

EARN EXECUTIVE

Proposal for EARN account codes

issued by
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Enclosed is a new proposal for accounting codes. (ref. 25.4.1 from the last EXEC.

It is derived from the previous one (EXEC 37 and 37) and takes into account Dennis's remarks, as it allows sorting on the major sub indexes (1, 2 and 4). Sub indexes 3 and 5 are extensions of, respectively, sub indexes 2 and 4.

I would like to include the budget indexes (sub indexes 1, 2 and 3) in the 1989 to 1989 budget included in the BoD briefing book, instead of waiting for the next EXEC: we have a request from the BoD to show the split of travels by category, and this proposal answers this request.

So please send me your comments as soon as possible.

Thanks,

Alain

Proposal for EARN accounting mechanism.

This proposal is a modification of EXEC 37 and EXEC 38. It is intended 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.

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

This index has 5 sub indexes numbered from 1 to 5.

Each sub index is a number between 1 and 99. If a sub index is not used, a value of 0 is assigned.

1. Sub index 1 - Budget chapter

Today, we have the following values for sub index 1.

Expenses:

- 1 - President office
- 2 - EARN office
- 3 - EARN staff
- 4 - Other expenses (central expenses)
- 5 - Intercontinental lines
- 6 - Development
- 7 - Contingency fund
- 8 - International lines (not including US lines and X.25 backbone - This is not an EARN central expense today, but directly spent by countries. This is for planning purpose, and possible future use)

Income:

- 1 - Countries contribution
- 2 - Other sources of funding
- 3 - International lines (not including US lines and X.25 Backbone - this is not an actual income, but is used today to match the cost to countries of international lines)

2. Sub index 2 - Budget subchapter

Expenses:

This index is uniquely defined for all expenses,

- 1. Salaries
- 2. Travels
- 3. Telephone
- 4. Space rental
- 5. Installation
- 6. Telecommunications lines
- 7. RARE fee
- 8. Printing
- 9. Auditor
- 10. Collaboration with COSINE
- 11. Other development expenses
- 99. Miscellaneous

Income: This index is uniquely defined for all income.

1. Countries contribution
2. DEC contribution
3. IBM contribution
4. NT contribution
5. COSINE contribution

3. Sub index 3 - Budget subchapter extension.

This is a mere extension of sub index 2. It is not uniquely defined: this means that the same sub index

3

may have a different meaning, depending on sub index

2

4. Sub index 4 - Exec areas

1. Operations
2. Information
3. Finance/administration
4. Development
5. Policy
6. Liaison
7. Users

5. Sub index 5 - EXEC areas activities.

The value of this sub index is a mere extension of sub index 4. It is not uniquely defined.

the following list of couple od indexes 4 and 5 is proposed:

- 1.1 Statistics
- 1.2 Security
- 1.3 RSCS Backbone
- 1.4 SNA
- 1.5 EARN tools
- 1.9 Other

- 2.1 EARN brochure
- 2.2 EARN annual report
- 2.9 Other

- 3.1 Auditor
- 3.9 Other

- 4.1 X.25 backbone
- 4.2 X.400
- 4.3 X.25/OSI/NJE
- 4.9 Other

5.0 (sub index 5 empty for the time being)

6.1 RARE

6.2 COSINE

6.3 CEC

6.4 CEPT

6.5 Manufacturers

6.6 Other networks

6.9 Other

7.1 Users applications

7.2 Users services

7.3 Users meetings

7.9 Other