When necessary, actions can also be entered as C code to be executed when the corresponding structure occurs. For example, C code is used to process forward and backward cross-references and to verify that every term introduced in the text is entered in the glossary.

Use of TₑX with MARKUP differs from use of TₑX by itself. For example, consider the TₑX code used to start a chapter. Should a macro be defined for this purpose? Not necessarily. Macros are used to give a convenient label to sequences of instructions that are needed repeatedly. In this case, the code is isolated in the start-chapter cell of MARKUP's definition table. MARKUP invokes it as often as needed and, in effect, it has already been given a logical name (start-chapter).

However, debugging is simplified when macros are used; the TₑX source file generated by MARKUP is more readable when it contains macro calls. The macros are not parameterized as they would be if the calls were user-written instead of automatically generated. For example, suppose that the chapter title is normally printed on the inside margin of the page header, but that the user can specify a different header if the chapter title is too long to fit in available space. User-invoked macros should be designed for the usual case. The chapter macro needs one parameter, the chapter title. To override the default page header, the user can call a second macro. When macros are automatically invoked, however, the chapter macro can have two parameters, the chapter title and the header specification, even though the values are usually identical. This repetition is not tedious to the user, since he enters the chapter title only once. Furthermore, there is no risk that two copies intended to be identical will in fact differ.

TUG and the Standards Community

In the United States, standards work on SGML began in ANSI Committee X3J6 and then moved to X3V1. TUG has maintained liaison with these committees since 1982, and TUGBoat regularly publishes liaison reports. Larry Beck is the current representative.

When TUG first sent me to an X3J6 meeting in January, 1982, my goal was to explain TₑX concepts such as boxes and glue to committee members. I would like to belatedly thank TUG for my current involvement with SGML and am delighted to take this opportunity to convey information in the other direction.

TUG Business

Treasurer's Report

For the first time, TUG's financial statements have been audited. We invited the firm of Deloitte Haskins & Sells to examine our records. DH&S have stated their conclusions in the report which appears on the following pages. The report shows that cash receipts during 1986 exceeded cash disbursements by $98,000. The auditors' letter reflects their opinion that TUG's accounts might be more fairly stated were they reported on an accrual, rather than a cash basis, a change TUG plans for its 1987 reports (for example, although TUG did have an excellent year in 1986, a large portion of the ending cash balance represents 1987 membership dues, paid in advance during 1986).

It should be noted that one of TUG's fiscal goals is the building of an available reserve equal to one year's operating budget, a policy consistent with the practice of other non-profit societies, including the American Mathematical Society. Cash reserves at the end of 1986 totaled $143,000, as compared with operating expenses of $406,000.

Samuel B. Whidden, Treasurer

Deloitte
Haskins+Sells

Certified Public Accountants

1501 Hospital Trust Tower
Providence, Rhode Island 02903-2452
(401) 861-0740
ITT Telex: 4995715

AUDITORS' REPORT

T_EX Users Group:

We have examined the statement of cash receipts and
disbursements of the T_EX Users Group for the year ended
December 31, 1986. Our examination was made in accordance with
generally accepted auditing standards and, accordingly,
included such tests of the accounting records and such other
auditing procedures as we considered necessary in the
circumstances.

The statement of cash receipts and disbursements is a summary
of the cash activities of the Group and does not include
certain transactions that would be included if the Group
prepared its financial statements on the accrual basis as
contemplated by generally accepted accounting practices.

In our opinion, the accompanying statement presents fairly the
cash receipts and disbursements of the Group for the year ended
December 31, 1986.

Deloitte Haskins & Sells

May 28, 1987

T_EX USERS GROUP

STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS
FOR THE YEAR ENDED DECEMBER 31, 1986

                                                          1986

RECEIPTS:
Dues.. $ 98,404
Meetings and courses........................   213,194
Publications................................   170,342
Advertising.................................   7,999
Royalties...................................   8,807
Interest....................................   5,298
Miscellaneous...............................   1,190

Total.......................................   505,234

DISBURSEMENTS:
Newsletter..................................   29,698
Meetings and courses........................   88,500
Cost of publications........................   121,034
Administrative costs........................   134,881
Contribution................................   18,750
Refunds.....................................   11,999
Exhibits....................................   1,453

Total.......................................   406,315

EXCESS OF RECEIPTS OVER DISBURSEMENTS........   98,919

CASH BALANCE, BEGINNING OF THE YEAR..........   44,584

CASH BALANCE, END OF THE YEAR................ $143,503

See note to statement of cash
  receipts and disbursements.

NOTE TO STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS

The T_EX Users Group is a not-for-profit membership
organization which provides information and technical
assistance to the users of T_EX, a sophisticated typesetting
computer application.