst. of Forest Science (NIFoS), Korea	0	0	29,372
Mondi	50,000	0	0
FAO	0	0	21,600
Other income (All-Iufro-Conf. Fees)	0	0	38,285
Profit from financial result	6	29	0
Balances 2021 carried forward	+101,902	+295,521	+74,141
<b>TOTAL</b>	<b>+151,908</b>	<b>+1,022,871</b>	<b>+163,398</b>

# Special Programmes & Projects - Expenditures 2022

Expenditures (page 1)	SPDC	ISR	WFSE
Salaries	-164,202	0	0
Contracts/Service third parties	-193,933	-34,978	-65,000
Equipment	-366	0	0
Travel	-2,407	0	0
Printed products	-549	0	-25,773
Transport., shipping, postage	-2,904	0	0
Telecommunication, IT	-7,082	-300	0
Sponsorship, awards	-1,212	0	0
Meetings, workshops	-70,758	0	-9,027
PR material & activities	-11,000	0	0
Bank transaction fees	-2,835	-308	-195
Others	-2,453	0	0
<b>TOTAL - EXPENDITURES</b>	<b>-459,700</b>	<b>-87,412</b>	<b>-100,195</b>
<b>Difference Inc. / Expend.</b>	<b>+319,422</b>	<b>+108,312</b>	<b>+45,641</b>

## Special Programmes & Projects - Expenditures 2022

Expenditures (page 2)	Partnersh. Projects	GFEP	Other Projects
Salaries	-56,805	-357,786	-2,734
Contracts/Services third parties	-57,600	-177,120	-8,597
Equipment	0	-1,315	-175
Travel	-1,611	-18,421	-794
Printed products	-38	-39,245	-181
Transport., shipping, postage	0	-3,093	0
Telecommunication, IT	0	-475	-56
Meetings, workshops	-19,584	-54,599	-89,465
PR activities	-449	-41,533	-2,463
Internal training	0	-309	0
Bank transaction fees	-167	-2,572	-110
Intercompany transactions	0	-22,500	0
Others	0	-3,188	0
<b>TOTAL - EXPENDITURES</b>	<b>-132,778</b>	<b>-741,348</b>	<b>-92,389</b>
<b>Difference Inc. / Expend.</b>	<b>+19,130</b>	<b>+281,517</b>	<b>+71,009</b>

# Grant Thornton Audit report: Income statement 1.1. – 31.12. 2022

International Union of Forest Research Organizations

## INCOME STATEMENT

01.01.2022 - 31.12.2022

	EUR	31.12.2022	EUR	31.12.2021
1. Membership Fees		395.828,30		379.041,53
2. Contributions				
a) Austrian Government	589.665,03		530.382,66	
b) BMZ	525.451,30		510.312,29	
c) Ministry for Foreign Affairs of Finland	277.398,57		400.246,84	
d) USFS	217.099,23		173.150,14	
e) NIFoS	167.308,51		61.529,27	
f) Mondi	132.771,71		48.098,07	
g) Audemars-Watkins	63.647,37		51.494,74	
h) BMUB	35.927,64		39.630,26	
i) FAO	21.600,00		186.290,71	
j) Others	123.061,74		124.675,16	
		2.153.931,10		2.125.810,14
3. Other income		30.689,16		34.320,90
4. Cost of materials and purchased services				
a) Cost for purchased services	-848.608,31		-958.823,49	
		-848.608,31		-958.823,49
5. Personnel expenses				
a) Salaries	-915.552,26		-828.435,61	

## Income statement continued (2022)

a) Salaries	-915.552,26		-828.435,61
b) Social expenses			
aa) Expenses for severance pay	-23.693,00		-26.931,53
bb) Expenses for social security payment prescribed by law as well as taxes and mandatory contributions dependent on compensation	-196.442,34		-182.979,60
cc) Other social expenses	<u>-16.835,32</u>		<u>-19.766,35</u>
		-1.152.522,92	-1.058.113,09
6. Amortization			
a) of intangible and depreciation of tangible fixed assets	<u>-29.305,55</u>		<u>-29.610,47</u>
		-29.305,55	-29.610,47
7. Other operating expenses		<u>-458.912,97</u>	<u>-290.048,26</u>
8. Subtotal from line 1 to 7 (EBIT)		<u>91.098,81</u>	<u>202.577,26</u>
9. Other interest income and similar income		3.642,87	4.864,56
10. Expenses from financial assets and current securities		-10.155,62	-3.460,39
11. Interest and similiar expenses		-0,54	0,00
12. Subtotal from line 9 to 11 (Financial result)		<u>-6.513,29</u>	<u>1.404,17</u>
13. Earnings before taxes		84.585,52	203.981,43
14. Taxes on income		<u>-22,01</u>	<u>-21,63</u>
15. Earnings after taxes		<u>84.563,51</u>	<u>203.959,80</u>
16. Net income for the year		<u>84.563,51</u>	<u>203.959,80</u>
17. Net profit for the year		84.563,51	203.959,80
18. Profit/Loss carried forward		<u>83.205,82</u>	<u>-120.457,61</u>
19. Retained earnings		<u>167.769,33</u>	<u>83.502,19</u>