IUGS 1981 Financial Statement, 1982 Budget

Statement of Receipts and Payments for the Year Ended December 31, 1981, (See Note 1)

			Budget for 1982 (\$U.S.)
RECEIPTS	1980 (\$U.S.)	1981 (\$U.S.)	
- UNESCO contracts and receipts for IGCP projects (See Note 2)	111 888	128 836	128 700
- Membership dues (See Note 3)	89 600	161 956	170 000
- Special grants and contracts (See Note 4)	33 400	43 600	20 000
- Allocation from UNESCO subvention to ICSU (See Note 5)	14 000	9 600	11 300
- Income from publications:			
. EPISODES subscriptions and related income	12 849	20 532	23 500
. Royalties, IUGS Publications sales	1 410	2 829	4 000
- Bank interest and gain on exchange	2 744	24	1 000
- Miscellaneous receipts	375	63	200
TOTAL	<u>266 266</u>	<u>367 440</u>	<u>358 700</u>
PAYMENTS			
- Scientific activities			
. IGCP (See Note 6)	138 075	138 700	128 700
. IGCP: IUGS supplemental allocations	7 500	15 100	9 000
. IUGS Commissions, Committees (See Schedule A and A-82)	26 921	42 330	58 000
. Payments on special contracts (See Note 7)	21 081	11 923	
. Symposia (See Note 8)	19 060	18 500	17 500
. IUGS Affiliated Organizations (See Schedule B and B-82)	14 275	17 050	25 000
. Inter-Union Commissions (See Note 5)	5 000	10 000	10 000
. Representation at meetings	3 876	15 159	12 000
. Research Development Program (from 1981)		6 703	11 000
- Routine meetings			
. 1980: Executive Committee meeting, Mexico City	7 025		
. 1980: Executive Committee meeting, Paris	8 763		
. 1981: Executive Committee meeting, Accra	11 435	11 156	
. 1982: Executive Committee meeting, Bonn (advance payments)		1 786	9 000
- Publications			
. EPISODES printing and related costs (See Note 9)	18 322	54 064	50 000
. IUGS new series publications:	1 096	14 557	4 000
- Administrative expenses			
. Salaries and related charges	13 439	1 135	1 200
. Operating costs and supplies (See Note 10)	7 515	22 078	18 700
. Miscellaneous charges	5 692	1 651	1 500
. Bank charges, loss on exchange	522	1 229	100
- Payments to ICSU			
. 1980 membership dues	1 925	2 240	2 240
. Contribution to Committee on Teaching of Science	300	400	400
. Dues to ICSU Abstracting Board	360	360	360
TOTAL	<u>312 182</u>	<u>386 121</u>	<u>358 700</u>
STATUS OF ACCOUNTS (As of December 31)			
Graz - Past Treasurer's account	182		
Zurich - Operations Account	479	13 589	
" - Reserve Account	50 385	449	
Ottawa - Secretariat account	1 519		
Ottawa - EPISODES account	1 344	3 227	
Reston - Treasurer's account	27 216	18 629	
Reston - Reserve account		25 000	
TOTAL	<u>81 125</u>	<u>62 444</u>	
SUMMARY			
Accounts receivable December 31	73 495	102 339	
Accounts payable on December 31	41 275	38 550	
Difference	32 220	63 789	
Accumulated balance at January 1	127 041	81 125	
Less excess of expenditure over income	45 916	18 681	
Accumulated balance at December 31	81 125	62 444	
Plus difference between accounts receivable and payable	32 220	63 789	
NET FINANCIAL ASSETS AT DECEMBER 31	<u>113 345</u>	<u>126 233</u>	

NOTES TO THE 1981 FINANCIAL STATEMENT

Note 1

This Statement has 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 each bank account and then converted to \$U.S. at year-end based on official ICSU rates of exchange for December 31, 1981.

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, 1981.

In order to provide a basis for comparison, both the 1980 receipts and payments and the estimated income and projected expenditures for 1982 (under Budget for 1982) 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 which in 1981 totalled \$15 000. 1980 receipts figure includes \$12 538 received for IGCP projects funded in 1980, while the 1981 figure includes \$22 286 received from projects funded in 1979 and 1980 (that is, final payments on contracts initiated in 1979). 1982 estimates assume that all amounts allocated by Unesco for IGCP projects in 1982 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 1981 receipts figure includes \$18,095 paid in 1981 covering membership dues for prior years.

Note 4

Receipts from special grants and contracts during 1981 included:

- COGEODATA contract with CCOP/ESCAP No. CAP/81/150/CON-01	19 850
- COGEODATA contract with CCOP/ESCAP No. CAP/81/446/CON-01	13 600
- Supplemental grant from ICSU to support mineral research in Latin America, add to strengthen the Geological Society of Africa	4 000
TOTAL	\$ 37 450

Note 5

IUGS received \$9 600 from ICSU in 1981 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, and is providing a similar fee of \$10 000 to ICL which is to be augmented by supplemental allocations to the extent feasible.

Note 6

1981 figure includes \$2 900 in final payments on IGCP projects initiated in 1980. The 1982 figure shows total amounts payable on IGCP projects for 1982 only.

Note 7

Expenditures made in support for work carried out on special contracts listed in Note 4.

Note 8

1981 figure includes expenditures for symposium on Precambrian on Africa held in Ghana in 1981, and advanced payments for seminar on Marine Stratigraphy held in 1982 the Federal Republic of Germany.

Note 9

Budget figure for 1982 includes operations costs of EPISODES Secretariat and salaries, formerly reported under "administrative expenses".

Note 10

1981 operating costs are mainly for the Secretariat in Paris and include \$10 000 in expenditures carried over from 1980. The costs include mail, telephone and telegraph charges, supplies and equipment rental.

SCHEDULE A 1981 PAYMENTS: COMMISSIONS, COMMITTEES

	(\$U.S.)
Commission on the History of Geological Sciences (INHIGEO)	250
Commission for Marine Geology	8 000
Commission on Storage, Automatic Processing and Retrieval of Geological Data (COGEODATA)	10 800
Commission on Stratigraphy	450
Subcommission on Stratigraphic Classification	600
Subcommission on Geochronology	500
Subcommission on Stratigraphical Lexicon	700
Subcommission on the Magnetic Polarity Scale	200
Subcommission on Precambrian Stratigraphy	300
Precambrian-Cambrian Boundary Working Group	1 820
Subcommission on Cambrian Stratigraphy	1 700
Subcommission on the Cambrian-Ordovician Boundary	1 641
Subcommission on Ordovician Stratigraphy	1 449
Subcommission on Silurian Stratigraphy	1 700
Subcommission on Devonian Stratigraphy	1 700
Subcommission on the Devonian-Carboniferous Boundary	450
Subcommission on Carboniferous Stratigraphy	300
Subcommission on Permian Stratigraphy	320
Subcommission on Triassic Stratigraphy	200
Subcommission on Jurassic Stratigraphy	500
Subcommission on Cretaceous Stratigraphy	1 100

Palaeogene/Neogene Boundary Working Group	1 000
Subcommission on Paleogene Stratigraphy	200
Subcommission on Neogene Stratigraphy	500
Subcommission on Pacific Neogene Stratigraphy	200
Subcommission on Mediterranean Neogene Stratigraphy	500
Subcommission on the Northern Neogene Stratigraphy	200
Working Group on Neogene-Quaternary Boundary	700
Subcommission on Quaternary Stratigraphy	200
Advisory Committee on Comparative Planetology	2 500
Advisory Board for Publications	1 650
TOTAL	\$ 42 330

SCHEDULE B 1981 PAYMENTS: AFFILIATED ORGANIZATIONS

	(\$U.S.)
AGID	5 000
CGMW	4 000
EDITERRA	350
IAEG	1 000
IAGOD	2 500
IAH	1 000
IAMG	1 100
IAP	600
ICP	750
IPA	750
TOTAL	\$ 17 050

SCHEDULE A-82 1982 BUDGET: COMMISSIONS, COMMITTEES

	(\$U.S.)
Commission on Experimental Petrology	2 000
Commission on Geological Documentation	1 000
Commission on Geology Teaching	2 500
Commission for Marine Geology	7 000
COGEODATA	7 500
Commission on Systematics in Petrology	1 500
Commission on Tectonics	2 000
Commission on Stratigraphy	25 000
Advisory Committee on Comparative Planetology	2 500
Advisory Board for Publications	2 000
Exploratory Working Group as related to Human Problems	2 500
Ad Hoc Committee on Sedimentology	2 500
TOTAL	\$ 58 000

SCHEDULE B-82 1982 BUDGET: AFFILIATED ASSOCIATIONS

	(\$U.S.)
AGID	7 000
ASGA	500
CGMW	4 000
GSA	3 500
IAEG	1 000
IAGC	500
IAGOD	2 500
IAH	1 000
IAMG	1 000
IAP	1 000
ICP	500
IPA	1 000
SGA	1 500
TOTAL	\$ 25 000