

CHAPTER V

REPORT OF THE EXECUTIVE COMMITTEE 1991-1994

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The present report covers the period from the conclusion of the XXIst General Assembly to April 30, 1994.

Executive Committee 1991-1994

A.A. Boyarchuk	President
L. Woltjer	President-Elect
J. Bergeron	General Secretary
I. Appenzeller	Assistant General Secretary
D.S. Mathewson	Vice-President
F. Pacini	Vice-President
V. Radhakrishnan	Vice-President
M.S. Roberts	Vice-President
Ye Shu Hua	Vice-President
J.I. Smak	Vice-President
Y. Kozai	Advisor
D. McNally	Advisor

1. Administration

Executive Committee Meetings

62nd Meeting, August 1 afternoon, 1991, Buenos Aires, Argentina

63rd Meeting, September 11-15, 1992, Bangalore, India

64th Meeting, June 25, 26 & 28, 1993, Shanghai, China Beijing

Officers Meetings

February 25-26, 1992, Paris, France

February 25, 1993, Paris, France

March 2-3, 1994, Paris, France

The activities of the Executive Committee are recorded in the minutes of the Executive Committee meetings and summaries of these minutes are published in the IAU Information Bulletin (EC 62: IB 67 p. 21; EC 63: IB 69 p. 2; EC 64: IB 72 p. 1).

The main issues addressed and decisions were:

- The establishment and membership approval of the Working Groups: "Encouraging International Development of Antarctic Astronomy", "Near-Earth Objects" and "Astronomical Data Centers and Services"
- New format of the XXII General Assembly:
 - 3 Invited discourses
 - 6 four day Symposia
 - About 20 one day Joint Discussions
 - 40 x 2 one hour and a half Commission business sessions

- Restructuring of the Union and Working Groups: two draft proposals have been sent to the Commission Presidents and vice-Presidents for preparation to a general discussion at the XXIInd General Assembly
- Increase of IAU grants for scientific and educational activities from 1990 to 1993, the level of funding of the scientific meetings evolved as follows:
 - from 12000 to 20000 CHF per symposium
 - from 6000 to 13000 CHF per colloquium
 - from 16000 to 22000 CHF per Regional Astronomy Meeting
 - from 15000 to 30000 CHF per International School for Young Astronomers
- Creation of a budget line for Working Groups with a preliminary budget of 30000 CHF for the period 1992-1993.

IAU Secretariat

The secretariat continued to function at its headquarters in Paris (98 bis Boulevard Arago, F-75014 Paris, France) according to an agreement with the French "Institut National des Sciences de l'Univers-CNRS" reached in November 1989.

There has been no change in the IAU staff. Mrs. M. Léger-Orine is the IAU Administrative Assistant, as of September 1, 1987, and Mrs. J. Saucedo-Crook is the IAU Secretary, as of July 9, 1990.

Adhering Countries

Amongst the states of the former Soviet Union, the Academies of Sciences of the following states have become national members of the IAU:

in 1992

Estonia	category of adherence I
Russia	category of adherence V

in 1993

Lithuania	category of adherence I
Ukraine	category of adherence II
Tajikistan	Associate national member (Category of adherence I)

in 1994

Armenia	category of adherence I
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The Academies of Sciences of Azerbaijan, Georgia, Kazakhstan, and Uzbekistan have also expressed their interest to adhere to the IAU and are investigating means for solving their financial problems regarding the payment of the dues to the Union.

In 1993, the states of the former Czechoslovakia have also become national members of the IAU:

Czech Republic	category of adherence II
Slovak Republic	category of adherence I

Since Rumania and Nigeria had not paid their dues for over five years, the adherence of these countries to the IAU as full members was terminated by decision of the XXIst General Assembly (August 1991). In the fall of 1991, the IAU proposed to these countries the statute of Associate member. Rumania has accepted the proposed associate statute. No decision has yet been taken by Nigeria.

Adhering Countries: summary as of April 30, 1994:

Number of Adhering National Organizations	61
full statute	57
associate statute	4

Individual Membership and Consultants

760 new individual members were admitted to the Union at the XXIst General Assembly.

Number of individual members as of December 31, 1991	7301
Number of individual members as of May 31, 1994	7202
Number of consultants as of May 31, 1994	202

Commissions of the IAU

A proposal on Restructuring the IAU Commissions and Working Groups has been discussed at the September 1992 meeting of the Executive Committee, and a draft of this proposal has been sent to all the IAU Officials for discussion and comments. The comments on the proposal on Restructuring the Commissions and Working Groups of the Union from the Commission Presidents and vice-Presidents, the Adhering Organizations and individual members have been examined at the June 1993 meeting of the Executive Committee. A revised draft of this proposal has been sent to the Commission Presidents and vice-Presidents for preparation of a general discussion on restructuring at the XXII IAU General Assembly.

Commissions offering specific services are listed below:

Commission 6: Astronomical Telegrams

The IAU Central Bureau for Astronomical Telegrams (Director: B.G. Marsden) issued the following numbers of *Circulars & Telegram Books* in 1991, 1992, 1993 respectively: 267 & 44; 266 & 32; 229 & 43 (the decision to stop the publication of the Telegram Books has been taken, effective March 30, 1993). Among the 600 subscribers to the Circulars, more than half subscribed electronically.

Commission 20: Positions & Motions of Minor Planets, Comets & Satellites

Minor Planet Circulars were issued, under the direction of B.G. Marsden in 1991, 1992 and 1993, to a total of 1847, 1954 & 1919 pages respectively and in 1991, 1992 and 1993, 333, 396 & 383 minor planets were numbered respectively.

Commission 38: Exchange of Astronomers

The aim of this programme is to provide support to astronomers from developing countries who spend periods over three months at a foreign host institution to pursue their training and formation in astronomy and their scientific collaboration with other astronomers. Priority is given to young astronomers. During the 1991-1993 triennium, twenty one grants were awarded to this programme.

Commission 46: Teaching of Astronomy*International Schools for Young Astronomers (ISYA)*

Each school is planned for three weeks. It consists of both lectures by national and international senior astronomers, with usually an emphasis on a broad astronomical theme, and introduction to observational technics, at an active observatory when possible, and to data reduction and analysis. Attending students and young astronomers are both from the host country and nearby countries.

Past ISYAs

19th ISYA Beijing and Beijing Observatory's Xinglong Observing Station, China, July 19-August 8, 1992

20th ISYA Pune, India, January 3-21, 1994

Forthcoming ISYA

21st ISYA Cairo University and Kottamia Observatory, Egypt, September 18-October 8, 1994

Visiting Lecturer Programme (VLP)

This programme concerns the teaching of astronomy at the undergraduate level in countries where this discipline is not fully developed and is usually spread over three years.

In Paraguay, this programme started during the previous triennium and was successfully completed in 1993. The VLP in Peru was already in its sixth year in 1991, but there were not that year enough candidates for the requested number of lecturers, as specified in the contract, and no candidates were found in 1992. Candidates have now been found, thanks to the numerous contacts made by D. Wentzel, Chairperson of the Committee for the VLP, and the programme in Peru should be completed in 1994.

Scientific Meetings held

During the triennium, 14 Symposia and 15 Colloquia and 2 Regional Astronomy Meeting (VIIth Latin-American RAM and VIth Asian-Pacific RAM) were held. The Union also co-sponsored 9 meetings with other international Unions and ICSU Committees. Additionally, there has been a special IAU/ICSU/UNESCO meeting on Adverse Environmental Impacts on Astronomy: An Exposition.

The XXIst General Assembly was held in Buenos Aires, Argentina, July 23-August 1, 1991. IAU Transactions XXIB (1992) contains the Report of the Proceedings of the General Assembly of the Union, the Resolutions adopted by the General Assembly and the Report of the business and scientific sessions of the IAU fourty Commissions.

Publications

IAU Information Bulletins: seven issues N. 67-73 (IB 73: forthcoming June 1994 issue)

IAU Transactions XXIB - Proceedings of the Twenty-First General Assembly, Buenos Aires 1991, Ed. J. Bergeron

IAU Transactions XXIIA (Reports 1993) - Reports on Astronomy, Ed. J. Bergeron

Highlights of Astronomy 9, Ed. J. Bergeron

Membership List 1991-1994

History of the IAU by A. Blaauw

Fourteen Symposia

- S143 **Wolf-Rayet Stars and Interrelations with other Massive Stars in Galaxies**
Eds. K.A. van der Hulst & B. Hidayat
- S144 **The Interstellar Disk-Halo Connection**
Ed. H. Bloemen
- S145 **Evolution of Stars: The Photospheric Abundance Connection**
Eds. G. Michaud & A. Tutukov
- S149 **The Stellar Populations of Galaxies**
Eds. B. Barbuy & A. Renzini
- S150 **Astrochemistry of Cosmic Phenomena**
Ed. P.D. Singh
- S151 **Evolutionary Processes in Interacting Binary Stars**
Eds. Y. Kondo, R.F. Sistero & R.S. Polidan
- S152 **Chaos, Resonance & Dynamical Phenomena in the Solar System**
Ed. S. Ferraz-Mello
- S153 **Galactic Bulges**
Eds. H. Dejonghe & H.J. Habing
- S154 **Infrared Solar Physics**
Eds. D.M. Rabin, J.T. Jefferies & C. Lindsey
- S155 **Planetary Nebulae**
Eds. R. Wenberger & A. Acker
- S156 **Developments of Astrometry and their Impacts on
Astrophysics and Geodynamics**
Eds. I.I. Mueller & B. Kolaczek
- S157 **The Cosmic Dynamo**
Eds. F. Krause, K.-H. Raedler & G. Ruediger
- S158 **Very High Angular Resolution Imaging**
Eds. J. Roberston & W.J. Tango
- S159 **Multi-Wavelength Continuum Emission of AGN**
Eds. T.J.-L. Courvoisier & A. Blecha

Relations to other International Organizations

The IAU was represented by the General Secretary at the following meetings of ICSU: Meetings of the General Committee, 29th at Oslo, Norway, September 25-27, 1991 and 30th at Jerusalem, Israel, November 5-7, 1992 and the XXIVth General Assembly, held at Santiago, Chile, October 4-8, 1993.

The IAU was represented by the President and J.-P. Swings, former IAU General Secretary, at the XXIXth Plenary Meeting of COSPAR, the ICSU Inter-Union Committee for Space Research, held at Washington DC, USA, August 28-September 1, 1992.

Concertation between COSPAR and the IAU has helped minimizing overlaps between the COSPAR XXXth 1994 Plenary Meeting and the XXIIInd IAU General Assembly. The IAU is co-sponsoring fourteen astronomy symposia of the COSPAR XXXth Plenary Meeting, Hamburg, Germany, July 10-22, 1994.

IAU Representatives to other International Organizations (1991-1994)

Acronyms	Organization	Representative
ICSU	International Council of Scientific Unions General Committee	<i>J. Bergeron</i>
BIPM/ CCDS	Bureau International des Poids et Mesures Working Group on the Temps Atomique International of the Consultative Committee for the Definition of the Second	<i>G. Winkler</i> <i>J. Kovalevsky</i>
CCIR	International Radio Consultative Committee Study Group 2	<i>J. Whiteoak/ A.R. Thompson</i>
	Study Group 7	<i>S. Leschütta</i>
CIE	Compagnie Internationale de l'Eclairage	<i>D. Crawford</i>
CODATA	Committee for Data for Science & Technology	<i>A. Heck</i>
COSPAR	Committee on Space Research COSPAR ISC B COSPAR ISC D COSPAR ISC E COSPAR Sub. Committee E1 COSPAR Sub. Committee E2	<i>J. Bergeron</i> <i>J. Rahe</i> <i>S. Grzedzielski</i> <i>Y. Kondo/J.-P. Swings</i> <i>R. Sunyaev</i> <i>O. Engvold</i>
COSTED	Committee on Science & Technology in Developing Countries	<i>J. Bergeron</i>
CTS	Committee on the Teaching of Science	<i>J.M. Pasachoff</i>
EPS	European Physical Society Conference Committee	<i>J. Bergeron</i>
FAGS	Federation of Astronomical & Geophysical Services	<i>E. Tandberg-Hanssen</i>
IAF	International Astronautical Federation	<i>Y. Kondo</i>
IERS	International Earth Rotation Service	<i>Ya. Yatskiv</i>
IGBP	International Geosphere-Ionosphere Programme	<i>J. Eddy</i>
ISY	International Space Year	<i>L. Gouguenheim</i>
IUCAF	Inter-Union Commission on Frequency Allocation for Radio Astronomy & Space Science	<i>B.A. Doubinsky</i> <i>M. Ishiguro</i> <i>V.L. Pankonin</i> <i>G. Swarup</i>
IUPAP	International Union of Pure & Applied Physics	<i>V. Trimble</i>
IUWDS	International Ursigram & World Day Service	<i>H. Coffey</i>
QBSA	Quarterly Bulletin on Solar Activity	<i>S.T. Wu</i>
SCOPE	Scientific Committee on Problems of Environment	<i>R. Cayrel</i>
SCOSTEP	Scientific Committee on Solar-Terrestrial Physics	<i>S.T. Wu</i>
URSI	Union Radio-Scientifique Internationale	<i>J. Baldwin</i>
WMO	World Meteorological Union	<i>G. Wallerstein</i>

2. Financial Matters

The triennial accounts for 1991, 1992 and 1993 are summarized below. The information is extracted from the yearly audited accounts as certified by the IAU Auditor, P. Meyssonier from MBM Conseil.

The report (July 27, 1991) of the Finance Committee at the XXIst General Assembly, included among its recommendations "...that the Executive Committee (EC) consider establishing the office of Treasurer without expanding the size of the EC". This proposal was acted upon at the following full EC meeting (63rd at Bangalore, India, September 1992) and Dr. M.S. Roberts, vice-President, was asked and has agreed to serve in this position. Two visits to the IAU office in Paris were arranged by the Treasurer in November 1992 and April 1994, both coinciding with observing trips in France. The General Secretary acknowledges with great pleasure the advices and comments of the Treasurer, particularly helpful in this period of implementation of accrual accounting. A report from the Treasurer was presented at the 64th meeting of the EC (Shanghai, China, June 1993) and a second one will be submitted to the EC (65th meeting at the Hague, The Netherlands, August 1994).

The Finance Committee at the XXIst General Assembly also requested "...that all triennium reports and budgets start with the year of the General Assembly. The budget will then have to include one additional year for the future General Assembly". This request was acted upon and the 1991-1993 budget presented below has been extracted from the 1989-1991 and 1992-1994 budgets as approved at the XXth and XXIst General Assemblies respectively.

1991-1993 budget approved at previous General Assemblies (CHF)

Income	1988-1990	1991	1992	1993	1991-1993
Adhering Organizations	1457490	528360	581560	610080	1720000
Special Contributions					
ICSU/UNESCO					
ICSU: General		26000	34000	28900	88900
UNESCO: General					
ICSU/AEI					
UNESCO/AEI			13000		13000
COSPAR/AEI					
Total ICSU/UNESCO	87000	26000	47000	28900	101900
Publications: Royalties	165000	55000	62000	62000	179000
Bank Interest					
Current accounts					
Deposit accounts					
Saving accounts					
Money market					
Total Bank Interest	85000	25000	25000	25000	75000
Other Income					
Refund grants					
Refunds SPM/CQM					
Refunds bank					
Refund Union representation					
Gain on exchange 1 January of the year					
Gain on internal transfers					
Total Other Income					
Eclipse USSR (special account)					
Total Income	1794490	634360	715560	725980	2075900

1991-1993 budget approved at previous General Assemblies (CHF)

Expenditure	1988-1990	1991	1992	1993	1991-1993
Scientific Activities					
General Assembly					
Grants (XXI)					
Grants (XXII)					
Commission Presidents					
Staff	240000	240000			240000
Operation (XXI)					
Operation (XXII)					
Executive Committee					
Meetings					
Symposia/Colloquia					
Co-sponsored Meetings	365000	125000	133000	138000	396000
Regional Meetings	65000		26000	19000	45000
AEI IAU/UNESCO meeting			44500		44500
Research Projects					
ISYA (46)	50000		30000	30000	60000
VLP (46)	72000	24000	28000	28000	80000
EC WGs	15000	5000	5000	5000	15000
Exchange of Astronomers (38)	70000	24000	25000	25000	74000
Others			2000	2750	4750
Commission Activities					
Telegram Bureau (06)	10500	3500	3650	3650	10800
Minor Planet Center (20)	10500	3500	3650	3650	10800
Meteor Data Center (22)	3000	1000	1050	1050	3100
Variable Star Catalogue (27)	10500	3500	3650	3650	10800
Astronomy Teaching (46)	14000	5000	5000	5000	15000
Commission WGs	7000	2000	2000	2000	6000
Others					
Delegates to other Unions	24000	8000	8000	8500	24500
Total Scientific Activities	956500	444500	320500	275250	1040250
Dues to Unions/Organizations					
ICSU	36600	13200	14600	21400	49200
IERS/FAGS		6000	6000	6500	18500
IUCAF	21000		8000	6000	14000
CTS			600	600	1200
GLOBMET			500	800	1300
Total Dues to Unions/Organizations	57600	19200	29700	35300	84200
Executive Committee					
Executive cttee meetings	80000		45000	50000	95000
Officers meetings	24000	8000	8000	8000	24000
SNC expenditure	5000			5000	5000
General Secretary expenditure	48000	20000	12500	13000	45500
Representation					
President expenses	16000	6000	7000	7000	20000
Assist General Secretary expenses	10000	4000	4250	4250	12500
Local help to Assist General Secretary	2000	1000	1250	1250	3500
Total Executive Committee	185000	39000	78000	88500	205500

Expenditure (cont.)	1988-1990	1991	1992	1993	1991-1993
Publications					
Information Bulletin	56000	22000	20000	22000	64000
Distr. Devel. Countries	32000	10000	12000	12000	34000
Distr. Exec. Committee			5000	5000	10000
Post/Handling					
Other Publications					
Total Publications	88000	32000	37000	39000	108000
Administration/Secretariat					
Salaries & Charges					
IAU gross salaries					
IAU charges	355000	130000	135000	142000	407000
CNRS gross salaries					
CNRS charges					
Training courses			3000	3000	6000
General office expenses					
Leasing telex					
Mail					
Telephone					
Telex	160000	60000	61000	64000	185000
Office supplies					
Rental (INSU/IAP)					
Furniture					
Computers					
Audit fee	4500	1500	3000	3250	7750
Bank					
Loss on exchange 1 Jan current year					
Loss on internal transfers			2500	2500	5000
Charges on internal account transfers					
Bank charges	3000	1000	1250	1350	3600
Commissions on deposits					
Total Administration/Secretariat	522500	192500	205750	216100	614350
Eclipse USSR (special account)					
Total Expenditure	1809600	727200	670950	654150	2052300
Excess of Income over Expenditure	-15110	-92840	44610	71830	23600

Notes in Connection with the Financial Statement 1991-1993 (following page)**Accounting policies**

- The books of the Union are maintained in Swiss Francs (CHF).
- Income from National members is recorded on a cash basis.
- Starting 1992, expenditure is recorded on an accrual basis.
- Gain and Loss on exchange (balance and internal transfers) are estimated using CHF rates of exchange in force at the end of the year (December ICSU/UNESCO standard rates of exchange). These rates are:

	USD	NLG	FRF	GBP
1991	1.4342	0.7666	0.2543	2.5214
1992	1.4400	0.8000	0.2667	2.1818
1993	1.4900	0.7760	0.2521	2.2239

Level of the unit of contribution (CHF)

1991: 2220 1992: 2345 1993: 2460

Differences with the audited accounts

- The audited accounts are given to two decimal places. The triennial accounts presented below are rounded to the nearest CHF.
- In 1991, both ICSU income and expenditure have been incremented by 3930 CHF, as the income quoted in the audited accounts is in fact the difference between ICSU contribution and IAU dues to ICSU.
- The "gain on exchange 1 January 1991" has been included in the 1991 income in order not to modify the bank balance at 1 January 1991.

Income

- The triennial cumulated unpaid dues at 31.12.93 amount to 137593 CHF or 7.9% of the 1991-1993 expected income.
- This shortfall on contributions from Adhering Organizations has been compensated by royalties, special contributions and bank interests. These two items are likely to be much less in the 1994-1996 triennium.

Expenditure

- During the last triennium, there has been a substantial increase (of about 70%) in the level of the grants for individual Symposia and Colloquia, and the grant per International School for Young Astronomers has been doubled.
- The excess of income over expenditure in 1991 is due in part to the limited number of Symposia associated with the General Assembly, and to four months of unpaid salaries and charges to the CNRS.
- As compared to the previous triennium, there has been a large increase, by a factor of 2.4, in the Publications expenditure, mainly due to the inflation in the mailing cost of the Information Bulletin.
- The CNRS gross salaries and charges for the last four months of 1990 (23319 CHF) and for the full year 1991 (142400 CHF) have been paid in 1992.

Financial Statement 1991-1993

BALANCE SHEET (CHF) YEAR	1991	1992	1993
Assets			
Cash balance	28203	-	-
Balance of current bank accounts	314654	219759	288985
Marketable securities	599113	798529	1031346
Total Assets	941970	1018288	1320331
Liabilities			
Scientific activities	-	23428	71660
Dues to Unions/Organizations	-	6600	6000
Publications	-	-	24276
Administration/Secretariat: CNRS	-	24707	99288
Administration/Secretariat: others	-	11994	23962
Eclipse USSR (special account)	-	13715	13588
Total Liabilities: 31 December of the year	-	80444	238774
Excess of Assets over Liabilities			
General fund:			
Balance 1 January of the year	893461	941970	937844
Excess of income over expenditure	48509	- 4126	143713
General Fund:			
BALANCE 31 December of the year	941970	937844	1081557

1991-1993 Statement of Income/expenditure (CHF)

Income	1988-1990	1991	1992	1993	1991-1993
Adhering Organizations	1431004	586866	521181	620054	1728101
Special Contribution	4926		72000	104300	176300
ICSU/UNESCO					
ICSU: General	78544	5020	11088	9983	26091
UNESCO: General		23951	20880	23095	67926
ICSU/AEI		12908	7200		20108
UNESCO/AEI			30773	6113	36886
COSPAR/AEI			720		720
Total ICSU/UNESCO	78544	41879	70661	39191	151731
Publications: Royalties	174865	59581	68000	65964	193545
Bank Interest					
Current accounts	7853	533	1968	10	2511
Deposit accounts		51996	41721	23566	117283
Saving accounts	112106		372	737	1109
Money market		2569	12475	20262	35306
Total Bank Interest	119959	55098	56536	44575	156209
Other Income					
Refund grants		103	605	1499	2207
Refunds SPM/CQM	22977	7496			7496
Refunds bank		509			509
Refund Union representation		3889	526		4415
Gain on change 1 Jan current year		4075	4964		9039
Gain on internal transfers	679		4891		4891
Total other Income	23656	16072	10986	1499	28557
Eclipse USSR (special account)	81622				
Total Income	1914576	759496	799364	875583	2434443

1991-1993 Statement of Income/Expenditure (CHF)

Expenditure	1988-1990	1991	1992	1993	1991-1993
Scientific Activities					
General Assembly					
Grants (XXI)		131642	1044		132686
Grants (XXII)				31040	31040
Commission Presidents		48688			48688
Staff	350941	19424			19424
Operation (XXI)		17218			17218
Operation (XXII)			793	8500	9293
Executive Committee		81849			81849
Meetings					
Symposia/Colloquia (14/15)	337250	64025	171132	174242	409399
Co-sponsored Meetings (9)			20812	24846	45658
Regional Meetings (2)	46252		19872	23284	43156
AEI IAU/UNESCO meeting		2790	54623	3007	60420
Research Projects					
ISYA (46)	31042	2291	38161	25340	65792
VLP (46)	18337	2868	3225		6093
EC WGs	4053		11873	7057	18930
Exchange of Astronomers (38)	61645	11684	14912	12918	39514
Others	9020	3672	965	5000	9637
Commission Activities					
Telegram Bureau (06)	3253	6927		10800	17727
Minor Planet Center (20)	3253			7300	7300
Meteor Data Center (22)	1000	4375	1000	1050	6425
Variable Star Catalogue (27)	11830		3650	3650	7300
Astronomy Teaching (46)	6711	4500	5810	284	10594
Commission WGs		1250	6442	3432	11124
Others		1434		445	1879
Delegates to other Unions	9865	1269	8038	1229	10536
Total Scientific Activities	894452	405906	362352	343424	1111682
Dues to Unions/Organizations					
ICSU	7172	35256	14731	17720	67707
IERS/FAGS		7250	6000	6665	19915
IUCAF	18142	11629	5760	6000	23389
CTS		1176		592	1768
Total Dues to Unions/Organizations	25314	54135	27667	30977	112779
Executive Committee					
Executive cttee meetings	71170	4120	36758	38647	79525
Officers meetings	9584	5004	3274	4421	12699
SNC expenditure				8105	8105
General Secretary expenditure	49867	9850	1331	1788	12969
Representation		2197	2148	822	5167
President expenses	7117	1793			1793
Assist General Secretary expenses					
Local help to AGS	649				
Total Executive Committee	138387	22964	43511	53783	120258

Expenditure (cont.)	1988-1990	1991	1992	1993	1991-1993
Publications					
Information Bulletin	48113	37438	59099	51816	148353
Distr. Developing Countries	15800	10047	5870	4993	20910
Distr. Executive Committee	13244	5645	3909	4566	14120
Post/Handling	3003	768	1899	2709	5376
IAU History				6662	6662
Other Publications	1035				
Total Publications	81195	53898	70777	70746	195421
Administration/Secretariat					
Salaries & Charges					
IAU gross salaries		44980	52043	51901	148924
IAU charges		32331	27097	18256	77684
CNRS gross salaries ^a	323884		123036 ^a	65220	188256
CNRS charges ^a			42639 ^a	9362	52001
Training courses			3368		3368
General office expenses					
Leasing telex		2838	1183		4021
Mail		10145	4274	5557	19976
Telephone		10156	9468	12148	31772
Telex	204855	4950	2904	1187	9041
Office supplies		15377	3930	17901	37208
Rental (INSU/IAP)		747	2025	3045	5817
Furniture		699	2209	20143	23051
Computers			1948	7972	9920
Audit fee	6938	2533	2530	2093	7156
Bank					
Loss on exchange 1 January of the year	56005			3864	3864
Loss on internal transfers		21897		8715	30612
Charges on internal transfers			458	277	735
Bank charges	13295	5485	1499	2061	9045
Commissions on deposits		3122	4017	3237	10377
Total Administration/Secretariat	604977	155260	284628	232940	672828
Eclipse USSR (special account)	48395	18824	14555		33379
Total Expenditure	1792720	710987	803490	731870	2246347
Excess of Income over Expenditure	121856	48509	- 4126	143713	188096

^a these figures include the CNRS gross salaries and charges for the last four months of 1990 and of the full year 1991 together with those of 1992

Notes in connection with the 1994-1996 and 1997 proposed budget

- The actual 1991-1993 accounts have been used as a basis for the 1994-1996 and 1997 budget.
- Starting 1995, an allowance of 3% per annum has been made for inflation.
- In 1995, the strong increase in the level of the expenditure for Symposia and Colloquia reflects the actual 1993 and 1994 expenditure for this budget line.
- The fact that the present General Secretary is exceptionally based in Paris, as is also the IAU headquarters, accounts for the large increase in the level of expenditure for the Executive Committee.

1994-1996 & 1997 proposed budget (CHF)

Income	ACTUAL -----		P R O P O S E D B U D G E T -----			1997
	1991-1993	1994 ^a	1995	1996	1994-96	
Unit of contribution		2580	2660	2740		2820
Number of units of contribution		248	254	254		254
Adhering Organizations	1728101	639840	675640	695960	2011440	716280
Special Contributions	176300					
ICSU/UNESCO						
ICSU: General						
UNESCO: General	94017	30300	34000	37000	101300	40000
ICSU/AEI						
UNESCO/AEI	57714					
COSPAR/AEI						
Total ICSU/UNESCO	151731	30300	34000	37000	101300	40000
Publications: Royalties	193545	62000	68000	68000	198000	68000
Bank Interest						
Current accounts						
Deposit accounts						
Saving accounts						
Money market						
Total Bank Interest	156209	25000	25000	25000	75000	25000
Other Income						
Refund grants						
Refunds SPM/CQM						
Refunds bank						
Refund Union representation						
Gain on exchange						
1 January of the year						
Gain on internal transfers						
Total other Income	28557					
Total Income	2434443	757140	802640	825960	2385740	849280

^a 1994 budget as approved at the XX1st General Assembly

1994-1996 & 1997 proposed budget (CHF)

Expenditure	ACTUAL 1991-1993	----- 1994 ^a	P R O P O S E D 1995	1996	B U D G E T 1994-96	----- 1997
Scientific Activities						
General Assembly						
Grants	163726				167000	
Commission Presidents	48688				40000	
Staff	19424	275000		293000	18000	
Operation	26511		9000	9000	30000	
Executive Committee	81849				80000	
Meetings						
Symposia/Colloquia	449057	143000	206000	213000	562000	220000
Co-sponsored Meetings						
Regional Meetings	49156 ^b		22000	22000	44000	
AEI IAU/UNESCO meeting	60420					
Research Projects						
ISYA (46)	65792		45000	45000	90000	
VLP (46)	6093	28000	15000	15000	58000	15000
EC WGs	18930	5000	18000	18000	41000	18000
Exchange of Astromers (38)	39514	26000	30000	30000	86000	30000
Others	9637	1500			1500	
Commission Activities						
Telegram Bureau (06)	17727	3700	4000	4000	11700	4000
Minor Planet Center (20)	7300	3700			3700	
Meteor Data Center (22)	6425	1100			1100	
Variable Star Catalogue (27)	7300	3700			3700	
Astronomy Teaching (46)	10594	5000	5000	5000	15000	5000
Commission WGs	11124	2000	18000	18000	38000	18000
Others	1879					
Delegates to other Unions	10536	9000	10000	10000	29000	10000
Total Scientific Activities	1111682	506700	382000	389000	1277700	655000
Dues to Unions/Organizations						
ICSU	67707	22400	16900	17400	56700	18000
IERS/FAGS	19915	7000	7000	7000	21000	7500
IUCAF	23389	7500	7500	7500	22500	7500
CTS	1768	600	600	600	1800	600
GLOBMET		1500			1500	
Total Dues to Unions/ Organizations	112779	39000	32000	32500	103500	33600
Executive Committee						
Executive cttee	79525		40000	41200	81200	
Officers mtgs	12699	8000	5000	5200	18200	5400
SNC expenditure	8105					
General Secretary expenditure	18136	13500	22000	22700	58200	23400
Representation						
President expenses		7000	7000	7000	21000	7000
Assist General Secretary expenses	1793	4250	3000	3000	10250	3000
Local help to As General Secretary		1250			1250	
Total Executive Committee	120258	34000	77000	79100	190100	38800

Expenditure (cont.)	ACTUAL 1991-1993	----- 1994 ^a	P R O P O S E D 1995	1996	B U D G E T 1994-96	----- 1997
Publications						
Information Bulletin	148353	24000	40000	42000	106000	44000
Distr. Devel. Countries	20910	12000	12000	12000	36000	13000
Distr. Exec. Committee	14120	5000	5000	5000	15000	5500
Post/Handling	5376					
Other Publications	6662	25000				
Total Publications	195421	66000	57000	59000	182000	62500
Administration/Secretariat						
Salaries & Charges						
IAU gross salaries						
IAU charges						
CNRS gross salaries	466865	149000	153400	158000	460400	162800
CNRS charges						
Training courses	3368	3000	4000	4000	11000	4500
General office expenses						
Leasing telex						
Mail						
Telephone						
Telex	140806	66000	68000	70000	204000	72000
Office supplies						
Rental (INSU/IAP)						
Furniture						
Computers						
Audit fee	7156	3500	3000	3100	9600	3200
Bank						
Loss on exchange						
1 January of the year	3864					
Loss on internal transfers	30612					
Charges on internal transfers	735			2500		
Bank charges	9045	1450	2000	2000	5450	2500
Commissions on deposits	10377		4000	4000	8000	4500
Total Administration/ Secretariat	672828	225450	234400	241100	700950	249500
Eclipse USSR (special account)	33379					
Total Expenditure	2246347	871150	782400	800700	2454250	1039400
Excess/Loss of Income over Expenditure	188096	-114010	20240	25260	-68510	-190120

^a 1994 budget as approved at the XXist General Assembly

^b starting 1992, only the Asian Pacific and Latin America RAM's are funded; however for the first years of the European Astronomical Society, the IAU has co-sponsored the first meeting of the which replaced the European RAM.