IUGS 1982 FINANCIAL STATEMENT, 1983 BUDGET

Statement of Receipts and Payments for the Year Ended December 31, 1982, (See Note 1)

	1981	1982	Budget for 1983
	(\$U.S.)	(\$U.S.)	(\$U.S.)
RECEIPTS			
- UNESCO contracts and receipts for IGCP projects (See Note 2)	128 836	157 484	140 000
- Membership dues (See Note 3)	161 956	157 483	160 000
- Special grants and contracts (See Note 4)	43 600	37 469	35 000
- Allocation from UNESCO subvention to ICSU (See Note 5)	9 600	11 366	11 665
- Income from publications:			
• EPISODES subscriptions and related income	20 532	16 602	20 000
• Royalties, IUGS Publications sales	2 829	4 637	5 500
- Bank interest and gain on exchange	24	5 878	6 000
- Miscellaneous receipts (See Note 6)	63	10 515	500
TOTAL	<u>367 440</u>	<u>401 434</u>	<u>378 665</u>
PAYMENTS			
- Scientific activities			
• IGCP (See Note 7)	138 700	126 900	140 000
• IGCP: IUGS supplemental allocations (See Note 8)	15 100	7 000	10 000
• IUGS Commissions, Committees (See Schedule A and Note 9)	42 330	58 650	59 000
• Payments on special contracts	11 923		
• Research Development Program (See Note 10)	6 703	34 669	26 000
• Symposia	18 500	4 656	5 000
• IUGS Affiliated Organizations (See Schedule B and Note 9)	17 050	27 200	30 000
• Inter-Union Commissions (Lithosphere program)	10 000	10 000	10 000
• Representation at scientific meetings	15 159	8 626	4 000
- Routine meetings			
• 1981: Executive Committee meeting, Accra	11 156		
• 1982: Executive Committee meeting, Bonn	1 786	12 130	
• 1983: Executive Committee meeting, Bangkok			18 000
- Publications			
• EPISODES printing and related costs (See Note 11)	54 065	23 195	23 500
• Other IUGS publications: printing costs	14 557	1 718	2 000
• Promotion and displays for publications		4 402	3 000
• Miscellaneous costs related to publications		3 112	1 305
- Administrative expenses			
• Salaries and related charges (See Note 11)	1 135	21 029	21 500
• Operating costs and supplies	22 078	15 502	16 000
• Miscellaneous charges	1 651	3 495	3 500
• Bank charges, loss on exchange	1 229	2 503	1 500
- Payments to ICSU			
• 1981 membership dues	2 240	3 597	3 600
• Contribution to Committee on Teaching of Science	400	400	400
• Dues to ICSU Abstracting Board	360	360	360
TOTAL	<u>386 122</u>	<u>369 144</u>	<u>378 665</u>
STATUS OF ACCOUNTS (As of December 31, 1982)			
Ottawa - (Episodes account)	3 227	8 882	
President's account (Bonn)	1 550	1 105	
Past President's account (Zurich)		2 108	
Zurich - Operations account	13 589		
" - Reserve account	449		
Secretary General's account (Paris)		187	
Treasurer's account Reston	18 629	45 989	
Reserve account Reston	25 000	36 463	
TOTAL	<u>62 444</u>	<u>94 734</u>	
SUMMARY			
Accounts receivable December 31	102 339	62 961	
Accounts payable on December 31	38 550	16 700	
Difference	<u>63 789</u>	<u>46 261</u>	
Accumulated balance at January 1	81 125	62 444	
Plus excess of receipts over expenditures		32 290	
Less excess of expenditure over income	18 681		
Accumulated balance at December 31	<u>62 444</u>	<u>94 734</u>	
Plus difference between accounts receivable and payable	63 789	46 261	
NET FINANCIAL ASSETS AT DECEMBER 31	<u>126 233</u>	<u>140 995</u>	

NOTES TO THE 1982 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, 1982.

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, 1982.

In order to provide a basis for comparison, both the 1981 receipts and payments and the estimated income and projected expenditures for 1983 (under Budget for 1983) have been included.

Adjustments have been made in categories of expenditures for 1981 as shown in Episodes, vol.1982, no.3, p.62 to correspond with categories shown for 1982 and 1983.

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, plus an annual contribution from IUGS which in 1982 totalled \$7 000. 1981 receipts figure includes \$22 286 received for IGCP projects funded in 1980, while the 1982 figure includes \$26 984 received from projects funded in 1981 (that is, final payments on contracts initiated in 1981). 1983 estimates assume that all amounts allocated by Unesco for IGCP projects in 1983 plus carry-over allocations for 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 1982 receipts figure includes \$22 483 paid in 1982 covering membership dues for prior years and \$300 paid in advance for 1983.

Note 4: Receipts from special grants and contracts during 1982 included:

- COGEODATA contract with CCOP/ESCAP No. CAP/81/150/CON-01	13 600
- Supplemental grant from ICSU under Unesco contract 250.298	6 000
- Grant from IDRC Ottawa, Canada to help support IUGS Workshop on Petroleum Resources Assessment Techniques	13 426
- Contribution from East-West Center, Honolulu, Hawaii, to help support IUGS Workshop on Petroleum Resources Assessment Techniques	4 243
- Contribution from U.S. National Academy of Sciences for communication expenses	200
TOTAL	\$ 37 469

Note 5: IUGS received \$11 366 from ICSU in 1982 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 together with a supplemental allocation under the Research Development Program which, in 1982, was \$4 000 (See Note 9).

Note 6: Funds mostly withdrawn from Treasurer's account prior to December 31, 1982, to cover expenses of IUGS seminar and Executive Committee

meeting in Bangkok, but redeposited in February 1983 as excess to the requirement for these meetings.

Note 7: Funds transferred to IGCP project leaders for IGCP project activities carried out in 1982. Some 1982 allocations were carried over into 1983 for project activities authorized, but not carried out, in 1982.

Note 8: IUGS provided supplemental funds totalling \$7 000 to the following IGCP projects in 1982:

IGCP Project 120	2 000
IGCP Project 146	2 000
IGCP Project 160	1 000
IGCP Project 161	2 000
	\$ 7 000

Note 9: Total payments to IUGS Commissions, Committees and Advisory Boards in 1982 (\$58 650) included \$3 400 for allocations made in 1981. Payments totalling \$55 250 for allocations made in 1982 were as shown in Schedule A.

Total payments to IUGS Affiliated Organizations in 1982 (\$27 200) included \$2 500 for allocations made in 1981. Payments totalling \$24 700 for allocations made in 1982 were as shown in Schedule B.

Note 10: 1982 expenditures for the International Research Development Program (IDRP) included \$17 669 for the seminar on Petroleum Resources Assessment Techniques held in Honolulu (with contributions from the IDRC and the East-West Center as shown in Note 4); \$5 000 for research in the Pan-nonian Basin; \$8 000 to supplement COGEODATA activities in Africa and South America, and \$4 000 to supplement the allocation to the ILP.

Note 11: In 1981 salary costs for Episodes were included under "Episodes printing and related costs", whereas in 1982 and 1983 these salary costs are shown under "salaries and related charges."

SCHEDULE A 1982 PAYMENTS: COMMISSIONS, COMMITTEES

	(\$U.S.)
Commission on Experimental Petrology	2 000
Commission on Geological Documentation	1 000
Commission on Geology Teaching	2 500
Commission on the History of Geological Sciences (INHIGEO)	1 000
Commission for Marine Geology	7 000
Commission on Storage, Automatic Processing and Retrieval of Geological Data (COGEODATA)	7 500
Commission on Systematics in Petrology	1 500
Commission on Tectonics	2 000
Commission on Stratigraphy	3 870
Subcommission on Geochronology	250
Subcommission on Precambrian Stratigraphy	5 250
Precambrian-Cambrian Boundary Working Group	430
Subcommission on Precambrian Stratigraphy	250
Subcommission on the Cambrian-Ordovician Boundary	200
Subcommission on Ordovician Stratigraphy	1 500
Subcommission on Silurian Stratigraphy	250
Subcommission on Devonian Stratigraphy	1 000
Subcommission on the Devonian-Carboniferous Boundary	550
Subcommission on Carboniferous Stratigraphy	600
Subcommission on Permian Stratigraphy	450
Subcommission on Triassic Stratigraphy	550
Subcommission on Jurassic Stratigraphy	1 000

Jurassic Cretaceous Boundary	700
Subcommission on Cretaceous Stratigraphy	1 500
Palaeogene/Neogene Boundary Working Group	1 850
Subcommission on Paleogene Stratigraphy	350
Subcommission on Neogene Stratigraphy	250
Subcommission on Pacific Neogene Stratigraphy	100
Subcommission on Mediterranean Neogene Stratigraphy	1 250
Working Group on Neogene-Quaternary Boundary	1 000
Subcommission on Quaternary Stratigraphy	400
Subcommission on Gondwana Stratigraphy	200
Advisory Committee on Comparative Planetology	2 500
Advisory Board for Publications	2 000
Ad Hoc Committee on Sedimentology	2 500
TOTAL	\$ 55 250

SCHEDULE B 1982 PAYMENTS: AFFILIATED ORGANIZATIONS

	(\$U.S.)
AGID	7 000
CGMW	4 000
ASGA	500
IAEG	1 000
IAGOD	2 500
IAG	500
IAH	1 000
IAMG	1 000
IAP	700
ICP	500
IPA	1 000
SGA	1 500
GSA	3 500
TOTAL	\$ 24 700

SCHEDULE A-83 1983 BUDGET: COMMISSIONS, COMMITTEES

	(\$U.S.)
Commission on Geology Teaching	3 500
INHIGEO	400
Commission for Marine Geology	8 000
COGEODATA	8 000
Commission on Systematics in Petrology	3 000
Commission on Tectonics	3 000
Commission on Stratigraphy	25 000
Advisory Board for Publications	2 000
Ad Hoc Committee on Sedimentology	1 250
Contingent	4 050
TOTAL	\$ 58 200

SCHEDULE B-83 1983 BUDGET: AFFILIATED ASSOCIATIONS

	(\$U.S.)
AGA	1 000
AGID	10 000
ASGA	1 000
CGMW	3 000
GSA	4 500
IAEG	1 000
IAGC	500
IAGOD	500
IAH	1 000
IAMG	1 300
IAP	2 000
ICP	750
IPA	
INQUA	1 500
SGA	1 200
Contingent	250
TOTAL	\$ 30 000