

BILANCIO RETTIFICATIVO 1/2024

BILANCIO RETTIFICATIVO N. 1/2024

Gli obiettivi principali del presente bilancio rettificativo sono presentare lo storno già eseguito sotto l'autorità del direttore e integrare le entrate supplementari.

Entrate

La principale fonte di entrate dell'ETF è il suo contributo da parte della Commissione europea. Inoltre, conformemente all'articolo 15, paragrafo 3, del suo regolamento istitutivo, l'ETF può ricevere finanziamenti da altre fonti per attività incluse nel suo mandato.

1 bis. Contributo CE (titoli 1, 2, 3)

Non vi sono modifiche agli stanziamenti che l'ETF prevede di eseguire entro la fine dell'anno.

1 ter. Altre entrate

Oltre alle entrate con destinazione specifica presentate nel suo bilancio 2024¹ e come anticipato nella riunione del consiglio di amministrazione dello scorso novembre, l'ETF ha ora confermato le entrate aggiuntive previste derivanti da progetti extrasovvenzioni con la Commissione europea che possono essere assegnate al bilancio 2024.

Le entrate incluse nel presente bilancio rettificativo sono così modificate:

- Stima aggiornata dell'accordo sul livello dei servizi per la fornitura di servizi contabili all'EU-OSHA sulla base degli importi ricevuti in precedenza e del periodo di sospensione (l'importo iniziale di 64 000 EUR è ridotto di 50 335 EUR);
- Dei 500 000 EUR che rappresentano l'intero valore dell'accordo di contributo multipartner rif. 2023/447-748 Fondazione europea per la formazione (ETF) – Assistenza tecnica dell'UE alla strategia TE 2.0 del ministero dell'Istruzione e dell'istruzione tecnica – Egitto (TA4TE) iscritta a bilancio per il 2023, solo 450 000 EUR sono stati ricevuti nel 2023, mentre la seconda quota rimanente di 50 000 EUR è indicata come entrata per il 2024;
- A seguito della firma dell'accordo di contributo con la DG NEAR relativo al sostegno alla riforma dell'istruzione e alle competenze nella regione del partenariato orientale alla fine di dicembre 2023, la prima rata ammonta a 1 210 000 EUR, con un aumento delle entrate di 10 000 EUR.

Spese

Le attività svolte finora e le modifiche proposte sono in linea con le priorità e gli obiettivi del documento unico di programmazione² adottato dal comitato il 24 novembre 2023. Le stime di bilancio sono state aggiornate tenendo conto delle informazioni aggiornate sull'adeguamento delle retribuzioni, dei cambiamenti emergenti e delle entrate supplementari.

¹ GB/23/DEC/013 – Bilancio dell'ETF per il 2024

² GB/23/DEC/012 - Documento unico di programmazione 2024-2026 - Programma di lavoro 2024

Tale bilancio rettificativo comprende uno storno già eseguito sotto l'autorità del direttore, nonché una revisione delle ipotesi relative ai costi del personale e delle infrastrutture sulla base dei rimborsi previsti dai progetti extrasovvenzioni:

- Sulla base di stime aggiornate dei costi salariali e tenendo conto del fatturato e dei tempi stimati per la copertura dei posti vacanti, si prevedono risparmi salariali. Come costi per il personale e come remunerazione, gli stanziamenti compensano i costi principalmente nel titolo 1 (Spese per il personale) e nel titolo 2 (Edilizia e infrastrutture) in linea con la destinazione prevista.
- Una parte di questi fondi è utilizzata per coprire il fabbisogno supplementare di tirocini, sostegno temporaneo (lavoratori temporanei) e missioni amministrative e di direzione relative alle stime aggiornate dopo i primi 4 mesi.
- I risparmi derivanti dai minori consumi e dai minori costi delle utenze sono utilizzati per coprire i costi aggiuntivi per la manutenzione degli edifici dovuti all'aumento dei prezzi dei contratti e alle condizioni degli edifici, per ristrutturare nuovi spazi per uffici collaborativi e per rafforzare le azioni di sostenibilità dell'ETF.
- La maggior parte dei risparmi in termini di personale è utilizzata per attività specifiche nei progetti operativi e viene riattivata a seguito della de-prioritizzazione iniziale per consentire di rispondere alle richieste più pertinenti della Commissione.
- Le attività di sviluppo digitale legate allo spazio aperto e all'integrazione e ai miglioramenti dei siti web sono oggetto di stanziamenti disponibili, nonché di attività specifiche relative al 30° anniversario dell'ETF.

La tabella seguente riassume le modifiche proposte nel presente bilancio rettificativo a livello di titolo:

| Titolo del bilancio | Bilancio iniziale (EUR) | Modifiche (EUR) | Bilancio rettificativo (EUR) | % |
|---------------------------------|-------------------------|-----------------|------------------------------|--------|
| Titolo 1 | 16 653 400 | - 123 420 | 16 529 980 | -0,7% |
| Titolo 2 | 2 170 600 | + 32 270 | 2 202 870 | 1,5% |
| Titolo 3 | 4 338 000 | + 91 150 | 4 429 150 | 2,1% |
| Contributo totale CE | 23 162 000 | | 23 162 000 | |
| Altre entrate - Titolo 1 | 64 000 | -50 335 | 13 665 | -78,6% |
| Altre entrate - Titolo 3 | | | | |
| Altre entrate - Titolo 4 | 4 915 000 | +60 000 | 4 975 000 | +1,2% |
| Bilancio totale dell'ETF | 28 141 000 | +9,665 | 28 150 665 | +0,03% |

Informazioni più dettagliate sulle attività sono disponibili nella colonna "Ipotesi" della tabella del bilancio rettificativo.

Conclusione

Il bilancio rettificativo dell'ETF viene approvato dal consiglio di direzione.

| Item/Art. | Title | Budget 2024 | | Amendments | | Amending Budget 1 / 2024 | |
|--|--|----------------------|-------------------|-------------------|-----|--------------------------|-------------------|
| | | COM | PAY | COM | PAY | COM | PAY |
| TITLE 1 European Union contribution | | | | | | | |
| Chap.1 2 1 20 | European Training Foundation (07.10.06, ex 04.03.14, ex 15.02.12, ex 15.02.27) European Training Foundation | 23 099 791 | 23 099 791 | - | - | 23 099 791 | 23 099 791 |
| 1 20 0 | ETF - Subsidy | 23 099 791 | 23 099 791 | - | - | 23 099 791 | 23 099 791 |
| Chap.1 3 1 30 | Union contribution from recovery of surplus from previous years Union contribution from recovery of surplus from previous years | 62 209 | 62 209 | - | - | 62 209 | 62 209 |
| 1 30 0 | Contribution | 62 209 | 62 209 | - | - | 62 209 | 62 209 |
| TITLE 1 | | TOTAL TITLE 1 | 23 162 000 | 23 162 000 | | 23 162 000 | 23 162 000 |

TITLE 8 European Union contribution in kind

| | | | | | |
|-----------------|--|-------------|-------------|---|---|
| Chap. 80 | European Union contribution in kind | p.m. | p.m. | | |
| 8 00 | European Union contribution in kind | p.m. | p.m. | - | - |
| 8 00 0 | European Union contribution in kind | p.m. | p.m. | - | - |
| TITLE 8 | TOTAL TITLE 8 | p.m. | p.m. | - | - |

TITLE 9 MISCELLANEOUS REVENUE

| | | | | | | | |
|------------------|------------------------------|----------------------|-------------|-------------|--|-------------|-------------|
| Chap. 9 0 | Miscellaneous revenue | p.m. | p.m. | | | p.m. | p.m. |
| 9 00 | Miscellaneous revenue | p.m. | p.m. | | | p.m. | p.m. |
| 9 00 0 | Miscellaneous revenue | p.m. | p.m. | | | p.m. | p.m. |
| TITLE 9 | | TOTAL TITLE 9 | p.m. | p.m. | | p.m. | p.m. |

TITLE 10 RESULTS EARLIER YEARS

| | | | | | | | | | |
|------------|--------------------------|------------------------------|------------|------------|--|---|---|------------|------------|
| Chap. 10 1 | Results earlier years | | p.m. | p.m. | | - | - | p.m. | p.m. |
| 10 11 | Results earlier years | | p.m. | p.m. | | - | - | p.m. | p.m. |
| 10 11 1 | Result budget year -/- 1 | | p.m. | p.m. | | - | - | p.m. | p.m. |
| TITLE 10 | | TOTAL TITLE 10 | p.m. | p.m. | | - | - | p.m. | p.m. |
| | | | | | | | | | |
| | | TOTAL ETF SUBVENTION REVENUE | 23 162 000 | 23 162 000 | | - | - | 23 162 000 | 23 162 000 |

| Item/Art. | Title | Budget 2024 | | Amendments | | Amending Budget 1 / 2024 | | |
|---|--|----------------------|------------------|------------------|---------------|--------------------------|------------------|------------------|
| | | COM | PAY | COM | PAY | COM | PAY | |
| TITLE 4 REVENUE FROM OTHER SOURCES (Earmarked revenue) | | | | | | | | |
| Chap. 4.2 | Co-operation with other European institutions and other bodies | 4 979 000 | 4 979 000 | +9,665 | +9,665 | 4 988 665 | 4 988 665 | |
| 4 20 | <i>Projects related to agreements between European Commission and the Foundation</i> | 4 979 000 | 4 979 000 | +9,665 | +9,665 | 4 988 665 | 4 988 665 | |
| 4 20 0 | Administrative SLAs | 64 000 | 64 000 | -50,335 | -50,335 | 13 665 | 13 665 | |
| 4 20 1 | EIB | 340 000 | 340 000 | | | 340 000 | 340 000 | |
| 4 20 3 | INTPA Training | p.m. | p.m. | | | p.m. | p.m. | |
| 4 20 4 | SLA DG EMPL: "International dimension of Centres of Vocational Excellence" | 75 000 | 75 000 | | | 75 000 | 75 000 | |
| 4 20 5 | PANAF/2023/443-218 - "African Continental Qualification Framework (ACQF II)" | 1 300 000 | 1 300 000 | | | 1 300 000 | 1 300 000 | |
| 4 20 6 | NDICI ASIA/2022/043-337: "Dialogue and Action for Resourceful Youth in Central Asia (DARYA)" | 2 000 000 | 2 000 000 | | | 2 000 000 | 2 000 000 | |
| 4 20 7 | RWANDA TVET | p.m. | p.m. | | | p.m. | p.m. | |
| 4 20 8 | Eastern Partnership | 1 200 000 | 1 200 000 | +10,000 | +10,000 | 1 210 000 | 1 210 000 | |
| 4 20 9 | Egypt | p.m. | p.m. | +50,000 | +50,000 | 50 000 | 50 000 | |
| Chap. 4.3 | Cooperation with Italian institutions | p.m. | p.m. | - | - | p.m. | p.m. | |
| 4 30 | <i>Cooperation with Italian institutions</i> | p.m. | p.m. | - | - | p.m. | p.m. | |
| 4 30 0 | Cooperation with Italian institutions | p.m. | p.m. | | | p.m. | p.m. | |
| TITLE 4 | | TOTAL TITLE 4 | 4 979 000 | 4 979 000 | +9,665 | +9,665 | 4 988 665 | 4 988 665 |

| | | | | | | |
|-----------------------------------|------------|------------|--------|--------|------------|------------|
| TOTAL EARMARKED / PROJECT REVENUE | 4 979 000 | 4 979 000 | +9,665 | +9,665 | 4 988 665 | 4 988 665 |
| GRAND TOTAL | 28 141 000 | 28 141 000 | +9,665 | +9,665 | 28 150 665 | 28 150 665 |

| Item/Art. | Title | Budget 2024 | | Amendments | | Amending Budget 1 / 2024 | | Assumptions 2024 | |
|--|-------|-------------------|-------------------|-----------------|-----------------|--------------------------|-------------------|--|--|
| | | COM | PAY | COM | PAY | COM | PAY | | |
| TITLE 1 EXPENDITURE RELATING TO PERSONS WORKING WITH THE FOUNDATION | | | | | | | | | |
| Chap. 1 1 Staff in active employment | | 16 222 100 | 16 222 100 | -185,635 | -185,635 | 16 036 465 | 16 036 465 | | |
| <i>Art. 110 Agents included in the workforce</i> | | 12 743 000 | 12 743 000 | -357,635 | -357,635 | 12 385 365 | 12 385 365 | | |
| 1 10 0 Temporary Agents | | 12 743 000 | 12 743 000 | -357,635 | -357,635 | 12 385 365 | 12 385 365 | <p>This budget line covers the basic salary costs and management allowance of the ETF's Temporary Agents as indicated in the Staff regulations (art. 44 & 66) and Conditions of Employment of Other Servants of the EU (art. 20). It covers all salaries, allowances, social security and contributions, weighting factor, salary adaptation, annual leave not taken at the end of the contract, cost of starting and end of service for Temporary Agents, as well as the possible modifications due to the weighting factor and salary adaptation.</p> <p>Planning assumptions: The ETF establishment plan of 86 posts is complemented by the 2 additional TA for offsetting part times (cf art. 38. 2 of the FR). Estimated salary adaptation +4.4% in 2023 and +3.4% in 2024, reclassification, annual travel. Small increase foreseen for automatic increase in step as well as savings from staff turnover and recruitment in lower grades. It includes €64,000 from SLA with EU OSHA for provision of accountancy services and HR contribution from extra-subsidy projects (where applicable).</p> <p>Revised assumptions (1): Based on updated estimates of the salary costs, taking into account the turnover and the estimating timing of the filling of the vacancies and the amounts made available by the extra-subsidy projects both as staff costs and remuneration, this amount may be released. Also, the expected contribution from EU-OSHA for accountancy services provided by the ETF is reduced from the initially expected €64,000 to €13,665 as services will only re-start in July</p> | |
| <i>Art. 111 Other staff</i> | | 3 155 200 | 3 155 200 | - | - | 3 155 200 | 3 155 200 | | |
| 1 11 0 Contract agents | | 3 100 000 | 3 100 000 | +45,000 | +45,000 | 3 145 000 | 3 145 000 | <p>This budget line covers all salaries, allowances, social security and contributions, weighting factor, salary adaptation, annual leave not taken at the end of the contract, cost of starting and end of service for Contract Agents.</p> <p>Planning assumptions: In 2024 there are expected 42 contract agents and possibly additional short-term contract agents as the ETF intends to offset long-term part time workers, recurrent parental leave, or long-term sickness absences amongst the same population. Estimated salary adaptation +4.4% in 2023 and +3.4% in 2024, reclassification, annual travel and all posts occupied.</p> <p>Revised assumptions (1): Based on the current estimation of contract agent salaries</p> | |
| 1 11 2 Local staff | | 55 200 | 55 200 | -45,000 | -45,000 | 10 200 | 10 200 | <p>This budget line covers all salaries, allowances, social security and contributions for Local Agents.</p> <p>Planning assumptions: Salary for 1 Local Agent and services provided by an Italian labour law company for application of Italian legislation to Local Agents and preparation of salary related documentation. This includes a 6% estimated increase of salary</p> <p>Revised assumptions (1): Following retirement of the last local agent, the remaining amount is made available for contract agents</p> | |
| <i>Art. 117 Supplementary services</i> | | 314 900 | 314 900 | +169,000 | +169,000 | 483 900 | 483 900 | | |
| 1 17 2 Cost of organising traineeships with the Foundation | | 53 000 | 53 000 | +79,000 | +79,000 | 132 000 | 132 000 | <p>These appropriations cover the costs of traineeships for young professionals from the EU and ETF partner countries in order to give them the opportunity to get to know the practices of an EU agency.</p> <p>Planning assumptions: the ETF foresees to continue the internship programme in 2024 with extension of the 2023 call, as well as a smaller call in Nov 2024.</p> <p>Revised assumptions (1): Increase related to the 2024 call for traineeships which should foresee 5 trainees for 12 months</p> | |
| 1 17 7 Other services rendered and institutional audit services | | 261 900 | 261 900 | +90,000 | +90,000 | 351 900 | 351 900 | <p>This budget line covers recourse to other suppliers of services, consultants and experts, for services under the general administration of the ETF when such services cannot be provided by ETF staff (for reasons of expertise or availability).</p> <p>Planning assumptions: * Services provided by the EU administrative bodies through Service Level Agreements (processing of salary costs and other optional services) and Interagency Service Legal Agreement for secretariat of coordination agency and cost of EC badge * Approximately 2.5 FTE interim staff can be contracted with the budget available, usually used for compensating for ETF staff absence (long-sickness, parental leave or else) or for covering peak periods. Includes associated cost for interim according to Italian Law; * Relocation services newcomers; * Consultancy services.</p> <p>Revised assumptions (1): Additional interim services are needed based on the current overview of staff availability</p> | |

| Item/Art. | Title | Budget 2024 | | Amendments | | Amending Budget 1 / 2024 | | Assumptions 2024 | |
|-----------------|--|----------------|----------------|----------------|----------------|--------------------------|----------------|---|--|
| | | COM | PAY | COM | PAY | COM | PAY | | |
| Art. 118 | <i>Recruitment and transformation costs</i> | 9 000 | 9 000 | +3,000 | +3,000 | 12 000 | 12 000 | | |
| 1 18 0 | Sundry recruitment expenses | 9 000 | 9 000 | +3,000 | +3,000 | 12 000 | 12 000 | Staff Regulations of Officials of the EU, and in particular Art. 27 to 31 and 33 thereof. | |
| | | | | | | | | This budget line covers various recruitment expenses including : - publication costs, - costs directly linked to the promotion and organisation of group recruitment tests (hire of rooms, furniture, machines and miscellaneous equipment, water, fees for the preparation and correction of tests, etc.), - travel costs and daily allowances for candidates and external selection panel member(s). | |
| | | | | | | | | Planning assumptions: Travel costs for newcomers medical (assuming online interviews), external supervisors during tests, candidate reimbursement costs. Should assessment center be required, funds will have to be transferred in. | |
| | | | | | | | | Revised assumptions (1): Increase in the number of expected candidates, based on current recruitment plan | |
| Chap. 13 | Missions and travel | 78 800 | 78 800 | +11,880 | +11,880 | 90 680 | 90 680 | | |
| Art. 130 | <i>Mission and travel expenses</i> | 78 800 | 78 800 | +11,880 | +11,880 | 90 680 | 90 680 | Staff Regulations of Officials of the EU, and in particular Art. 11 to 13 of Annex VII thereof. | |
| 1 30 0 | Mission and travel expenses | 78 800 | 78 800 | +11,880 | +11,880 | 90 680 | 90 680 | This budget line covers: transport expenses; payments of daily mission allowances and the necessary or extraordinary costs incurred in the performance of a mission by staff covered by the Staff Regulations applicable to Officials of the EU. | |
| | | | | | | | | Planning assumptions: Covers directorate's and administrative missions. Includes also cost for using EC MPPS system (Service Level Agreement PMO) and mission insurance and mission security services. | |
| | | | | | | | | Revised assumptions (1): Increase in administrative missions based on current forecast, as well as mission insurance | |
| Chap. 14 | Socio-medical infrastructure | 312 500 | 312 500 | - | - | 312 500 | 312 500 | | |
| Art. 143 | <i>Medical service</i> | 45 000 | 45 000 | - | - | 45 000 | 45 000 | Staff Regulations of Officials of the EU, and in particular Art. 59 and Art. 8 of Annex II thereof. | |
| 1 43 0 | Medical service | 45 000 | 45 000 | - | - | 45 000 | 45 000 | This budget line covers the costs of the external health service acting for the ETF (in particular carrying out regular and pre-recruitment medical examinations of ETF staff, the cost of a medical officer and medical products, first aid material etc.). | |
| | | | | | | | | Planning assumptions: Annual medical check up visits (average cost for 90 visits); ETF medical advisor visits and consultancy cost (one medical advisory), including mission cost when representing the ETF at the Inter-institutional Medical College; Medical supplies and medicines, or other medical services; Psycho-social support to staff and other initiatives; Pre-recruitment medical costs. | |
| Art. 144 | <i>Internal training</i> | 159 000 | 159 000 | -30,000 | -30,000 | 129 000 | 129 000 | Staff Regulations of Officials of the EU, and in particular Art. 24 (3) thereof. | |
| 1 44 0 | Internal training | 159 000 | 159 000 | -30,000 | -30,000 | 129 000 | 129 000 | This budget line covers introductory courses for new recruits, staff development courses, retraining, courses on the use of modern techniques, seminars, information sessions on EU matters etc. It also covers the purchase of equipment, supplies and documentation and the hiring of consultants. | |
| | | | | | | | | Planning assumptions: This appropriation correspond to expected needs at corporate level, individual training requests, language training as well as corporate and team activities; includes mission costs related to learning and development. | |
| | | | | | | | | Revised assumptions (1): Savings based on current learning and development plan | |
| Art. 149 | <i>Other interventions</i> | 108 500 | 108 500 | +30,000 | +30,000 | 138 500 | 138 500 | Staff Regulations of Officials of the EU, and in particular Art. 24 (3) thereof. | |
| 1 49 0 | Other interventions | 108 500 | 108 500 | +30,000 | +30,000 | 138 500 | 138 500 | This budget line covers amongst other social events and institutional well being programmes that the ETF is putting in place. | |
| | | | | | | | | Planning assumptions: Social/well being activities and services such as contribution to schooling and pre-school costs and financial aid for parents with disabled children, canteen/coffee services for staff events and internal meetings, ETF Christmas events and other social events | |
| | | | | | | | | Revised assumptions (1): Increased coverage of social/teambuilding activities | |
| Chap. 15 | Staff exchanges between the ETF and the public sector | 100 000 | 100 000 | - | - | 100 000 | 100 000 | | |
| Art. 152 | <i>Staff exchanges between the ETF and the public sector</i> | 100 000 | 100 000 | - | - | 100 000 | 100 000 | | |
| 1 52 0 | National experts seconded | 100 000 | 100 000 | - | - | 100 000 | 100 000 | This budget line covers the costs of national or international officials and of private sector employees temporarily seconded to the ETF to provide knowledge of matters in which they have in-depth experience. | |
| | | | | | | | | Planning assumptions: in 2024 the ETF is planning to host 2 detached national experts as from April | |

| Item/Art. | Title | Budget 2024 | | Amendments | | Amending Budget 1 / 2024 | | Assumptions 2024 | |
|--|----------------------|-------------------|-------------------|----------------|-----------------|--------------------------|-------------------|-------------------|--|
| | | COM | PAY | COM | PAY | COM | PAY | | |
| Chap. 1 7 Entertainment and representation expenses | | 4 000 | 4 000 | | - | 4 000 | 4 000 | | |
| <i>Art. 170 Entertainment and representation expenses</i> | | 4 000 | 4 000 | | - | 4 000 | 4 000 | | |
| 1 70 0 Entertainment and representation expenses | | 4 000 | 4 000 | | - | 4 000 | 4 000 | | |
| TITLE 1 | TOTAL TITLE 1 | 16 717 400 | 16 717 400 | | -173,755 | -173,755 | 16 543 645 | 16 543 645 | |
| TITLE 2 BUILDING, EQUIPMENT AND MISCELLANEOUS OPERATING EXPENDITURE | | | | | | | | | |
| Chap. 2 0 Investments in immovable property, rental of buildings and associated costs | | 770 600 | 770 600 | +25,150 | +25,150 | 795 750 | 795 750 | | |
| <i>Art. 200 Rentals</i> | | p.m. | p.m. | | - | p.m. | p.m. | | |
| 2 00 0 Rentals | | p.m. | p.m. | | - | p.m. | p.m. | | |
| <i>Art. 202 Water, gas, electricity and heating</i> | | 160 000 | 160 000 | -26,296 | -26,296 | 133 704 | 133 704 | | |
| 2 02 0 Water, gas, electricity and heating | | 160 000 | 160 000 | -26,296 | -26,296 | 133 704 | 133 704 | | |
| <i>Art. 203 Building associated costs (ex. Cleaning and Maintenance)</i> | | 610 600 | 610 600 | +51,446 | +51,446 | 662 046 | 662 046 | | |
| 2 03 0 Building associated costs (ex. Cleaning and Maintenance) | | 610 600 | 610 600 | +51,446 | +51,446 | 662 046 | 662 046 | | |
| Chap. 2 1 Information & Communication Technology | | 1 241 700 | 1 241 700 | | - | 1 241 700 | 1 241 700 | | |
| <i>Art. 210 ICT expenditure</i> | | 1 241 700 | 1 241 700 | | - | 1 241 700 | 1 241 700 | | |
| 2 10 0 ICT hardware | | 170 500 | 170 500 | | - | 170 500 | 170 500 | | |
| 2 10 1 Software acquisition, maintenance and development | | 671 000 | 671 000 | | - | 671 000 | 671 000 | | |

| Item/Art. | Title | Budget 2024 | | Amendments | | Amending Budget 1 / 2024 | | Assumptions 2024 | |
|---|---|------------------|------------------|----------------|----------------|--------------------------|------------------|--|--|
| | | COM | PAY | COM | PAY | COM | PAY | | |
| 2 10 3 | Telecoms costs | 137 700 | 137 700 | - | - | 137 700 | 137 700 | This budget line covers the fixed costs of subscriptions, communication costs and internet service fees. | |
| 2 10 5 | European Commission IT systems | 262 500 | 262 500 | - | - | 262 500 | 262 500 | Planning assumptions: Mobile services; internet connectivity; hosted IP PBX and related services | |
| Chap. 2 2 Movable property and associated costs | | 5 000 | 5 000 | +11,000 | +11,000 | 16 000 | 16 000 | This budget line covers expenses relating to the use of EC distributed systems | |
| <i>Art. 220 Technical equipment and furniture (ex Technical installations and office equipment)</i> | | 5 000 | 5 000 | +11,000 | +11,000 | 16 000 | 16 000 | Planning assumptions: ABAC annual fee; ABAC hosting fee; ABAC Assets annual fee; ePrior (eInvoice; eSubmission; eTendering; eRequest) and PPMT fees; TESTA-NG connectivity fee; SYSPER annual fee (estimate); CERT-EU; Ares and Rachel annual fees; Cloud fee. | |
| 2 20 0 | Technical equipment and furniture (ex Technical installations and office equipment) | 5 000 | 5 000 | +11,000 | +11,000 | 16 000 | 16 000 | This budget line covers the purchase of technical and office equipment, especially audiovisual, copying, archiving and interpretation equipment, as well as office furniture. | |
| Chap. 2 3 Current administrative expenditure | | 48 100 | 48 100 | -1,880 | -1,880 | 46 220 | 46 220 | Planning assumptions: Office furniture | |
| <i>Art. 230 Stationery and office supplies</i> | | 20 000 | 20 000 | - | - | 20 000 | 20 000 | Revised assumptions (1): Furniture for conversion of office-space in collaboration area. | |
| 2 30 0 | Stationery and office supplies | 20 000 | 20 000 | - | - | 20 000 | 20 000 | Office supplies, normal and headed paper, envelopes, business cards, etc. as well as promotional material (pens, bags, mouse mats) | |
| <i>Art. 232 Financial charges</i> | | p.m. | p.m. | - | - | p.m. | p.m. | Planning assumptions: Normal and branded stationery, headed paper, envelopes, business cards, etc., promotional material (pens, bags, etc.) | |
| 2 32 0 | Miscellaneous Financial expenditure (discontinued) | p.m. | p.m. | - | - | p.m. | p.m. | This budget line covers bank charges and other financial charges as well as damages and interest. As of 2021, it has been merged into BL 2330 | |
| <i>Art. 233 Other expenses (ex Legal expense)</i> | | 28 100 | 28 100 | -1,880 | -1,880 | 26 220 | 26 220 | Planning assumptions: Miscellaneous financial expenditure (bank charges) | |
| 2 33 0 | Miscellaneous legal, insurance, publication and financial expenditure (ex Legal expenses) | 28 100 | 28 100 | -1,880 | -1,880 | 26 220 | 26 220 | Miscellaneous administrative and financial expenses, like general legal expenses, trial expenses, external lawyers' expenses, miscellaneous expenditure on insurance, publications in Official Journal, financial charges | |
| | | | | | | | | Planning assumptions: i) Legal expenses: reserve for external legal advice, management of enquiries and disciplinary procedures; ii) Insurances not linked to missions: accident insurance, civil liability, theft and robbery, collective insurance versus accidents for non statutory, fire, ARD and electronic insurance, reserve for reconciliation. | |
| | | | | | | | | Revised assumptions (1): Mission-related insurance now treated together with administrative missions | |
| Chap. 2 4 Post and telecommunications | | 5 200 | 5 200 | -2,000 | -2,000 | 3 200 | 3 200 | | |
| <i>Art. 240 Correspondence and courier expenses</i> | | 5 200 | 5 200 | -2,000 | -2,000 | 3 200 | 3 200 | | |
| 2 40 0 | Correspondence and courier expenses | 5 200 | 5 200 | -2,000 | -2,000 | 3 200 | 3 200 | This budget line covers correspondence and courier expenses, including the dispatching of parcels by post. | |
| | | | | | | | | Planning assumptions: Courier and post expenses, imprest account for mailing | |
| | | | | | | | | Revised assumptions (1): Savings based on the current dispatch estimates | |
| Chap. 2 5 Meetings and associated costs | | 100 000 | 100 000 | - | - | 100 000 | 100 000 | | |
| <i>Art. 250 Meetings and associated costs</i> | | 100 000 | 100 000 | - | - | 100 000 | 100 000 | | |
| 2 50 0 | Meetings expenses in general | 100 000 | 100 000 | - | - | 100 000 | 100 000 | This budget line covers the costs relating to the meetings of the Governing Board and the participation of GB members to other meetings organised by the ETF. | |
| | | | | | | | | Planning assumptions: Two governing board meetings (Torino) | |
| TITLE 2 | TOTAL TITLE 2 | 2 170 600 | 2 170 600 | +32,270 | +32,270 | 2 202 870 | 2 202 870 | | |

| Item/Art. | Title | Budget 2024 | | Amendments | | Amending Budget 1 / 2024 | | Assumptions 2024 | |
|---|----------------------|------------------|------------------|-----------------|-----------------|--------------------------|------------------|------------------|--|
| | | COM | PAY | COM | PAY | COM | PAY | | |
| TITLE 3 EXPENSES RELATING TO PERFORMANCE OF SPECIFIC MISSIONS | | | | | | | | | |
| Chap. 3 0 Operational expenses | | 375 000 | 375 000 | +42,000 | +42,000 | 417 000 | 417 000 | | |
| <i>Art. 301 Communications</i> | | 315 000 | 315 000 | +42,000 | +42,000 | 357 000 | 357 000 | | |
| 3 01 0 Communications | | 315 000 | 315 000 | +42,000 | +42,000 | 357 000 | 357 000 | | |
| <i>Art. 304 Translation costs</i> | | 60 000 | 60 000 | - | - | 60 000 | 60 000 | | |
| 3 04 0 Translation costs | | 60 000 | 60 000 | - | - | 60 000 | 60 000 | | |
| Chap. 3 1 Priority actions : Work programme activities | | 3 563 000 | 3 563 000 | +49,150 | +49,150 | 3 612 150 | 3 612 150 | | |
| <i>Art. 310 Priority actions : Work programme activities</i> | | 3 315 000 | 3 315 000 | +125,000 | +125,000 | 3 440 000 | 3 440 000 | | |
| 3 10 0 Operational Projects | | 3 315 000 | 3 315 000 | +125,000 | +125,000 | 3 440 000 | 3 440 000 | | |
| <i>Art. 314 Projects to support strengthening knowledge and systems</i> | | 248 000 | 248 000 | -75,850 | -75,850 | 172 150 | 172 150 | | |
| 3 14 0 Projects to support strengthening knowledge and systems | | 248 000 | 248 000 | -75,850 | -75,850 | 172 150 | 172 150 | | |
| Chap. 3 2 Operational Missions | | 400 000 | 400 000 | - | - | 400 000 | 400 000 | | |
| <i>Art. 320 Operational Missions</i> | | 400 000 | 400 000 | - | - | 400 000 | 400 000 | | |
| 3 20 0 Operational Missions | | 400 000 | 400 000 | - | - | 400 000 | 400 000 | | |
| TITLE 3 | TOTAL TITLE 3 | 4 338 000 | 4 338 000 | +91,150 | +91,150 | 4 429 150 | 4 429 150 | | |

TITLE 8 European Union contribution in kind

| | | | | | | | | | |
|--|----------------------|-------------|-------------|---|-------------|-------------|-------------|--|--|
| Chap. 8 0 European Union contribution in kind | p.m. | p.m. | - | - | p.m. | p.m. | | | |
| <i>Art. 880 European Union contribution in kind</i> | p.m. | p.m. | - | - | p.m. | p.m. | | | |
| 8 00 0 European Union contribution in kind | p.m. | p.m. | - | - | p.m. | p.m. | | | |
| TITLE 8 | TOTAL TITLE 8 | p.m. | p.m. | - | - | p.m. | p.m. | | |

TITLE 9 EXPENSES NOT SPECIFICALLY PROVIDED FOR

| | | | | | | | | | |
|---|-------------|-------------|---|---|-------------|-------------|--|--|--|
| Chap. 9 9 Expenses not specifically provided for | p.m. | p.m. | - | - | p.m. | p.m. | | | |
| <i>Art. 990 Reserve</i> | p.m. | p.m. | - | - | p.m. | p.m. | | | |

| Item/Art. | Title | Budget 2024 | | Amendments | | Amending Budget 1 / 2024 | | Assumptions 2024 | |
|----------------|----------------------|-------------|------|------------|-----|--------------------------|------|------------------|-----|
| | | COM | PAY | COM | PAY | COM | PAY | COM | PAY |
| 9 90 0 | Reserve | p.m. | p.m. | - | - | p.m. | p.m. | | |
| TITLE 9 | TOTAL TITLE 9 | p.m. | p.m. | - | - | p.m. | p.m. | | |

TITLE 10 RESULTS EARLIER YEARS

| | | | | | | | | | |
|---|-----------------------|-------------|-------------|-------------|-------------|-------------|------|--|--|
| Chap. 10 1 Results earlier years | p.m. | p.m. | p.m. | p.m. | p.m. | p.m. | | | |
| 10 10 Results earlier years | p.m. | p.m. | p.m. | p.m. | p.m. | p.m. | | | |
| 10 10 0 Results earlier years | p.m. | p.m. | p.m. | p.m. | p.m. | p.m. | | | |
| TITLE 10 | TOTAL TITLE 10 | p.m. | p.m. | p.m. | p.m. | p.m. | p.m. | | |

| | | | | | | | | | |
|-------------------------------------|-------------------|-------------------|----------------|----------------|-------------------|-------------------|--|--|--|
| TOTAL EXPENDITURE ETF PROPER | 23 226 000 | 23 226 000 | -50,335 | -50,335 | 23 175 665 | 23 175 665 | | | |
|-------------------------------------|-------------------|-------------------|----------------|----------------|-------------------|-------------------|--|--|--|

TITLE 4 Cooperation with other organisations (Earmarked expenditure)

| | | | | | | | | | |
|---|----------------------|------------------|------------------|----------------|------------------|------------------|--|--|--|
| Chap. 4 2 Co-operation with other European institutions and other bodies | 4 915 000 | 4 915 000 | +60,000 | +60,000 | 4 975 000 | 4 975 000 | | | |
| <i>Art. 420 Projects related to agreements between European Commission and the Foundation</i> | 4 915 000 | 4 915 000 | +60,000 | +60,000 | 4 975 000 | 4 975 000 | | | |
| 4 20 1 EIB | 340 000 | 340 000 | | | 340 000 | 340 000 | Planning assumptions: Contribution agreement with European Investment Bank on a facility for gender-responsive and inclusive investments in the EU neighbourhood. Planned to be signed in 2023 and funds to arrive in 2024, but funds may also be received in 2023. | | |
| 4 20 3 INTPA Training | | | | | p.m. | p.m. | Planning assumptions: The ETF has signed agreements with DG INPTA for provision of trainings. In 2022 this expense was reported under BL3100 | | |
| 4 20 4 SLA DG EMPL: "International dimension of Centres of Vocational Excellence" | 75 000 | 75 000 | | | 75 000 | 75 000 | Planning assumptions: The ETF has signed a Service Level Agreement with DG EMPL for the International dimension of Centres of Vocational Excellence in 2022. In 2022 this expense was reported under BL3100 | | |
| 4 20 5 PANAF/2023/443-218 - "African Continental Qualification Framework (ACQF II)" | 1 300 000 | 1 300 000 | | | 1 300 000 | 1 300 000 | Planning assumptions: 'Support Implementation of the African Continental Qualifications Framework' - Project financed under the Neighbourhood, Development, and International Cooperation Instrument (NDICI-Global Europe) with a duration of three years. The contribution agreement was signed in April 2023, with the project running until December 2026. The total project budget is €5,000,000. For 2024, the estimated budget for the second year of implementation is €1,305,000. | | |
| 4 20 6 NDICI ASIA/2022/043-337: "Dialogue and Action for Resourceful Youth in Central Asia (DARYA)" | 2 000 000 | 2 000 000 | | | 2 000 000 | 2 000 000 | Planning assumptions: The ETF has signed in 2022 the contribution agreement NDICI ASIA/2022/043-337: "Dialogue and Action for Resourceful Youth in Central Asia (DARYA)" which foresees 10M€ across 5 years, until 2027 | | |
| 4 20 7 RWANDA TVET | p.m. | p.m. | | | p.m. | p.m. | Planning assumptions: Wrap up on the support to the EU Delegation in Rwanda, through a contract signed on 15 June 2023 with a total budget of 180 000 EUR for seven months. The aim is to provide intelligence, data and information in preparation of a new Team Europe Initiative on VET reform in the agricultural sector, which is a new project yet to be submitted for EC approval | | |
| 4 20 8 Eastern Partnership | 1 200 000 | 1 200 000 | +10,000 | +10,000 | 1 210 000 | 1 210 000 | Planning assumptions: Action Document for Supporting Education Reform & Skills in the Eastern Partnership region covering education sector diagnoses (using the ETF methodology on RED), capacity development for policy implementation and training and peer learning – in collaboration with DG NEAR , running for three years with a budget of 2.5 million EUR. Planned to be signed in 2023 and funds to arrive in 2024, but funds may also be received in 2023. Revised assumptions (1): Following signature of the SER - EaP contribution agreement late 2023, the first instalment (received in 2024) is slightly higher than initially estimated. | | |
| 4 20 9 Egypt TVET | p.m. | p.m. | +50,000 | +50,000 | 50 000 | 50 000 | Planning assumptions: Project in Egypt covering assessment of the progress of the TVET strategy 2.0 in close cooperation with OECD, feasibility study for an online foreign language course (English/German or Italian) for students in TVET and support for the development of a sector skills council in the renewable energy sector. EUR 0.5 million for 1 year. Funds expected to be received in 2023 Revised assumptions (1): Following the signature of the project late 2023 for a total of 500,000€, the first instalment of 450,000€ was received still in 2023 while the second instalment of €50,000 is expected in 2024. | | |
| Chap. 4 3 Co-operation with national institutions | p.m. | p.m. | - | - | p.m. | p.m. | | | |
| <i>Art. 430 Co-operation with Italian institutions</i> | p.m. | p.m. | - | - | p.m. | p.m. | | | |
| 4 30 0 Cooperation with Italian institutions | p.m. | p.m. | - | - | p.m. | p.m. | | | |
| TITLE 4 | TOTAL TITLE 4 | 4 915 000 | 4 915 000 | +60,000 | +60,000 | 4 975 000 | 4 975 000 | | |

| | | | | | | | | | |
|--|-------------------|-------------------|----------------|----------------|-------------------|-------------------|--|--|--|
| TOTAL ETF EARMARKED EXPENDITURE | 4 915 000 | 4 915 000 | +60,000 | +60,000 | 4 975 000 | 4 975 000 | | | |
| GRAND TOTAL EXPENDITURE | 28 141 000 | 28 141 000 | +9,665 | +9,665 | 28 150 665 | 28 150 665 | | | |

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ESTABLISHMENT PLAN**

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for adoption

| Grade | 2024 | | 2023 | | 2022 | |
|----------------------|------------------|-----------|------------------|-----------|----------------------|-----------|
| | Authorised posts | | Authorised posts | | Actual on 31/12/2022 | |
| | Permanent | Temp. | Permanent | Temp. | Permanent | Temp. |
| AD 16 | | | | | | |
| AD 15 | | | | | | |
| AD 14 | | 1 | | 1 | | 0 |
| AD 13 | | 3 | | 5 | | 2 |
| AD 12 | | 9 | | 11 | | 6 |
| AD 11 | | 10 | | 10 | | 10 |
| AD 10 | | 10 | | 10 | | 11 |
| AD 9 | | 12 | | 12 | | 12 |
| AD 8 | | 7 | | 5 | | 5 |
| AD 7 | | 7 | | 4 | | 11 |
| AD 6 | | | | | | |
| AD 5 | | 4 | | 1 | | |
| <i>Sub-total AD</i> | 0 | 63 | 0 | 59 | 0 | 57 |
| AST 11 | | | | | | |
| AST 10 | | 2 | | 2 | | 2 |
| AST 9 | | 9 | | 13 | | 12 |
| AST 8 | | 6 | | 6 | | 2 |
| AST 7 | | 4 | | 4 | | 3 |
| AST 6 | | 2 | | 2 | | 4 |
| AST 5 | | | | | | 5 |
| AST 4 | | | | | | |
| AST 3 | | | | | | |
| AST 2 | | | | | | |
| AST 1 | | | | | | |
| <i>Sub-total AST</i> | | 23 | | 27 | | 28 |
| Total | 0 | 86 | 0 | 86 | 0 | 85 |

Based on article 38.2 of the ETF Financial Regulation, the ETF uses the opportunity to "offset the effects of part-time work" by one additional appointment (function group AD).

By end 2022, it is expected to reach 86+2 as part time continues to be above 2 FTE (Art 38.2 of the ETF Financial Regulation). It is envisaged to use the opportunity provided by art. 38.2 beyond 2022

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| Contract Agents | 2024 | 2023 | Recruited as of 31/12/2022 |
|--------------------|-----------|-----------|----------------------------|
| Function Group IV | 14 | 14 | 13 |
| Function Group III | 24 | 24 | 21 |
| Function Group II | 4 | 4 | 5 |
| Function Group I | | | |
| Total | 42 | 42 | 39 |

| Seconded National Experts | 2024 | 2023 | Recruited as of 31/12/2022 |
|---------------------------|----------|----------|----------------------------|
| Total | 2 | 0 | 0 |

| Local Agents | 2024 | 2023 | Recruited as of 31/12/2022 |
|--------------|----------|----------|----------------------------|
| Total | 1 | 1 | 1 |

**European Training Foundation
Amending Budget 1 / 2024
Payment Schedule**

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for adoption

Chapter 3 0

The likely schedule of payments vis-à-vis commitments is as follows:

| Commitments | Payments | |
|--|-----------------|----------------|
| | 2024 | 2025 |
| Pre-2024 commitments still outstanding | 134 300 | 134 300 |
| Appropriations 2024 | 417 000 | 240 700 |
| Total | 551 300 | 375 000 |
| | | 176 300 |

Chapter 3 1

The likely schedule of payments vis-à-vis commitments is as follows:

| Commitments | Payments | |
|--|------------------|------------------|
| | 2024 | 2025 |
| Pre-2024 commitments still outstanding | 1 799 800 | 1 799 800 |
| Appropriations 2024 | 3 612 150 | 1 763 200 |
| Total | 5 411 950 | 3 563 000 |
| | | 1 848 950 |

Chapter 3 2

The likely schedule of payments vis-à-vis commitments is as follows:

| Commitments | Payments | |
|--|-----------------|----------------|
| | 2024 | 2025 |
| Pre-2024 commitments still outstanding | 117 923 | 117 923 |
| Appropriations 2024 | 400 000 | 282 077 |
| Total | 517 923 | 400 000 |
| | | 117 923 |