**ISOFAR accounting check 2012 – 2014 (15.9.2014)**

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

ISOFAR 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. Jürn Sanders (Thünen-Institute).

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

**Result of the check:**

1. The budgets (income and expenses) have been controlled (reports of the tax accountant BBS, excel calucations 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 ISOFAR 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. Jürn Sanders