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# **International Ergonomics Association Report of the Treasurer**

*(revised June 3, 1993)*

Including:  
Financial Statements, 1992  
Schedule of Dues Received  
Mid-Year Report  
Equity History

Y. Ian Noy, Ph.D.  
IEA Treasurer



OLD WORLD - NEW WORLD  
ONE WORLD

# INTERNATIONAL ERGONOMICS ASSOCIATION

June 3, 1993

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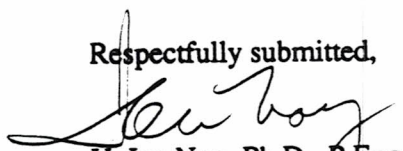
To: Members of the IEA Council

I am pleased to submit the Report of the Treasurer, attached hereto, comprising;

1. Financial Statements for the year ended December 31, 1992, including Balance Sheet, Statement of Revenues and Expenditures, Notes, and Statement of Changes in Reserves and Funds ..... 1
2. Schedule of Dues Received and Outstanding ..... 6
3. Mid-year report and operating budget as at June 1, 1992 ..... 7
4. Chart depicting the IEA equity history ..... 9

I look forward to presenting this report to the Council at the June meeting in Warsaw.

Respectfully submitted,

  
Y. Ian Noy, Ph.D., P.Eng  
Treasurer

**International Ergonomics Association  
Balance Sheet  
For Year Ended December 31, 1992**

	0.74 CHF	USD	1,992 Total \$	1,991 Total \$
<b>ASSETS</b>				
Current Assets				
Cash Accounts (Hongkong Bank of Canada)	42,796	72	31,741	26,264
Term Deposits                      44,480 (CDN)	<u>42,796</u>	<u>72</u>	<u>36,999</u>	<u>43,975</u>
	42,796	72	68,740	70,239
Seed Funds Receivable		22,614	22,614	3,000
	<u><b>42,796</b></u>	<u><b>22,686</b></u>	<u><b>91,354</b></u>	<u><b>73,239</b></u>
<b>LIABILITIES</b>				
Current Liabilities				
				2,964
				<u>2,964</u>
<b>EQUITY</b>				
ESA Fund for Conf. in Ergon. in South East Asia	11,232		8,312	7,970
HFS Fund for Ergon. in Dev. Countries		829	829	
Loans Reserve		35,000	35,000	35,000
Cash Reserve                      44,480 CDN	31,564	-13,143	47,213	27,305
	<u>42,796</u>	<u>22,686</u>	<u>91,354</u>	<u>70,275</u>
	<u><b>42,796</b></u>	<u><b>22,686</b></u>	<u><b>91,354</b></u>	<u><b>73,239</b></u>

**International Ergonomics Association**  
**Statement of Operations**  
**For Year Ended December 31, 1992**

	0.74		1,992	1,991
	CHF	USD	Total \$	Total \$
<b>REVENUE</b>				
Membership Dues	25,515	16,453	35,334	34,695
Capitation Fees	27,994		20,716	6,810
Interest	5,064	139	3,886	5,359
ILO Checkpoints		8,000	8,000	
Contributions towards HFS Fund		829	829	
Misc.		50	50	
	<u>58,573</u>	<u>25,471</u>	<u>68,815</u>	<u>46,864</u>
<b>EXPENDITURES</b>				
<b>Executive &amp; Administrative Expenses</b>				
Office-related expenses	9,018	964	7,637	1,372
Travel	11,848	6,358	15,126	13,172
Clerical	2,339		1,731	
<b>Committees</b>				
Policy & Planning	3,092	587	2,875	3,598
Science & Technology	1,171	175	1,042	3,037
Education & Training	4,153	2,003	5,076	1,983
Directory of Education Programs				
Publications	2,236		1,655	2,627
Brochures				1,464
Newsletter	231	1,200	1,371	1,000
Promotions & Public relations				1,261
Awards				1,079
Meeting costs	5,780		4,277	7,634
Bank charges	96	172	243	817
ILO Checkpoints	10,238	2,090	9,666	
	<u>50,202</u>	<u>13,549</u>	<u>50,698</u>	<u>39,044</u>
<b>OPERATING SURPLUS (DEFICIT)</b>	<u><b>8,372</b></u>	<u><b>11,922</b></u>	<u><b>18,116</b></u>	<u><b>7,820</b></u>
Assets at beginning of year	84,425	10,764		
Less transfer to CDN Term Deposit	50,000			
Operating Surplus (Deficit)	8,372	11,922		
Assets as at end of reporting period	42,796	22,686		

**International Ergonomics Association**  
**Statement of Changes in Reserves and Funds**  
**As at December 31, 1992**

	Credits	Debits	Balance
<b>Cash Reserve (USD)</b>			
Balance at start of year			27,305
Operating surplus	18,116		
Adjustment for 1991 liabilities paid	2,964		
Transfer to HFS Fund		829	
Transfer interest to ESA Fund		341.88	
<b>Balance at end of period</b>			<b><u>47,213</u></b>
<b>Loans Reserve (USD)</b>			
Balance at start of year			32,000
IEA'91	3,000		
1993 World Conf. Material Handling		6,000	
IEA'94		15,000	
SEA Conference - St. Petersburg		1,614	
Balance at end of period			12,386
Receivable			22,614
<b>Value</b>			<b><u>35,000</u></b>
<b>ESA Fund for Conf. in Ergon. in South East Asia (CHF)</b>			
Balance at start of year			10,770
Interest	462		
Balance at end of period			11,232
Receivable			11,232
<b>Value</b>			<b><u>11,232</u></b>
<b>HFS Fund for Ergon. in Dev. Countries (USD)</b>			
Balance at start of year			
HFS Contribution	829		
Balance at end of period			829
Receivable			829
<b>Value</b>			<b><u>829</u></b>



1. The IEA is an association of ergonomics and human factors societies around the world, registered as a non-profit organization under Swiss Civil Code. The IEA promotes the knowledge and practice of ergonomics by initiating and supporting a variety of international activities and cooperation.

### **Basis of Accounting**

2. The IEA fiscal year-end is December 31.
3. The IEA's policy is to prepare its financial statements on the cash basis of accounting. Under this basis, revenues are recognized when received and expenses are recognized when paid.
4. The financial system comprises two parts; (i) annual operation, and (ii) special reserves.
  - i. The annual operations budget includes revenues from membership dues, capitation fees, interest and other receipts; and expenditures for administrative and other recurring activities.
  - ii. Special reserves include a loans reserve and special funds. These reserves are identified under the Equity heading of the Balance Sheet.

A loans reserve has been established to ensure an adequate supply of seed funds for conferences. The level of the reserve was set at US\$ 35,000. Presently, this sum is included in the IEA general accounts but is tracked and reported separately. Seed funds given in accordance with the IEA Policy on Support of Conferences are handled through this fund. Therefore, they are not reflected in the Statement of Operations. However, amounts receivable are shown as an asset on the Balance Sheet.

5. Liabilities represent bills received but not yet paid. They are shown on the Balance Sheet to present more fairly the current equity, though the bills will be paid in the next fiscal year.
6. Advances to officers are treated as expended items in the Statement of Operations when paid. However, they are tracked separately

## Summary of Financial Performance

7. The IEA appears to be healthy and growing. The number of members continues to grow. This is reflected in higher operating budgets.
8. It is projected that there will be a deficit this year. A deficit in the years between Congresses is normal and reflects the fact that fees income does not cover operating costs. The equity position of the IEA is expected to continue to increase, however, over the current operating cycle (3 years) since a significant source of revenue is derived from capitation fees.
9. Member societies were asked to provide information concerning the percentage of their membership dues income that they pay to the IEA in fees. To date, only one society has provided this information.
10. Difficulties have arisen in cashing cheques that are not drawn on internationally-recognized banks. These have to be sent for collection which often result in long delays. Electronic wire transfer is preferable. However, when making payment by wire transfer, it is important to fax or mail in the standard dues form showing the calculation of fees. The name of the society and the country of origin are often not identified on the bank statements making it difficult to determine who to credit for the payment.

### Proposal: Waving IEA Capitation fees policy:

5-15 SFr.

Capitation fees from IEA-supported conferences represent an important source of revenue for the IEA. It is proposed, however, that "upon specific application by the organizers of an IEA-supported conference, the IEA Executive Committee may, at its discretion, wave the capitation fees for delegates from industrially developing countries (to be designated). This waiver, once granted for a given conference, will only be valid provided that the registration fees for the designated delegates are reduced accordingly. Notwithstanding, capitation fees for all other delegates continue to be payable."

### Treasurer's Operational Schedule and Milestones

- Budget approved by Executive Committee at mid-year meeting January
- Dues notice to societies Jan 15
- Reminder of dues outstanding May 31
- Preparation of year-end report and financial statement May 31
- Preparation of of mid-year report for Council meeting ~Jun 30
- Final reminder re outstanding dues Oct 30
- Call for budget estimates (deadline Nov 30) Nov 1
- Preparation of budget for mid-year meeting Dec 31



**IEA Dues Schedule**

FEDERATED SOCIETIES	1993				1992				Arrears (years)		
	# Mem	Payable CHF	1.56/1 US \$	Paid CHF	0.72 US \$	# Mem	Payable CHF	1.35/1 US \$		Paid CHF	US \$
Asociación Española de Ergonomia	185	915.00	658.80		457.50	185	915.00	677.10		677.00	
Belgian Ergonomics Society	141	739.00	532.08		739.00	108	607.00	449.18		444.00	
Brazilian Ergonomics Association	61	419.00	301.68	*	171.69	61	419.00	310.06	*	51.21	
Czechoslovak Ergonomic Association	160	815.00	586.80			160	815.00	603.10			92,93
Chinese Ergonomics Society	312	1,423.00	1,024.56			312	1,423.00	1,053.02	81.00 *		
Ergonomics Society	833	2,841.00	2,045.52			833	2,841.00	2,102.34	2,841.00		93
Ergonomics Society of Australia	450	1,975.00	1,422.00			450	1,975.00	1,461.50	1,975.00		93
Gesellschaft für Arbeitswissenschaft	573	2,321.00	1,671.12			573	2,321.00	1,717.54		1,717.54	
Human Factors Association of Canada/ACE	396	1,759.00	1,266.48		1,197.00	393	1,747.00	1,292.78		1,155.82	
Human Factors and Ergonomics Society	4045	9,265.00	6,670.80		6,034.00	3867	8,909.00	6,592.66		5,639.40	
Hungarian Ergonomics Society	70	455.00	327.60	*	100.00	70	455.00	336.70	*	100.00	
Israeli Ergonomics Society	100	575.00	414.00		575.00	100	575.00	425.50	575.00		
Japan Ergonomics Research Society	1862	4,899.00	3,527.28		3,522.50	1791	4,757.00	3,520.18	4,757.00		
Ergonomics Society of Korea	219	1,051.00	756.72	*	547.70	88	527.00	389.98		227.27	
Nederlandse Vereniging voor Ergonomie	538	2,251.00	1,620.72			538	2,251.00	1,665.74	2,251.00		93
New Zealand Ergonomics Society	100	575.00	414.00			100	575.00	425.50		426.00	
Nordic Ergonomics Society	1497	4,169.00	3,001.68			1497	4,169.00	3,085.06	4,169.00		93
Osterreichische Arbeitsgemeinschaft für Ergonomik OAE	44	351.00	252.72			44	351.00	259.74		245.00	
Polish Ergonomics Society	100	575.00	414.00			100	575.00	425.50			92,93
Societa Italiana di Ergonomia	120	655.00	471.60			120	655.00	484.70		484.70	
Societe d'Ergonomie de Langue Francaise	585	2,345.00	1,688.40		1,690.00	579	2,333.00	1,726.42	2,445.00		
South East Asia Ergonomics Society	70	455.00	327.60			70	455.00	336.70		336.70	
Soviet Ergonomics Association	625	2,425.00	1,746.00			625	2,425.00	1,794.50	*	74.40	
The Assoc. of Ergon. Societies of Yugoslavia	50	375.00	270.00			50	375.00	277.50			89,90,91,92
				Sarah Burger?	395.50						
<b>AFFILIATED MEMBERS</b>											
European Society for Dental Ergonomics	31	224.00	161.28		165.30	31	224	277.5		56.00	
Human Ergology Society	230	1,020.00	734.40			230	1,020.00	754.80	1,020.00		93
	13,397	44,872.00	32,307.84	575.00	15,020.19	12,975	43,694.00	32,445.30	20,114.00	11,635.04	
											26,519.40

\* - Based on 20% of Society's total fee income

**Fees Formula**

Federated Societies: Fees in CHF = 175 + (#members up to 500)\*4 + (#members above 500)\*2

Affiliated Members: Fees in CHF = 100 + (#members up to 500)\*4 + (#members above 500)\*2



**International Ergonomics Association**  
**Mid-Year Balance Sheet**  
**As at June 1, 1993**

	CDN	@ 0.72 CHF	USD	1,993 Total \$
<b>ASSETS</b>				
Current Assets				
Cash Accounts (Hongkong Bank of Canada)		36,906	12,899	39,471
Term Deposits (CDN\$)	<u>45,297</u>			<u>36,238</u>
		36,906	12,899	75,708
Seed Funds Receivable			18,974	18,974
	<u><u>45,297</u></u>	<u><u>36,906</u></u>	<u><u>31,873</u></u>	<u><u>94,682</u></u>
<b>EQUITY</b>				
ESA Fund for Conf. in Ergon. in South East Asia		11,903		8,570
HFS Fund for Ergon. in Dev. Countries			1,255	1,255
Loans Reserve			35,000	35,000
Cash Reserve	<u>45,297</u>	<u>25,003</u>	<u>-4,382</u>	<u>49,857</u>
	<u><u>45,297</u></u>	<u><u>36,906</u></u>	<u><u>31,873</u></u>	<u><u>94,682</u></u>

**International Ergonomics Association**  
**Mid-Year Financial Report**  
**As at June 1, 1993**

	0.74		1,993	US\$
	CHF	USD	Total \$	Budget
<b>REVENUE</b>				
Membership Dues		12,280	12,280	30,000
Capitation Fees				
Interest	366	43	314	3,500
Interest on CDN Certificate	662		529	
Contributions towards HFES Fund		414	414	
Transfer from ESA & HFES Funds for Roving Seminar				3,400
	<u>366</u>	<u>12,737</u>	<u>13,537</u>	<u>36,900</u>
<b>EXPENDITURES</b>				
Executive & Administrative Expenses				
Office-related expenses	517		383	5,615
Travel	1,189	1,935	2,815	12,250
Clerical				3,000
Committees				
Policy & Planning				2,400
Science & Technology	2,356		1,743	2,700
Education & Training		1,569	1,569	6,300
Roving Seminar				3,400
Publications				1,700
Newsletter				1,300
Brochures				1,500
Promotions & Public relations				2,000
Awards				
Meeting costs	2,195		1,624	4,500
Bank charges		46	46	500
ILO Checkpoints				
Miscellaneous				
	<u>6,257</u>	<u>3,550</u>	<u>8,181</u>	<u>47,165</u>
<b>OPERATING SURPLUS (DEFICIT)</b>	<u><b>-5,891</b></u>	<u><b>9,187</b></u>	<u><b>5,357</b></u>	<u><b>-10,265</b></u>
Assets at beginning of year	42,796	22,686		
Assets as at end of reporting period	36,905	31,873		

## IEA Equity History

