

COMMISSION OF THE EUROPEAN COMMUNITIES

GENERAL BUDGET 1978
SECTION V - COURT OF AUDITORS

COM(78) 454 final
Brussels, 7 September 1978

TRANSFERS OF APPROPRIATIONS BETWEEN CHAPTERS
(non-compulsory expenditure)

GENERAL BUDGET 1978

SECTION V - COURT OF AUDITORS

TRANSFERS OF APPROPRIATIONS
BETWEEN CHAPTERS
(non-compulsory expenditure)

EUA

1. TRANSFER No 21/78

From Chapter 101	- Contingency reserve	- 224 700
To Chapter 22	- Moveable property and associated expenditure	
Article 220	- Office machinery	
Item 2200	- New purchases	+ 39 000
Article 221	- Furniture	
Item 2210	- New purchases	+ 179 700
Article 225	- Documentation and library expenditure	
Item 2252	- Subscriptions to newspapers and periodicals	+ 6 000

2. TRANSFER No 22/78

From Chapter 101	- Contingency reserve	- 3 000
To Chapter 23	- Current administrative expenditure	
Article 235	- Other administrative expenditure	
Item 2353	- Departmental removals	+ 3 000

3. TRANSFER No 23/78

From Chapter 101	- Contingency reserve	- 5 000
To Chapter 25	- Expenditure for formal and other meetings	
Article 255	- Miscellaneous expenditure on the organization of, and participation in, conferences, congresses and meetings	+ 5 000

4. TRANSFER No 24/78

From Chapter 101 - Contingency reserve	- 59 500
To Chapter 27 - Expenditure on publishing and information	
Article 270 - Official Journal	+ 49 500
Article 271 - Publications	+ 10 000

REASONS

1. Transfer No 21/78

When presenting its supplementary estimate for the 1978 financial year, the Court of Auditors did not request any appropriations to meet expenditure on the equipment inevitably required for new staff. The Court postponed its request, as it expected to be able to assess its requirements more precisely once it was known how many posts would be authorized by the Budgetary Authority.

Item 2200 - Office machinery: new purchases - has to be topped up to provide the department with calculating machines, typewriters and dictating machines. As the available appropriation is 21 000 EUA, the amount to be transferred can be limited to 39 000 EUA.

It is estimated that requirements under Item 2210 - Furniture: new purchases - will amount to 179 700 EUA, broken down as follows:

- office furniture:	95 000 EUA
- library equipment:	5 100 EUA
- amount still due to the Commission on furniture provided as initial supplies of new equipment for the Court of Auditors in 1977:	79 600 EUA

The additional appropriations requested under Item 2252 - subscription to newspapers, periodicals - is essential for covering the cost of subscriptions to the official journals and collections of laws published by all the Member States.

2. Transfer No 22/78

The additional appropriations requested under Item 2353 - departmental removals - will cover the cost of installing and assembling furniture.

3. Transfer No 23/78

The appropriations under Article 255 - Miscellaneous expenditure on organization of, and participation in, conferences, congresses and meetings - has been requested to enable the Court of Auditors to attend external meetings, particularly the Conference of European Courts of Auditors, and the Congress of the International Institute of Public Finance to which it has been invited. It is to be expected that further invitations will be received.

4. Transfer No 24/78

The additional appropriation requested under Article 270 - Official Journal - is required to cover the publication of the Court of Auditors' Annual Report in the various Community languages as required by the Treaty.

The sum requested under Article 271 - Publication - is intended to enable the Court of Auditors to prepare and publish a collection of texts explaining its role and functions to the press and the general public.