

# COMMISSION OF THE EUROPEAN COMMUNITIES

GENERAL BUDGET FOR 1981

COM(81) 339 final

SECTION III - COMMISSION

Brussels, 22nd June 1981

TRANSFER OF APPROPRIATIONS No 18/81  
(Non-compulsory expenditure)



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ECU

FROM CHAPTER 100 - PROVISIONAL APPROPRIATIONS 10.000.000

TO CHAPTER 28 - SUBSIDIES FOR BALANCING BUDGETS

Article 289 - European Schools

Item 2890	- Brussels I	2.380.900
Item 2891	- Luxembourg	1.941.000
Item 2892	- Mol	1.108.800
Item 2893	- Varese	1.309.800
Item 2894	- Karlsruhe	847.500
Item 2895	- Bergen	671.200
Item 2896	- Brussels II	1.350.400
Item 2897	- Culham	390.400
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The Financial Controller approved this proposal on 15.6.1981 in accordance with Article 21(4) of the Financial Regulation and certified that the appropriations are available.

## GROUNDS

When it adopted the 1981 budget, Parliament reduced the appropriations entered in Article 289 for subsidies for balancing the budgets of the European Schools by a total of 10.000.000 ECU and placed this amount in reserve in Chapter 100. In doing so, Parliament showed that it shared the concern expressed by the Court of Auditors that the European Schools should adopt a reliable and efficient internal control system and a more advanced accounting system.

Because of this, the Board of Governors of the European Schools held an extraordinary meeting on 30 January 1981 and decided to commission an expert to undertake an investigation over a period of one year. This expert is to visit all the European Schools

- (a) to examine their accounting procedures and
- (b) to check that the financial and administrative regulations are implemented correctly and consistently.

This expert will also

- (a) draw up a manual of accounting procedures setting out in detail for the European Schools the rules for
  - the implementation of the budget,
  - the execution and recording of financial operations,
  - the overall presentation of the accounts;
- (b) submit to the Board of Governors in December 1981 an interim report on his findings;
- (c) draw up at the end of his work a report to the Board of Governors setting out for each school the errors in the application of the current financial and administrative regulations;
- (d) propose any necessary amendments to the Financial Regulation.

He is to have access to the records of the European Schools and receive in each School whatever assistance he requires.

The expert, seconded from the government of one of the Member States, began work on 1 April 1981 and so was to submit his final report by 31 March 1982.

At its meeting on 21 and 22 May, the Board of Governors considered this matter again. So that it can discuss the expert's report at its next meeting, which is to be held in December 1981, it brought the date for the presentation of the report forward to 1 November 1981. This will allow it to take the measures required to make good any shortcomings considerably earlier than originally expected.

The transfer of 10.000.000 ECU from Chapter 100 to the various budget items is therefore requested so that each school can have the funds it needs. The Board of Governors has told the Commission that if these appropriations are not transferred the schools will have difficulties in functioning during the second half of this year.

The report of the Committee on Budgetary Control (rapporteur: Mr Kellett-Bowman) on budgetary control in the European Schools is almost ready for submission to a plenary session of Parliament (the adoption of the report is an item on the agenda of the meeting of the Committee on Budgetary Control fixed for 17 June).

The remark to point 14 of Chapter 100 provides that " 10.000.000 ECU of the subsidy for the European Schools will be transferred to the line after adoption of the report to be presented by the Committee on Budgetary Control on the management of the appropriations under this article". It should therefore be possible to reconcile the timetable laid down by the budgetary authority with the need for appropriations expressed by the Board of Governors of the European Schools.

STATEMENT OF APPROPRIATIONS UNDER CHAPTER 100

ON 9 JUNE 1981

	Appropriations for commitment	Appropriations for payment
1. Total allocation	407.079.000	369.019.000
2. Appropriations transferred	6.986.000	6.686.000
3. Appropriations being transferred	13.480.000	8.920.000
4. Appropriations available in Chapter 100	386.613.000	353.413.000