

ISO FAR accounting check 2012 – 2014 (15.9.2014)

Check done: September 30, 2014 in Trenthorst (office treasurer ISO FAR)

ISO FAR representative: Prof. Dr. Gerold Rahmann (not present while check)

Accounting staff: Renate Frommann and Sylvia Fennert

Account check done by:

- Dr. Hiltrud Nieberg (Thünen-Institute)
- Dr. Jörn Sanders (Thünen-Institute).

Available account informations: accounting documents, budget and receipts conform to German financial regulation

Result of the check:

1. The budgets (income and expenses) have been controlled (reports of the tax accountant BBS, excel calculations of accounting staff)
2. The original receipts have been controlled (files)
3. Discussion about unclear issues (with Prof. Dr. Gerold Rahmann; after proof)
4. Report

The accounts details in summary:

	2012	2013	2014 (31.8.14)
Members	815	1021	1655
Members paid	127	111	50
A Income	40.291,24 €	26.440,00 €	4.985,00 €
A.1 members	7.967,44 €	6.390,00 €	4.955,00 €
A.2 WOE	30.000,00 €	20.000,00 €	
A.3 others	323,80 €	50,00 €	30,00 €
B Expenditures	7.782,12 €	19.697,98 €	11.723,30 €
B.1 Conferences			
- therefore AOC 12	3.022,93 €		
- therefore OAHC 12	2.000,00 €		
- therefore Tunis Conf 13		206,00 €	
- therefore FQH 13		2.308,36 €	
- therefore OWC 14	154,39 €	364,97 €	697,38 €
- therefore WOE 15	2.259,53 €	15.000,00 €	7.449,44 €
B.2 ISO FAR administration	345,27 €	1.818,65 €	1.516,62 €
- therefore office	345,27 €	975,00 €	765,00 €
- therefore promotion		843,65 €	751,62 €
C Balance	32.509,12 €	6.742,02 €	-6.738,30 €
Account beginn year	29.875,45 €	62.384,57 €	69.126,59 €
Account end year	62.384,57 €	69.126,59 €	64.448,15 €
Balance	+32.509,12 €	+6.742,02 €	-4.678,44 €

Remarks: The GA needs to elect two persons who check the accounts 2017 (statuts requirement)

Conclusion: No severe complaints, some suggestions were made.

Dr. Hiltrud Nieberg

Dr. Jörn Sanders