

OPINION OF THE GOVERNING BOARD ON THE 2024 ANNUAL ACCOUNTS

OPINION OF THE GOVERNING BOARD ON THE ETF'S ANNUAL ACCOUNTS RELATING TO OPERATIONS UNDER THE 2024 BUDGET

The Governing Board takes note of the draft annual accounts relating to operations under the 2024 budget of the ETF. On the basis of:

- the Directors' statutory declarations of assurance included in the 2024 Annual Activity Report;
- the detailed information on the ETF's achievements, management supervision and control and the functioning of the ETF internal control standards contained in the 2024 Annual Activity Report;
- the certification of the annual accounts by the ETF Accounting Officer included in the annual accounts as of 2024;

The Board has obtained reasonable assurance that the annual accounts for the year ending 31 December 2024 are reliable and that the underlying transactions as a whole are legal and regular.

On the basis of the above, the Board gives a positive opinion on the annual accounts for the 2024 budget year.

The Board looks forward to the report and observations of the Budgetary Authority at the end of the discharge procedure. The Board requests the Director of the European Training Foundation to take into account the observations and remarks with a view to further consolidating the ETF's accountability, effectiveness and efficiency in subsequent years.

The Board invites the ETF to forward the accounts to the Commission's Accounting Officer, the Court of Auditors, the European Parliament and the Council by 1 July 2024 as required under the ETF's founding Regulation and Financial Regulation.

Date 11 June 2025



Mario Nava
Chair of the ETF Governing Board

ANNUAL ACCOUNTS

European Training Foundation Annual Accounts 2024
accompanied by the 2024 Report on Budgetary and Financial
Management

The ETF - European Training Foundation is an EU agency that helps transition and developing countries to harness the potential of their human capital through the reform of education, training and labour market systems in the context of the EU's external relations policies. We are based in Turin, Italy, and are operational since 1994.

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Unreserved certification of the provisional annual accounts of the ETF

I acknowledge my responsibility for the preparation and presentation of the annual accounts of ETF in accordance with Article 102 of the Framework Financial Regulation ('FFR') and I hereby certify that the annual accounts of the ETF for the year 2024 have been prepared in accordance with Title IX of the FFR and the accounting rules adopted by the Commission's Accounting Officer, as are to be applied by all the institutions and union bodies.

I have obtained from the Authorising Officer, who certified its reliability, all the information necessary for the production of the accounts that show the ETF's assets and liabilities and the budgetary implementation. Based on this information, and on such checks as I deemed necessary to sign off the accounts, I have reasonable assurance that the annual accounts present fairly, in all material aspects, the financial position, the results of the operations and the *SIGNED* cash-flow of the ETF.

SIGNED

Suad GOREN
Accounting Officer

Turin, 26 February 2025

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Glossary

| | |
|---|---|
| Accounts payable | An organisation's current payables due within one year. Accounts payable are current liabilities. |
| Accrual accounting | Accounting methodology that recognizes income when it is earned and expenses when they occur, rather than when they are actually paid, as opposed to cash accounting. |
| Agreements | Agreements are grants or delegation agreements between the European Commission and the ETF for specific tasks to be carried out by ETF |
| Assets | Assets are items owned by the Agency, which have commercial or exchange value. Assets may consist of specific property or claims against others. |
| C1/Current credit appropriations | Current year approved appropriations or funds set aside for current year operations and activities |
| C4/Internally assigned appropriations | Current year approved appropriations or funds set aside for a specific assigned operations and activities coming from amounts recovered |
| C5/Internally assigned appropriations – carried forward | Current year approved appropriations or funds set aside for a specific assigned operations and activities from previous years coming from amounts recovered |
| C8/Carry forward | Appropriations carried forward automatically. Carry forward of appropriations committed but not paid during the previous exercise, also called "Reste à liquider" (RAL) standing for "appropriations remaining to be paid". |
| R0/Earmarked funds | Funds received from sources other than the European Commission for a specific purpose. |
| Cash accounting | Accounting methodology based on cash flows, i.e. transactions are recognised when cash is received or paid, as opposed to accrual accounting. |
| Current asset | The group of assets considered to be liquid in that they can be turned into cash within one (1) year. Balance sheet line items include: cash, accounts receivable and stocks. |
| Current liability | Current liabilities are liabilities to be paid within one year of the balance sheet date. |
| Financial statements | Written reports which quantitatively describe the financial health of an organisation. They comprise a balance sheet, a statements of financial performance (equivalent to a profit and loss statement), a cash flow statement, a statement of changes in capital, and explanatory notes. |
| Imprest account | Bank accounts and/or cash used for the payment of low value expenses. |
| Liability | A financial obligation, debt, claim or potential loss. |
| RAL | "Reste à liquider", standing for "appropriations remaining to be paid". |

I. Introduction

Basis for preparation

The purpose of the financial statements is to provide useful information to a wide range of readers about the financial position, performance, and cash flows of the European Training Foundation (hereinafter the ETF).

These financial statements have been prepared according to the accounting rules adopted by the Accounting Officer of the European Commission (hereinafter the EC) following the principles of accrual based accountancy where the balance sheet, statement of financial performance, statement of changes in net assets and statement of cash flow are concerned. For further information on accounting rules and principles please refer to Section IV, *Notes to the financial statements*. The budget execution is prepared on the basis of modified cash accounting. The accounting policies have been applied consistently throughout the period.

Reporting entity

These financial statements are for the ETF, an agency of the European Union established by the European Council Regulation 1360/90 of 7 May 1990. In 2000, following the revision of the Community's external relations architecture, it was decided that the ETF should develop as a centre of expertise supporting Community external policies rather than providing programme management services.

This development was formalised through a recast of the ETF Regulation (1339/2008)¹ adopted in December 2008.

The ETF helps transition and developing countries to harness the potential of their human capital through the reform of education, training and labour market systems in the context of the EU's external relations policies.

The establishment and implementation of the budget of the ETF comply with the ETF financial regulation, which was adopted by the Governing Board of the ETF on 16 June 2019 and entered into force on 1 January 2020.

The ETF receives an annual subsidy (subvention) from the operational budget of the EU and can also receive contributions from other public and private organisations as well as from governments.

¹ OJ L 354, 31.12.2008, p. 82

II. ETF Governance & Management

The Governing Board

The ETF is governed by a Board comprising of one representative from each of the EU Member States, three representatives of the EC and three non-voting independent experts appointed by the European Parliament. In addition, three representatives of the partner countries may attend meetings of the Governing Board as observers. The meetings are chaired by a representative of the European Commission.

The Board is responsible for adopting the annual Work Programme of the ETF and its budget, which becomes final following the final adoption of the general budget of the European Union.

The ETF is under the responsibility of the Directorate General for Employment and Social Affairs (hereinafter DG EMPL). The Chair of the Governing Board is the Director General of DG EMPL, Mr Mario Nava.

▪ **Meeting held on 7 June 2024 (Turin).** The following points were discussed and approved:

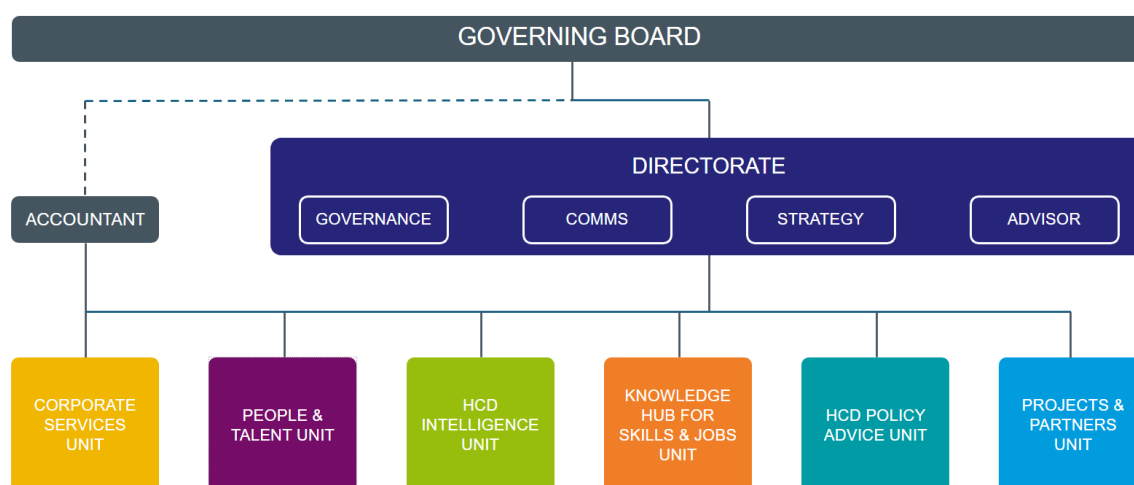
- Consolidated Annual Activity Report and CAAR Analysis and Assessment
- ETF 2023 Annual Accounts
- ETF first Amending budget 2024

By written procedure the Governing Board appointed the Back up to the Accounting Officer, which entered into force on 30/07/2024.

▪ **Meeting held on 24 November 2024 (Turin).** The following decisions have been adopted:

- Single Programming Document 2024-2026 - Work Programme 2024
- ETF Budget 2025
- ETF 3rd Amending budget 2024

ETF organisational structure and Management Team



The current organisational structure of the ETF came into force in July 2024 following approval of the ETF GB (GB/24/DEC/006).

Further to the outcome of the mid-term review of the ETF Strategy 2021-27 and with the aim of making the ETF an efficient, innovative and agile EU agency, convening and engaging both internally and externally, with a growing sphere of influence, The ETF adopted 4 main strategic goals (see picture nr 1) included in the ETF Single Programming document 2025-2027 and the Annual Work Programme 2025:



In light of the above strategic goals, ETF modified the organisational structure adopted through GB Decision (GB/20/DEC/008) as per the new organigramme.

The ETF new organisational structure aims to create 'one step away' approach between all administrative units including the directorate horizontally and vertically. It will allow for a sustainable approach, balancing between continuity and innovation. A more agile structure will see 6 units (+ Directorate) headed by a single layer of managers reporting directly to the Director, thereby streamlining decision/making and increasing efficiency. The overarching goal will be the optimization of management coordination and the empowerment of teams fostering ownership and ad hoc competences for the management of the processes.

In fact, while the new structure will be overall resources neutral, it is to be noted that the ETF thereby will attempt to reduce the ratio manager versus staff by 1) reducing management level with three posts and 2) further enhancing subsidiarity principle empowering team coordinators.

Events after the balance sheet date

There are no events after balance sheet date to report.

III. Financial Statements 2024

(all amounts are in Euro)

1. Balance sheet

EUR

| | 2024 | 2023 |
|---|------------------|------------------|
| NON-CURRENT ASSETS | | |
| Intangible assets | 849,316 | 675,965 |
| Property, Plant and Equipment | 478,326 | 573,820 |
| Land and buildings | 118,129 | 138,383 |
| Plant and equipment | 76,316 | 105,133 |
| Computer hardware | 88,275 | 89,859 |
| Furniture and vehicles | 78,005 | 125,765 |
| Other fixtures and fittings | 117,601 | 114,680 |
| Tangible assets under construction | | |
| Financial assets | - | - |
| Long-term receivables and recoverables | - | - |
| Long-term receivables and recoverables | - | - |
| Long-term receivables from consolidated EC entities | - | - |
| Pre-financing | - | - |
| | | |
| CURRENT ASSETS | | |
| Inventories | - | - |
| Financial assets | | |
| Pre-financing | 47,165 | 190,283 |
| Receivables and recoverables | 379,895 | 196,175 |
| Current receivables from non-exchange transactions | - | - |
| Current receivables from exchange transactions | 379,895 | 196,175 |
| | | |
| Cash and cash equivalents | 6,757,065 | 6,595,800 |
| | | |
| TOTAL ASSETS | 8,511,767 | 8,232,043 |
| | | |
| NON-CURRENT LIABILITIES | - | - |
| Pension and other employee benefits | - | - |
| Provisions for risks and liabilities | - | - |
| Financial liabilities | - | - |
| Long-term liabilities to consolidated entities | - | - |
| Other liabilities | - | - |
| | | |
| CURRENT LIABILITIES | 5,203,713 | 7,662,881 |
| Provisions for risks and liabilities | - | - |
| Financial liabilities | - | - |
| Payables | | |
| Current payables | 514,086 | 412,640 |
| Accounts payable to consolidated EU entities | 3,265,765 | 4,898,625 |
| Accrued charges and deferred income | 1,423,861 | 2,351,616 |
| TOTAL LIABILITIES | 5,203,713 | 7,662,881 |
| | | |
| NET ASSETS | 3,308,054 | 569,161 |
| Accumulated surplus/deficit | 569,161 | 857,849 |
| Economic result of the year | 2,738,893 - | 288,687 |

2. Statement of financial performance

EUR

| | 2024 | 2023 |
|--|-----------------------|-------------------|
| OPERATING REVENUE | 30,176,550 | 25,990,334 |
| Non-exchange revenue | | |
| European Union Contribution | 22,707,120 | 22,545,681 |
| Other non-exchange revenue | 7,469,429 | 3,444,654 |
| Exchange revenue | | |
| OPERATING EXPENSES | - 27,663,790 - | 26,491,120 |
| Operational expenses | - 9,196,523 - | 8,234,675 |
| Administrative expenses | - 2,287,002 - | 2,340,017 |
| Staff expenses | - 15,623,250 - | 15,378,019 |
| Fixed assets expenses | - 557,014 - | 537,271 |
| Other expenses | - - | 1,100 |
| Financial expenses - interest late payment | - - | 38 |
| SURPLUS/(DEFICIT) FROM OPERATING ACTIVITIES | 2,512,760 - | 500,786 |
| Financial revenue | 226,404 | 213,446 |
| Financial expenses | - 271 - | 1,348 |
| SURPLUS/(DEFICIT) FROM ORDINARY ACTIVITIES | 2,738,893 - | 288,687 |
| Extraordinary gains | - | - |
| Extraordinary losses/gains - exchange rates | - | - |
| SURPLUS/(DEFICIT) FROM EXTRAORDINARY ITEMS | - | - |
| ECONOMIC RESULT OF THE YEAR | 2,738,893 - | 288,687 |

3. Statement of changes in net assets

| | Accumulated Surplus/Deficit | Economic result of the year | Net Assets (Total) |
|--|--------------------------------|--------------------------------|-----------------------|
| Balance as at 31 December 2023 | 857,849 | - 288,687 | 569,161 |
| Changes in accounting policies | - | - | - |
| Balance as at 1 January 2024 | 857,849 | - 288,687 | 569,161 |
| Allocation of the economic result of previous year | - 288,687 | 288,687 | - |
| Economic result of the year | - | 2,738,893 | 2,738,893 |
| Balance as at 31 December 2024 | 569,161 | 2,738,893 | 3,308,054 |

4. Cash flow statement

EUR

| | 2024 | 2023 |
|--|--------------------|------------------|
| Economic result of the year | 2,738,893 - | 288,687 |
| Operating activities | | |
| Amortisation/Depreciation | 557,014 | 537,271 |
| (Increase)/Decrease in receivables and recoverables | - 183,720 | 64,572 |
| (Increase)/Decrease in pre-financing | 143,118 | 25,719 |
| Increase/(Decrease) in payables | - 1,531,414 | 2,575,990 |
| Increase/(Decrease) in accrued charges | - 927,755 | 813,205 |
| Net cash flow from operating activities | 796,137 | 3,728,069 |
| Investing activities | | |
| (Increase)/Decrease in intangible assets and property, plant and equipment | - 634,869 - | 209,562 |
| Other... | - | - |
| Net cash flow from investing activities | - 634,869 - | 209,562 |
| Net increase/(decrease) in cash and cash equivalents | 161,267 | 3,518,507 |
| Cash and cash equivalents at the beginning of the year | 6,595,800 | 3,081,776 |
| Cash and cash equivalents at year-end | 6,757,065 | 6,595,800 |

5. Budget result account

EUR

| | 2024 | 2023 |
|---|-----------------------|----------------------|
| Revenue (a) | 29,105,801.14 | 28,680,710.77 |
| EC subsidy | 23,807,037 | 22,627,956 |
| Other subsidies | 4,987,132 | 5,805,000 |
| Miscellaneous revenue | 311,632 | 247,755 |
| Expenditure (b) | - 33,488,926 - | 31,224,812 |
| <i>Staff - Title I of the budget</i> | | |
| Payments | - 15,419,006 - | 15,551,861 |
| Appropriations carried forward | - 319,566 - | 285,094 |
| <i>Administration - Title II of the budget</i> | | |
| Payments | - 1,844,029 - | 1,737,142 |
| Appropriations carried forward | - 797,393 - | 625,934 |
| <i>Operating activities - Title III of the budget</i> | | |
| Payments | - 5,084,338 - | 4,722,041 |
| Appropriations carried forward | - - | 2,307 |
| <i>Operating activities - Title IV of the budget</i> | | |
| Payments | - 4,852,781 - | 2,812,971 |
| Appropriations carried forward | - 5,171,812 - | 5,487,462 |
| Outturn for the financial year (a + b) | - 4,383,125 - | 2,544,101 |
| Appropriations carried over and cancelled | 80,796 | 49,785 |
| Adjustment for carry over from the previous year of appropriations available on 31 December arising from assigned revenue | 5,040,526 | 2,576,819 |
| Exchange rate differences | - 209 - | 227 |
| Balance of the outturn account for the financial year | 737,988 | 82,275 |
| Balance carried over from the previous financial year | 82,275 | 62,209 |
| Reimbursements to EC | - 82,275 - | 62,209 |
| Amount related to the financial year to be reimbursed to EC | 737,988 | 82,275 |

6. Reconciliation budget outturn versus financial performance

EUR

| | 2024 |
|--|------------------|
| Financial performance | 2,738,893 |
| <i>Adjustment for accrual items (items not in the budgetary result but included in the financial performance)</i> | |
| Adjustments for Accrual Cut-off (reversal of year N-1) | - 3,907,332 |
| Adjustments for Accrual Cut-off (cut-off of year N) | 4,414,731 |
| Unpaid invoices at year-end | 517,683 |
| Depreciation of intangible and tangible fixed assets & write-off | 557,014 |
| Payments made from carried over payment appropriations | 829,477 |
| Loss on bad debt | - |
| Bank interest/charge | - 226,404 |
| <i>Adjustment for budgetary items (items included in the budgetary result but not in the financial performance)</i> | |
| Asset acquisitions | - 167,899 |
| Payment appropriations carried over to year N+1 | - 6,288,771 |
| New pre-financing received in the year N and remaining open | - 1,070,749 |
| Cancellation of unused carried over payment appropriations from year N-1 | 80,796 |
| New prefinancing paid in year N | - 1,370,010 |
| Payment appropriations carried over to year N - assigned revenue | 5,040,526 |
| Payments made in year N for invoices registered in year N-1 | - 409,619 |
| Recovery issued in year N-1 and cashed in year N | - |
| Others | - 347 |
| TOTAL | 737,987 |
| Budgetary result | 737,988 |
| Delta not explained | - |

7. Bank balances

EUR

| | 2024 | 2023 |
|--------------------------------------|------------------|------------------|
| ETF Euro - ING | 4,613,226 | 3,027,792 |
| ETF Euro - Banca Popolare di Sondrio | 2,133,495 | 3,557,749 |
| ETF Imprest account | 10,345 | 10,259 |
| TOTAL | 6,757,065 | 6,595,800 |

8. Contingent assets and liabilities

EUR

| | 2024 | 2023 |
|---|----------------|----------------|
| CONTINGENT LIABILITIES | | |
| RAL - Commitments against appropriations not yet consumed | 214,686 | 913,336 |
| TOTAL | 214,686 | 913,336 |

IV. Notes to the Financial Statements

Accounting rules and principles

The accounting principles adopted are in line with the associated provisions of the Financial Regulation of the ETF, adopted by the Governing Board of the ETF on 15 June 2019. New articles apply from 1 January 2020.

The financial statements are drawn up in accordance with the generally accepted accounting principles specified in the detailed rules for implementing the general Financial Regulation, namely:

- (a) going concern basis;
- (b) prudence;
- (c) consistent accounting methods;
- (d) comparability of information;
- (e) materiality;
- (f) no netting;
- (g) reality over appearance;
- (h) accrual based accounting.

The ETF's accounting rules are those applied by the EC. These are established in line with international accounting standards for the public sector (IPSAS) and published by the International Federation of Accountants (IFAC).

Accrual based accounting is the form of accounting under which transactions and other events are recognised when they occur (and not only when cash or its equivalent is received or paid). Therefore, the transactions and events are recorded in the accounting records and recognised in the financial statements of the periods to which they relate. The elements recognised under accrual accounting are assets, liabilities, net assets/equity, revenue and expenses.

Conversion into Euro

The ETF budget is drawn up and implemented in Euro and the accounts are presented in Euro. A limited number of operations are converted to national currencies using the Euro rates as published in the C series of the Official Journal of the EC and in accordance with the regulatory provisions on the issue. All budgetary and legal commitments are established in Euro.

Components of the financial statements

The financial statements include the following components:

1. Balance sheet;
2. Statements of financial performance;
3. Statement of changes in capital;
4. Statement of cash flow.

The following statements are provided to give an additional contribution to the presentation of a true and fair view:

5. Budget result account;
6. Reconciliation of budget result versus financial performance;
7. Bank balances;
8. Contingent assets and liabilities.

Note on staff expenses

All salary calculations giving the total staff expenses included in the Statement of financial performance of the Agency are externalized to the Office for Administration and Payment of Individual Entitlements (also known as the Paymaster's Office-PMO) which is a central office of the European Commission.

The PMO's mission is to manage the financial rights of permanent, temporary and contractual staff working at the Commission, to calculate and to pay their salaries and other financial entitlements. The PMO also provides these services to other EU institutions and agencies. The PMO is responsible for managing the health insurance fund of the Institutions, together with processing and paying the claims of reimbursement from staff members. The PMO also manages the pension fund and pays the pensions of retired staff members. The PMO is audited by the European Court of Auditors.

The Agency is only responsible for the communication of reliable information to the PMO, thus allowing the calculation of staff costs. It is also responsible for checking that this information has been correctly handled in the monthly salary report used for accounting salary costs. It is not responsible for the calculation of the salary costs performed by the PMO.

1. Balance sheet

The balance sheet is the financial statement listing all assets, liabilities and equity accounts, showing the financial position of an organisation at a specific date. For these financial statements this is 31 December 2024.

Assets

Fixed assets

Fixed assets are composed of tangible and intangible assets.

Intangible assets are occupancy rights on the premises and software licenses. Depreciation for the occupancy rights to the ETF premises is calculated on the basis of the 30-year duration of the rental agreement resulting from the financial contribution for reconstruction work. The annual rental cost is a symbolic amount of one Euro (€1).

The ETF has the occupancy right to stay at the Villa Gualino premises until the end of 2027. The conditions of occupancy are regulated by a service contract with the building owner (Regione Piemonte) that has been renewed in 2018 and needs to be renegotiated as, from June 2019, part of the complex has been rented to a third party. The occupancy rights have been fully depreciated in 2024.

In 2010 EC accounting rule n° 6 came into force with the end of the derogation period for the capitalisation of internally generated intangible assets. The level of materiality for a completed asset was set at €500,000, but in 2011 the ETF reduced the threshold to €100,000. The lower materiality threshold has been applied since 2011 to the new internally generated software, for which the development started in 2011. However, all other internally generated software for which the development started prior to 2011 will follow the former higher threshold.

In 2024, there were no development costs for the new Website (including OpenSpace), EST Database, IMAGE and SRM. The only costs for were regular maintenance.

Tangible assets are all movable property items (building, computer equipment, technical installations and furniture) that have an acquisition price of €420 or more and are recorded at cost in national currencies, converted into Euro at the accounting exchange rate applicable on the purchase date. Although the Financial Regulation no longer indicates an acquisition price, the ETF continued to keep €420 as a basis for recognition of an asset. The delivery date is taken as the basis for the calculation of depreciation and is calculated on a monthly basis.

The fixed assets are not charged to expenditure accounts, but are registered immediately as an asset in the balance sheet. Depreciation is registered as expenditure. It has an influence on the economic result of the financial exercise. The net book value of the fixed assets is shown in the following two tables.

INTANGIBLE ASSETS

EUR

| | Software & licences | Occupancy rights on premises | Software under construction | Total |
|-----------------------------------|---------------------|------------------------------|-----------------------------|------------------|
| A. Purchase price | | | | |
| Value on 1.1.2024 | 1,892,879 | 5,000,000 | - | 6,892,879 |
| Changes during year | | | | |
| • Additions | 473,976 | - | - | 473,976 |
| • Withdrawals / Reclassifications | - | - | - | - |
| • Reclassifications | - | - | - | - |
| • Correction on balance value | | | - | - |
| End of the year 31.12.2024 | 2,366,855 | 5,000,000 | - | 7,366,855 |
| B. Amortisation | | | | |
| Value on 1.1.2024 | - 1,383,581 | - 4,833,333 | - | 6,216,914 |
| Changes during year | | | | |
| • Additions | - 133,958 | - 166,667 | - | 300,625 |
| • Withdrawals / Reclassifications | - | - | - | - |
| • Correction on balance value | | | - | - |
| End of the year 31.12.2024 | - 1,517,539 | - 5,000,000 | - | 6,517,539 |
| Net value (A + B) | 849,316 | - | - | 849,316 |

TANGIBLE ASSETS

EUR

| | Building | Plant & Machinery | Furniture and vehicles | Computer equipment | Other fixtures and fittings | Total |
|-----------------------------------|-----------------|-------------------|------------------------|--------------------|-----------------------------|------------------|
| A. Purchase price | | | | | | |
| Value on 1.1.2024 | 202,520 | 350,130 | 734,829 | 911,620 | 505,073 | 2,704,172 |
| Changes during year | | | | | | |
| • Reclassifications | | | | | | - |
| • Additions | - | 10,468 | 7,485 | 72,019 | 87,869 | 177,842 |
| • Withdrawals / Reclassifications | - | - | - - | 7,008 - | 9,941 - | 16,949 |
| • Correction on balance value | | | | | | - |
| End of the year 31.12.2024 | 202,520 | 360,598 | 742,314 | 976,632 | 583,001 | 2,865,066 |
| B. Depreciation | | | | | | |
| Value on 1.1.2024 | - 64,137 | - 244,997 | - 609,064 | - 821,761 | - 390,393 | 2,130,352 |
| Changes during year | | | | | | |
| • Reclassifications | | | | | | - |
| • Additions | - 20,254 | - 39,285 | - 55,245 | - 68,201 | - 75,007 | 257,993 |
| • Withdrawals / Reclassifications | - | - | - | 1,606 | - | 1,606 |
| • Write-back | | | | | | - |
| • Correction on balance value | | | | | | - |
| End of the year 31.12.2024 | - 84,391 | - 284,282 | - 664,309 | - 888,357 | - 465,400 | 2,386,740 |
| Net value (A + B) | 118,129 | 76,316 | 78,005 | 88,275 | 117,601 | 478,326 |

The yearly depreciation rates applied to fixed assets are as follows:

| | |
|--|----------|
| Computer software and equipment | 25% |
| Other fixtures and fittings | 25% |
| Plant & Machinery | 10 - 25% |
| Building, installations, machine and furniture | 10% |

Short-term receivables

Outstanding customers, current accounts of staff members other staff issues and deferred expenses are registered under short-term receivables. The amount of current and sundry receivables of €343,320 is composed as follows:

| Current receivables from non-exchange transactions | 2024 | 2023 |
|--|----------------|----------------|
| Member States | - | - |
| SUB - TOTAL | - | - |
| Current receivables from exchange transactions | | |
| Central treasury liaison accounts | - | - |
| Customers | 10,063 | - |
| Staff | 187,883 | 91,778 |
| Deferred charges | 145,373 | 102,767 |
| Accrued income exchange | - | - |
| Other | - | 1,630 |
| SUB - TOTAL | 343,320 | 196,175 |
| TOTAL | 343,320 | 196,175 |

Short-term pre-financing

Pre-financing is one or more payments intended to provide contractors with a cash advance. It may be split into a number of payments over a period defined in the particular pre-financing agreement. At year-end outstanding pre-financing amounts are valued at the original amount(s) paid, deducting the amounts returned, eligible amounts cleared, estimated eligible amounts not yet cleared at year-end and value reductions. In 2024, the amount for paid pre-financing at 31.12.2024 is €3,218,776 minus the accrued activities for an amount of € 3,171,612 resulting in outstanding paid pre-financing of €47,165.

Cash and cash equivalents

| | 2024 | 2023 |
|--------------------------------------|------------------|------------------|
| ETF Euro - ING | 4,613,226 | 3,027,792 |
| ETF Euro - Banca Popolare di Sondrio | 2,133,495 | 3,557,749 |
| ETF Imprest account | 10,345 | 10,259 |
| TOTAL | 6,757,065 | 6,595,800 |

Cash and cash equivalents are carried in the balance sheet at cost. They include cash in hand, deposits held with banks and payments sent to the bank. Interest received in January the following year with a value date of the financial year in closure is registered in the year in closure. An increase with respect to the previous year is noted due to the receipt of instalments for the ongoing and new projects.

Liabilities

Provision for risks and liabilities

The ETF has no provision for legal cases or outstanding salary adjustments.

Payables

The payables are composed of current, sundry and other payables.

| Current payables | 2024 | 2023 |
|--|------------------|------------------|
| Suppliers | 517,654 | 409,619 |
| Staff | - | 521 |
| EU decentralised agencies | 29 | 2,500 |
| SUB - TOTAL | 517,683 | 412,640 |
| Other payables | | |
| Pre-financing received from EC - operating subsidy | - | - |
| Pre-financing received from EC - balancing subsidy | 3,265,765 | 4,898,625 |
| Other payables | 3,597 | - |
| SUB - TOTAL | 3,262,169 | 4,898,625 |
| Accrued charges | | |
| Holidays not taken | 493,071 | 523,061 |
| Accrued charges on carry forward | 930,790 | 1,881,909 |
| Deferred Income | - | - |
| SUB - TOTAL | 1,423,861 | 2,404,971 |
| TOTAL | 5,203,713 | 7,716,236 |

As per the EC accounting rule n° 3, the invoices under verification are considered accrued charges. To ensure comparability, also the presentation for 2023 has been adjusted accordingly.

The overall decrease in the accounts payable is due to the prefinancing received from the EC (additional projects), and decrease in the accrued charges.

The pre-financing received from consolidated EU entities relates to:

EUR

| Pre-financing received from consolidated EU entities | 2024 | 2023 |
|--|------------------|------------------|
| Darya contribution agreement | 1,420,718 | 2,118,152 |
| SLA Coves - DG EMPL | 316,478 | 1,521,672 |
| DG INTPA training agreement | - | 34,429 |
| Egypt | 59,779 | 450,000 |
| ACQF | 281,621 | 628,306 |
| SER | 441,766 | - |
| Rwanda | 7,414 | 63,791 |
| ETF subvention | 737,988 | 82,275 |
| TOTAL | 3,265,765 | 4,898,625 |

Net assets

The net assets are composed of the accumulated surplus/deficit from previous years plus the financial performance for the year. See also table 3, statement of changes in net assets.

2. Statements of financial performance

The Statements of financial performance is equivalent to a 'Profit & Loss Statement'. It shows income, expenses, and net income/loss for the year i.e. the 'economic result'. The latter is determined by subtracting total expenses from total revenue. This difference is increased or reduced by the economic results of previous years and in particular the amounts paid back to the EC.

Operating revenue

The revenue is accounted for when established. For the EC subsidy this means the moment of the approval of the annual budget. Where other EC funding other than the subsidy is concerned, the ETF applies the same approach as non EC funding, i.e., the revenue is established only upon receipt of payment.

The operating revenue is composed as follows:

- The EC Annual Subsidy
The revenue associated with the EC subsidy comprises the annual subsidy received from the EC for an amount of €22,707,667 minus the amount to be reimbursed i.e. €737,441 (Result Budget Outturn Account).
- Miscellaneous revenues are comprised of revenue from extra-subsidy projects and recharging of expenses.

| | | EUR | |
|---------------------------------------|-------------------|-------------------|--|
| Operating revenue | 2024 | 2023 | |
| EC subsidy | 22,707,120 | 22,545,681 | |
| Other non-exchange revenue | 7,469,429 | 3,444,654 | |
| <i>Darya</i> | 2,697,433 | 1,449,264 | |
| <i>Rwanda</i> | 56,377 | 116,209 | |
| <i>ACQF</i> | 1,652,620 | 1,121,694 | |
| <i>DG INTPA training</i> | - | 44,298 | |
| <i>SLA Coves</i> | 1,123,779 | 557,083 | |
| <i>Egypt</i> | 390,221 | - | |
| <i>Ser</i> | 768,234 | - | |
| <i>EUGEOS</i> | - | - | |
| <i>Recharging of costs to GIZ</i> | 196,406 | 91,524 | |
| <i>Recharging of costs to EU-OSHA</i> | 13,665 | 64,582 | |
| <i>Asset Coves</i> | 466,970 | - | |
| <i>Local agent</i> | 101,562 | - | |
| <i>Miscellaneous</i> | 2,164 | - | |
| TOTAL | 30,176,550 | 25,990,334 | |

Operating expenses

To calculate the result for the financial year, expenditure refers to payments made using payment appropriations of the same financial year, to which the accrued expenses on commitments of the same financial year that are carried forward to the following financial year are added and the deferred charges paid in the financial year deducted.

The payments recorded in the accounts are those authorised and made by the accounting officer during the year 2024.

Appropriations in Titles 1 and 2 are carried forward only to the following financial year. Only unused appropriations at the end of the financial year are thereafter cancelled. Appropriations in

Title 3 are multiannual in character and may be carried forward to successive financial years. Appropriations for earmarked funds can be carried forward until the end date of the related agreement or until the total amount is paid in case the funds refer to re-use of received credits.

Carry forward is automatic where there is an outstanding legally binding commitment. Should this not be the case, eventual carry forward related to the ETF subsidy is subject to the prior authorisation of the Governing Board.

Expenditure is sub-divided by typology into administrative, operational, and financial. Payments associated with the earmarked funding are included in operational expenses.

Administrative expenses include: 1) payments associated with staff including accrued expenditure associated with staff holidays and flexitime not taken within the year; 2) costs associated with stocks and fixed assets including depreciation; and 3) other administrative expenditure, notably that related to infrastructure and equipment, including exchange rate losses.

Operational expenses are associated with the execution of the ETF's work programme. They also include amounts associated with the execution of projects financed outside the ETF's annual subsidy i.e. the earmarked funding.

EUR

| Administrative expenses | 2024 | 2023 |
|---|------------------|------------------|
| Office Supplies & Maintenance | 51,968 | 24,880 |
| PP&E related expenses | 824,210 | 863,631 |
| Operating leasing expenses | - | 2,522 |
| Training costs | 103,061 | 100,591 |
| External non IT services | - | - |
| Expenses with other consolidated entities | 69,699 | 162,435 |
| Communications & publications | 1,130,922 | 1,092,239 |
| Missions | 82,849 | 80,033 |
| Legal Expenses | 24,024 | 18,503 |
| Other | 269 | 227 |
| External IT services | - | - |
| TOTAL | 2,287,002 | 2,340,017 |

EUR

| Staff expenses | 2024 | 2023 |
|------------------------|-------------------|-------------------|
| Staff costs | 14,997,617 | 14,991,080 |
| Other personal charges | 625,633 | 386,939 |
| TOTAL | 15,623,250 | 15,378,019 |

EUR

| Fixed assets expenses | 2024 | 2023 |
|---|----------------|----------------|
| Depreciation of intangible fixed assets | 299,021 | 274,990 |
| Depreciation of tangible fixed assets | 257,993 | 257,798 |
| Amounts written off tangible fixed assets | - | 4,483 |
| TOTAL | 557,014 | 537,271 |

3. Statement of changes in net assets

The statement of changes in net assets comprises only the financial performance of the year.

4. Cash flow statement

The cash flow statement represents the treasury movements or in other words the cash receipts minus cash payments over a given period of time.

As far as operating activities are concerned, the ETF holds no provision for receivables, pre-financing and extraordinary items. The ETF has no employee benefits. Holidays not taken and accumulated flexitime hours are registered under other payables.

There is an increase in cash flow due to the receipt of the instalments for new projects entered into in 2024.

5. Budget result account

The budgetary result account was prepared in accordance with the requirements of Commission Regulation (Article 143, Regulation (EU, Euratom) No 966/2012: Rules governing the accounts)

The budget result for 2024 is the difference between:

- all the cash revenue registered in the financial year;
- the volume of payments made from the appropriations of the financial year, plus the appropriations of the same financial year carried forward to the following financial year; and,
- the cancellations of appropriations carried forward from the previous financial year.
- This difference is increased or reduced by the balance resulting from exchange rate gains or losses recorded during the financial year; and
- results from previous years paid back to the EC.

6. Reconciliation of budget result versus financial performance

The budget result and reconciliation against the financial performance is presented to give a more complete picture to the reader and to demonstrate the difference between financial performance and budget result. The inclusion of this data assists the reader in linking the cash-based result of the budget result 2024 against the accrued result of 2024.

7. Bank balances

The ETF has one main bank account in EUR with ING Belgium in Brussels (BE) used for the regular operations like receiving subvention and specific project funds and making payments to staff and suppliers.

The ETF also has a secondary bank account in EUR with Banca di Sondrio in Torino (IT) used mainly for specific payments to the Italian administration as well as receive funds for specific projects.

The ETF also uses several imprest accounts for certain limited categories of expenditure for limited amounts without intervention by the Authorising Officer or the Accounting Officer, on the basis and within the limits of individual or provisional commitments signed in advance by the Authorising Officer.

8. Contingent assets and liabilities

Contingent assets and liabilities are mentioned separately in the financial statements and represent potential assets and liabilities. Under contingent liabilities ETF recognized RAL, i.e. commitment appropriations remaining to be paid.

9. Disclosures

Revenue divided in exchange and non-exchange transactions

The disclosure is presented in accordance with EC accounting rule n° 4 and 17 which require that revenues are divided in exchange and non-exchange transactions.

Exchange transactions are transactions in which one entity receives assets or services, or has liabilities extinguished, and directly gives approximately equal value (primarily in the form of cash, goods, services, or use of assets) to another entity in exchange. An example of an exchange transaction is the purchase or sale of goods or services, disposal of assets and bank interest.

Non-exchange transactions are transactions in which an entity either receives value from another entity without directly giving approximately equal value in exchange, or gives value to another entity without directly receiving approximately equal value in exchange. Examples of non-exchange transactions include the subsidy from the European Commission, grants and donations.

Related party disclosure

The disclosure is presented in accordance with EC accounting rule n° 15. This rule requires certain disclosures to be made about the remuneration of key management personnel during the reporting period, loans made to them and the consideration provided to them for services they provide to the entity other than as a member of the governing body or an employee. The disclosures required by this rule will ensure that appropriate minimum levels of transparency are applied to the remuneration of key management personnel.

| | 2024 | 2023 |
|--|------|------|
| Number of Authorising Officers at the year end | 1 | 1 |

| Analysis by grade | 2024 | 2023 |
|-------------------|------|------|
| AD 14 | 1 | 1 |

The Authorising Officer is remunerated in accordance with the Staff Regulations of the European Communities.

Non-capitalised research and development costs

The disclosure is presented in accordance with EC accounting rule n° 6 which requires that the amount of research and development costs for internally or externally generated intangible assets (software), which has not been capitalised, is presented. The relevant projects are described under Intangible Assets.

Credit rating and quality of receivables and cash

In accordance with EC accounting rule n° 11, the credit quality (rating) and risk in relation to the Agency's financial assets and liabilities are disclosed.

Credit quality of financial assets that are neither past nor impaired

| | Available for sale financial assets (including accrued interest) | Loans (including short term deposits >3 months and <1 year) | Receivables with Member States | Receivables with third parties | Receivables with consolidated entities | Short-term deposits (< 3 months - including accrued interest) | Cash and cash equivalent |
|---|--|---|--------------------------------|--------------------------------|--|---|--------------------------|
| Counterparties with external credit rating1: | - | - | - | 187,883 | - | - | 6,757,065 |
| Prime and high grade | - | - | - | | n/a | - | 4,613,226 |
| Upper medium grade | - | - | - | | n/a | - | - |
| Lower medium grade | - | - | - | | n/a | - | 2,133,495 |
| Non-investment grade | - | - | - | 187,883 | n/a | - | - |
| Unassigned | - | - | - | | n/a | - | 10,345 |
| Counterparties without external credit rating: | - | - | - | - | - | - | - |
| Group 1 - Debtors who never defaulted | | | n/a | | | | |
| Group 2 - Debtors who defaulted in the past | | | n/a | | n/a | | |

Analysis of the age of financial assets that are not impaired

| | Neither past due nor impaired | Past due but not impaired | | | Total (1+2+3+4) |
|---|-------------------------------|---------------------------|---------------|---------------|-----------------|
| | | < 1 year (2) | 1-5 years (3) | > 5 years (4) | |
| Available for sale financial assets (including accrued interest) | | | | | |
| 31-Dec-24 | - | - | - | - | - |
| Loans | | | | | |
| 31-Dec-24 | - | - | - | - | - |
| Receivables with Member States | | | | | |
| 31-Dec-24 | - | - | - | - | - |
| Receivables with third parties | | | | | |
| 31-Dec-24 | 187,883 | - | - | - | 187,883 |
| Receivables with consolidated entities | | | | | |
| 31-Dec-24 | - | - | - | - | - |

Liquidity risk

The entity's liabilities have remaining contractual maturities as summarised below:

| At 31 December 2024 | < 1 year | 1 - 5 years | > 5 years | Total |
|-------------------------------------|--------------------|--------------------|---------------------|------------------|
| Payables with third parties | 517,683 | - | - | 517,683 |
| Payables with consolidated entities | 3,262,169 | - | - | 3,262,169 |
| Total liabilities | 3,779,851 | - | - | 3,779,851 |

V. Notes on budget execution and financial management

1. Introduction

Budgetary Principles

On 15 June 2019, the Governing Board adopted the new ETF financial regulation, this entered into force on 16 June 2019. New articles apply from 1 January 2020.

The establishment and implementation of the budget of the ETF comply with:

- a) the principles of unity and budget accuracy;
- b) the principle of annuality;
- c) the principle of equilibrium;
- d) the principle of unit of account;
- e) the principle of universality;
- f) the principle of specification;
- g) the principle sound financial management;
- h) the principle of transparency.

Budget Structure

The statement of expenditure of the ETF budget is set out on the basis of a nomenclature with a classification by purpose. It is thereby divided into four titles and each of the titles is broken down into chapters, articles and items.

The ETF applies the nomenclature and structure used by the EC for Titles 1, 2, 3 and 4. Titles 1 and 2 relate to 'Administrative Expenditure', while Titles 3 and 4 are reserved for 'Operational Expenditure'.

- Title 1 covers expenditure on staff authorised in the ETF establishment plan and expenditure on external staff (including auxiliary staff) and other management expenditure (including representation expenses);
- Title 2 covers administrative expenditure such as buildings, cleaning and maintenance, rental, telecommunications, water, gas and electricity and support expenditure (including meeting costs);
- Title 3 covers expenditure for the execution of the work programme and related ETF operations;
- Title 4 covers operational expenditure related to specifically assigned projects (contribution agreements, service level agreements).

Budget execution is prepared on the basis of a "modified cash accounting". The term 'modified' refers to the fact that the annual carry forward amounts are included in the budget.

Amounts "carried forward" relate to legal commitments entered into during the year, but not paid.

A "legal commitment" refers to legally binding actions undertaken by the ETF, for example contracts or other agreements and orders placed.

When referring to budgetary execution, the term "expenditure" refers to consumed commitment appropriations. Consumed commitment appropriations are made up of commitments paid in 2023 and commitments (partly) carried forward to 2024.

Detailed information on the relevant aspects of budgetary execution by Title, Chapter and Item and budgetary execution details for 2023 are provided later in the section "Utilisation of the appropriations".

Execution ETF Budget in 2024

In order to provide the reader with a complete overview of the financial activities associated with the budget execution in 2024, several tables with commitment and payment appropriations are presented hereafter. The payment figures include not only those executed in 2024, associated with the 2024 budget, but also the payments executed in 2024 based on the budgets of former years.

2. Revenue overview 2024

| EUR '000 | | | | | | | | | | | |
|-------------------------|---------------------|-----------------------|--------------|--------------------------|--------------|---------------|---------------------------------|------------------------------|---------------|----------|--------------|
| | Item | Income appropriations | | Entitlements established | | | Revenue | | | | Out-standing |
| | | Initial budget | Final budget | Current year | Carried over | Total | On entitlements of current year | On entitlements carried over | Total | % | |
| | | 1 | 2 | 3 | 4 | 5=3+4 | 6 | 7 | 8=6+7 | 9=8/2 | 10=5-8 |
| 90-1 | SUBSIDY FROM THE EU | 0 | 0 | 23 445 | 0 | 23 445 | 23 445 | 0 | 23 445 | - | 0 |
| Total Chapter 90-1 | | 0 | 0 | 23 445 | 0 | 23 445 | 23 445 | 0 | 23 445 | - | 0 |
| Total Title 90-1 | | 0 | 0 | 23 445 | 0 | 23 445 | 23 445 | 0 | 23 445 | - | 0 |

| EUR '000 | | | | | | | | | | | |
|-------------------------|--------------|-----------------------|--------------|--------------------------|--------------|---------------|---------------------------------|------------------------------|---------------|----------|--------------|
| | Item | Income appropriations | | Entitlements established | | | Revenue | | | | Out-standing |
| | | Initial budget | Final budget | Current year | Carried over | Total | On entitlements of current year | On entitlements carried over | Total | % | |
| | | 1 | 2 | 3 | 4 | 5=3+4 | 6 | 7 | 8=6+7 | 9=8/2 | 10=5-8 |
| 90-3 | OTHER INCOME | 0 | 0 | 5 671 | 0 | 5 671 | 5 661 | 0 | 5 661 | - | 10 |
| Total Chapter 90-3 | | 0 | 0 | 5 671 | 0 | 5 671 | 5 661 | 0 | 5 661 | - | 10 |
| Total Title 90-3 | | 0 | 0 | 5 671 | 0 | 5 671 | 5 661 | 0 | 5 661 | - | 10 |
| GRAND TOTAL | | | | 29 116 | 0 | 29 116 | 29 106 | 0 | 29 106 | - | 10 |

3. Implementation of budget expenditure

3.1 Breakdown & changes in commitment appropriations

3.1.1 Breakdown & changes in commitment appropriations – Title 1

| | | Budget Appropriations | | | | Additional Appropriations | | | EUR '000 |
|------|--|-----------------------|--------------|----------------|-------------------|---------------------------|-----------------------|----------------|-------------------------------------|
| | | budget 1 | budgets 2 | Transfers 3 | budget 4=1+2+3 | Carry-overs 5 | Assigned revenue 6 | Total 7=5+6 | Total Approp. available 8=4+7 |
| 1100 | Temporary Agents | 12 679 | 0 | (717) | 11 962 | 0 | 14 | 14 | |
| 1110 | Contract agents | 3 100 | 8 | (339) | 2 769 | 0 | 5 | 5 | |
| 1112 | Local staff | 55 | 0 | (55) | 1 | 0 | 97 | 97 | |
| 1172 | Cost of organising traineeships with the Foundatio | 53 | 0 | 8 | 61 | 0 | 0 | 0 | |
| 1177 | Other services rendered and institutional audit se | 262 | 27 | 50 | 339 | 0 | 80 | 80 | |
| 1180 | Sundry recruitment expenses | 9 | 0 | 29 | 38 | 0 | 0 | 0 | |
| | Total Chapter 11 | 16 158 | 35 | (1 024) | 15 169 | 0 | 196 | 196 | 15 365 |
| | | Budget Appropriations | | | | Additional Appropriations | | | EUR '000 |
| | | budget 1 | budgets 2 | Transfers 3 | budget 4=1+2+3 | Carry-overs 5 | Assigned revenue 6 | Total 7=5+6 | Total Approp. available 8=4+7 |
| 1300 | Mission and travel expenses | 79 | 0 | 12 | 91 | 0 | 0 | 0 | |
| | Total Chapter 13 | 79 | 0 | 12 | 91 | 0 | 0 | 0 | 91 |
| | | Budget Appropriations | | | | Additional Appropriations | | | EUR '000 |
| | | budget 1 | budgets 2 | Transfers 3 | budget 4=1+2+3 | Carry-overs 5 | Assigned revenue 6 | Total 7=5+6 | Total Approp. available 8=4+7 |
| 1430 | Medical service | 45 | 0 | (16) | 29 | 0 | 0 | 0 | |
| 1440 | Internal training | 159 | 10 | (24) | 145 | 0 | 0 | 0 | |
| 1490 | Other interventions | 109 | 21 | (23) | 107 | 0 | 0 | 0 | |
| | Total Chapter 14 | 313 | 31 | (63) | 281 | 0 | 0 | 0 | 281 |
| | | Budget Appropriations | | | | Additional Appropriations | | | EUR '000 |
| | | budget 1 | budgets 2 | Transfers 3 | budget 4=1+2+3 | Carry-overs 5 | Assigned revenue 6 | Total 7=5+6 | Total Approp. available 8=4+7 |
| 1520 | National experts seconded | 100 | 0 | (100) | 0 | 0 | 0 | 0 | |
| | Total Chapter 15 | 100 | 0 | (100) | 0 | 0 | 0 | 0 | 0 |
| | | Budget Appropriations | | | | Additional Appropriations | | | EUR '000 |
| | | budget 1 | budgets 2 | Transfers 3 | budget 4=1+2+3 | Carry-overs 5 | Assigned revenue 6 | Total 7=5+6 | Total Approp. available 8=4+7 |
| 1700 | Entertainment and representation expenses | 4 | 0 | 2 | 6 | 0 | 0 | 0 | |
| | Total Chapter 17 | 4 | 0 | 2 | 6 | 0 | 0 | 0 | 6 |
| | Total Title 1 | 16 653 | 66 | (1 173) | 15 547 | 0 | 196 | 196 | 15 742 |

3.1.2 Breakdown & changes in commitment appropriations – Title 2

| | | Budget Appropriations | | | | Additional Appropriations | | | EUR '000 |
|------|-----------------------------------|-----------------------|---------|-----------|---------|---------------------------|------------------|-------|-------------------------|
| | | budget | budgets | Transfers | budget | Carry-overs | Assigned revenue | Total | Total Approp. available |
| | | 1 | 2 | 3 | 4=1+2+3 | 5 | 6 | 7=5+6 | 8=4+7 |
| 2020 | Water gas electricity and heating | 160 | 0 | (26) | 134 | 0 | 0 | 0 | |
| 2030 | Building associated costs | 611 | 30 | 115 | 756 | 0 | 0 | 0 | |
| | Total Chapter 20 | 771 | 30 | 89 | 890 | 0 | 0 | 0 | 890 |

| | | Budget Appropriations | | | | Additional Appropriations | | | EUR '000 |
|------|--|-----------------------|---------|-----------|---------|---------------------------|------------------|-------|-------------------------|
| | | budget | budgets | Transfers | budget | Carry-overs | Assigned revenue | Total | Total Approp. available |
| | | 1 | 2 | 3 | 4=1+2+3 | 5 | 6 | 7=5+6 | 8=4+7 |
| 2100 | ICT hardware | 171 | 0 | 17 | 187 | 0 | 0 | 0 | |
| 2101 | Software acquisition maintenance and development | 671 | 0 | 30 | 701 | 0 | 0 | 0 | |
| 2103 | Telecoms costs | 138 | 0 | (1) | 136 | 0 | 0 | 0 | |
| 2105 | European Commission IT systems | 263 | 0 | 174 | 437 | 0 | 116 | 116 | |
| | Total Chapter 21 | 1 242 | 0 | 220 | 1 462 | 0 | 116 | 116 | 1 578 |

| | | Budget Appropriations | | | | Additional Appropriations | | | EUR '000 |
|------|-----------------------------------|-----------------------|---------|-----------|---------|---------------------------|------------------|-------|-------------------------|
| | | budget | budgets | Transfers | budget | Carry-overs | Assigned revenue | Total | Total Approp. available |
| | | 1 | 2 | 3 | 4=1+2+3 | 5 | 6 | 7=5+6 | 8=4+7 |
| 2200 | Technical equipment and furniture | 5 | 20 | 16 | 41 | 0 | 0 | 0 | |
| | Total Chapter 22 | 5 | 20 | 16 | 41 | 0 | 0 | 0 | 41 |

| | | Budget Appropriations | | | | Additional Appropriations | | | EUR '000 |
|------|--|-----------------------|---------|-----------|---------|---------------------------|------------------|-------|-------------------------|
| | | budget | budgets | Transfers | budget | Carry-overs | Assigned revenue | Total | Total Approp. available |
| | | 1 | 2 | 3 | 4=1+2+3 | 5 | 6 | 7=5+6 | 8=4+7 |
| 2300 | Stationery and office supplies | 20 | 1 | 2 | 23 | 0 | 0 | 0 | |
| 2330 | Miscellaneous legal insurance publication and fi | 28 | 0 | (5) | 23 | 0 | 0 | 0 | |
| | Total Chapter 23 | 48 | 1 | (2) | 47 | 0 | 0 | 0 | 47 |

| | | Budget Appropriations | | | | Additional Appropriations | | | EUR '000 |
|------|-------------------------------------|-----------------------|---------|-----------|---------|---------------------------|------------------|-------|-------------------------|
| | | budget | budgets | Transfers | budget | Carry-overs | Assigned revenue | Total | Total Approp. available |
| | | 1 | 2 | 3 | 4=1+2+3 | 5 | 6 | 7=5+6 | 8=4+7 |
| 2400 | Correspondence and courier expenses | 5 | 0 | (2) | 3 | 0 | 0 | 0 | |
| | Total Chapter 24 | 5 | 0 | (2) | 3 | 0 | 0 | 0 | 3 |

| | | Budget Appropriations | | | | Additional Appropriations | | | EUR '000 |
|------|------------------------------|-----------------------|---------|-----------|---------|---------------------------|------------------|-------|-------------------------|
| | | budget | budgets | Transfers | budget | Carry-overs | Assigned revenue | Total | Total Approp. available |
| | | 1 | 2 | 3 | 4=1+2+3 | 5 | 6 | 7=5+6 | 8=4+7 |
| 2500 | Meetings expenses in general | 100 | 0 | (4) | 96 | 0 | 0 | 0 | |
| | Total Chapter 25 | 100 | 0 | (4) | 96 | 0 | 0 | 0 | 96 |

| | | | | | | | | | |
|--|---------------|-------|----|-----|-------|---|-----|-----|-------|
| | Total Title 2 | 2 171 | 51 | 317 | 2 539 | 0 | 116 | 116 | 2 655 |
|--|---------------|-------|----|-----|-------|---|-----|-----|-------|

3.1.3 Breakdown & changes in commitment appropriations – Title 3

| | | Budget Appropriations | | | | Additional Appropriations | | | Total Approp. available |
|------|-------------------|-----------------------|---------|-----------|---------|---------------------------|------------------|-------|-------------------------|
| | | budget | budgets | Transfers | budget | Carry-overs | Assigned revenue | Total | |
| | | 1 | 2 | 3 | 4=1+2+3 | 5 | 6 | 7=5+6 | 8=4+7 |
| 3010 | Communications | 315 | 12 | 182 | 509 | 0 | 0 | 0 | |
| 3040 | Translation costs | 60 | 20 | (20) | 60 | 0 | 0 | 0 | |
| | Total Chapter 30 | 375 | 32 | 162 | 569 | 0 | 0 | 0 | 569 |

EUR '000

| | | Budget Appropriations | | | | Additional Appropriations | | | Total Approp. available |
|------|--|-----------------------|---------|-----------|---------|---------------------------|------------------|-------|-------------------------|
| | | budget | budgets | Transfers | budget | Carry-overs | Assigned revenue | Total | |
| | | 1 | 2 | 3 | 4=1+2+3 | 5 | 6 | 7=5+6 | 8=4+7 |
| 3100 | Operational Projects | 3 315 | 496 | 700 | 4 511 | 0 | 0 | 0 | |
| 3140 | Projects to support strenghtening knowledge and sy | 248 | 0 | (61) | 187 | 0 | 0 | 0 | |
| | Total Chapter 31 | 3 563 | 496 | 639 | 4 698 | 0 | 0 | 0 | 4 698 |

EUR '000

| | | Budget Appropriations | | | | Additional Appropriations | | | Total Approp. available |
|------|----------------------|-----------------------|---------|-----------|---------|---------------------------|------------------|-------|-------------------------|
| | | budget | budgets | Transfers | budget | Carry-overs | Assigned revenue | Total | |
| | | 1 | 2 | 3 | 4=1+2+3 | 5 | 6 | 7=5+6 | 8=4+7 |
| 3200 | Operational Missions | 400 | 0 | 55 | 455 | 0 | 0 | 0 | |
| | Total Chapter 32 | 400 | 0 | 55 | 455 | 0 | 0 | 0 | 455 |

EUR '000

| | | | | | | | | | |
|--|---------------|-------|-----|-----|-------|---|---|---|-------|
| | Total Title 3 | 4 338 | 528 | 856 | 5 722 | 0 | 0 | 0 | 5 722 |
|--|---------------|-------|-----|-----|-------|---|---|---|-------|

3.1.4 Breakdown & changes in commitment appropriations – Title 4 and Grant total

| | | Budget Appropriations | | | | Additional Appropriations | | | Total Approp. available |
|------|---|-----------------------|---------|-----------|---------|---------------------------|------------------|-------|-------------------------|
| | | budget | budgets | Transfers | budget | Carry-overs | Assigned revenue | Total | |
| | | 1 | 2 | 3 | 4=1+2+3 | 5 | 6 | 7=5+6 | 8=4+7 |
| 4203 | INTPA Training | 0 | 0 | 0 | 0 | 0 | 34 | 34 | |
| 4204 | COVES SEA 2 nd INTERNATIONAL DIMENSION OF CENTRES OF | 0 | 0 | 0 | 0 | 0 | 1 365 | 1 365 | |
| 4205 | ACQF II - PANAF/2023/443-218 | 0 | 0 | 0 | 0 | 0 | 1 801 | 1 801 | |
| 4206 | DARYA - NDICI ASIA/2022/043-337 | 0 | 0 | 0 | 0 | 0 | 3 692 | 3 692 | |
| 4207 | RWANDA TVET - NDICI AFRICA/2023/445-056 | 0 | 0 | 0 | 0 | 0 | 62 | 62 | |
| 4208 | Eastern Partnership Project | 0 | 0 | 0 | 0 | 0 | 1 210 | 1 210 | |
| 4209 | Egypt project - EU Technical Assistance | 0 | 0 | 0 | 0 | 0 | 450 | 450 | |
| | Total Chapter 42 | 0 | 0 | 0 | 0 | 0 | 8 615 | 8 615 | 8 615 |

EUR '000

| | | | | | | | | | |
|--|---------------|---|---|---|---|---|-------|-------|-------|
| | Total Title 4 | 0 | 0 | 0 | 0 | 0 | 8 615 | 8 615 | 8 615 |
|--|---------------|---|---|---|---|---|-------|-------|-------|

| | | | | | | | | | |
|-------------|--|---------------|------------|----------|---------------|----------|--------------|--------------|---------------|
| Sum: | | 23 162 | 645 | 0 | 23 807 | 0 | 8 926 | 8 926 | 32 733 |
|-------------|--|---------------|------------|----------|---------------|----------|--------------|--------------|---------------|

3.2 Breakdown & changes in payment appropriations

3.2.1 Breakdown & changes in payment appropriations – Title 1

EUR '000

| | Item | Budget appropriations | | | | Additional appropriations | | | Total apppr. available |
|------|--|------------------------|------------------|-----------|----------------------|---------------------------|------------------|-------|------------------------|
| | | Initial adopted budget | Amending budgets | Transfers | Final adopted budget | Carry-overs | Assigned revenue | Total | |
| | | 1 | 2 | 3 | 4=1+2+3 | 5 | 6 | 7=5+6 | |
| 1100 | Temporary Agents | 12 679 | 0 | (717) | 11 962 | 0 | 14 | 14 | 11 976 |
| 1110 | Contract agents | 3 100 | 8 | (339) | 2 769 | 0 | 5 | 5 | 2 773 |
| 1112 | Local staff | 55 | 0 | (55) | 1 | 0 | 97 | 97 | 98 |
| 1172 | Cost of organising traineeships with the Foundatio | 53 | 0 | 8 | 61 | 36 | 0 | 36 | 97 |
| 1177 | Other services rendered and institutional audit se | 262 | 27 | 50 | 339 | 101 | 80 | 181 | 520 |
| 1180 | Sundry recruitment expenses | 9 | 0 | 29 | 38 | 0 | 0 | 0 | 38 |
| | Total Chapter 11 | 16 158 | 35 | (1 024) | 15 169 | 137 | 196 | 333 | 15 501 |

EUR '000

| | Item | Budget appropriations | | | | Additional appropriations | | | Total apppr. available |
|------|-----------------------------|------------------------|------------------|-----------|----------------------|---------------------------|------------------|-------|------------------------|
| | | Initial adopted budget | Amending budgets | Transfers | Final adopted budget | Carry-overs | Assigned revenue | Total | |
| | | 1 | 2 | 3 | 4=1+2+3 | 5 | 6 | 7=5+6 | |
| 1300 | Mission and travel expenses | 79 | 0 | 12 | 91 | 18 | 0 | 18 | 109 |
| | Total Chapter 13 | 79 | 0 | 12 | 91 | 18 | 0 | 18 | 109 |

EUR '000

| | Item | Budget appropriations | | | | Additional appropriations | | | Total apppr. available |
|------|---------------------|------------------------|------------------|-----------|----------------------|---------------------------|------------------|-------|------------------------|
| | | Initial adopted budget | Amending budgets | Transfers | Final adopted budget | Carry-overs | Assigned revenue | Total | |
| | | 1 | 2 | 3 | 4=1+2+3 | 5 | 6 | 7=5+6 | |
| 1430 | Medical service | 45 | 0 | (16) | 29 | 10 | 0 | 10 | 39 |
| 1440 | Internal training | 159 | 10 | (24) | 145 | 44 | 0 | 44 | 189 |
| 1490 | Other interventions | 109 | 21 | (23) | 107 | 75 | 0 | 75 | 182 |
| | Total Chapter 14 | 313 | 31 | (63) | 281 | 129 | 0 | 129 | 410 |

EUR '000

| | Item | Budget appropriations | | | | Additional appropriations | | | Total apppr. available |
|------|---------------------------|------------------------|------------------|-----------|----------------------|---------------------------|------------------|-------|------------------------|
| | | Initial adopted budget | Amending budgets | Transfers | Final adopted budget | Carry-overs | Assigned revenue | Total | |
| | | 1 | 2 | 3 | 4=1+2+3 | 5 | 6 | 7=5+6 | |
| 1520 | National experts seconded | 100 | 0 | (100) | 0 | 0 | 0 | 0 | 0 |
| | Total Chapter 15 | 100 | 0 | (100) | 0 | 0 | 0 | 0 | 0 |

EUR '000

| | Item | Budget appropriations | | | | Additional appropriations | | | Total apppr. available |
|------|---|------------------------|------------------|-----------|----------------------|---------------------------|------------------|-------|------------------------|
| | | Initial adopted budget | Amending budgets | Transfers | Final adopted budget | Carry-overs | Assigned revenue | Total | |
| | | 1 | 2 | 3 | 4=1+2+3 | 5 | 6 | 7=5+6 | |
| 1700 | Entertainment and representation expenses | 4 | 0 | 2 | 6 | 0 | 0 | 0 | 6 |
| | Total Chapter 17 | 4 | 0 | 2 | 6 | 0 | 0 | 0 | 6 |

| | | | | | | | | | |
|--|---------------|--------|----|----------|--------|-----|-----|-----|--------|
| | Total Title 1 | 16 653 | 66 | (1 173) | 15 547 | 284 | 196 | 480 | 16 027 |
|--|---------------|--------|----|----------|--------|-----|-----|-----|--------|

3.2.2 Breakdown & changes in payment appropriations – Title 2

EUR '000

| | Item | Initial adopted budget | Budget appropriations Amending budgets | Transfers | Final adopted budget | Additional appropriations Carry-overs | Assigned revenue | Total | Total approp. available |
|------|-----------------------------------|------------------------|---|-----------|----------------------|--|------------------|-------|-------------------------|
| | | 1 | 2 | 3 | 4=1+2+3 | 5 | 6 | 7=5+6 | 8=4+7 |
| 2020 | Water gas electricity and heating | 160 | 0 | (26) | 134 | 18 | 0 | 18 | 152 |
| 2030 | Building associated costs | 611 | 30 | 115 | 756 | 112 | 0 | 112 | 868 |
| | Total Chapter 20 | 771 | 30 | 89 | 890 | 130 | 0 | 130 | 1 020 |

EUR '000

| | Item | Initial adopted budget | Budget appropriations Amending budgets | Transfers | Final adopted budget | Additional appropriations Carry-overs | Assigned revenue | Total | Total approp. available |
|------|--|------------------------|---|-----------|----------------------|--|------------------|-------|-------------------------|
| | | 1 | 2 | 3 | 4=1+2+3 | 5 | 6 | 7=5+6 | 8=4+7 |
| 2100 | ICT hardware | 171 | 0 | 17 | 187 | 146 | 0 | 146 | 333 |
| 2101 | Software acquisition maintenance and development | 671 | 0 | 30 | 701 | 290 | 0 | 290 | 991 |
| 2103 | Telecoms costs | 138 | 0 | (1) | 136 | 12 | 0 | 12 | 148 |
| 2105 | European Commission IT systems | 263 | 0 | 174 | 437 | 12 | 116 | 128 | 565 |
| | Total Chapter 21 | 1 242 | 0 | 220 | 1 462 | 459 | 116 | 575 | 2 037 |

EUR '000

| | Item | Initial adopted budget | Budget appropriations Amending budgets | Transfers | Final adopted budget | Additional appropriations Carry-overs | Assigned revenue | Total | Total approp. available |
|------|-----------------------------------|------------------------|---|-----------|----------------------|--|------------------|-------|-------------------------|
| | | 1 | 2 | 3 | 4=1+2+3 | 5 | 6 | 7=5+6 | 8=4+7 |
| 2200 | Technical equipment and furniture | 5 | 20 | 16 | 41 | 10 | 0 | 10 | 51 |
| | Total Chapter 22 | 5 | 20 | 16 | 41 | 10 | 0 | 10 | 51 |

EUR '000

| | Item | Initial adopted budget | Budget appropriations Amending budgets | Transfers | Final adopted budget | Additional appropriations Carry-overs | Assigned revenue | Total | Total approp. available |
|------|--|------------------------|---|-----------|----------------------|--|------------------|-------|-------------------------|
| | | 1 | 2 | 3 | 4=1+2+3 | 5 | 6 | 7=5+6 | 8=4+7 |
| 2300 | Stationery and office supplies | 20 | 1 | 2 | 23 | 0 | 0 | 0 | 23 |
| 2330 | Miscellaneous legal insurance publication and fi | 28 | 0 | (5) | 23 | 2 | 0 | 2 | 26 |
| | Total Chapter 23 | 48 | 1 | (2) | 47 | 2 | 0 | 2 | 49 |

EUR '000

| | Item | Initial adopted budget | Budget appropriations Amending budgets | Transfers | Final adopted budget | Additional appropriations Carry-overs | Assigned revenue | Total | Total approp. available |
|------|-------------------------------------|------------------------|---|-----------|----------------------|--|------------------|-------|-------------------------|
| | | 1 | 2 | 3 | 4=1+2+3 | 5 | 6 | 7=5+6 | 8=4+7 |
| 2400 | Correspondence and courier expenses | 5 | 0 | (2) | 3 | 1 | 0 | 1 | 4 |
| | Total Chapter 24 | 5 | 0 | (2) | 3 | 1 | 0 | 1 | 4 |

EUR '000

| | Item | Initial adopted budget | Budget appropriations Amending budgets | Transfers | Final adopted budget | Additional appropriations Carry-overs | Assigned revenue | Total | Total approp. available |
|------|------------------------------|------------------------|---|-----------|----------------------|--|------------------|-------|-------------------------|
| | | 1 | 2 | 3 | 4=1+2+3 | 5 | 6 | 7=5+6 | 8=4+7 |
| 2500 | Meetings expenses in general | 100 | 0 | (4) | 96 | 23 | 0 | 23 | 119 |
| | Total Chapter 25 | 100 | 0 | (4) | 96 | 23 | 0 | 23 | 119 |

| | | | | | | | | | |
|--|---------------|-------|----|-----|-------|-----|-----|-----|-------|
| | Total Title 2 | 2 171 | 51 | 317 | 2 539 | 626 | 116 | 742 | 3 281 |
|--|---------------|-------|----|-----|-------|-----|-----|-----|-------|

3.2.3 Breakdown & changes in payment appropriations – Title 3

EUR '000

| | | Budget appropriations | | | | Additional appropriations | | | Total apppr. available |
|------|-------------------|------------------------|------------------|-----------|----------------------|---------------------------|------------------|-------|------------------------|
| | Item | Initial adopted budget | Amending budgets | Transfers | Final adopted budget | Carry-overs | Assigned revenue | Total | |
| | | 1 | 2 | 3 | 4=1+2+3 | 5 | 6 | 7=5+6 | 8=4+7 |
| 3010 | Communications | 315 | 12 | 182 | 509 | 0 | 0 | 0 | 509 |
| 3040 | Translation costs | 60 | 20 | (20) | 60 | 0 | 0 | 0 | 60 |
| | Total Chapter 30 | 375 | 32 | 162 | 569 | 0 | 0 | 0 | 569 |

EUR '000

| | | Budget appropriations | | | | Additional appropriations | | | Total apppr. available |
|------|--|------------------------|------------------|-----------|----------------------|---------------------------|------------------|-------|------------------------|
| | Item | Initial adopted budget | Amending budgets | Transfers | Final adopted budget | Carry-overs | Assigned revenue | Total | |
| | | 1 | 2 | 3 | 4=1+2+3 | 5 | 6 | 7=5+6 | 8=4+7 |
| 3100 | Operational Projects | 3 315 | 496 | 564 | 4 375 | 0 | 1 | 1 | 4 376 |
| 3140 | Projects to support strenghtening knowledge and sy | 248 | 0 | 75 | 323 | 0 | 0 | 0 | 323 |
| | Total Chapter 31 | 3 563 | 496 | 639 | 4 698 | 0 | 1 | 1 | 4 699 |

EUR '000

| | | Budget appropriations | | | | Additional appropriations | | | Total apppr. available |
|------|----------------------|------------------------|------------------|-----------|----------------------|---------------------------|------------------|-------|------------------------|
| | Item | Initial adopted budget | Amending budgets | Transfers | Final adopted budget | Carry-overs | Assigned revenue | Total | |
| | | 1 | 2 | 3 | 4=1+2+3 | 5 | 6 | 7=5+6 | 8=4+7 |
| 3200 | Operational Missions | 400 | 0 | 55 | 455 | 0 | 1 | 1 | 456 |
| | Total Chapter 32 | 400 | 0 | 55 | 455 | 0 | 1 | 1 | 456 |

| | | | | | | | | | |
|--|---------------|-------|-----|-----|-------|---|---|---|-------|
| | Total Title 3 | 4 338 | 528 | 856 | 5 722 | 0 | 2 | 2 | 5 724 |
|--|---------------|-------|-----|-----|-------|---|---|---|-------|

3.2.4 Breakdown & changes in payment appropriations – Title 4 and Grant total

EUR '000

| | | Budget appropriations | | | | Additional appropriations | | | Total apppr. available |
|------|--|------------------------|------------------|-----------|----------------------|---------------------------|------------------|--------|------------------------|
| | Item | Initial adopted budget | Amending budgets | Transfers | Final adopted budget | Carry-overs | Assigned revenue | Total | |
| | | 1 | 2 | 3 | 4=1+2+3 | 5 | 6 | 7=5+6 | 8=4+7 |
| 4203 | INTPA Training | 0 | 0 | 0 | 0 | 0 | 34 | 34 | 34 |
| 4204 | COVES SLA ç- INTERNATIONAL DIMENSION OF CENTRES OF | 0 | 0 | 0 | 0 | 0 | 1 642 | 1 642 | 1 642 |
| 4205 | ACQF II - PANAF/2023/443-218 | 0 | 0 | 0 | 0 | 0 | 2 315 | 2 315 | 2 315 |
| 4206 | DARYA - NDICI ASIA/2022/043-337 | 0 | 0 | 0 | 0 | 0 | 4 303 | 4 303 | 4 303 |
| 4207 | RWANDA TVET - NDICI AFRICA/2023/445-056 | 0 | 0 | 0 | 0 | 0 | 70 | 70 | 70 |
| 4208 | Eastern Partnership Project | 0 | 0 | 0 | 0 | 0 | 1 210 | 1 210 | 1 210 |
| 4209 | Egypt project - EU Technical Assistance | 0 | 0 | 0 | 0 | 0 | 450 | 450 | 450 |
| | Total Chapter 42 | 0 | 0 | 0 | 0 | 0 | 10 025 | 10 025 | 10 025 |

| | | | | | | | | | |
|--|---------------|--|--|--|--|--|--|--|--|
| | Total Title 4 | | | | | | | | |
|--|---------------|--|--|--|--|--|--|--|--|

| | | | | | | | | | |
|--------------------|--|---------------|------------|----------|---------------|------------|---------------|---------------|---------------|
| GRAND TOTAL | | 23 162 | 645 | 0 | 23 807 | 910 | 10 339 | 11 249 | 35 056 |
|--------------------|--|---------------|------------|----------|---------------|------------|---------------|---------------|---------------|

3.3 Implementation of commitment appropriations

3.3.1 Implementation of commitment appropriations – Title 1

EUR '000

| | Item | Total approp. available | Commitments made | | | | | Appropriations carried over to 2025 | | | Appropriations lapsing | | | |
|------|--|----------------------------|-----------------------------|----------------------|-------------------------|---------|-------|-------------------------------------|-------------|-------|-----------------------------|----------------------|-------------------------|-----------------|
| | | | from final adopt. budget | from carry- overs | from assign. revenue | Total | % | Assign. revenue | By decision | Total | from final adopt. budget | from carry- overs | from assign. revenue | Total |
| | | 1 | 2 | 3 | 4 | 5=2+3+4 | 6=5/1 | 7 | 8 | 9=7+8 | 10 | 11 | 12 | 13=10+ 11+12 |
| 1100 | Temporary Agents | 11 976 | 11 962 | 0 | 0 | 11 962 | 100 % | 14 | 0 | 14 | 0 | 0 | 0 | 0 |
| 1110 | Contract agents | 2 773 | 2 769 | 0 | 0 | 2 769 | 100 % | 5 | 0 | 5 | 0 | 0 | 0 | 0 |
| 1112 | Local staff | 97 | 1 | 0 | 97 | 97 | 100 % | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1172 | Cost of organising traineeships with the Foundatio | 61 | 61 | 0 | 0 | 61 | 100 % | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1177 | Other services rendered and institutional audit se | 419 | 339 | 0 | 54 | 393 | 94 % | 26 | 0 | 26 | 0 | 0 | 0 | 0 |
| 1180 | Sundry recruitment expenses | 38 | 38 | 0 | 0 | 38 | 100 % | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | Total Chapter 11 | 15 365 | 15 169 | 0 | 151 | 15 320 | 100 % | 44 | 0 | 44 | 0 | 0 | 0 | 0 |

EUR '000

| | Item | Total approp. available | Commitments made | | | | | Appropriations carried over to 2025 | | | Appropriations lapsing | | | |
|------|-----------------------------|----------------------------|-----------------------------|----------------------|-------------------------|---------|-------|-------------------------------------|-------------|-------|-----------------------------|----------------------|-------------------------|-----------------|
| | | | from final adopt. budget | from carry- overs | from assign. revenue | Total | % | Assign. revenue | By decision | Total | from final adopt. budget | from carry- overs | from assign. revenue | Total |
| | | 1 | 2 | 3 | 4 | 5=2+3+4 | 6=5/1 | 7 | 8 | 9=7+8 | 10 | 11 | 12 | 13=10+ 11+12 |
| 1300 | Mission and travel expenses | 91 | 91 | 0 | 0 | 91 | 100 % | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | Total Chapter 13 | 91 | 91 | 0 | 0 | 91 | 100 % | 0 | 0 | 0 | 0 | 0 | 0 | 0 |

EUR '000

| | Item | Total approp. available | Commitments made | | | | | Appropriations carried over to 2025 | | | Appropriations lapsing | | | |
|------|---------------------|----------------------------|-----------------------------|----------------------|-------------------------|---------|-------|-------------------------------------|-------------|-------|-----------------------------|----------------------|-------------------------|-----------------|
| | | | from final adopt. budget | from carry- overs | from assign. revenue | Total | % | Assign. revenue | By decision | Total | from final adopt. budget | from carry- overs | from assign. revenue | Total |
| | | 1 | 2 | 3 | 4 | 5=2+3+4 | 6=5/1 | 7 | 8 | 9=7+8 | 10 | 11 | 12 | 13=10+ 11+12 |
| 1430 | Medical service | 29 | 29 | 0 | 0 | 29 | 100 % | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1440 | Internal training | 145 | 145 | 0 | 0 | 145 | 100 % | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1490 | Other interventions | 107 | 103 | 0 | 0 | 103 | 97 % | 0 | 0 | 0 | 3 | 0 | 0 | 3 |
| | Total Chapter 14 | 281 | 277 | 0 | 0 | 277 | 99 % | 0 | 0 | 0 | 3 | 0 | 0 | 3 |

EUR '000

| | Item | Total approp. available | Commitments made | | | | | Appropriations carried over to 2025 | | | Appropriations lapsing | | | |
|------|---|----------------------------|-----------------------------|----------------------|-------------------------|---------|-------|-------------------------------------|-------------|-------|-----------------------------|----------------------|-------------------------|-----------------|
| | | | from final adopt. budget | from carry- overs | from assign. revenue | Total | % | Assign. revenue | By decision | Total | from final adopt. budget | from carry- overs | from assign. revenue | Total |
| | | 1 | 2 | 3 | 4 | 5=2+3+4 | 6=5/1 | 7 | 8 | 9=7+8 | 10 | 11 | 12 | 13=10+ 11+12 |
| 1700 | Entertainment and representation expenses | 6 | 6 | 0 | 0 | 6 | 100 % | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | Total Chapter 17 | 6 | 6 | 0 | 0 | 6 | 100 % | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | Total Title 1 | 15 742 | 15 543 | 0 | 151 | 15 694 | 100 % | 44 | 0 | 44 | 4 | 0 | 0 | 4 |

3.3.2 Implementation of commitment appropriations – Title 2

EUR '000

EUR 000

| | Item | Total approp. available | Commitments made | | | | Appropriations carried over to 2025 | | | Appropriations lapsing | | | | |
|------|-----------------------------------|----------------------------|-----------------------------|----------------------|-------------------------|---------|-------------------------------------|--------------------|-------------|------------------------|-----------------------------|----------------------|-------------------------|-----------------|
| | | | from final adopt. budget | from carry- overs | from assign. revenue | Total | % | Assign. revenue | By decision | Total | from final adopt. budget | from carry- overs | from assign. revenue | Total |
| | | 1 | 2 | 3 | 4 | 5=2+3+4 | 6=5/1 | 7 | 8 | 9=7+8 | 10 | 11 | 12 | 13=10+ 11+12 |
| 2020 | Water gas electricity and heating | 134 | 134 | 0 | 0 | 134 | 100 % | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2030 | Building associated costs | 756 | 756 | 0 | 0 | 756 | 100 % | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | Total Chapter 20 | 890 | 890 | 0 | 0 | 890 | 100 % | 0 | 0 | 0 | 0 | 0 | 0 | 0 |

EUR '000

| | | EUR 000 | | | | | | | | | | | | | |
|------|--|----------------------------|-----------------------------|----------------------|-------------------------|---------|-------|-------------------------------------|-------------|-------|-----------------------------|----------------------|-------------------------|-----------------|--|
| | Item | Total approp. available | Commitments made | | | | | Appropriations carried over to 2025 | | | Appropriations lapsing | | | | |
| | | | from final adopt. budget | from carry- overs | from assign. revenue | Total | % | Assign. revenue | By decision | Total | from final adopt. budget | from carry- overs | from assign. revenue | Total | |
| | | 1 | 2 | 3 | 4 | 5=2+3+4 | 6=5/1 | 7 | 8 | 9=7+8 | 10 | 11 | 12 | 13=10+ 11+12 | |
| 2100 | ICT hardware | 187 | 187 | 0 | 0 | 187 | 100 % | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 2101 | Software acquisition maintenance and development | 701 | 701 | 0 | 0 | 701 | 100 % | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 2103 | Telecoms costs | 136 | 136 | 0 | 0 | 136 | 100 % | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 2105 | European Commission IT systems | 553 | 437 | 0 | 13 | 450 | 81 % | 103 | 0 | 103 | 0 | 0 | 0 | 0 | |
| | Total Chapter 21 | 1 578 | 1 461 | 0 | 13 | 1 474 | 93 % | 103 | 0 | 103 | 1 | 0 | 0 | 0 | |

EUR '000

EUR 000

| | Item | Total approp. available | Commitments made | | | | Appropriations carried over to 2025 | | | Appropriations lapsing | | | | |
|------|-----------------------------------|----------------------------|-----------------------------|----------------------|-------------------------|---------|-------------------------------------|--------------------|-------------|------------------------|-----------------------------|----------------------|-------------------------|-----------------|
| | | | from final adopt. budget | from carry- overs | from assign. revenue | Total | % | Assign. revenue | By decision | Total | from final adopt. budget | from carry- overs | from assign. revenue | Total |
| | | 1 | 2 | 3 | 4 | 5=2+3+4 | 6=5/1 | 7 | 8 | 9=7+8 | 10 | 11 | 12 | 13=10+ 11+12 |
| 2200 | Technical equipment and furniture | 41 | 41 | 0 | 0 | 41 | 100 % | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | Total Chapter 22 | 41 | 41 | 0 | 0 | 41 | 100 % | 0 | 0 | 0 | 0 | 0 | 0 | 0 |

EUR '000

| | | Total approp. available | Commitments made | | | | | Appropriations carried over to 2025 | | | Appropriations lapsing | | | |
|------------------|--|----------------------------|-----------------------------|----------------------|-------------------------|---------|-------|-------------------------------------|-------------|-------|-----------------------------|----------------------|-------------------------|-----------------|
| Item | | | from final adopt. budget | from carry- overs | from assign. revenue | Total | % | Assign. revenue | By decision | Total | from final adopt. budget | from carry- overs | from assign. revenue | Total |
| | | 1 | 2 | 3 | 4 | 5=2+3+4 | 6=5/1 | 7 | 8 | 9=7+8 | 10 | 11 | 12 | 13=10+ 11+12 |
| 2300 | Stationery and office supplies | 23 | 11 | 0 | 0 | 11 | 46 % | 0 | 0 | 0 | 13 | 0 | 0 | 13 |
| 2330 | Miscellaneous legal insurance publication and fi | 23 | 23 | 0 | 0 | 23 | 100 % | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Chapter 23 | | 47 | 34 | 0 | 0 | 34 | 73 % | 0 | 0 | 0 | 13 | 0 | 0 | 13 |

EUR '000

EUR 000

| | Item | Total approp. available | Commitments made | | | | | Appropriations carried over to 2025 | | | Appropriations lapsing | | | |
|------|-------------------------------------|----------------------------|-----------------------------|----------------------|-------------------------|---------|-------|-------------------------------------|-------------|-------|-----------------------------|----------------------|-------------------------|-----------------|
| | | | from final adopt. budget | from carry- overs | from assign. revenue | Total | % | Assign. revenue | By decision | Total | from final adopt. budget | from carry- overs | from assign. revenue | Total |
| | | 1 | 2 | 3 | 4 | 5=2+3+4 | 6=5/1 | 7 | 8 | 9=7+8 | 10 | 11 | 12 | 13=10+ 11+12 |
| 2400 | Correspondence and courier expenses | 3 | 3 | 0 | 0 | 3 | 98 % | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | Total Chapter 24 | 3 | 3 | 0 | 0 | 3 | 98 % | 0 | 0 | 0 | 0 | 0 | 0 | 0 |

EUR '000

| | | Total approp. available | Commitments made | | | | Appropriations carried over to 2025 | | | Appropriations lapsing | | | | |
|------|------------------------------|----------------------------|-----------------------------|----------------------|-------------------------|---------|-------------------------------------|--------------------|-------------|------------------------|-----------------------------|----------------------|-------------------------|-----------------|
| Item | | | from final adopt. budget | from carry- overs | from assign. revenue | Total | % | Assign. revenue | By decision | Total | from final adopt. budget | from carry- overs | from assign. revenue | Total |
| | | 1 | 2 | 3 | 4 | 5=2+3+4 | 6=5/1 | 7 | 8 | 9=7+8 | 10 | 11 | 12 | 13=10+ 11+12 |
| 2500 | Meetings expenses in general | 96 | 96 | 0 | 0 | 96 | 100 % | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | Total Chapter 25 | 96 | 96 | 0 | 0 | 96 | 100 % | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | | | | | | | | | | | | | |
| | Total Title 2 | 2 655 | 2 525 | 0 | 13 | 2 538 | 96 % | 103 | 0 | 103 | 13 | 0 | 0 | 13 |

3.3.3 Implementation of commitment appropriations – Title 3

EUR '000

| | Item | Total approp. available | Commitments made | | | | | Appropriations carried over to 2025 | | | Appropriations lapsing | | | |
|------|-------------------|----------------------------|-----------------------------|----------------------|-------------------------|---------|-------|-------------------------------------|-------------|-------|-----------------------------|----------------------|-------------------------|-------------|
| | | | from final adopt. budget | from carry- overs | from assign. revenue | Total | % | Assign. revenue | By decision | Total | from final adopt. budget | from carry- overs | from assign. revenue | Total |
| | | 1 | 2 | 3 | 4 | 5=2+3+4 | 6=5/1 | 7 | 8 | 9=7+8 | 10 | 11 | 12 | 13=10+11+12 |
| 3010 | Communications | 509 | 502 | 0 | 0 | 502 | 99 % | 0 | 0 | 0 | 7 | 0 | 0 | 7 |
| 3040 | Translation costs | 60 | 60 | 0 | 0 | 60 | 100 % | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | Total Chapter 30 | 569 | 562 | 0 | 0 | 562 | 99 % | 0 | 0 | 0 | 7 | 0 | 0 | 7 |

EUR '000

| | Item | Total approp. available | Commitments made | | | | | Appropriations carried over to 2025 | | | Appropriations lapsing | | | |
|------|--|----------------------------|-----------------------------|----------------------|-------------------------|---------|-------|-------------------------------------|-------------|-------|-----------------------------|----------------------|-------------------------|-------------|
| | | | from final adopt. budget | from carry- overs | from assign. revenue | Total | % | Assign. revenue | By decision | Total | from final adopt. budget | from carry- overs | from assign. revenue | Total |
| | | 1 | 2 | 3 | 4 | 5=2+3+4 | 6=5/1 | 7 | 8 | 9=7+8 | 10 | 11 | 12 | 13=10+11+12 |
| 3100 | Operational Projects | 4 511 | 4 511 | 0 | 0 | 4 511 | 100 % | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3140 | Projects to support strenghtening knowledge and sy | 187 | 157 | 0 | 0 | 157 | 84 % | 0 | 0 | 0 | 30 | 0 | 0 | 30 |
| | Total Chapter 31 | 4 698 | 4 668 | 0 | 0 | 4 668 | 99 % | 0 | 0 | 0 | 30 | 0 | 0 | 30 |

EUR '000

| | Item | Total approp. available | Commitments made | | | | | Appropriations carried over to 2025 | | | Appropriations lapsing | | | |
|------|----------------------|----------------------------|-----------------------------|----------------------|-------------------------|---------|-------|-------------------------------------|-------------|-------|-----------------------------|----------------------|-------------------------|-------------|
| | | | from final adopt. budget | from carry- overs | from assign. revenue | Total | % | Assign. revenue | By decision | Total | from final adopt. budget | from carry- overs | from assign. revenue | Total |
| | | 1 | 2 | 3 | 4 | 5=2+3+4 | 6=5/1 | 7 | 8 | 9=7+8 | 10 | 11 | 12 | 13=10+11+12 |
| 3200 | Operational Missions | 455 | 455 | 0 | 0 | 455 | 100 % | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | Total Chapter 32 | 455 | 455 | 0 | 0 | 455 | 100 % | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | Total Title 3 | 5 722 | 5 684 | 0 | 0 | 5 684 | 99 % | 0 | 0 | 0 | 37 | 0 | 0 | 37 |

3.3.4 Implementation of commitment appropriations – Title 4 and Grand total

EUR '000

| | Item | Total approp. available | Commitments made | | | | | Appropriations carried over to 2025 | | | Appropriations lapsing | | | |
|--------------------|--|----------------------------|-----------------------------|----------------------|-------------------------|---------------|-------------|-------------------------------------|-------------|--------------|-----------------------------|----------------------|-------------------------|-------------|
| | | | from final adopt. budget | from carry- overs | from assign. revenue | Total | % | Assign. revenue | By decision | Total | from final adopt. budget | from carry- overs | from assign. revenue | Total |
| | | 1 | 2 | 3 | 4 | 5=2+3+4 | 6=5/1 | 7 | 8 | 9=7+8 | 10 | 11 | 12 | 13=10+11+12 |
| 4203 | INTPA Training | 34 | 0 | 0 | 0 | 0 | 0 % | 34 | 0 | 34 | 0 | 0 | 0 | 0 |
| 4204 | COVES SLA 4- INTERNATIONAL DIMENSION OF CENTRES OF | 1 365 | 0 | 0 | 1 117 | 1 117 | 82 % | 248 | 0 | 248 | 0 | 0 | 0 | 0 |
| 4205 | ACQF II - PANAF/2023/443-218 | 1 801 | 0 | 0 | 1 694 | 1 694 | 94 % | 107 | 0 | 107 | 0 | 0 | 0 | 0 |
| 4206 | DARYA - NDICI ASIA/2022/043-337 | 3 692 | 0 | 0 | 1 794 | 1 794 | 49 % | 1 897 | 0 | 1 897 | 0 | 0 | 0 | 0 |
| 4207 | RWANDA TVET - NDICI AFRICA/2023/445-056 | 62 | 0 | 0 | 55 | 55 | 88 % | 7 | 0 | 7 | 0 | 0 | 0 | 0 |
| 4208 | Eastern Partnership Project | 1 210 | 0 | 0 | 1 139 | 1 139 | 94 % | 71 | 0 | 71 | 0 | 0 | 0 | 0 |
| 4209 | Egypt project - EU Technical Assistance | 450 | 0 | 0 | 437 | 437 | 97 % | 13 | 0 | 13 | 0 | 0 | 0 | 0 |
| | Total Chapter 42 | 8 615 | 0 | 0 | 6 236 | 6 236 | 72 % | 2 379 | 0 | 2 379 | 0 | 0 | 0 | 0 |
| | Total Title 4 | 8 615 | 0 | 0 | 6 236 | 6 236 | 72 % | 2 379 | 0 | 2 379 | 0 | 0 | 0 | 0 |
| GRAND TOTAL | | 32 733 | 23 753 | 0 | 6 400 | 30 153 | 92 % | 2 526 | 0 | 2 526 | 54 | 0 | 0 | 54 |

3.4 Implementation of payment appropriations

3.4.1 Implementation of payment appropriations – Title 1

| EUR '000 | | | | | | | | | | | | | | |
|---|------------------------|--------------------------|------------------|----------------------|---------|-------|-------------------------------------|-------------|---------------|----------|--------------------------|------------------|-------------------|-------------|
| Item | Total approp. availab. | Payments made | | | | | Appropriations carried over to 2025 | | | | Appropriations lapsing | | | |
| | | from final adopt. budget | from carry-overs | from assign. revenue | Total | % | Autom. carry-overs | By decision | Assigned rev. | Total | from final adopt. budget | from carry-overs | from assign. rev. | Total |
| | 1 | 2 | 3 | 4 | 5=2+3+4 | 6=5/1 | 7 | 8 | 9 | 10=7+8+9 | 11 | 12 | 13 | 14=11+12+13 |
| 1100 Temporary Agents | 11 976 | 11 958 | 0 | 0 | 11 958 | 100 % | 4 | 0 | 14 | 18 | 0 | 0 | 0 | 0 |
| 1110 Contract agents | 2 773 | 2 769 | 0 | 0 | 2 769 | 100 % | 0 | 0 | 5 | 5 | 0 | 0 | 0 | 0 |
| 1112 Local staff | 98 | 0 | 0 | 97 | 97 | 99 % | 1 | 0 | 0 | 1 | 0 | 0 | 0 | 0 |
| 1172 Cost of organising traineeships with the Foundatio | 97 | 60 | 36 | 0 | 96 | 100 % | 0 | 0 | 0 | 0 | (0) | 0 | 0 | (0) |
| 1177 Other services rendered and institutional audit se | 520 | 289 | 87 | 0 | 376 | 72 % | 50 | 0 | 80 | 130 | 0 | 13 | 0 | 13 |
| 1180 Sundry recruitment expenses | 38 | 10 | 0 | 0 | 10 | 27 % | 28 | 0 | 0 | 28 | 0 | 0 | 0 | 0 |
| Total Chapter 11 | 15 501 | 15 086 | 124 | 97 | 15 307 | 99 % | 83 | 0 | 99 | 181 | 0 | 13 | 0 | 13 |
| EUR '000 | | | | | | | | | | | | | | |
| Item | Total approp. availab. | Payments made | | | | | Appropriations carried over to 2025 | | | | Appropriations lapsing | | | |
| | | from final adopt. budget | from carry-overs | from assign. revenue | Total | % | Autom. carry-overs | By decision | Assigned rev. | Total | from final adopt. budget | from carry-overs | from assign. rev. | Total |
| | 1 | 2 | 3 | 4 | 5=2+3+4 | 6=5/1 | 7 | 8 | 9 | 10=7+8+9 | 11 | 12 | 13 | 14=11+12+13 |
| 1300 Mission and travel expenses | 109 | 84 | 11 | 0 | 95 | 87 % | 6 | 0 | 0 | 6 | 0 | 7 | 0 | 8 |
| Total Chapter 13 | 109 | 84 | 11 | 0 | 95 | 87 % | 6 | 0 | 0 | 6 | 0 | 7 | 0 | 8 |
| EUR '000 | | | | | | | | | | | | | | |
| Item | Total approp. availab. | Payments made | | | | | Appropriations carried over to 2025 | | | | Appropriations lapsing | | | |
| | | from final adopt. budget | from carry-overs | from assign. revenue | Total | % | Autom. carry-overs | By decision | Assigned rev. | Total | from final adopt. budget | from carry-overs | from assign. rev. | Total |
| | 1 | 2 | 3 | 4 | 5=2+3+4 | 6=5/1 | 7 | 8 | 9 | 10=7+8+9 | 11 | 12 | 13 | 14=11+12+13 |
| 1430 Medical service | 39 | 23 | 7 | 0 | 31 | 78 % | 6 | 0 | 0 | 6 | 0 | 3 | 0 | 3 |
| 1440 Internal training | 189 | 55 | 31 | 0 | 86 | 46 % | 90 | 0 | 0 | 90 | 0 | 13 | 0 | 13 |
| 1490 Other interventions | 182 | 68 | 71 | 0 | 140 | 77 % | 35 | 0 | 0 | 35 | 3 | 4 | 0 | 7 |
| Total Chapter 14 | 410 | 147 | 110 | 0 | 257 | 63 % | 130 | 0 | 0 | 130 | 3 | 20 | 0 | 23 |
| EUR '000 | | | | | | | | | | | | | | |
| Item | Total approp. availab. | Payments made | | | | | Appropriations carried over to 2025 | | | | Appropriations lapsing | | | |
| | | from final adopt. budget | from carry-overs | from assign. revenue | Total | % | Autom. carry-overs | By decision | Assigned rev. | Total | from final adopt. budget | from carry-overs | from assign. rev. | Total |
| | 1 | 2 | 3 | 4 | 5=2+3+4 | 6=5/1 | 7 | 8 | 9 | 10=7+8+9 | 11 | 12 | 13 | 14=11+12+13 |
| 1700 Entertainment and representation expenses | 6 | 4 | 0 | 0 | 4 | 73 % | 2 | 0 | 0 | 2 | 0 | 0 | 0 | 0 |
| Total Chapter 17 | 6 | 4 | 0 | 0 | 4 | 73 % | 2 | 0 | 0 | 2 | 0 | 0 | 0 | 0 |
| Total Title 1 | 16 027 | 15 322 | 244 | 97 | 15 663 | 98 % | 221 | 0 | 99 | 320 | 4 | 41 | 0 | 44 |

3.4.2 Implementation of payment appropriations – Title 2

EUR '000

EUR 000

| | | Total approp. availab. | Payments made | | | | Appropriations carried over to 2025 | | | | Appropriations lapsing | | | | |
|------|-----------------------------------|------------------------------|-----------------------------|----------------------|-------------------------|---------|-------------------------------------|------------------------|-------------|---------------|------------------------|-----------------------------|----------------------|----------------------|-----------------|
| | Item | | from final adopt. budget | from carry- overs | from assign. revenue | Total | % | Autom. carry- overs | By decision | Assigned rev. | Total | from final adopt. budget | from carry- overs | from assign. rev. | Total |
| | | 1 | 2 | 3 | 4 | 5=2+3+4 | 6=5/1 | 7 | 8 | 9 | 10=7+8+9 | 11 | 12 | 13 | 14=11+ 12+13 |
| 2020 | Water gas electricity and heating | 152 | 114 | 10 | 0 | 124 | 82 % | 19 | 0 | 0 | 19 | (0) | 8 | 0 | 8 |
| 2030 | Building associated costs | 868 | 622 | 96 | 0 | 718 | 83 % | 134 | 0 | 0 | 134 | 0 | 16 | 0 | 16 |
| | Total Chapter 20 | 1 020 | 736 | 105 | 0 | 842 | 83 % | 153 | 0 | 0 | 153 | 0 | 25 | 0 | 25 |

EUR '000

| EUR 000 | | | | | | | | | | | | | | | |
|---------|--|------------------------|--------------------------|------------------|----------------------|---------|-------------------------------------|--------------------|-------------|---------------|------------------------|--------------------------|------------------|-------------------|-------------|
| | Item | Total approp. availab. | Payments made | | | | Appropriations carried over to 2025 | | | | Appropriations lapsing | | | | |
| | | | from final adopt. budget | from carry-overs | from assign. revenue | Total | % | Autom. carry-overs | By decision | Assigned rev. | Total | from final adopt. budget | from carry-overs | from assign. rev. | Total |
| | | 1 | 2 | 3 | 4 | 5=2+3+4 | 6=5/1 | 7 | 8 | 9 | 10=7+8+9 | 11 | 12 | 13 | 14=11+12+13 |
| 2100 | ICT hardware | 333 | 91 | 146 | 0 | 237 | 71 % | 96 | 0 | 0 | 96 | 0 | 0 | 0 | 0 |
| 2101 | Software acquisition maintenance and development | 991 | 532 | 281 | 0 | 813 | 82 % | 169 | 0 | 0 | 169 | 0 | 9 | 0 | 9 |
| 2103 | Telecoms costs | 148 | 125 | 11 | 0 | 136 | 92 % | 11 | 0 | 0 | 11 | 0 | 0 | 0 | 0 |
| 2105 | European Commission IT systems | 565 | 226 | 12 | 0 | 237 | 42 % | 211 | 0 | 116 | 327 | 0 | 0 | 0 | 0 |
| | Total Chapter 21 | 2 037 | 974 | 450 | 0 | 1 424 | 70 % | 487 | 0 | 116 | 603 | 1 | 9 | 0 | 10 |

EUR '000

| | | Total approp. availab. | Payments made | | | | | Appropriations carried over to 2025 | | | | Appropriations lapsing | | | |
|------|-----------------------------------|------------------------|--------------------------|------------------|----------------------|---------|-------|-------------------------------------|-------------|---------------|----------|--------------------------|------------------|-------------------|-------------|
| Item | | | from final adopt. budget | from carry-overs | from assign. revenue | Total | % | Autom. carry-overs | By decision | Assigned rev. | Total | from final adopt. budget | from carry-overs | from assign. rev. | Total |
| | | 1 | 2 | 3 | 4 | 5=2+3+4 | 6=5/1 | 7 | 8 | 9 | 10=7+8+9 | 11 | 12 | 13 | 14=11+12+13 |
| 2200 | Technical equipment and furniture | 51 | 22 | 10 | 0 | 32 | 64 % | 19 | 0 | 0 | 19 | 0 | 0 | 0 | 0 |
| | Total Chapter 22 | 51 | 22 | 10 | 0 | 32 | 64 % | 19 | 0 | 0 | 19 | 0 | 0 | 0 | 0 |

EUR '000

EUR 000

| | | Total approp. availab. | Payments made | | | | Appropriations carried over to 2025 | | | | Appropriations lapsing | | | | |
|------|--|------------------------------|-----------------------------|----------------------|-------------------------|---------|-------------------------------------|------------------------|-------------|---------------|------------------------|-----------------------------|----------------------|----------------------|-----------------|
| | Item | | from final adopt. budget | from carry- overs | from assign. revenue | Total | % | Autom. carry- overs | By decision | Assigned rev. | Total | from final adopt. budget | from carry- overs | from assign. rev. | Total |
| | | 1 | 2 | 3 | 4 | 5=2+3+4 | 6=5/1 | 7 | 8 | 9 | 10=7+8+9 | 11 | 12 | 13 | 14=11+ 12+13 |
| 2300 | Stationery and office supplies | 23 | 9 | 0 | 0 | 9 | 38 % | 2 | 0 | 0 | 2 | 13 | 0 | 0 | 13 |
| 2330 | Miscellaneous legal insurance publication and fi | 26 | 21 | 1 | 0 | 22 | 85 % | 2 | 0 | 0 | 2 | 0 | 1 | 0 | 1 |
| | Total Chapter 23 | 49 | 30 | 1 | 0 | 31 | 62 % | 4 | 0 | 0 | 4 | 13 | 1 | 0 | 14 |

EUR '000

| | | Total approp. availab. | Payments made | | | | | Appropriations carried over to 2025 | | | | Appropriations lapsing | | | |
|------|-------------------------------------|------------------------------|-----------------------------|----------------------|-------------------------|---------|-------|-------------------------------------|-------------|---------------|----------|-----------------------------|----------------------|----------------------|-----------------|
| Item | | | from final adopt. budget | from carry- overs | from assign. revenue | Total | % | Autom. carry- overs | By decision | Assigned rev. | Total | from final adopt. budget | from carry- overs | from assign. rev. | Total |
| | | 1 | 2 | 3 | 4 | 5=2+3+4 | 6=5/1 | 7 | 8 | 9 | 10=7+8+9 | 11 | 12 | 13 | 14=11+ 12+13 |
| 2400 | Correspondence and courier expenses | 4 | 2 | 0 | 0 | 2 | 40 % | 2 | 0 | 0 | 2 | 0 | 1 | 0 | 1 |
| | Total Chapter 24 | 4 | 2 | 0 | 0 | 2 | 40 % | 2 | 0 | 0 | 2 | 0 | 1 | 0 | |

EUR '000

| EBR 000 | | | | | | | | | | | | | | | |
|---------|------------------------------|------------------------|--------------------------|------------------|----------------------|---------|-------------------------------------|--------------------|-------------|---------------|------------------------|--------------------------|------------------|-------------------|-------------|
| | Item | Total approp. availab. | Payments made | | | | Appropriations carried over to 2025 | | | | Appropriations lapsing | | | | |
| | | | from final adopt. budget | from carry-overs | from assign. revenue | Total | % | Autom. carry-overs | By decision | Assigned rev. | Total | from final adopt. budget | from carry-overs | from assign. rev. | Total |
| | | 1 | 2 | 3 | 4 | 5=2+3+4 | 6=5/1 | 7 | 8 | 9 | 10=7+8+9 | 11 | 12 | 13 | 14=11+12+13 |
| 2500 | Meetings expenses in general | 119 | 80 | 19 | 0 | 100 | 83 % | 16 | 0 | 0 | 16 | 0 | 4 | 0 | 4 |
| | Total Chapter 25 | 119 | 80 | 19 | 0 | 100 | 83 % | 16 | 0 | 0 | 16 | 0 | 4 | 0 | 4 |
| | | | | | | | | | | | | | | | |
| | Total Title 2 | 3 281 | 1 844 | 586 | 0 | 2 430 | 74 % | 681 | 0 | 116 | 797 | 13 | 40 | 0 | 54 |

3.4.3 Implementation of payment appropriations – Title 3

| EUR '000 | | | | | | | | | | | | | | |
|----------|-------------------|------------------------|--------------------------|------------------|----------------------|---------|-------------------------------------|--------------------|-------------|---------------|------------------------|--------------------------|------------------|-------------------|
| | Item | Total approp. availab. | Payments made | | | | Appropriations carried over to 2025 | | | | Appropriations lapsing | | | |
| | | | from final adopt. budget | from carry-overs | from assign. revenue | Total | % | Autom. carry-overs | By decision | Assigned rev. | Total | from final adopt. budget | from carry-overs | from assign. rev. |
| | | 1 | 2 | 3 | 4 | 5=2+3+4 | 6=5/1 | 7 | 8 | 9 | 10=7+8+9 | 11 | 12 | 13 |
| | | | | | | | | | | | | | | 14=11+12+13 |
| 3010 | Communications | 509 | 409 | 0 | 0 | 409 | 80 % | 0 | 0 | 0 | 0 | 100 | 0 | 0 |
| 3040 | Translation costs | 60 | 60 | 0 | 0 | 60 | 100 % | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | Total Chapter 30 | 569 | 470 | 0 | 0 | 470 | 83 % | 0 | 0 | 0 | 0 | 100 | 0 | 0 |

| EUR '000 | | | | | | | | | | | | | | |
|----------|--|------------------------|--------------------------|------------------|----------------------|---------|-------------------------------------|--------------------|-------------|---------------|------------------------|--------------------------|------------------|-------------------|
| | Item | Total approp. availab. | Payments made | | | | Appropriations carried over to 2025 | | | | Appropriations lapsing | | | |
| | | | from final adopt. budget | from carry-overs | from assign. revenue | Total | % | Autom. carry-overs | By decision | Assigned rev. | Total | from final adopt. budget | from carry-overs | from assign. rev. |
| | | 1 | 2 | 3 | 4 | 5=2+3+4 | 6=5/1 | 7 | 8 | 9 | 10=7+8+9 | 11 | 12 | 13 |
| | | | | | | | | | | | | | | 14=11+12+13 |
| 3100 | Operational Projects | 4 376 | 3 937 | 0 | 1 | 3 938 | 90 % | 0 | 0 | 0 | 0 | 438 | 0 | 1 |
| 3140 | Projects to support strengthening knowledge and sy | 323 | 283 | 0 | 0 | 283 | 88 % | 0 | 0 | 0 | 0 | 40 | 0 | 0 |
| | Total Chapter 31 | 4 699 | 4 220 | 0 | 1 | 4 221 | 90 % | 0 | 0 | 0 | 0 | 478 | 0 | 1 |

| EUR '000 | | | | | | | | | | | | | | |
|----------|----------------------|------------------------|--------------------------|------------------|----------------------|---------|-------------------------------------|--------------------|-------------|---------------|------------------------|--------------------------|------------------|-------------------|
| | Item | Total approp. availab. | Payments made | | | | Appropriations carried over to 2025 | | | | Appropriations lapsing | | | |
| | | | from final adopt. budget | from carry-overs | from assign. revenue | Total | % | Autom. carry-overs | By decision | Assigned rev. | Total | from final adopt. budget | from carry-overs | from assign. rev. |
| | | 1 | 2 | 3 | 4 | 5=2+3+4 | 6=5/1 | 7 | 8 | 9 | 10=7+8+9 | 11 | 12 | 13 |
| | | | | | | | | | | | | | | 14=11+12+13 |
| 3200 | Operational Missions | 456 | 392 | 0 | 1 | 393 | 86 % | 0 | 0 | 0 | 0 | 63 | 0 | 1 |
| | Total Chapter 32 | 456 | 392 | 0 | 1 | 393 | 86 % | 0 | 0 | 0 | 0 | 63 | 0 | 1 |
| | Total Title 3 | 5 724 | 5 082 | 0 | 2 | 5 084 | 89 % | 0 | 0 | 0 | 0 | 640 | 0 | 2 |

3.4.4 Implementation of payment appropriations – Title 4 and Grand total

| EUR '000 | | | | | | | | | | | | | | |
|----------|---|------------------------|--------------------------|------------------|----------------------|---------|-------------------------------------|--------------------|-------------|---------------|------------------------|--------------------------|------------------|-------------------|
| | Item | Total approp. availab. | Payments made | | | | Appropriations carried over to 2025 | | | | Appropriations lapsing | | | |
| | | | from final adopt. budget | from carry-overs | from assign. revenue | Total | % | Autom. carry-overs | By decision | Assigned rev. | Total | from final adopt. budget | from carry-overs | from assign. rev. |
| | | 1 | 2 | 3 | 4 | 5=2+3+4 | 6=5/1 | 7 | 8 | 9 | 10=7+8+9 | 11 | 12 | 13 |
| | | | | | | | | | | | | | | 14=11+12+13 |
| 4203 | INTPA Training | 34 | 0 | 0 | 0 | 0 | 0 % | 0 | 0 | 0 | 34 | 0 | 0 | 0 |
| 4204 | COVES SLA 4 - INTERNATIONAL DIMENSION OF CENTRES OF | 1 642 | 0 | 0 | 896 | 896 | 55 % | 0 | 0 | 746 | 746 | 0 | 0 | 0 |
| 4205 | ACQF II - PANAF/2023/443-218 | 2 315 | 0 | 0 | 1 445 | 1 445 | 62 % | 0 | 0 | 870 | 870 | 0 | 0 | 0 |
| 4206 | DARYA - NDICI ASIA/2022/043-337 | 4 303 | 0 | 0 | 1 735 | 1 735 | 40 % | 0 | 0 | 2 568 | 2 568 | 0 | 0 | 0 |
| 4207 | RWANDA TVET - NDICI AFRICA/2023/445-056 | 70 | 0 | 0 | 63 | 63 | 89 % | 0 | 0 | 7 | 7 | 0 | 0 | 0 |
| 4208 | Eastern Partnership Project | 1 210 | 0 | 0 | 501 | 501 | 41 % | 0 | 0 | 709 | 709 | 0 | 0 | 0 |
| 4209 | Egypt project - EU Technical Assistance | 450 | 0 | 0 | 213 | 213 | 47 % | 0 | 0 | 237 | 237 | 0 | 0 | 0 |
| | Total Chapter 42 | 10 025 | 0 | 0 | 4 853 | 4 853 | 48 % | 0 | 0 | 5 172 | 5 172 | 0 | 0 | 0 |
| | Total Title 4 | 10 025 | 0 | 0 | 4 853 | 4 853 | 48 % | 0 | 0 | 5 172 | 5 172 | 0 | 0 | 0 |

| | | | | | | | | | | | | | | |
|--------------------|--|---------------|---------------|------------|--------------|---------------|-------------|------------|----------|--------------|--------------|------------|-----------|----------|
| GRAND TOTAL | | 35 056 | 22 248 | 829 | 4 952 | 28 030 | 80 % | 902 | 0 | 5 386 | 6 289 | 657 | 81 | 2 |
|--------------------|--|---------------|---------------|------------|--------------|---------------|-------------|------------|----------|--------------|--------------|------------|-----------|----------|

4 Outstanding commitments

4.1 Outstanding commitments – Title 1

EUR '000

| | Item | Commitments outstanding at the end of previous year | | | | Commitments of the current year | | | | Total commitm. outstanding at year-end |
|------|--|---|-------------------------------------|-----------|---------|-----------------------------------|-----------|--|---------------------------------|--|
| | | Commitm. carried forward from previous year | Decommit. Revaluation Cancellations | Pay-ments | Total | Commit-ments made during the year | Pay-ments | Cancel-lation of commit. which cannot be carried forward | Commit. outstanding at year-end | |
| | | 1 | 2 | 3 | 4=1+2-3 | 5 | 6 | 7 | 8=5-6-7 | 9=4+8 |
| 1100 | Temporary Agents | 0 | 0 | 0 | 0 | 11 962 | 11 958 | 4 | 0 | 0 |
| 1110 | Contract agents | 0 | 0 | 0 | 0 | 2 769 | 2 769 | 0 | 0 | 0 |
| 1112 | Local staff | 0 | 0 | 0 | 0 | 97 | 97 | 1 | 0 | 0 |
| 1172 | Cost of organising traineeships with the Foundatio | 36 | 0 | 36 | 0 | 61 | 60 | 0 | 0 | 0 |
| 1177 | Other services rendered and institutional audit se | 101 | (13) | 87 | 0 | 393 | 289 | 0 | 104 | 104 |
| 1180 | Sundry recruitment expenses | 0 | 0 | 0 | 0 | 38 | 10 | 0 | 28 | 28 |
| | Total Chapter 11 | 137 | (13) | 124 | 0 | 15 320 | 15 183 | 5 | 132 | 132 |

EUR '000

| | Item | Commitments outstanding at the end of previous year | | | | Commitments of the current year | | | | Total commitm. outstanding at year-end |
|------|-----------------------------|---|-------------------------------------|-----------|---------|-----------------------------------|-----------|--|---------------------------------|--|
| | | Commitm. carried forward from previous year | Decommit. Revaluation Cancellations | Pay-ments | Total | Commit-ments made during the year | Pay-ments | Cancel-lation of commit. which cannot be carried forward | Commit. outstanding at year-end | |
| | | 1 | 2 | 3 | 4=1+2-3 | 5 | 6 | 7 | 8=5-6-7 | 9=4+8 |
| 1300 | Mission and travel expenses | 18 | (7) | 11 | 0 | 91 | 84 | 0 | 6 | 6 |
| | Total Chapter 13 | 18 | (7) | 11 | 0 | 91 | 84 | 0 | 6 | 6 |

EUR '000

| | Item | Commitments outstanding at the end of previous year | | | | Commitments of the current year | | | | Total commitm. outstanding at year-end |
|------|---------------------|---|-------------------------------------|-----------|---------|-----------------------------------|-----------|--|----------------------------------|--|
| | | Commitm. carried forward from previous year | Decommit. Revaluation Cancellations | Pay-ments | Total | Commit-ments made during the year | Pay-ments | Cancel-lation of commit. which cannot be carried forward | Commit. outstand-ing at year-end | |
| | | 1 | 2 | 3 | 4=1+2-3 | 5 | 6 | 7 | 8=5-6-7 | 9=4+8 |
| 1430 | Medical service | 10 | (3) | 7 | 0 | 29 | 23 | 0 | 6 | 6 |
| 1440 | Internal training | 44 | (13) | 31 | 0 | 145 | 55 | 0 | 90 | 90 |
| 1490 | Other interventions | 75 | (4) | 71 | 0 | 103 | 68 | 0 | 35 | 35 |
| | Total Chapter 14 | 129 | (20) | 110 | 0 | 277 | 147 | 0 | 130 | 130 |

EUR '000

| | Item | Commitments outstanding at the end of previous year | | | | Commitments of the current year | | | | Total commitm. outstanding at year-end |
|------|---|---|-------------------------------------|-----------|---------|-----------------------------------|-----------|--|----------------------------------|--|
| | | Commitm. carried forward from previous year | Decommit. Revaluation Cancellations | Pay-ments | Total | Commit-ments made during the year | Pay-ments | Cancel-lation of commit. which cannot be carried forward | Commit. outstand-ing at year-end | |
| | | 1 | 2 | 3 | 4=1+2-3 | 5 | 6 | 7 | 8=5-6-7 | 9=4+8 |
| 1700 | Entertainment and representation expenses | 0 | 0 | 0 | 0 | 6 | 4 | 0 | 2 | 2 |
| | Total Chapter 17 | 0 | 0 | 0 | 0 | 6 | 4 | 0 | 2 | 2 |
| | Total Title 1 | 284 | (41) | 244 | 0 | 15 694 | 15 419 | 5 | 271 | 271 |

2 Outstanding commitments – Title 2

EUR '000

| | Item | Commitments outstanding at the end of previous year | | | | Commitments of the current year | | | | Total commitm. outstanding at year-end |
|------|-----------------------------------|---|--------------------------------------|-----------|---------|-----------------------------------|-----------|--|----------------------------------|--|
| | | Commitm. carried forward from previous year | Decommit. Revaluation Cancel-lations | Pay-ments | Total | Commit-ments made during the year | Pay-ments | Cancel-lation of commit. which cannot be carried forward | Commit. outstand-ing at year-end | |
| | | 1 | 2 | 3 | 4=1+2-3 | 5 | 6 | 7 | 8=5-6-7 | 9=4+8 |
| 2020 | Water gas electricity and heating | 18 | (8) | 10 | 0 | 134 | 114 | 0 | 19 | 19 |
| 2030 | Building associated costs | 112 | (16) | 96 | 0 | 756 | 622 | 0 | 134 | 134 |
| | Total Chapter 20 | 130 | (25) | 105 | 0 | 890 | 736 | 0 | 153 | 153 |

EUR '000

| | Item | Commitments outstanding at the end of previous year | | | | Commitments of the current year | | | | Total commitm. outstanding at year-end |
|------|--|---|--------------------------------------|-----------|---------|-----------------------------------|-----------|--|----------------------------------|--|
| | | Commitm. carried forward from previous year | Decommit. Revaluation Cancel-lations | Pay-ments | Total | Commit-ments made during the year | Pay-ments | Cancel-lation of commit. which cannot be carried forward | Commit. outstand-ing at year-end | |
| | | 1 | 2 | 3 | 4=1+2-3 | 5 | 6 | 7 | 8=5-6-7 | 9=4+8 |
| 2100 | ICT hardware | 146 | 0 | 146 | 0 | 187 | 91 | 0 | 96 | 96 |
| 2101 | Software acquisition maintenance and development | 290 | (9) | 281 | 0 | 701 | 532 | 0 | 169 | 169 |
| 2103 | Telecoms costs | 12 | (0) | 11 | 0 | 136 | 125 | 0 | 11 | 11 |
| 2105 | European Commission IT systems | 12 | 0 | 12 | 0 | 450 | 226 | 0 | 224 | 224 |
| | Total Chapter 21 | 459 | (9) | 450 | 0 | 1 474 | 974 | 0 | 500 | 500 |

EUR '000

| | Item | Commitments outstanding at the end of previous year | | | | Commitments of the current year | | | | Total commitm. outstanding at year-end |
|------|-----------------------------------|---|--------------------------------------|-----------|---------|-----------------------------------|-----------|--|----------------------------------|--|
| | | Commitm. carried forward from previous year | Decommit. Revaluation Cancel-lations | Pay-ments | Total | Commit-ments made during the year | Pay-ments | Cancel-lation of commit. which cannot be carried forward | Commit. outstand-ing at year-end | |
| | | 1 | 2 | 3 | 4=1+2-3 | 5 | 6 | 7 | 8=5-6-7 | 9=4+8 |
| 2200 | Technical equipment and furniture | 10 | 0 | 10 | 0 | 41 | 22 | 0 | 19 | 19 |
| | Total Chapter 22 | 10 | 0 | 10 | 0 | 41 | 22 | 0 | 19 | 19 |

EUR '000

| | Item | Commitments outstanding at the end of previous year | | | | Commitments of the current year | | | | Total commitm. outstanding at year-end |
|------|--|---|--------------------------------------|-----------|---------|-----------------------------------|-----------|--|----------------------------------|--|
| | | Commitm. carried forward from previous year | Decommit. Revaluation Cancel-lations | Pay-ments | Total | Commit-ments made during the year | Pay-ments | Cancel-lation of commit. which cannot be carried forward | Commit. outstand-ing at year-end | |
| | | 1 | 2 | 3 | 4=1+2-3 | 5 | 6 | 7 | 8=5-6-7 | 9=4+8 |
| 2300 | Stationery and office supplies | 0 | 0 | 0 | 0 | 11 | 9 | 0 | 2 | 2 |
| 2330 | Miscellaneous legal insurance publication and fi | 2 | (1) | 1 | 0 | 23 | 21 | 0 | 2 | 2 |
| | Total Chapter 23 | 2 | (1) | 1 | 0 | 34 | 30 | 0 | 4 | 4 |

EUR '000

| | Item | Commitments outstanding at the end of previous year | | | | Commitments of the current year | | | | Total commitm. outstanding at year-end |
|------|-------------------------------------|---|--------------------------------------|-----------|---------|-----------------------------------|-----------|--|----------------------------------|--|
| | | Commitm. carried forward from previous year | Decommit. Revaluation Cancel-lations | Pay-ments | Total | Commit-ments made during the year | Pay-ments | Cancel-lation of commit. which cannot be carried forward | Commit. outstand-ing at year-end | |
| | | 1 | 2 | 3 | 4=1+2-3 | 5 | 6 | 7 | 8=5-6-7 | 9=4+8 |
| 2400 | Correspondence and courier expenses | 1 | (1) | 0 | 0 | 3 | 2 | 0 | 2 | 2 |
| | Total Chapter 24 | 1 | (1) | 0 | 0 | 3 | 2 | 0 | 2 | 2 |

EUR '000

| | Item | Commitments outstanding at the end of previous year | | | | Commitments of the current year | | | | Total commitm. outstanding at year-end |
|------|------------------------------|---|--------------------------------------|-----------|---------|-----------------------------------|-----------|--|----------------------------------|--|
| | | Commitm. carried forward from previous year | Decommit. Revaluation Cancel-lations | Pay-ments | Total | Commit-ments made during the year | Pay-ments | Cancel-lation of commit. which cannot be carried forward | Commit. outstand-ing at year-end | |
| | | 1 | 2 | 3 | 4=1+2-3 | 5 | 6 | 7 | 8=5-6-7 | 9=4+8 |
| 2500 | Meetings expenses in general | 23 | (4) | 19 | 0 | 96 | 80 | 0 | 16 | 16 |
| | Total Chapter 25 | 23 | (4) | 19 | 0 | 96 | 80 | 0 | 16 | 16 |
| | Total Title 2 | 626 | (40) | 586 | 0 | 2 538 | 1 844 | 0 | 694 | 694 |

4.3 Outstanding commitments – Title 3

EUR '000

| | Item | Commitments outstanding at the end of previous year | | | | Commitments of the current year | | | | Total commitm. outstanding at year-end |
|------|-------------------|---|-------------------------------------|-----------|---------|-----------------------------------|-----------|--|---------------------------------|--|
| | | Commitm. carried forward from previous year | Decommit. Revaluation Cancellations | Pay-ments | Total | Commit-ments made during the year | Pay-ments | Cancel-lation of commit. which cannot be carried forward | Commit. outstanding at year-end | |
| | | 1 | 2 | 3 | 4=1+2-3 | 5 | 6 | 7 | 8=5-6-7 | |
| 3010 | Communications | 134 | (0) | 125 | 9 | 502 | 285 | 0 | 217 | 227 |
| 3040 | Translation costs | 0 | 0 | 0 | 0 | 60 | 60 | 0 | 0 | 0 |
| | Total Chapter 30 | 134 | (0) | 125 | 9 | 562 | 345 | 0 | 217 | 227 |

EUR '000

| | Item | Commitments outstanding at the end of previous year | | | | Commitments of the current year | | | | Total commitm. outstanding at year-end |
|------|--|---|-------------------------------------|-----------|---------|-----------------------------------|-----------|--|---------------------------------|--|
| | | Commitm. carried forward from previous year | Decommit. Revaluation Cancellations | Pay-ments | Total | Commit-ments made during the year | Pay-ments | Cancel-lation of commit. which cannot be carried forward | Commit. outstanding at year-end | |
| | | 1 | 2 | 3 | 4=1+2-3 | 5 | 6 | 7 | 8=5-6-7 | |
| 3100 | Operational Projects | 1 631 | (111) | 1 354 | 166 | 4 511 | 2 585 | 0 | 1 926 | 2 092 |
| 3140 | Projects to support strenghtening knowledge and sy | 197 | 0 | 197 | 0 | 157 | 86 | 0 | 71 | 71 |
| | Total Chapter 31 | 1 828 | (111) | 1 551 | 166 | 4 668 | 2 671 | 0 | 1 997 | 2 163 |

EUR '000

| | Item | Commitments outstanding at the end of previous year | | | | Commitments of the current year | | | | Total commitm. outstanding at year-end |
|------|----------------------|---|-------------------------------------|-----------|---------|-----------------------------------|-----------|--|---------------------------------|--|
| | | Commitm. carried forward from previous year | Decommit. Revaluation Cancellations | Pay-ments | Total | Commit-ments made during the year | Pay-ments | Cancel-lation of commit. which cannot be carried forward | Commit. outstanding at year-end | |
| | | 1 | 2 | 3 | 4=1+2-3 | 5 | 6 | 7 | 8=5-6-7 | |
| 3200 | Operational Missions | 118 | (20) | 51 | 47 | 455 | 342 | 0 | 113 | 160 |
| | Total Chapter 32 | 118 | (20) | 51 | 47 | 455 | 342 | 0 | 113 | 160 |
| | Total Title 3 | 2 081 | (131) | 1 727 | 223 | 5 684 | 3 357 | 0 | 2 327 | 2 550 |

4.4 Outstanding commitments – Title 4 and Grand total

EUR '000

| | Item | Commitments outstanding at the end of previous year | | | | Commitments of the current year | | | | Total commitm. outstanding at year-end |
|--------------------|---|---|-------------------------------------|--------------|------------|-----------------------------------|---------------|--|---------------------------------|--|
| | | Commitm. carried forward from previous year | Decommit. Revaluation Cancellations | Pay-ments | Total | Commit-ments made during the year | Pay-ments | Cancel-lation of commit. which cannot be carried forward | Commit. outstanding at year-end | |
| | | 1 | 2 | 3 | 4=1+2-3 | 5 | 6 | 7 | 8=5-6-7 | 9=4+8 |
| 4204 | COVES SLA - INTERNATIONAL DIMENSION OF CENTRES OF | 351 | (74) | 240 | 37 | 1 117 | 657 | 0 | 460 | 497 |
| 4205 | ACQF II - PANAF/2023/443-218 | 553 | (39) | 514 | 0 | 1 694 | 931 | 0 | 763 | 763 |
| 4206 | DARYA - NDICI ASIA/2022/043-337 | 647 | (35) | 577 | 35 | 1 794 | 1 158 | 0 | 636 | 671 |
| 4207 | RWANDA TVET - NDICI AFRICA/2023/445-056 | 41 | (34) | 8 | 0 | 55 | 55 | 0 | 0 | 0 |
| 4208 | Eastern Partnership Project | 0 | 0 | 0 | 0 | 1 139 | 501 | 0 | 637 | 637 |
| 4209 | Egypt project - EU Technical Assistance | 0 | 0 | 0 | 0 | 437 | 213 | 0 | 224 | 224 |
| | Total Chapter 42 | 1 593 | (183) | 1 338 | 72 | 6 236 | 3 515 | 0 | 2 721 | 2 793 |
| | Total Title 4 | 1 593 | (183) | 1 338 | 72 | 6 236 | 3 515 | 0 | 2 721 | 2 793 |
| GRAND TOTAL | | 4 584 | (395) | 3 894 | 295 | 30 153 | 24 135 | 5 | 6 013 | 6 308 |

5 Summary of transfers of appropriations 2024

Budget Transfer Request - Transfer 1 / 2024

| Budget Line | Title | Description | Current Appropriations | Already Transferred | Consumed | Available | Proposed Transfer (+/-) | Release (From) | Need (To) | Justification |
|-------------|---------|---|------------------------|---------------------|------------|-----------|-------------------------|----------------|-----------|---|
| 1100 | Title 1 | Temporary Agents | 12,269,370 | (409,630) | 11,962,070 | 307,300 | (307,300) | 307,300 | | Amount available as it will be recovered from the Staff costs and remuneration of Extra-subsidy projects |
| 1110 | Title 1 | Contract agents | 2,723,689 | (376,311) | 2,768,689 | (45,000) | 45,000 | | 45,000 | With the retirement of the local agent, this amount will contribute to contract agents salaries |
| 1112 | Title 1 | Local staff | 45,566 | (9,634) | 566 | 45,000 | (45,000) | 45,000 | | The only ETF local agent has retired, the amount initially allocated for this purpose will contribute to contract agents |
| 1172 | Title 1 | Cost of organising traineeships with the Foundation | (18,480) | (71,480) | 60,520 | (79,000) | 79,000 | | 79,000 | To have new round of 5 trainees as of autumn 2024 for 12 months |
| 1177 | Title 1 | Other services rendered and institutional audit services | 248,900 | (13,000) | 338,900 | (90,000) | 90,000 | | 90,000 | Higher than planned costs for the SLA PMO and use of interim staff |
| 1180 | Title 1 | Sundry recruitment expenses | 35,131 | 26,131 | 38,131 | (3,000) | 3,000 | | 3,000 | Candidate reimbursement costs based on current estimates |
| 1300 | Title 1 | Mission and travel expenses | 79,010 | 210 | 90,680 | (11,670) | 11,880 | | 11,880 | Increase in administrative missions based on current estimates and coverage for the SLA with EAS (initially planned for in Title 2) |
| 1440 | Title 1 | Internal training | 175,044 | 16,044 | 145,044 | 30,000 | (30,000) | 30,000 | | Unit/Department activities initially foreseen as learning&development activities are treated as social/teambuilding activities |
| 1490 | Title 1 | Other interventions | 76,899 | (31,601) | 103,444 | (26,545) | 30,000 | | 30,000 | Unit/Department activities initially foreseen as learning&development activities are treated as social/teambuilding activities |
| 2020 | Title 2 | Water, gas, electricity and heating | 160,000 | - | 133,704 | 26,296 | (26,296) | 26,296 | | Lower consumption and lower price for utilities based on the first three months, projected for the remainder of the year. |
| 2030 | Title 2 | Building associated costs (ex. Cleaning and Maintenance) | 704,509 | 93,909 | 755,955 | (51,446) | 51,446 | | 51,446 | Needs for maintenance works due to contract price increase and finalisation of electrical cabin works, finalisation of refurbishment in reception and ex-printing office for conversion to common/interaction office space |
| 2330 | Title 2 | Miscellaneous legal, insurance and publication expenditure (ex Legal expenses) | 25,160 | (2,940) | 23,280 | 1,880 | (1,880) | 1,880 | | Release as mission insurance is transferred with the administrative missions. |
| 2400 | Title 2 | Correspondence and courier expenses | 5,200 | - | 3,150 | 2,050 | (2,000) | 2,000 | | Courier expenses lower than initially estimated |
| 2200 | Title 2 | Technical equipment and furniture (ex Technical installations and office equipment) | 30,000 | 25,000 | 40,999 | (10,999) | 11,000 | | 11,000 | Furniture for the new common/interaction office space |
| 3140 | Title 3 | Projects to support strengthening knowledge and systems | 263,000 | 15,000 | 157,049 | 105,951 | (75,850) | 75,850 | | Savings from the planned evaluation which will not take place in 2024, as well as transfer for costs of the historical archive (to Title 2) |
| 3010 | Title 3 | Communications | 467,000 | 152,000 | 501,980 | (34,980) | 42,000 | | 42,000 | improvement to corporate documents presentations (leaflet for SPD), extra-ordinary maintenance for OpenSpace and its link to the website, revamp of the job vacancies page, additional template pages to increase the flexibility with which the ETF can showcase operational content on the site |
| 3100 | Title 3 | Strategic Projects | 4,385,739 | 1,070,739 | 4,510,615 | (124,876) | 125,000 | | 125,000 | Organisation of events in Nov related to 30th anniversary, as a side event to the Governing board of November - the 30th anniversary one will be a face-to-face high level meeting and increment of operational activities under projects 2.6 and 2.4 |

Budget Transfer Request - Transfer 2 / 2024

| Budget Line | Title | Description | Current Appropriations | Already Transferred | Consumed (04/05/2021) | Available | Proposed Transfer (+/-) | Release (From) | Need (To) | Justification |
|-------------|---------|-----------------------------|------------------------|---------------------|-----------------------|-----------|-------------------------|----------------|-----------|---|
| 1110 | Title 1 | Contract agents | 2,790,889 | (309,111) | 2,768,689 | 22,200 | (22,200) | 22,200 | | Temporary release in order to proceed with recruitments |
| 1180 | Title 1 | Sundry recruitment expenses | 15,931 | 6,931 | 38,131 | (22,200) | 22,200 | | 22,200 | Recruitment costs linked to two vacancies for heads of units requiring an assessment center |

Budget Transfer Request - Transfer 3 / 2024

| Budget Line | Title | Description | Current Appropriations | Already Transferred | Consumed | Available | Proposed Transfer (+/-) | Release (From) | Need (To) | Justification |
|-------------|---------|---|------------------------|---------------------|-----------|-----------|-------------------------|----------------|-----------|---|
| New | Title N | | | | - | - | (361,929) | 361,929 | | Amount available from reuse of bank interests accumulate din 2023 and first six months of 2024. |
| 1110 | Title 1 | Contract agents | 2,751,164 | (348,836) | 2,768,689 | (17,526) | 17,526 | | 17,526 | Restoration of Transfer 2 (C1 + C4) |
| 1110-C4 | Title 1 | Contract agents | (4,674) | (4,674) | - | (4,674) | 4,674 | | 4,674 | Restoration of Transfer 2 (C1 + C4) |
| 1112 | Title 1 | Local staff | 10,200 | (45,000) | 566 | 9,634 | (9,634) | 9,634 | | Release as the ETF has no longer Local Agents - C1 |
| 1112-C4 | Title 1 | Local staff | 4,674 | 4,674 | - | (4,674) | 4,674 | | 4,674 | Release as the ETF has no longer Local Agents - C4 |
| 1177 | Title 1 | Other services rendered and institutional audit services | 311,900 | 50,000 | 338,900 | (27,000) | 27,000 | | 27,000 | Increase in the interim workers support covering temporary absences and workload increase |
| 1440 | Title 1 | Internal training | 135,044 | (23,956) | 145,044 | (10,000) | 10,000 | | 10,000 | Institutional development and leadership development programme |
| 1490 | Title 1 | Other interventions | 85,899 | (22,601) | 103,444 | (17,545) | 21,000 | | 21,000 | All-staff day out and work-stress survey |
| 2030 | Title 2 | Building associated costs (ex. Cleaning and Maintenance) | 725,955 | 115,355 | 755,955 | (30,000) | 30,000 | | 30,000 | Additional consultancy and maintenance works for the building |
| 2300 | Title 2 | Stationery and office supplies | 22,400 | 2,400 | 10,875 | 11,525 | 1,000 | | 1,000 | Branded materials |
| 2200 | Title 2 | Technical equipment and furniture (ex Technical installations and office equipment) | 21,000 | 16,000 | 40,999 | (19,999) | 20,000 | | 20,000 | Refurbishment of ETF's entrance, common spaces, replacement of old furniture and acquisition of video-equipment |
| 3010 | Title 3 | Communications | 497,000 | 182,000 | 501,980 | (4,980) | 12,000 | | 12,000 | Increased communication linked to 30th anniversary |
| 3040 | Title 3 | Translation costs | 40,273 | (19,727) | 60,273 | (20,000) | 20,000 | | 20,000 | Translation of vacancy in 24 languages |
| 3100 | Title 3 | Strategic Projects | 4,297,701 | 982,701 | 4,510,615 | (212,914) | 213,038 | | 213,038 | Support to Ukrainian government for design of Youth Guarantee in the overall context of Ukraine Recovery, Skills Alliance and EU accession priorities, as well as increased support for dissemination event around the November governing board |

Budget Transfer Request - Transfer 4 / 2024

| Budget Line | Title | Description | Current Appropriations | Already Transferred | Consumed | Available | Proposed Transfer (+/-) | Release (From) | Need (To) | Justification |
|-------------|---------|---|------------------------|---------------------|-----------|-----------|-------------------------|----------------|-----------|--|
| 1180 | Title 1 | Sundry recruitment expenses | 34,631 | 25,631 | 38,131 | (3,500) | 3,500 | | 3,500 | Based on updated estimates for the cost of the assessment center (for recruitment) |
| 1490 | Title 1 | Other interventions | 110,399 | 1,899 | 103,444 | 6,955 | (3,500) | | 3,500 | Available |
| 3140 | Title 3 | Projects to support strengthening knowledge and systems | 187,150 | (60,850) | 85,966 | 101,184 | 136,000 | | 136,000 | Estimated PA needs until end of the year, based on updated payments list |
| 3100 | Title 3 | Strategic Projects | 4,646,739 | 1,331,739 | 2,584,622 | 2,062,117 | (136,000) | 136,000 | | Amount not needed immediately for estimated payments |

Budget Transfer Request - Transfer 5 / 2024

| Budget Line | Title | Description | Current Appropriations | Already Transferred | Consumed | Available | Proposed Transfer (+/-) | Release (From) | Need (To) | Justification |
|-------------|---------|---|------------------------|---------------------|-----------|-----------|-------------------------|----------------|-----------|--|
| 1110 | Title 1 | Contract agents | 2,809,014 | 2,809,014 | 2,768,689 | 40,325 | (40,325) | 40,325 | - | Available, based on updated estimates and recovery from extrasubsidy projects |
| 1180 | Title 1 | Sundry recruitment expenses | 32,631 | 32,631 | 38,131 | (5,500) | 5,500 | | 5,500 | urgently needed for finalisation of ongoing recruitment |
| 1700 | Title 1 | Entertainment and representation expenses | 4,000 | 4,000 | 6,000 | (2,000) | 2,000 | | 2,000 | urgently needed for finalisation of ongoing recruitment |
| 2100 | Title 2 | ICT hardware | 234,389 | 234,389 | 186,949 | 47,440 | (47,000) | 47,000 | - | Available, reallocated to BL2101 |
| 2101 | Title 2 | Software acquisition, maintenance and development | 647,359 | 647,359 | 701,084 | (53,725) | 54,000 | | 54,000 | Needed for activities linked to digitalisation and cybersecurity |
| 2103 | Title 2 | Telecoms costs | 137,315 | 137,315 | 136,315 | 1,000 | (1,000) | 1,000 | - | Available, reallocated to BL2101 |
| 2105 | Title 2 | European Commission IT systems | 442,965 | 442,965 | 436,965 | 6,000 | (6,000) | 6,000 | - | Available, reallocated to BL2101 |
| 3200 | Title 3 | Operational Missions | 421,675 | 421,675 | 454,500 | (32,825) | 32,825 | | 32,825 | mission needs based on current estimates (anticipation of amount planned for in the amending budget 3) |

Budget Transfer Request - Transfer 6 / 2024

| | Title | Description | Current Appropriations | Already Transferred | Consumed | Available | Proposed Transfer (+/-) | Release (From) | Need (To) | Justification |
|------|---------|--|------------------------|---------------------|------------|-------------|-------------------------|----------------|-----------|---------------------------------------|
| 1100 | Title 1 | Temporary Agents | 2,823,798 | 2,823,798 | 11,962,070 | (9,138,271) | (55,109) | 55,109 | - | Amending Budget 3/2024 - TF-GB-24-018 |
| 1110 | Title 1 | Contract agents | 226,675 | 226,675 | 2,768,689 | (2,542,014) | (226,675) | 226,675 | - | Amending Budget 3/2024 - TF-GB-24-018 |
| 1172 | Title 1 | Cost of organising traineeships with the Foundation | 70,576 | 70,576 | 60,520 | 10,056 | (70,576) | 70,576 | - | Amending Budget 3/2024 - TF-GB-24-018 |
| 1177 | Title 1 | Other services rendered and institutional audit services | 40,000 | 40,000 | 338,900 | (298,900) | (40,000) | 40,000 | - | Amending Budget 3/2024 - TF-GB-24-018 |
| 1520 | Title 1 | National experts seconded | 100,000 | 100,000 | - | 100,000 | (100,000) | 100,000 | - | Amending Budget 3/2024 - TF-GB-24-018 |
| 1440 | Title 1 | Internal training | (15,000) | (15,000) | 145,044 | (160,044) | 15,000 | - | 15,000 | Amending Budget 3/2024 - TF-GB-24-018 |
| 1490 | Title 1 | Other interventions | 249,389 | 249,389 | 103,444 | 145,944 | (62,000) | 62,000 | - | Amending Budget 3/2024 - TF-GB-24-018 |
| 2100 | Title 2 | ICT hardware | 648,559 | 648,559 | 186,949 | 461,610 | 52,800 | | 52,800 | Amending Budget 3/2024 - TF-GB-24-018 |
| 2101 | Title 2 | Software acquisition, maintenance and development | 124,115 | 124,115 | 701,084 | (576,969) | 12,200 | | 12,200 | Amending Budget 3/2024 - TF-GB-24-018 |
| 2103 | Title 2 | Telecoms costs | 436,965 | 436,965 | 136,315 | 300,649 | - | - | - | Amending Budget 3/2024 - TF-GB-24-018 |
| 2105 | Title 2 | European Commission IT systems | (115,000) | (115,000) | 436,965 | (551,965) | 115,000 | | 115,000 | Amending Budget 3/2024 - TF-GB-24-018 |
| 2030 | Title 2 | Building associated costs (ex. Cleaning and Maintenance) | (28,111) | (28,111) | 755,955 | (784,066) | 28,111 | | 28,111 | Amending Budget 3/2024 - TF-GB-24-018 |
| 2300 | Title 2 | Stationery and office supplies | (5,000) | (5,000) | 10,875 | (15,875) | 5,000 | | 5,000 | Amending Budget 3/2024 - TF-GB-24-018 |
| 2330 | Title 2 | Miscellaneous legal, insurance and publication expenditure (ex Legal expenses) | 1,818 | 1,818 | 23,280 | (21,462) | (1,818) | 1,818 | - | Amending Budget 3/2024 - TF-GB-24-018 |
| 1700 | Title 1 | Entertainment and representation expenses | - | - | 6,000 | (6,000) | - | - | - | Amending Budget 3/2024 - TF-GB-24-018 |
| 3010 | Title 3 | Communications | (74,000) | (74,000) | 501,980 | (575,980) | 74,000 | | 74,000 | Amending Budget 3/2024 - TF-GB-24-018 |
| 3100 | Title 3 | Strategic Projects | (211,392) | (211,392) | 4,510,615 | (4,722,007) | 211,392 | | 211,392 | Amending Budget 3/2024 - TF-GB-24-018 |
| 3140 | Title 3 | Projects to support strengthening knowledge and systems | 439,500 | 439,500 | 157,049 | 282,451 | 15,000 | | 15,000 | Amending Budget 3/2024 - TF-GB-24-018 |
| 3200 | Title 3 | Operational Missions | (27,675) | (27,675) | 454,500 | (482,175) | 27,675 | | 27,675 | Amending Budget 3/2024 - TF-GB-24-018 |

Budget Transfer Request - Transfer 7 / 2023

| Budget Line | Title | Description | Current Appropriations | Already Transferred | Consumed | Available | Proposed Transfer (+/-) | Release (From) | Need (To) | Justification |
|-------------|---------|---|------------------------|---------------------|------------|-----------|-------------------------|----------------|-----------|---|
| 1100 | Title 1 | Temporary Agents | 12,316,591 | (362,409) | 11,962,070 | 354,521 | (354,521) | 354,521 | | savings due to the weighting factor |
| 1110 | Title 1 | Contract agents | 2,873,326 | (226,674) | 2,768,689 | 104,636 | (104,636) | 104,636 | | savings due to the weighting factor |
| 1172 | Title 1 | Cost of organising traineeships with the Foundation | 61,424 | 8,424 | 60,520 | 904 | (904) | 904 | | not used - all available on the line may be transferred out |
| 1180 | Title 1 | Sundry recruitment expenses | 41,901 | 32,901 | 38,131 | 3,770 | (3,770) | 3,770 | | not used - all available on the line may be transferred out (max 5069€ could be transferred out, but we're limited by the 10% limit) |
| 1430 | Title 1 | Medical service | 33,400 | (11,600) | 28,900 | 4,500 | (4,500) | 4,500 | | not used - all available on the line may be transferred out |
| 1300 | Title 1 | Mission and travel expenses | 90,680 | 11,880 | 90,680 | - | 210 | | 210 | increase for mission insurance, based on the current number of mission-days |
| 2030 | Title 2 | Building associated costs (ex. Cleaning and Maintenance) | 712,909 | 102,309 | 755,955 | (43,046) | 43,046 | | 43,046 | increase for the replacement of UPS batteries, gym equipment, bike-friendly certification and consultancy for supporting premises post 2027 project |
| 2200 | Title 2 | Technical equipment and furniture (ex Technical installations and office equipment) | 36,000 | 31,000 | 40,999 | (4,999) | 5,000 | | 5,000 | additional supports for PC screens |
| 2100 | Title 2 | ICT hardware | 176,300 | 5,800 | 186,949 | (10,649) | 11,089 | | 11,089 | Cover purchase of IT devices and accessories |
| 2101 | Title 2 | Software acquisition, maintenance and development | 737,200 | 66,200 | 701,084 | 36,116 | (35,841) | 35,841 | | Savings, should support expense on BL2100 and 2105 |
| 2103 | Title 2 | Telecoms costs | 136,700 | (1,000) | 136,315 | 385 | (385) | 385 | | Savings, should support expense on BL2100 and 2105 |
| 2105 | Title 2 | European Commission IT systems | 371,500 | 109,000 | 436,965 | (65,465) | 65,465 | | 65,465 | Contribution for SUMMA onboarding fee |
| 3010 | Title 3 | Communications | 443,000 | 128,000 | 501,980 | (58,980) | 66,000 | | 66,000 | additional support for the content of the website, additional blogs for various activities on social media |
| 3100 | Title 3 | Strategic Projects | 4,196,991 | 881,991 | 4,510,615 | (313,624) | 313,748 | | 313,748 | To cover 2nd priority operational activities, as well as bridging activities towards 2025 planned activities. |

Budget Transfer Request - Transfer 8 / 2025

| Budget Line | Title | Description | Current Appropriations | Already Transferred | Consumed | Available | Proposed Transfer (+/-) | Release (From) | Need (To) | Justification |
|-------------|---------|--|------------------------|---------------------|-----------|-----------|-------------------------|----------------|-----------|--|
| 1180 | Title 1 | Sundry recruitment expenses | 39,430 | 30,430 | 38,131 | 1,299 | (1,299) | 1,299 | | Savings following implementation of all activities |
| 1430 | Title 1 | Medical service | 40,500 | (4,500) | 28,900 | 11,600 | (11,600) | 11,600 | | Savings following implementation of all activities |
| 1490 | Title 1 | Other interventions | 94,000 | (14,500) | 103,444 | (9,444) | 12,899 | | 12,899 | increase the top-up for contribution for school allowance |
| 1440 | Title 1 | Internal training | 154,000 | (5,000) | 145,044 | 8,956 | (8,956) | 8,956 | | Savings following implementation of all activities |
| 2030 | Title 2 | Building associated costs (ex. Cleaning and Maintenance) | 763,203 | 152,603 | 755,955 | 7,248 | (7,248) | 7,248 | | Savings following implementation of all activities |
| 2300 | Title 2 | Stationery and office supplies | 26,000 | 6,000 | 10,875 | 15,125 | (2,600) | 2,600 | | Savings following implementation of all activities (max 10%) |
| 2330 | Title 2 | Miscellaneous legal, insurance and publication expenditure (ex Legal expenses) | 24,402 | (3,698) | 23,280 | 1,122 | (1,122) | 1,122 | | Savings following implementation of all activities |
| 2500 | Title 2 | Meetings expenses in general | 100,000 | - | 96,200 | 3,800 | (3,800) | 3,800 | | Savings following implementation of all activities |
| 3040 | Title 3 | Translation costs | 80,000 | 20,000 | 60,273 | 19,727 | (19,727) | 19,727 | | Savings following implementation of all activities |
| 3200 | Title 3 | Operational Missions | 460,500 | 60,500 | 454,500 | 6,000 | (6,000) | 6,000 | | Savings following implementation of all activities |
| 3100 | Title 3 | Strategic Projects | 4,461,286 | 1,146,286 | 4,510,615 | (49,329) | 49,453 | | 49,453 | Operational activities |

VI. ETF staff establishment plan 2024

| FUNCTION GROUP | GRADE | Establishment plan in voted EU budget 2024 | Filled as of 31/12/2024 | Filled as of 31/12/2023 |
|------------------------------|-------|--|-------------------------|-------------------------|
| AD | 16 | | | |
| | 15 | | | |
| | 14 | 1 | 1 | 1 |
| | 13 | 3 | 1 | 2 |
| | 12 | 9 | 6 | 6 |
| | 11 | 10 | 11 | 8 |
| | 10 | 10 | 8 | 11 |
| | 9 | 12 | 9 | 9 |
| | 8 | 7 | 5 | 5 |
| | 7 | 7 | 13 | 15 |
| | 6 | | | |
| | 5 | | 6 | |
| Sub-total Function Group AD | | 63 | 60 | 57 |
| AST | 11 | | | |
| | 10 | 2 | 1 | 2 |
| | 9 | 9 | 8 | 12 |
| | 8 | 6 | 1 | 1 |
| | 7 | 4 | 4 | 5 |
| | 6 | 2 | 4 | 3 |
| | 5 | | 3 | 4 |
| | 4 | | | |
| | 3 | | | |
| | 2 | | | |
| | 1 | | | |
| Sub-total Function Group AST | | 23 | 21 | 27 |
| TOTAL TA posts | | 86 | 81 | 85 |

In addition to the temporary agents, the ETF had 39 contract agents at the end of 2024. Furthermore, in 2024 the ETF had 1 local agent until February 2024 and 2 seconded national experts.

Annex I: List of Governing Board Members during 2024

1. EUROPEAN COMMISSION

European Commission
Chair

Mr Mario Nava
Director-General
DG EMPL Employment, Social Affairs and Inclusion
European Commission
J-27 08/028
1049 Brussels
Belgium

European Commission
Member

Mr Mathieu Bousquet
Director
DG NEAR A - Thematic Support, Coordination of Policy and Financial Instruments
European Commission
L-15 04/058
1000 Brussels
Belgium

European Commission
Alternate Member

Ms Barbara Banki Gardinal
Head of Unit
DG NEAR A3
European Commission
L 15 16/099
1049 Brussels
Belgium

European Commission
Member

Ms Agnieszka Skuratowicz
Head of Unit
DG INTPA (Youth, Education and Research, Culture) G3
European Commission
L-41 02/075
1049 Brussels
Belgium

European Commission
Alternate Member

Ms Judit Barna
Team Leader Education
DG INTPA (Youth, Education and Research, Culture) G3
European Commission
L-86 02/075
1049 Brussels
Belgium

European Commission
Observer

Ms Antoaneta Angelova-Krasteva
Director for Innovation, Digital Education and International Cooperation
DG EAC.C
European Commission
J-70 02/074
1049 Brussels
Belgium

European Commission
Alternate Observer

Mr Filip Van Depoele
Head of the International Cooperation Unit
DG EAC.C.3
European Commission
J-70 02/114
1049 Brussels
Belgium

2. EUROPEAN EXTERNAL ACTION SERVICE

European External Action Service
Observer

Ms Lucia Lecumberri- Galofre
Policy Officer
European External Action Service - Secretariat-General of the
EEAS - Service of Deputy Secretary General for economic
and global issues - Global Agenda and Multilateral Relations -
Financing Instruments and International Cooperation
(GLOBAL.GI.5
European External Action Service (EEAS)
9A, Rond-Point Schuman
1046 Brussels
Belgium

3. EUROPEAN PARLIAMENT

Non-voting Expert

Ms Rossella Benedetti
ETUCE representative
ETUC Education and Training permanent committee
UIL – Unione Italiana del Lavoro
Italy

Non-voting Expert

Prof. Andreas D. Fotopoulos
Professor of Nuclear Medicine
Department of Medicine
University of Ioannina Medical School
45 110 Ioannina
Greece

Non-voting Expert

Ms Evelin Lichtenberger
Member of the Supervisory Board
Tyrol Transport Association
Austria

4. EU MEMBER STATES

| | |
|----------------------|--|
| Austria – Member | Mr Josef Hochwald Deputy Head Unit for Vocational Education and Training Department IV – National Market Strategies Federal Ministry for Digital and Economic Affairs Stubenring 1 1010 Vienna Austria |
| Austria – Alternate | Ms Barbara Schrotter Federal Ministry of Education, Science and Research Head of the Department Bilateral international Affairs in Education; Teaching Worldwide; Holocaust-Education/Commemoration Policies; National Strategy against Antisemitism Minoritenplatz 5 - A-1010 Vienna |
| Belgium – Member | Ms Kristel De Plecker Coordinator Agency for Educational Services – AgODi Ministry of Education and Training Koning Albert II-laan 15, 1210 Brussels Belgium |
| Belgium – Alternate | TO BE ASSIGNED |
| Bulgaria – Member | TO BE ASSIGNED |
| Bulgaria – Alternate | Ms Vania Tividosheva Chief Expert Vocational Education and Training Directorate Ministry of Education and Science 2A Kniaz Dondukov Bld 1000 Sofia Bulgaria |
| Croatia – Member | Mr Božo Pavičin Advisor to the Minister Ministry of Science and Education, Donje Svetice 38, 10000 Zagreb Republic of Croatia |

Croatia – Alternate

Mr Nino Buić
Assistant Director,
Department for European Affairs,
International Cooperation and Projects
Agency for VET and Adult Education
Garićgradska ulica 18
10 000 Zagreb
Croatia

Cyprus – Member

Mr Kyriakos Kyriakou
Coordinator VET
Secondary Technical and Vocational Education
Ministry of Education and Culture
Kimonos and Thoukididou Corner
1434 Nicosia
Cyprus

Cyprus – Alternate

Ms Marilia Pericleous
Administrative Officer
Ministry of Education, Culture, Sport & Youth
1434 Nicosia
Cyprus

Czech Republic – Member

Ms Marta Stará
Head of Vocational Education and Training Unit
Ministry of Education, Youth and Sports
Karmelitská 529/5
CZ - 118 12, Praha 1

Czech Republic – Alternate

Mr Jakub Seiboth
Ministry of Education, Youth and Sports
Karmelitská 529/5
CZ - 118 12, Praha 1

Denmark – Member

TO BE ASSIGNED

Denmark – Alternate

Mr Torben Schuster
Senior Advisor
Danish Ministry of Children and Education
DK- 1220 Copenhagen K.
1220 Copenhagen
Denmark

Estonia – Member

Ms Triin Laasi-Õige
Vocational Education and Skills Policy Department
Head of Vocational Education and Skills Policy
Estonian Ministry of Education and Research
Estonia

Estonia – Alternate

Ms Ena Drenkhan
Higher Education and Lifelong Learning Department
Area of Adult Education Policy
Chief Expert
Estonian Ministry of Education and Research
Estonia

Finland – Member

Mr Petri Lempinen
Director General
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Finland

Finland – Alternate

Ms Minna Bálint
Counsellor of Education
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France – Member

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Bureau international
Secrétariat général des ministères sociaux
Délégation aux affaires européennes et internationales
Ministère des solidarités et de la santé
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France – Alternate

Ms Nadine Nerguisian
Chargée de mission
Délégation aux relations européenne et internationales et à la
coopération (DREIC)
Secrétariat général
Ministère de l'éducation nationale, de la jeunesse et des sports
Ministère de l'enseignement supérieur, de la recherche et de
l'innovation
110, rue de Grenelle
75357 Paris SP 07
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Germany – Member

Mr Stefan Schneider
Head of Division
Federal Ministry of Education and Research
Division 222 – EU Education Programmes;
International Cooperation in Education
Heinemannstraße 2
53175 Bonn

Germany – Alternate

Ms Kristin Hess

Federal Ministry of Education and Research
Division 222 - ERASMUS; International Cooperation in Vocational
Training
Heinemannstraße 2
53175 Bonn

Greece – Member

Mr. Spyridon Chrysanthopoulos

President of the National Organisation for the Certification of
Qualifications & Vocational Guidance (EOPPEP1
42 34 Athens
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Greece – Alternate

Ms Dimitra Chalkia

Deputy Head of the Directorate for Planning and Development of
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Training and Lifelong Learning
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Hungary - Member

Ms Katalin Zoltán

Head of Unit
Department for Programme Development & School Governance
Unit for International Relations and Grants
Ministry for National Economy
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Hungary

Hungary – Alternate

TO BE ASSIGNED

Ireland – Member

Mr John O'Farrell

Department of Further and Higher Education, Research, Innovation and
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Ireland – Alternate

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Italy – Member

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Directorate General for Europe and for International Trade Policy , EU
sectoral Policy Education and VET
Ministry of Foreign Affairs and International Cooperation
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Italy – Alternate

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Deputy Head Unit V
Directorate General for Europe and for International Trade Policy , EU
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Latvia – Alternate

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Luxembourg – Alternate

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Poland – Member

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Sub-Directorate General for Social, Educational, Cultural,
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Ministry of Foreign Affairs, European Union and Cooperation –
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Sweden – Member

Ms Annika Järemo
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103 33 Stockholm
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Sweden – Alternate

Ms Carina Lindén
Deputy Director
Division for Upper Secondary and Adult Education and Research
Swedish Ministry of Education and Research
Drottninggatan, 16
14654 Tullinge
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5. PARTNER COUNTRY – OBSERVERS

| | |
|------------|---|
| Azerbaijan | <p>Ms Nigar Ismayilzade-Asgarova Deputy Head of Career guidance and cooperation with employers Department State Agency for VET under the Ministry of Education of the Republic of Azerbaijan A.Orujaliyev 61 AZ1008, Baku Azerbaijan</p> |
| Moldova | <p>Ms Dr. Ludmila Pavlov Deputy Head The Policy Analysis, Monitoring and Evaluation Division Ministry of Education, Culture and Research of the Republic of Moldova MD-2033, mun. Chişinău, Piaţa Marii Adunări Naţionale 1</p> |
| Serbia | <p>Ms Dragana Savić Head of International Cooperation and European Integration Dept. Ministry of Labour, Employment, Veteran and Social Affairs Nemanjina 22-26 Belgrade Serbia</p> |

6. OTHER INSTITUTIONS – OBSERVERS

| | |
|-----------|---|
| CEDEFOP | <p>Mr Jürgen Siebel Executive Director European Centre for the Development of Vocational Training Europe 123 Thessaloniki Greece</p> |
| EUROFOUND | <p>Mr Ivailo Kalfin Executive Director Eurofound Wyattville Road Loughlinstown Dublin 18 Ireland</p> |