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                            EARN Document
Title:      EARN accounting mechanism
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Committee:  Executive
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Its purpose is:

1. to allow a simple and easy mechanism, and to automatically split
all EARN expenses by category (this answers a BoD request to split
travels by category: in fact it allows to split all expenses by
category).

2. to present the EARN budget.

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A composite index will be associated to all EARN expenses or income.

This index has 4 sub indexes numbered from 1 to 4
If a sub index is not used, a value of 0 is assigned.

1. Sub index 1 - Budget chapter (2 digits)
                 Index values 1 to 49 are expenses
                 Index values 51 to 99 are income

        1. President office
        2. EARN office
        3. EARN staff
        4. Other central expenses
        5. Telecommunications lines
        6. Development
        7. Contingency fund (working capital)
        8. Funds assigned to next years (working capital)
        9. Financial transactions
        10. Investment

        51. Contributions to central EARN expenses
        52. Donations (equipment)

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        53. Carried over from previous years
        54. Financial transactions
        55. Realization of investment
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2. Sub indexes 2 and 3 - Budget subchapter (2 digits) and extension.
    Sub index 2 values 1 to 49 are generally expenses
    Sub index 2 values 51 to 99 are generally income
    Sub index chapter extension (one digit)
    Sub index 3, a mere extension of sub index 2, is not
    uniquely defined: this means that the same sub index
3
    may have a different meaning, depending on sub index
2

        1. Salaries
           1.1. Manager
           1.2. Secretary
        2. Travels
           2.1. EXEC meetings ("other expenses" only)
           2.2. other meetings
        3. Telephone
        4. Rental
           4.1 Space rental
        5. Installation
        6. X.25 backbone
        7. Intercontinental (U.S.) lines
        8. International lines (not including US lines and X.25
           Backbone). This is countries expense/income, NOT EARN
           central expense/income. Given for information only
        10. Printing
        11. Auditing
        12. Development expenses
        13. Procurements
        14. Meetings (other than travel)
        15. Conferences
        16. Currencies exchange
        49. Miscellaneous

        51. Manufacturers
           51.1. IBM
           51.2. DEC
           51.3. NT
        52. Organizations
           52.1. COSINE
           52.2. RARE
           52.3. CEC

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                    52.4. CEPT
              53. Banks
                    53.1 Barclays Paris - Bonds
                    53.2 Barclays Paris - checking account
                    53.3 Barclays Londres - checking account
              54. EARN countries
                    54.1. Commited contribution
                    54.2. Not yet commited contribution
              55. EARN backbone countries
              56. EARN international (EARN association)
              57. Other networks
                    57.1. NORDUNET
                    57.2. BITNET


   4. Sub index 4 - Projects and activities (2 digits)

                    1 Statistics
                    2 Security
                    3 RSCS Backbone
                    4 SNA
                    5 EARN tools
                    6 EARN brochure
                    7 EARN annual report
                    8 X.25
                    9 X.400
                    10 X.25/OSI/NJE
                    11 Users applications
                    12 Users services
                    13 Users meetings
                    14 Scholar program
                    99 Other
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