1980 Financial Statement of the International Union of Geological Sciences and Budget for 1981

Statement of Receipts and Payments for the Year Ended December 31, 1980 (See Note 1)

RECEIPTS	1979 (\$U.S.)	1980 (\$U.S.)	Budget for 1981 (\$U.S.)
- UNESCO contracts and receipts for IGCP projects (See Note 2)	138 650	111 888	158 600
- Membership dues (See Note 3)	77 000	89 600	140 000
- Special grants and contracts (See Note 4)	46 211	33 400	28 000
- Allocation from UNESCO subvention to ICSU (See Note 5)	12 000	14 000	9 600
- Income from publications:			
• EPISODES subscriptions and related income	8 825	12 849	14 000
• Royalties, IUGS Publications sales	1 467	1 410	
- Bank interest and gain on exchange (See Note 6)	4 016	2 744	1 400
- Miscellaneous receipts	21 092	375	34 000
TOTAL	309 261	266 266	385 600
PAYMENTS			
- Scientific activities			
• IGCP (See Note 7)	123 026	138 075	158 000
• IGCP: IUGS supplemental allocations	4 600	7 500	8 000
• IUGS Commissions, Committees (See Schedule A and A-81)	25 708	26 921	45 000
• Payments on special contracts (See Note 8)	26 811	21 081	
• Symposia (See Note 9)	20 021	19 060	10 000
• IUGS Affiliated Organizations (See Schedule B and B-81)	5 200	14 275	21 100
• Inter-Union Commissions (See Note 5)	10 000	5 000	10 000
• Representation at meetings	17 847	3 876	10 000
• Research Development Program			20 000
- Routine meetings			
• 1979: Executive Committee meeting Zurich	15 299		
• 1980: Executive Committee meeting, Mexico City		7 025	
• 1980: Executive Committee meeting, Paris		8 763	
• 1981: Executive Committee meeting, Accra (advanced payments)		11 435	20 000
- Publications			
• EPISODES printing and related costs (See Note 10)	11 114	18 322	44 000
• IUGS new series publications: Ordovician correlation charts		1 096	10 000
- Administrative expenses			
• Salaries and related charges	2 111	13 439	18 000
• Operating costs and supplies	2 845	7 515	
• Miscellaneous charges	4 953	5 692	8 000
• Bank charges, loss on exchange	368	522	
- Payments to ICSU			
• 1977, 1978 membership dues	4 596		
• 1980 membership dues		1 925	2 400
• 1979 Contribution to Committee on Teaching of Science		300	600
• Dues to ICSU Abstracting Board	720	360	
TOTAL	275 219	312 182	385 600
Excess of income over expenditure	34 042		
Excess of expenditure over income		45 916	
Accumulated balance at January 1, 1980	92 997	127 041	
Accumulated balance at December 31, 1980	127 041	81 125	
Net financial assets at December 31, 1979	131 368		
Net financial assets at December 31, 1980		113 345	

STATUS OF ACCOUNTS

	December 31 1979	December 31, 1980
Graz - Past Treasurer's account	3 521	182
Zurich - President's operations account	467	479
" - Reserve account	52 692	50 385
Ottawa- Secretariat account	1 139	1 519
Ottawa - EPISODES account	1 832	1 344
Reston - Treasurer's account	67 390	27 216
TOTAL	127 041	81 125

Accounts receivable on December 31, 1980	73 495
Accounts payable on December 31, 1980	41 275
Difference	32 220

NET FINANCIAL ASSETS AS OF DECEMBER 31, 1980 **113 345**

NOTES TO THE 1980 FINANCIAL STATEMENT

Note 1

The Statement of Receipts and Payments and the Statement of Bank Balances of the IUGS for the year ended December, 1980, have been prepared by the Treasurer in accordance with the Statutes and By-laws of the Union. Receipts and payments have been recorded in the books of account in the currency used by the bank account and then converted to \$U.S. at year-end based on official ICSU rates of exchange for December 31, 1980.

The Statements do not reflect:

- a) costs borne by member countries in support of activities and operations of the Union;
- b) details of unpaid accounts receivable or payable by the Union as at December 31, 1980.

In order to provide a basis for comparison, both the 1979 receipts and payments and the estimated income and projected expenditures for 1981 (under Budget for 1981) have been included.

Note 2

IGCP receipts come from one source: contract funds from UNESCO allocated to IGCP projects. Total payments to IGCP projects, however, include the following: the contract funds from UNESCO, an annual contribution from IUGS of \$10 000 and the IUGS advances paid to projects to cover the 10% or 20% withheld by UNESCO until final reports and financial statements are submitted by IUGS. 1979 receipts figure includes \$11 700 received for IGCP projects funded in 1978, while the 1980 figure includes \$12 538 received for projects funded in 1979 (that is, final payments on contracts initiated in 1979). 1981 estimates assume that all amounts allocated by Unesco for IGCP projects in 1981 are received by IUGS during the year.

Note 3

Member countries pay annual contributions according to their selected category of membership as outlined in the following table:

Category	1	2	3	4	5	6	7	8
Units* of								
Contribution	1	2	4	7	12	20	35	70

(*One unit of contribution was valued at U.S. \$300 as of July 10, 1980.)

The 1980 receipts figure includes \$8 600 paid in 1980 covering membership dues for prior years.

Note 4

Receipts from special grants and contracts during 1980 consisted of:

- COGEODATA contract with CCOP/ESCAP No. CAP/79/01/CAP/79/335	17 300
- COGEODATA contract with CCOP/ESCAP No./80/207/CON-01 Second Phase	15 600
- Supplemental grant from ICSU under UNESCO contract 250.298 (final payment)	500
TOTAL	33 400

Note 5

IUGS receives \$12 000 from ICSU as an apportioned amount of the UNESCO subvention to ICSU. IUGS pays an annual subvention to ICSU based on 2.5% of IUGS membership fees. IUGS paid a fixed annual contribution of \$10 000 to ICG during its ten-year existence; for 1980, \$2 000 was allocated to ICG as a final subvention. The 1980 receipts figure includes ICSU subventions for first and second instalments of 1980 grants.

Note 6

1980 receipts figure includes interest on accounts in Zurich plus \$3 052 gained through change in value of Swiss currency relative to the U.S. dollars.

Note 7

1980 figure includes \$22 675 in final payments on IGCP projects initiated in 1979. 1981 figure shows total amounts payable on IGCP projects for 1981 only.

Note 8

Expenditures from special contracts during 1980 consisted of:

- ESCAP contract 80/207	16 300
- ESCAP contract CON/79/01/CAP/79/335/01/CAP/79/335	3 781
- UNESCO contract 250.298: Committee on Geological Documentation	1 000
TOTAL	21 081

Note 9

1980 figure includes expenditures for symposium on metallogenesis in Latin American held in Mexico City in February 1980 and advance payments to symposium on Precambrian of Africa held in Accra, Ghana in February 1981.

Note 10

1980 payments figure includes cost of printing 8 000 copies of the Special Issue of EPISODES commemorating the 26th IGC, and 4 000 copies of issue No. 2 (July) used for promotion purposes at the 26th IGC. Budget figure for 1981 includes operations costs of EPISODES Secretariat and salaries, formerly reported under "administrative expenses".

SCHEDULE A 1980 PAYMENTS: COMMISSIONS, COMMITTEES

Commission on Marine Geology	\$ 6 000
Commission on Stratigraphy	2 365
Subcommission on Silurian Stratigraphy	1 300
Subcommission on Devonian Stratigraphy	1 050
Working Group on Paleogene/Neogene Boundary	950
Subcommission on Cretaceous Stratigraphy	650
Subcommission on Jurassic Stratigraphy	500
Subcommission on Neogene Stratigraphy	500
Subcommission on Stratigraphic Classification	500
Regional Committee on Neogene Stratigraphy	500
Subcommission for the Stratigraphical Lexicon	450
Subcommission on Cambrian Stratigraphy	450
Subcommission on Ordovician Stratigraphy	425
Working Group on Devonian-Carboniferous Boundary	400
Subcommission on Gondwana Stratigraphy	300
Subcommission on Paleogene Stratigraphy	300
Working Group on Albion-Turonian Stages	250
Working Group on Neogene-Quaternary Boundary	250
Subcommission on Carboniferous Stratigraphy	200
Subcommission on Precambrian Stratigraphy	150
Working Group on Cambrian-Ordovician Boundary	150
Commission on Experimental Petrology	1 000
TOTAL	19 400

COGEODATA Committee on the History of Geol. Sciences (INHIGEO)	500
Advisory Committee on Comparative Planetology	327
Advisory Board for Publication	250
TOTAL	5 077

Payments made in 1980 on 1979 allocations:

Commission on Tectonics	2 000
Subcommission for the Stratigraphical Lexicon	400
Commission on Experimental Petrology	44
TOTAL	2 444

SCHEDULE B 1980 PAYMENTS: AFFILIATED ASSOCIATIONS

AGID	4 000
CGMW	3 000
INQUA	1 500
IAEG	1 000
IAH	1 000
IAGOD	825
IPA	600
SGA	600
IAP	500
IAGC	400
Editerra	250
TOTAL	14 275

SCHEDULE A-81 1981 BUDGET: COMMISSIONS, COMMITTEES

Commission on Stratigraphy	21 200
Commission on Marine Geology	8 000
COGEODATA	4 000
Committee on Comparative Planetology	2 500
Commission on Systematics in Petrology	2 000
Commission on Tectonics	2 000
Exploratory Group on Geology as related to Human Problems	2 000
Advisory Board for Publications	1 650
Committee on Geol. Documentation	1 400
Committee on the History of Geol. Sciences (INHIGEO)	250
TOTAL	45 000

SCHEDULE B-81 1981 BUDGET: AFFILIATED ASSOCIATIONS

AGID	5 000
CGMW	4 000
GSA	2 550
IAGOD	2 500
SGA	1 500
IAMG	1 100
IAEG	1 000
IAH	1 000
ICP	750
IPA	750
IAP	600
INQUA	1 500
Editerra	350
TOTAL	21 100

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