



International Commission of Agricultural and Biosystems Engineering 2020 Accounting Report

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Executive Summary

The balance after dues collections and 2020 expenses \$299,976.65. Income to the society, due to exclusively member dues was \$10,961.00. No income was generated from levies as no conferences were held during 2020.

Total expenses amounted to \$5,770.49 with a credit of \$1,368.21. Expenses were well below the operating budget of \$18,420.00. A successful effort was made in maintaining CIGR expenses below the income generated by member dues.

State and federal reports and tax declarations were submitted.

Background.

Per CIGR Statutes CIGR auditors are charged with:

1. Yearly control of the financial management of CIGR,
2. comment on budgeting with an outlook towards future financing, and to

3. report on these two items to the Executive Board yearly and to the General Assembly per biennium in proper time for approval.

The Secretary General, acting as Treasurer, assists the Auditors.

The office of the Secretary General operates from a budget approved by the Presidium with oversight from the auditors. Per CIGR Statute allowable expenses include:

1. Administration costs of the General Secretariat.
2. General costs for the meetings of the General Assembly, the Executive Board, the Presidium and the Technical Board.
3. Specific costs of representation.
4. Payment for member service materials.
5. Specific costs of WG's and ad hoc committees.
6. Publication of reports, handbooks, electronic journals and newsletters.
7. Travel expenses for the General Secretariat.
8. Costs of the Website.
9. Other legal expenses.

This report focuses the 2020 expenses of CIGR.

2019 Audit

Expenses related to the operation of CIGR for 2019 were approved by the Presidium and the CIGR auditors. The report was accepted by the CIGR Executive Board during the 2020 International Conference held online via Zoom.

CIGR Federal Tax and State Report

Starting 2018 the firm LegalZoom was hired to assist the current Secretary General in the incorporation of CIGR in the State of Florida as a Tax-free legal entity. After preparation of the necessary documentation CIGR was officially incorporated under the Division of Corporations, Florida Department of State on August 15, 2018 at 5:00 PM. The official name of CIGR under the law is "CIGR: International Commission of Agricultural and Biosystems Engineering Corporation". The official physical address of the Corporation is Rodger Hall 169, University of Florida, Gainesville, FL 32611 USA. Officers in the corporation are the members of the Presidium.

2020 Expense Accounting

Table 1 below summarizes CIGR bank monthly account statements. The 2019 Closing balance was \$293,706.16. The 2020 closing balance is \$299,976.65.

The beginning Balance as of January 1, 2020 was \$293,706.16. With deposits due to dues of \$10,961.00, and a total of expenses of \$5,690.51 resulting in an ending balance of \$299,976.65. Subtractions and Additions to the account are summarized for the remaining months in Table 1.

Table 1

CIGR Bank Account Summary						
Statement*	Additions	Substractions				Ending Balance
	Deposit	ATM	Transfers	Check	Service	
12/31/2019			-\$2,950.51			\$299,976.65
11/30/2019						\$302,927.16
10/31/2019	\$800.00					\$302,927.16
9/30/2019						\$302,127.16
8/31/2019						\$301,927.16
7/31/2019	\$760.00					\$301,127.16
6/30/2019						\$300,367.16
5/31/2019	\$4,897.00					\$300,367.16
4/30/2019						\$295,470.16
3/31/2019	\$704.00			-\$2,740.00		\$295,470.16
2/28/2019	\$3,800.00					\$297,506.16
1/31/2019						\$293,706.16
12/31/2018						\$293,706.16
Totals:	\$10,961.00	\$0.00	-\$2,950.51	-\$2,740.00	\$0.00	

Table 2 below summarizes CIGR income, liability, expenses, and credits.

Table 2

Category	Income	Liability	Expense	Credit
Dues	\$ 10,961.00			
Journal			\$ 1,700.00	
Legal			\$ 673.98	
Office supplies			\$ 28.34	
Shipping			\$ 42.98	
Tax			\$ 70.00	
Travel			\$ 1,717.62	\$ 1,368.21
Web		\$ 3,020.00	\$ 169.36	
Grand Total	\$ 10,961.00	\$ 3,020.00	\$ 4,402.28	\$ 1,368.21

Income was from dues from member societies. Expenses and income are detailed in Addendum 1. Copy of a receipt for each expense transaction in is in the attached files.

Directory descriptions and file names are long to facilitate searching. Income from society dues can be seen in the attached bank statements.

The liability in Table 2 is for unpaid DBMS for the new CIGR web page. The credit shown under travel is due to an unused airline ticket purchased to attend the International CIGR Conference in Quebec that was cancelled due to the current pandemic. This credit must be used before December 31, 2021.

Submitted January 21, 2021 by:

A handwritten signature in black ink, appearing to read "F. Zazueta".

Fedro S Zazueta
Secretary General, CIGR

ADDENDUM 1: Expense and Income details

2020 Expense Details

Budget Category	Date	Income	Liability	Expense	Credit	Description (file name of electronic copy of expense receipt ; see bank statements for income)
Legal	12/11/2019				39.99	20191211 LegalZoom_ Business Advisory Plan Renewal
Legal	1/11/2020				39.99	20200111 LegalZoom_ Business Advisory Plan Renewal
Tax	1/13/2020			\$ 70.00		20200113 FL dept of State Division of CORPORAToin Yearly report filing fee 3773092152_receipt_13.1.2020
Journal	1/23/2020			\$ 850.00		20200123 Simon Frazier University Hosting of CIGR Journal OJS
Shipping	1/23/2020			\$ 42.98		20200123 US Post Office Shipment Japan China
Web	2/16/2020			\$ 63.51		20200216 Web domain renewal
Travel	3/3/2020			\$ 1,644.24		20200303 Fare MEX GNV for NSF Meeting
Travel	3/9/2020			\$ 15.75		20200309 Fare Bus CVC MEX
Office supplies	3/10/2020			\$ 28.34		20200310 Office supplies Office Depot
Travel	3/10/2020			\$ 13.09		20200310 Taxi
Travel	3/10/2020				12.09	20200310 Taxia
Travel	2/11/2020				\$ 1,368.21	20200211 Fare GNV YQB
Travel	3/12/2020			\$ 16.58		20200312 20200309 Fare Bus MEX CVC C5150CA7639F6333E31DC64E1DF43CA5
Travel	3/12/2020			\$ 15.87		20200312 Taxi
Legal	8/15/2020			\$ 399.00		20200816 Legal Zoom American Express - Transaction Details
Web	9/3/2020			\$ 105.85		20200903 CIGR Journal domain name registration 5 years
Journal	10/13/2020			\$ 850.00		20201013 CIGR Journal Hosting.pdf
Legal	11/19/2020			\$ 195.00		20201119 OFAC Compliance Analyzer Payment.pdf
Web	1/1/2021		\$ 3,020.00			Web Page DBMS

2020 Income Details

(see bank statements for income documentation)

Dues	2/5/2020	\$	3,800.00	WIRE TYPE:WIRE IN DATE: 200205 TIME:1516 ET TRN:2020020500528309 SEQ:5545100036ES/399934 ORIG:AMERICAN SOCIETY OF ID:890000013137 SND BK:JP MORGAN CHASE BANK, N.A. ID:0002 PMT DET:DCD OF 20/ 02/05 2020 CIGR MEMBERSHIP DUES
Dues	3/26/2020	\$	704.00	WIRE TYPE:WIRE IN DATE: 200326 TIME:0518 ET TRN:2020032600076637 SEQ:9998379085FS/008777 ORIG:TRESORERIE MINISTERIELLE ID:MA64001810007800 SND BK:JPMORGAN CHASE BANK, N.A. ID:0002 PMT DET:S WF OF 20/03/25 CONTRIBUTION AU COMMISSION INTERNAT
Dues	5/5/2020	\$	697.00	WIRE TYPE:INTL IN DATE:200505 TIME:0512 ET TRN:2020043000191668 SEQ:OP20043000002280/432585 ORIG:POLSKIE TOW. INZ ROL. ZAR ID:PL92124014311111 ORIG BK:BANK POLSKA KASA OPIEKI SA - ID:PKOPPLPW PMT DET: \$27.00 FEE DEDUCT2020 CIGR Membership Due
Dues	5/28/2020	\$	4,200.00	WIRE TYPE:INTL IN DATE:200528 TIME:0520 ET TRN:2020052800178868 SEQ:200TTJ-24497601/070706 ORIG:MINISTRY OF FINANCE ACCOU ID:0200-00252763 PMT DET:PURPOSE:CONTRIBUTION 39.CIGR: 2020 -001. / ACC/CONTRIBUTION 39.CIGR: 2020-001//.
Dues	7//27/2020	\$	760.00	WIRE TYPE:INTL IN DATE:200727 TIME:0533 ET TRN:2020072700249831 SEQ:2020072780539858/578705 ORIG:1/CHINESE SOCIETY OF AGRI ID:1104011401000135 ORIG BK:AGRICULTURAL BANK OF CHINA, T ID:ABOCCNBJ0 10 PMT DET:BENE NAME ADDS ENGINEERING INC
Dues	10/22/2020	\$	800.00	WIRE TYPE:INTL IN DATE:201022 TIME:1012 ET TRN:2020102200399188 SEQ:SFK0020102276984/690422 RIG:MEZREGIONALNOE OPERACIONN ID:4010584003800000 PMT DET:2021 CIGR MEMBERSHIP DUES. invoice No. 202 1-001 of 13.10.2020

ADDENDUM 2: Federal Tax and Florida Division of Corporations Report

Although CIGR is a Tax Exempt organization it must file a report with the Internal Revenue Office of the Federal Government. Documents from the IRS and the Florida Division of Corporations are below.

Form 990-N	Electronic Notice (e-Postcard)	OMB No. 1545-2085
Department of the Treasury Internal Revenue Service	for Tax-Exempt Organization not Required to File Form 990 or 990-EZ	2020
		Open to Public Inspection
A For the 2020 Calendar year, or tax year beginning <u>2020-01-01</u> and ending <u>2020-12-31</u>		
B Check if available <input type="checkbox"/> Terminated for Business <input checked="" type="checkbox"/> Gross receipts are normally \$50,000 or less	C Name of Organization: <u>CIGR INTERNATIONAL COMMISSION OF AGRICULTURAL AND BIOSYSTEMS ENGINE</u> <u>Rogers Hall 169, Gainesville,</u> <u>FL, US, 32611</u>	D Employee Identification Number <u>83-1638428</u>
E Website: <u>http://cigr.org</u>	F Name of Principal Officer: <u>Fedro S Zazueta</u> <u>Rogers Hall 169, Gainesville,</u> <u>FL, US, 32611</u>	
Privacy Act and Paperwork Reduction Act Notice: We ask for the information on this form to carry out the Internal Revenue laws of the United States. You are required to give us the information. We need it to ensure that you are complying with these laws.		
The organization is not required to provide information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books or records relating to a form or its instructions must be retained as long as their contents may become material in the administration of any Internal Revenue law. The rules governing the confidentiality of the Form 990-N is covered in code section 6104.		
The time needed to complete and file this form and related schedules will vary depending on the individual circumstances. The estimated average times is 15 minutes.		
Note: This image is provided for your records only. Do Not mail this page to the IRS. The IRS will not accept this filing via paper. You must file your Form 990-N (e-Postcard) electronically.		

State of Florida

Department of State

I certify from the records of this office that CIGR-INTERNATIONAL COMMISSION OF AGRICULTURAL AND BIOSYSTEMS ENGINEERING CORP. is a corporation organized under the laws of the State of Florida, filed on August 16, 2018.

The document number of this corporation is N18000008914.

I further certify that said corporation has paid all fees due this office through December 31, 2021, that its most recent annual report/uniform business report was filed on January 12, 2021, and that its status is active.

I further certify that said corporation has not filed Articles of Dissolution.

*Given under my hand and the
Great Seal of the State of Florida
at Tallahassee, the Capital, this
the Twelfth day of January, 2021*



Ronald R. Lee
Secretary of State

Tracking Number: 7398608733CC

To authenticate this certificate, visit the following site, enter this number, and then follow the instructions displayed.

<https://services.sunbiz.org/Filings/CertificateOfStatus/CertificateAuthentication>

ADDENDUM 3: Audit Certificate



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International Commission of
Agricultural and Biosystems Engineering
Secretary General Prof. Pedro Zazueta
Klicken Sie hier, um Text einzugeben.

Prof. em. Dr.-Ing.
Peter Schulze Lammers

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Aktenzeichen:

Bonn, 28.01.2021

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2019 CIGR Accounting Approval

Audit certificate by Prof. Peter Schulze Lammers for the period January 1st to December 31st 2020.

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This is to certify that I have audited the books and records for 2020 together with CIGR's Working account.

The books and records have been examined and found properly approved.

The audit has been correctly made out of my best knowledge and belief.

January 28th 2021

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Signed: Prof. em. Peter Schulze Lammers



www.200jahre.uni-bonn.de

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