

ANNUAL FINANCIAL STATEMENTS

Relating to the operations under the 2002 budget
of the European Training Foundation

Table of contents



I. Introduction

II. Summary data

III. Governing Board and Management

IV. Financial Statement

1. Statement of Expenditure
2. Balance Sheet
3. Budget Implementation annual subsidy
4. Statement of Cash flow
5. Figures for discharge

V. Notes to the Financial Statement

1. Statement of Expenditure
2. Balance Sheet
3. Budget Implementation

VI. Utilisation of Appropriations

1. Appropriations of the current year
2. Appropriations carried forward from 2001 to 2002 - Automatic carry-overs
3. Appropriations carried forward from 2001 to 2002 - Non Automatic carry-overs

VII. List of posts

VIII. Details of transfers

Annex 1: Other funds managed by the Foundation

Annex 2: List of Governing Board Members

I. Introduction



Basis for preparation

The financial statements, which follow, have been prepared in accordance with Cash Basis IPSAS -*Financial Reporting Under the Cash Basis of Accounting*.

The accounting policies have been applied consistently throughout the period.

This is the first year in which IPSAS standards have been applied but financial figures of past years are fully comparable with those presented for year 2002. In this report ETF has tried to improve the readability and transparency of the Annual Financial Statements.

Reporting entity

These financial statements are for the European Training Foundation, a public sector entity established by the European Council Regulation (EEC) 1360/90 of 7 May 1990.

The European Training Foundation's principal activity is to provide services to the European Commission (EC) and to a number of partner countries of the European Union in the support of the reform of vocational education and training systems.

The European Training Foundation receives an annual subsidy from the general budget of the EC and can also receive contributions from other public and private organisations as well as from Governments.

The Foundation is entrusted with the management of other funds by the EC, for the implementation of the Tempus Programme and other vocational education and training projects under the CARDS (Western Balkans), Tacis (New Independent States) and MED (Third countries of the Mediterranean) programmes.

The financial statements for other funds are included separately in Annex I.

The European Training Foundation controls its own bank accounts. Appropriations and other cash receipts are deposited into its bank accounts.

This report has been prepared by:
Martine Smit – Accounting Officer
Francesco Pareti – Head of Finance Unit

II. Summary data



a. Balance sheet	2002	2001
Current assets	5,194,183	8,311,371
Tangible fixed assets	331,742	2,183,281
	5,525,925	10,494,652
Current liabilities	7,288,964	4,201,471
Fixed capital	(1,763,039)	6,293,181
	5,525,925	10,494,652
b. Statement of expenditure	2002	2001
Revenue	13,341,955	17,133,111
Expenditure	(16,630,811)	(16,671,786)
Cancellation of appropriations carried forward	423,705	258,266
Exchange gains /losses	6,370	(16,113)
Result for the year	(2,858,779)	703,478
c. Budget implementation annual subsidy	2002	2001
Final total appropriations	16,800,000	16,800,000
Commitments	16,630,811	16,671,786
Payments	13,264,978	13,179,348
Appropriations to be carried forward automatically	3,365,833	3,492,438
Appropriations cancelled	169,189	128,214
d. Statement of Cash flow	2002	2001
Cash at beginning of the year	8,053,342	6,159,104
Decrease (Increase 2001) in cash	6,488,898	1,894,239
Cash at end of the year	1,564,444	8,053,343

Financial position

The balance sheet structure of the European Training Foundation changed between December 31, 2001 and December 31, 2002 mainly on account of the following movements:

- There was a reduction in tangible fixed assets (property and equipment) because for the first time accumulated depreciation has been accounted for;
- Cash at the end of the year decreased due to the issue of recovery orders by the European Commission to recuperate the results accumulated by the Foundation in the previous years;
- Revenues decreased because the payment to the Foundation of quarterly installments of the annual subsidy were made on the basis of detailed cash flow analyses and actual cash needs;
- The negative result for the year is caused by the fact that the Foundation's budget commitments carried forward to the year 2003 have not yet been paid by the European Commission for the reasons described in the previous point.

III. Governing Board and Management



Governing Board

The Foundation's Governing Board comprises two representatives from each European Union Member State and three representatives of the European Commission.

The Chairman of the Governing Board is Nikolaus van der Pas, Director General of the European Commission's DG Education and Culture.

The powers of the Governing Board are defined the European Council Regulation (EEC) nr. 1360/1990 establishing the European Training Foundation, and in the Financial Regulation approved on October 14, 1996.

During 2002 the Governing Board held one meeting on November 26, during which it discussed and approved the Foundation's Work Programme 2003. It also gave formal discharge to the Director and to the Accounting Officers on the 2001 accounts, following the opinion of the Court of Auditors of the European Communities.

The Director informed the Board on the budgetary constraints and difficulties caused for the second consecutive year by higher than estimated automatic adjustment in staff salaries. The Director informed the Board about an unsuccessful request by the Foundation to the European Parliament for a budget amendment for year 2003, to compensate for these cost increases.

The Director presented the Governing Board with a Provisional Draft Budget for year 2004 by written procedure in January 2003.

Management Teams

Foundation managers meet in 2 groups: The Senior Management Team (SMT) and the (MT) Management Team.

The SMT comprises the Director, two Deputy Directors, the Head of the Planning Monitoring and Evaluation Unit and the Head of Administration and Central Services as follows:

Name and Surname	Appointed	Position
Peter de Rooij	1994	Director
Ulrich Hillenkamp	1995	Deputy Director
Livio Pescia	1995	Deputy Director
Peter Greenwood	2002	Head of Planning, Monitoring, and Evaluation Unit
Markku Junnkari	2000	Head of Administration and Central Services

The MT includes all members of the SMT and all Heads of Department and Units as follows:

Name and Surname	Appointed	Head of
Andrea Lorenzet	2000	Personnel Unit
Arjen Vos	2002	Central & Eastern Europe Department
Francesco Pareti	2002	Finance Unit
Ian Cumming	2000	Computer and Technical Services Unit
Marleen Voordeckers	2001	Tempus Department
Olivier Ramsayer	1999	MEDA Department
Robert Teunissen	2000	Management Training Unit
Sandra Stefani	2002	NIS & Mongolia Department
Tiziana Ciccarone	2002	Legal Service
Jean-Raymond Masson	2002	Senior Advisor to the Director

All managers received formal delegation of powers from the Director for budget implementation, except Livio Pescia, Francesco Pareti, Jean Raymond Masson and Tiziana Ciccarone.

Principal organisational changes

The restructuring of Administration and Central Services (ACS) during the previous year was fine-tuned in 2002 by separating the Finance Unit and Legal Service into independent services reporting to the Head of ACS. In addition two other organizational changes were made on the basis of the new strategy confirmed in July 2002. The first one was the creation of a senior advisory post of an Expertise Development Coordinator in the Directorate to support the Foundation's continued development as a center of expertise. Secondly, the Foundation looked during 2002 into its external relations and communication issues with a view of giving this area a more prominent role. The resulting External Relations strategy suggested the creation, of a separate External Relations Unit (ER) reporting directly to the Foundation's Director. The new ER Unit will be established in Spring 2003.

Significant events since year-end

Livio Pescia, Deputy Director of the European Training Foundation since 1995, has retired at the end of February 2003 as he reached his pension age.

IV. Financial Statements at December 31, 2002



1. Statement of expenditure



	2002	2001
Revenues		
European Commission subsidy	13,178,794	16,800,000
Revenue from bank interest and other	139,774	286,260
Miscellaneous revenue	23,388	46,850
Exchange rate gains	17,336	3,596
Total revenues	13,359,292	17,136,706
Expenditures		
Payments	13,264,978	13,179,348
Appropriation carried forward from 2002 into 2003	3,365,833	3,492,438
Exchange rate losses	10,965	19,708
Total expenditures	16,641,776	16,691,494
Cancellation of Appropriations carried forward	423,705	258,266
Result for the year	(2,858,779)	703,478

2. Balance sheet



Assets

	31.12. 2002	31.12. 2001
Current assets		
Accounts receivable European Commission subvention	3,365,834	-
Sundry debtors	171,464	154,049
Accident /sickness	29,943	49,203
Payments budget 2002 executed	1,976	
Cash and banks		
Euro - Foreign main account	866,502	6,514,224
Euro - Italian Ministry of Foreign Affairs Fund account (SME)	392,454	516,000
Euro - Domestic main account	264,775	980,973
Imprest account	40,715	42,145
Cash on hand	-	-
Inventories		
Office supplies	60,521	54,777
Tangible fixed assets		
Equipment and furniture	1,853,166	2,183,281
Accumulated Depreciation	(1,521,424)	-
Total assets	5,525,925	10,494,652

Liabilities

	31.12.2002	31.12.2001
Current liabilities		
Accounts payable European Commission subvention	3,365,834	-
Accident insurance	81	-
Taxes	897	-
Pension	118	-
Temporary contribution	158	-
Sickness insurance	423	-
Unemployment	100	-
Net wages and salaries	80	80
Current payments	574	5,100
Amounts received without recovery orders	-	2,172
Recovery orders	171,464	154,049
Sundry debtors	-	6,099
Allocated revenues	84,894	502,001
Miscellaneous	25,424	15,611
Appropriations carried forward to the following year	3,365,833	3,492,438
Appropriations carried forward to SME	273,086	23,922
Fixed capital		
Profit/loss to be carried forward	(2,155,302)	4,055,124
Own capital	392,263	2,238,057
Total Liabilities	5,525,925	10,494,652

3. Budget Implementation - annual subsidy



(at 31 December 2002 in euros)

	Budget 2002	Committed	Paid	Automatic carry-over	Total expenses	Committed on budget
Title 1	10,530,000	10,368,119	10,152,812	215,307	10,368,119	98,46%
Title 2	1,366,050	1,364,341	805,051	559,290	1,364,341	99,87%
Title 3	4,903,950	4,898,351	2,307,115	2,591,236	4,898,351	99,89%
Total	16,800,000	16,630,811	13,264,978	3,365,833	16,630,811	98,99%

For comparison, the implementation of the budget at 31 December 2001 was as follows:

(at 31 December 2001 in euros)

	Budget 2001	Committed	Paid	Automatic carry-over	Total expenses	Committed on budget
Title 1	10,186,000	10,102,036	9,745,705	356,331	10,102,036	99,18%
Title 2	1,413,750	1,402,947	861,806	541,141	1,402,947	99,24%
Title 3	5,200,000	5,166,803	2,571,837	2,594,966	5,166,803	99,36%
Total	16,800,000	16,671,786	13,179,348	3,492,438	16,671,786	99,30%

Each of the Titles is broken down into Chapters, Articles and Items, following the nomenclature and structure used by the European Commission.

The most relevant details and commentary on budget implementation by Title, Chapter and Item are provided in the Notes to the Financial Statements under "Budget Implementation".

4. Statement of cash flow



Cash at beginning of year (situation at 31 December 2001)	
Bank balance	8,011,197
Cash on hand balance	0
Imprest accounts balance	42,145
(a) Total	8,053,342
Receipts	
Budget Subsidy from European Commission	13,178,793
Ex-budget receipts	241,928
(b) Total	13,420,721
Payments	
Payments for Budget expenditures	16,333,711
Ex-budget payments	3,575,908
(c) Total	19,909,619
Cash at end of year (situation at 31 December 2002)	
Bank balance	1,523,730
Cash on hand balance	0
Imprest accounts balance	40,715
(d) = (a+b-c) Total	1,564,444

5. Figures for Discharge



1. Appropriations for the current financial year

Revenue		
Commission subsidy	Euro	16,800,000
Revenue from investments, bank interest and other	Euro	139,774
Miscellaneous revenue	Euro	23,388
Expenditure		
Commitments	Euro	16,630,811
Payments	Euro	13,264,978
Appropriations carried forward from 2002 to 2003 (automatic carry-overs)	Euro	3,365,833
Appropriations not utilised	Euro	169,189

2. Appropriations carried forward from 2001 to 2002 - Automatic carry-overs

Carry-overs	Euro	3,492,438
Payments	Euro	3,068,733
Overruns on appropriations due to exchange rate changes	Euro	0
Cancelled appropriations	Euro	423,705

V. Notes to the Financial Statements



at December 31, 2002

Accounting principles

The accounting principles adopted are those set out in the provisions of the Financial Regulation of the Foundation, adopted by the Governing Board of the European Training Foundation in the meeting of 14th October 1996 and supplemented by the Implementing Rules adopted at the meeting of 17th February 1998. These are based on the model drawn up by the Commission of the European Communities for newly created agencies and take into account the comments and suggestions made by the Court of Auditors and the Commission.

The accounts have been kept in accordance with the provisions of these Regulations and on a basis consistent with the prior year.

Conversion into Euro

The European Training Foundation keeps its accounts in Euro.

Certain operations relating to staff are converted at special rates, in accordance with the statutory provisions on the issue. The other operations are converted when they are executed, at the monthly accounting rates established by the European Commission.

All commitments were made in Euro.

No decimals are used in the report.

1. Statement of Expenditure

Revenue

Revenue (subsidy, income from bank interests, sundry repayments and other) is taken into account on the basis of the amounts actually received during the financial year.

Expenditure

For the purposes of calculating the result for the financial year, expenditure refers to payments made from appropriations of the financial year, to which are added the appropriations of the same financial year carried forward to the following financial year.

Payments recorded are those authorised and submitted to the financial controller and made by the accounting officer before 31 December 2002.

Appropriations may be carried forward only to the following financial year. Carry-over is automatic where there is an outstanding legally binding commitment; in all other cases carry-over is subject to the prior authorisation of the Governing Board.

Result of the financial year

The result for the financial year is the difference between:

- All the revenue collected in this financial year; and,
- The volume of payments made from the appropriations of this financial year, plus the volume of appropriations of the same financial year carried forward to the following financial year.

This difference is increased or reduced by:

- The net amount resulting from cancellations of appropriations carried forward from previous financial years and any overruns in payments (as a consequence of the variation in the Euro rates) of appropriations carried forward to the following financial year; and,
- The balance resulting from exchange rate gains or losses recorded during the financial year.

2. Balance sheet

Cash and banks

Cash and banks are stated at nominal value.

The Euro Domestic account is used for all financial transactions within Italy, while in all other cases the Euro Foreign account is used.

The Euro Italian Ministry of Foreign Affairs account is used for the project on Small and Medium Enterprises which is managed outside the main annual subsidy budget, as described in section "Budget Implementation - Title 4" (see also point on "Allocated revenues" on next page).

Office supplies

Supplies comprise the stock of office materials and other consumable goods valued respectively at the last known price in Euro and with a counterpart entry for an equivalent amount on the liabilities side under the heading "Own capital".

Tangible fixed assets

All movable property items (computer equipment, technical installations and furniture) which have an acquisition price of 350 Euro or more are valued at cost in national currencies, converted into Euro at the accounting exchange rate applicable on the purchase date.

As of year 2002 the Foundation applies the European Commission Regulation nr. 2909/2000 on the "Accounting management of non financial fixed assets". Depreciation was introduced retroactively into the accounts on a straight-line basis, using the rates indicated in the Annex of the Regulation and outlined in the next page. Depreciation is calculated on the basis of the year in which the asset is put into service and is calculated in whole years, irrespective of the month in which it is registered.

Since the full cost is charged to the relevant expenditure account during the year of purchase, the depreciation is only a correction on the actual value and has no influence on the result of the financial exercise. The depreciation of the fixed assets is computed on the assets side, with a corresponding entry on the liability side under the heading "Own capital".

The depreciation rates applied are as follows:

Computer software and hardware	25%
Telecommunication and audiovisual equipment	25%

Printing, mail, security, buildings, tools	12.5%
Movables	10%
Vehicles fleet	25%

In addition, property and equipment are written down when actual value is less than net book value.

Ordinary maintenance and repair costs are paid during the year in which they are incurred.

In 2002 the Foundation donated part of the written off computer equipment to a secondary technical school in Turin.

Allocated revenues

Allocated revenues refer to amounts received from national and international organisations as well as from Governments, for the implementation of specific projects. The costs of these activities are registered in the budget as "Earmarked Funds".

Profit/Loss

Profit/loss represents the outstanding results carried forward from the previous exercise(s) and the current year result. In 2002 the Foundation reimbursed all results until 2001 to the European Commission. For the exercise 2001, the Foundation received the discharge in November 2002.

3. Budget Implementation

In this section the most relevant budget implementation details are disclosed.

Please note that the term "expenditure" means consumed commitment appropriations. Consumed commitment appropriations are commitments paid in 2002 and commitments (partly) carried forward to 2003.

Full budget implementation details are provided in section VI "Utilisation of appropriations".

Title 1 "EXPENDITURE RELATING TO PERSONS WORKING WITH THE FOUNDATION"

Chapter 11 "Staff in active employment"

2002 budget	2002 budget (After transfers)	2002 Expenditure	Percentage (Expenditure / budget after transfers)
9,377,000	9,383,750	9,229,614	98,36%

The necessary appropriations had to be adjusted during the year, mainly for the following reasons:

1. According to the "Foundation's mid-term perspective on staff resources 2002-2004" approved by the Governing Board on 27 November 2001 (ETF-GB00-043), Title 1 budget was planned for 105 temporary agent posts during 2002. An equivalent of 93,8 full time temporary agent was actually reached and paid.
2. Budgetary reallocation between Article 110 (Agents included in the workforce) and Article 111 (Other staff) took place in order to recruit auxiliary agents to cover temporary agents' absence, delay in recruitment or in case of extraordinary workload. In total (Articles 110&111), an equivalent of 105 full time posts were filled and paid.
3. The cost of the Correction Coefficient (CC) (Item 1190) was higher than expected, due mainly to the high salary adaptation approved by the European Parliament in December 2001 (4.9%). It should be noted that the actual CC paid by ETF is much higher than the Italian CC determined by DG Admin in Brussels: the CC actually paid in 2002 by the ETF was 107.8 as compared to a CC of 105.4 for Italy. This is due to the fact that the ETF transfers abroad a certain percentage of salary to foreign staff, in Member countries where, on an average, the CC is higher than the Italian.

Chapter 13 "Missions and travel"

2002 budget	2002 budget (After transfers)	2002 Expenditure	Percentage (Expenditure / budget after transfers)
640,000	688,250	688,250	100%

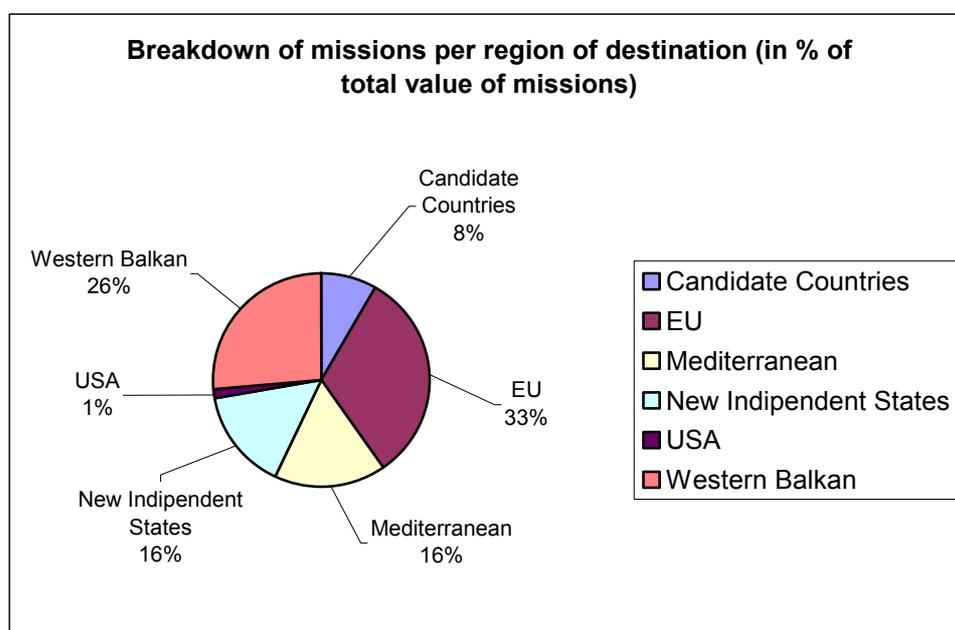
A total of 576 missions were carried out. The average cost of a mission was Euro 1.195.

The original appropriation in Chapter 13 "Missions and travel" was 640.000 Euro. A reallocation of 48.250 Euro from budget Items 1100 (Basic salary), 1182 (Installation allowance) and 1183 (Moving expenses) to Item 1300 (Missions) was necessary to cover a rise in the per diem rate of around 5%. In addition, an amount of Euro 40,000 was allocated for travel and subsistence costs related to the participation of Foundation's staff in training courses.

The total number of missions increased by 8.5% compared with the previous year, due to the greater importance of staff being present in the partner countries to provide direct "on the ground" assistance to beneficiaries.

The distribution of the 2002 mission expenses within departments was as follows:

DEPARTMENT/ UNIT	EURO	ON TOTAL
Central Europe North	30,202.00	4.4%
Central Europe South	63,929.00	9.3%
Central & Eastern Europe	150,365.00	21.8%
New Independent States & Mongolia	87,913.00	12.8%
MEDA	165,266.00	24.0%
TEMPUS	58,054.00	8.4%
Planning Monitoring and Evaluation Unit	10,838.00	1.6%
Directorate	58,779.00	8.5%
Administrative Central Services – ACS	55,946.00	8.1%
Staff Committee	1,867.00	0.3%
TOTAL Missions and travel expenses	688,250	100%

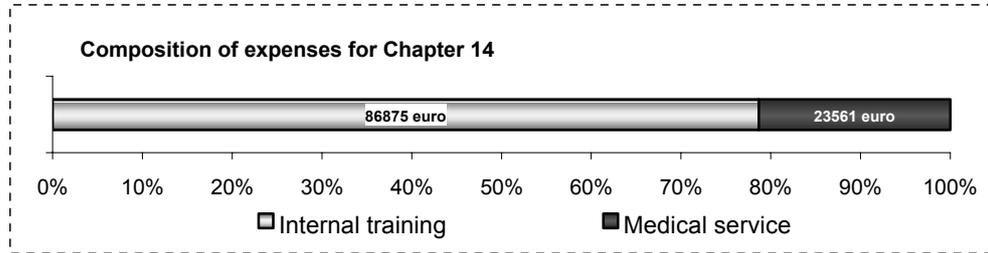


Chapter 14 " Socio-medical infrastructure"

2002 budget (before transfers)	2002 budget (after transfers)	2002 expenditure	Percentage (expenditure / budget after transfers)
115,000	111,000	110,436	99,49%

Under this Chapter various expenses are covered, such as the medical service, language courses, retraining and other activities.

The expenses for medical services (item 1430) were lower than estimated because the actual number of temporary agents employed was less than planned by 7 full-time equivalents (FTEs) (see also Chapter 11 p.2).



Expenditures relating to training activities (item 1440) reflect the policy decision of the Foundation's senior management to increase the investment in staff training and further updating for the Foundation in order to fulfil better its role as a centre of expertise.

The identification of training needs at institutional and individual level is a result of the new performance appraisal system and the skills audit which was launched at the beginning of year 2002

Personnel Unit managed 45% of the training budget centrally and 55% was decentralised at Departmental and Unit level.

The total number of man/days funded under the 2002-training budget is 545, which corresponds to an average of 5 days per person (language training included).

The average fee cost per training day was 149.4 Euro.

The training performed can be broken down as follows:

Training on specific skills expenditure	34%	of	total
Training on generic skills expenditure	66%	of	total

Training on specific skills comprised the development and up-grade of competences related to the Foundation's core business and thematic areas.

Follow-up training took place on the new Performance Appraisal System and several collective training sessions such as "Training strategies for local development" and "Teacher & trainer training resource tandem" were organised.

Training on generic skills included mainly professional skills in communication, administrative, computer, and language.

Chapter 15 "Staff exchanges of civil servants and experts"

2002 budget (before transfers)	2002 budget (after transfers)	2002 expenditure	Percentage (expenditure / budget after transfers)
390,000	339,000	331,819	97,88%

This appropriation covers costs of national and international officials as well as private sector employees temporarily seconded to the Foundation. These costs consist of daily allowances, salary costs to home or sponsoring Ministries or organisations and travel costs.

A total of 10 national experts (END) were contracted by the Foundation during 2002. The costs incurred were less than estimated because of delays in recruitment and because 3 ENDs national experts left before the end of the year. The equivalent of 7 FTE ENDs was reached instead of the 8 FTEs originally planned.

Chapter 17 “Entertainment and representation expenses”

2002 budget (before transfers)	2002 budget (after transfers)	2002 expenditure	Percentage (expenditure / budget after transfers)
8,000	8,000	7,801	97,51%

This item covered funds for the provision of lunches and dinners for guests invited by the Foundation. The costs were in line with estimates.

Title 2. “Building, Equipment and Miscellaneous Operating expenditure”

Chapter 20 “Investment in real estate, rentals and accessory charges”

2002 budget (before transfers)	2002 budget (after transfers)	2002 expenditure	Percentage (expenditure / budget after transfers)
457,950	487,927	487,927	100%

Chapter 20 covers operational costs such as water, gas, electricity, general maintenance, cleaning and security. Additional funds were necessary for extraordinary maintenance works on the access system and the installation of a new power generator in CED II (Central Elaboration Data II).

During year 2002 the Foundation completed successfully two large tender procedures for cleaning services and for on-site security and surveillance.

Chapter 21 “Data processing”

2002 budget (before transfers)	2002 budget (after transfers)	2002 expenditure	Percentage (expenditure / budget after transfers)
425,000	425,000	425,000	100%

Appropriations under this chapter are used to cover all expenses related to data processing, including maintenance of equipment and subscription fees of software. Expenses were in line with the estimates.

The major areas of activity in 2002 were as follows:

- Acquisition of computer equipment (Servers, Workstations, Notebooks and Printers) as part of the annual programme of replacement of old equipment and to cater for an increased requirement on mobile computing needs of staff on mission;
- Continuation of software development and maintenance for administrative and operational systems (consultant expenses). The most significant examples are the developments in the areas of: Portals, Event management, Department and project Team rooms, Statistics (Key Indicator Analysis), Procurement Long Lists, and further development of the ETF Management and Reporting tool for Work Programme activities (Project Fiche).
- Implementation of an automatic electronic payment system (Edifact) to the General Ledger Software (BOB).

Chapter 22 “Movable property and associated costs ”

2002 budget (before transfers)	2002 budget (after transfers)	2002 expenditure	Percentage (expenditure / budget after transfers)
74,850	74,850	74,850	100%

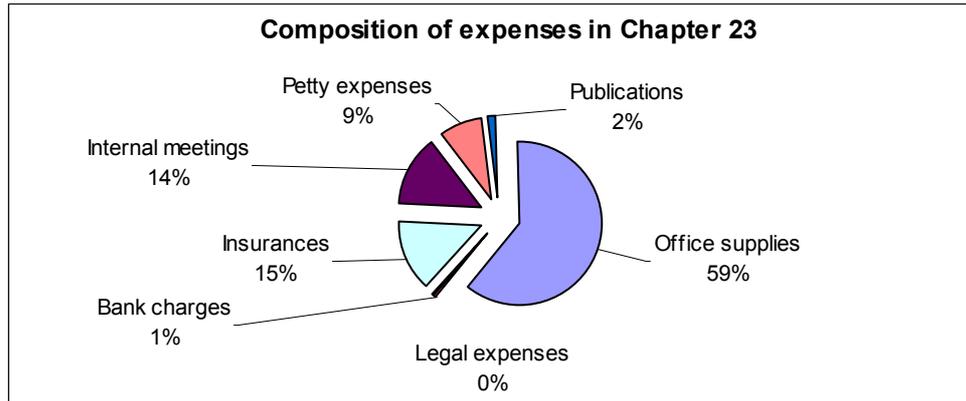
This appropriation covers the costs relating to technical installations, furniture, means of transport and library. About 70% of the budget was used for rental and maintenance of photocopiers.

The acquisition of a video projector was also funded from this chapter during the year.

Chapter 23 “Current administrative expenditure ”

2002 budget (before transfers)	2002 budget (after transfers)	2002 expenditure	Percentage (expenditure / budget after transfers)
88,250	88,250	86,607	98,14%

This appropriation covers the costs relating to paper and office supplies, promotional material, financial charges, other operating costs (notably insurance) and publications (mainly in the Official Journal). Expenses were in line with the estimates.



Chapter 24 “Post and telecommunications ”

2002 budget (before transfers)	2002 budget (after transfers)	2002 expenditure	Percentage (expenditure / budget after transfers)
240,000	210,023	209,957	99,97%

This appropriation covers the costs relating to mailings and telecommunications.

Savings were made on telephone costs as a consequence of decreasing tariffs. The savings were transferred to chapter 20 to pay for the municipal waste collection taxes, which increased by 200% compared to the previous year.

An extraordinary expense for an amount of Euro 18,230 was committed in 2002 to renew and update the telephone exchange system.

Chapter 25 “Expenditure on formal and other meetings”

2002 budget (before transfers)	2002 budget (after transfers)	2002 expenditure	Percentage (expenditure / budget after transfers)
100,000	80,000	80,000	100%

Funds under this Chapter cover primarily expenses related to the meetings of the Governing Board. The original budget estimation covered two meetings: the first in June and the second in November. Since only the November meeting took place, Euro 20,000 were transferred to Chapter 31 through a budget amendment.

Title 3. “Expenditure and relating to performance of specific missions”

Title 3 is made up of two Chapters, 30 and 31.

Chapter 30 “Operational expenditure”

2002 budget (before transfers)	2002 budget (after transfers)	2002 expenditure	Percentage (expenditure / budget after transfers)
993,950	840,176	839,465	99,92%

Chapter 30 covers expenses for documentation, general publications, translation and meetings of the Advisory Forum.

The expenses were lower than estimated for translations and the Advisory Forum. All other costs were in line with the forecast.

Item 3000 “Documentation “

2002 budget (before transfers)	2002 budget (after transfers)	2002 expenditure	Percentage (expenditure / budget after transfers)
50,000	57,000	57,000	100%

This appropriation covers the establishment and the maintenance of the documentation centre, subscriptions to specialised journals and periodicals, and the purchase of relevant books.

The budget was increased to fund the subscription to the “OECD source service”.

Item 3010 “General Publications “

2002 budget (before transfers)	2002 budget (after transfers)	2002 expenditure	Percentage (expenditure / budget after transfers)
200,000	213,419	213,054	99,83%

This appropriation is used for all costs associated with general Foundation publications and with promotion of ETF’s work. This budget was increased during the year in order to cover new priorities such as:

- The updating of the Foundation’s website and
- The participation in 5 specialised fairs on Education and Training together with DG Education and Culture of the European Commission.

Item 3040 “Translation costs”

2002 budget (before transfers)	2002 budget (after transfers)	2002 expenditure	Percentage (expenditure / budget after transfers)
499,950	388,950	388,919	99,99%

The budget was reduced during the year due to the fact that only one Governing Board meeting took place (see also Chapter 25). In addition, fewer documents were translated than originally planned.

Items 3050-3051-3052 “Meetings of the Advisory Forum and related costs”

2002 budget (before transfers)	2002 budget (after transfers)	2002 expenditure	Percentage (expenditure/ budget after transfers)
240,000	176,807	176,807	100%

This appropriation is used for Advisory Forum Meetings. The meeting are organised in regional sub-groups. Due to political reasons, the regional meeting under the responsibility of MEDA was cancelled. As a result, this budget was reduced accordingly.

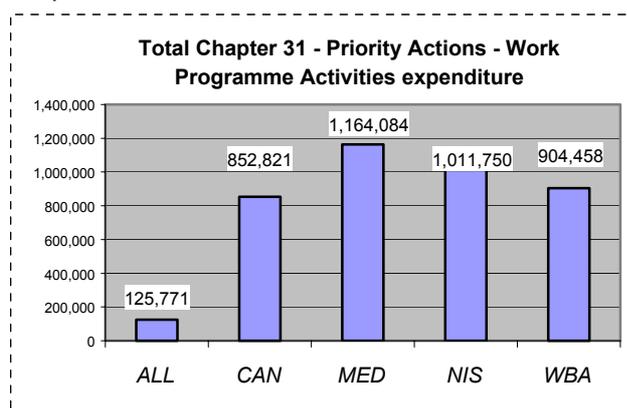
Members of the Advisory Forum meet in a plenary session once every 3 years. The next plenary will be in November 2003.

Chapter 31 “Priority actions – Work Programme Activities”

2002 budget (before transfers)	2002 budget (after transfers)	2002 expenditure	Percentage (expenditure / budget after transfers)
3,890,000	4,063,774	4,058,886	99,88%

This Chapter covers the operational activities of the Foundation carried out under the yearly Subsidy of the European Commission. The activities are outlined in the Work Programme 2002, approved by the Governing Board in November 2001.

The savings in Chapter 30 made it possible to increase appropriations in Chapter 31 by Euro 170,000. This additional amount was used to enlarge the scope and increase the outputs of some Work Programme 2002 activities.



In total the expenses are divided among departments as shown in the table above:

The activities proposed in the 2002 Work Programme are sub-divided in the following categories:

Item 3100 “Support to the Commission”

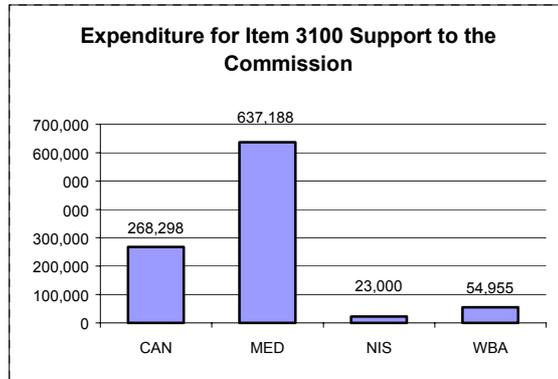
2002 budget (before transfers)	2002 budget (after transfers)	2002 expenditure	Percentage (expenditure/ budget after transfers)
730,000	984,337	983,441	99,91%

During year 2002 the Foundation experienced a sharp rise in the number of requests from the European Commission for support and assistance to programmes. Additional funding was necessary to meet these extra demands, in particular to a number of activities in the Meda and New Independent States (NIS) regions.

The activities mentioned serve Commission needs to streamline decision-making, improve design and implement programmes in more timely fashion.

More specific activities were:

- Short term operational needs, to contribute to medium term reflections on future EC orientations in the field of vocational training and labour market interventions in the Med countries;
- Developing an initiative to promote EU best practises in vocational training (based in particular on the Leonardo da Vinci programme) to Med partners;
- Increased ETF involvement from 4 to 15 CARDS projects. In each of the entities of the Western Balkans there is at least one CARDS project in which ETF participates in the preparation phase;
- A training session organised by ETF for colleagues in EuropeAid on human resource development in relation to the project cycle. Progress reviews on vocational training and labour market reform have also been sent to counterparts in the Commission;
- Support for ETF to various stages of the Commission’s programming cycle across the Tacis Programme region, in particular:
 - contribution to indicative programmes (in Kazakhstan, the Russian Federation and Ukraine);
 - participation in project appraisal missions (in Armenia and Ukraine); providing project fiches (in Kazakhstan, Uzbekistan, the Russian Federation, and Tajikistan);
 - drafting of terms of reference (in Armenia, the Russian Federation, Ukraine, Uzbekistan and for a multi-country project);
 - participation in tender evaluation (in the Russian Federation).
- Familiarising the Candidate countries with EU discussions and policy developments on vocational training and employment;
- Surveys on the validation of non-formal and informal learning, e-learning and vocational guidance and counselling;
- Monographs on vocational training and employment services were prepared for nine Candidate countries and a preliminary cross-country synthesis report has been published and presented at several conferences.



Item 3110 “Information provision and analysis through the National Observatory Network”

2002 budget (before transfers)	2002 budget (after transfers)	2002 expenditure	Percentage (expenditure / budget after transfers)
1,200,000	1,139,254	1,135,380	99,66%

This appropriation covered the costs associated with the network of National Observatories. In particular:

Candidate countries

There are 11 National Observatories in the Candidate Countries and they received an average amount of Euro 12,000 for mandatory activities. The mandatory activities for these Observatories were:

- Short country report on recent developments in education, training and employment policy;
- Country fact sheet on recent developments in education and training in the context of Lifelong Learning;
- Consultation process on the 'Review of Progress in VET Reform';
- Information Collection on the Situation of VET Teachers and Trainers in Candidate Countries – Preparation of a Short Report;
- Key indicators on vocational education and training 2002.

Additional funding was provided for special projects.

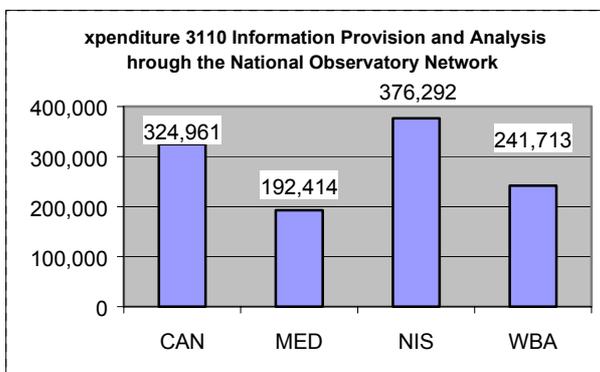
Western Balkans

The Foundation established 7 National Observatories in the Western Balkans and the amount provided by the Foundation varied depending on the individual agreements and funding arrangements. The Observatories of Kosovo and Serbia still received grants for the various activities.

Three Observatories received an amount of about Euro 25,000 for mandatory activities and special projects. The Observatories of Bosnia and Croatia received about Euro 40,000. Bosnia was provided with higher funding because it consists of two entities and Croatia received Euro 40,000 because of higher relative expenses than the other countries.

The mandatory activities for these Observatories were:

- Annual country reports on recent developments in education, training and employment policy;
- Country fact sheets on recent developments in education and training in the context of lifelong learning;
- Quarterly country reports on recent developments in education, training and employment policy;
- Dissemination events and / or staff development initiatives;
- Key indicators on vocational education and training 2002.



New Independent States and Mongolia

There are 11 National Observatories in the New Independent States and Mongolia and all of which receive grants between Euro 12,300 and Euro 40,400 for both the operational activities and dissemination. Since not all Observatories had dissemination within their activities, the differences between the amounts received are substantial.

The priority areas were:

- Production of a VET progress report and continuation of the work on Key Indicators;
- Recommendations and actions to improve the weaknesses identified in the evaluation report, including a customer analysis.

Meda

In the Meda countries, the Observatory function is carried out through networking of existing national structures. This approach has been validated by a stocktaking exercise on the existing capacities, which was carried out throughout the region and completed during 2002. Capacity building actions, which are adapted to the institutional setting of each country, have been started in Jordan and Syria with an observer status for the West Bank/Gaza and Lebanon. This first phase of awareness raising and establishing national task forces will lead in 2003 to the operation of a co-ordinated network of national actors able to serve better the information needs of national policy makers and the international community.

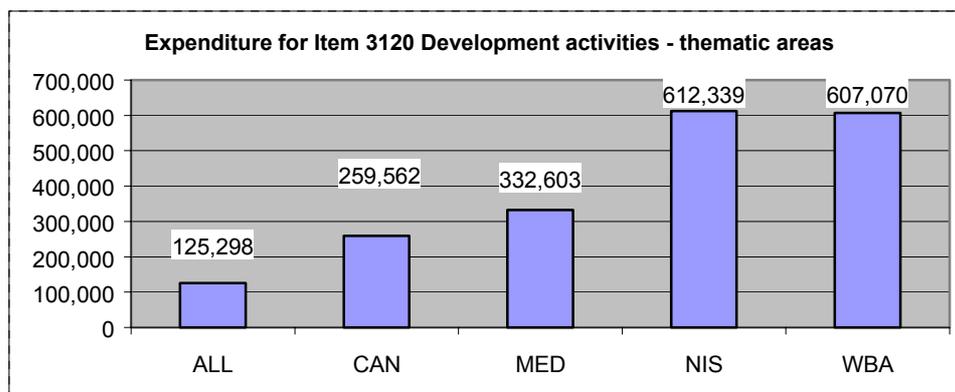
Item 3120 “Development activities – thematic areas”

2002 budget (before transfers)	2002 budget (after transfers)	2002 expenditure	Percentage (expenditure / budget after transfers)
1,960,000	1,936,990	1,936,872	99,99%

Three main areas were identified where it was considered essential to consolidate the Foundation’s position as key reference point for vocational training reform in countries in transition:

- Vocational training in the context of lifelong learning – in particular the further definition of the concept and implications for the implementation of action plans in relevant countries /regions;
- Assessment and evaluation of progress in the reform of vocational training systems – designing an assessment methodology and tools, including benchmarking;
- Development of training and skills at the enterprise level, particularly in relation to SMEs;

As a whole, the expenditure was in line with the Work Programme.



Item 3130 “Various costs linked to Work Programme activities”

2002 budget (before transfers)	2002 budget (after transfers)	2002 expenditure	Percentage (expenditure / budget after transfers)
0,00	3,193	3,193	100%

This appropriation covers expenses like insurance costs for participants of meetings and representation costs linked to meetings and workshops.

Title 4: “Earmarked expenditure”.

Chapter 43: “Co-operation with Italian institutions”.

2002 budget (before transfers)	2002 budget (after transfers)	2002 expenditure	Percentage (expenditure/ budget after transfers)
491,078	491,078	423,268	86,19%

This Chapter covers one project during 2002 in which the Foundation received financing from the Italian Government to improve training and assistance for Small and Medium Enterprise (SME) development in Albania. Although the original duration was planned for one year the project has been formally extended to 31st March 2003.

The project actively involves organisations, which provide support to SMEs (in particular training centres, chambers of commerce, employers associations and business advisors) and local entrepreneurs.

A sum of Euro 67.810 was not committed at 31/12/2002 and is subject to non-automatic carry forward. The total amount for this project is Euro 515,000.

From 2003 the Italian Government will allocate funds of Euro 500.000 per year to ETF for special projects to be decided upon each year.

Appropriations carried forward automatically

For the record, these are appropriations covering the commitments legally contracted at 31 December 2001 but not yet paid at that date.

Taking all items together, these appropriations were utilised as follows:

Appropriations carried forward	Expenditure	Percentage (expenditure / appropriations carried forward)
3,492,438	3,068,733	87,87%

The payment rate on carried forward appropriation is a slightly less than in past years (ranging from 88% to 92% in the period 1996-2001).

Carried forward amounts which are not paid result mainly in the following items:

- Item 1183 – Moving expenses – One removal allowance due was not claimed.
- Item 1430 – Medical expenses - Calculations and commitment are based on the maximum number of people who are eligible to undergo medical tests. In reality the number of people who actually underwent tests was less.
- Item 2350 – Insurances managed by personnel unit – Calculations and commitments were based on previous year figures. In total these were overestimated.
- Item 2410 – Telecommunications - Calculations and commitments were based previous year figures. In total these were overestimated.
- Chapter 31 – WP activities

There are a variety of reasons for the under-expenditure:

- Actual expenditure was lower than amounts identified in contracts for a number of Work Programme activities. In particular calculations for reimbursable costs like air travel tickets and hotel costs are based on averages that are subject to high variance;
- Difficulty in forecasting the actual cost of certain activities, in particular for conference expenses related to Work Programme activities;
- Final invoices which do not reach the Foundation in time;
- Refusal to pay the full amount due to underperformance of the contractor;
- Where projects were launched late during the year, for which (often at EC request) the execution had to be amended to fit with changing realities;
- Limited feedback during the year on effective level of expenses by contractor.

Appropriations carried forward automatically on Earmarked expenditure.

Chapter 43: “Co-operation with Italian institutions”.

Appropriations carried forward	Expenditure	Percentage (expenditure / appropriations carried forward)
23,922	23,922	100%

Appropriations carried forward from 2001 to 2002 – non-automatic carry-overs

For the record, these are appropriations covering the amount not yet committed at 31 December 2001 and approved by the Governing Board to be committed in the year 2002. Non-automatic carry forward was approved for World Bank; Swiss Agency for Development and Co-operation; and the Italian Government Funds.

The appropriations were utilised as follows:

Chapter 41: “Co-operation with international institutions”.

Appropriations carried forward	Expenditure	Percentage (expenditure / appropriations carried forward)
7,136	6,906	96,78%

The amount was spent on finishing two projects. The final invoices were slightly lower than estimated.

VI. Utilisation of appropriations



1. Appropriations of the current year

	Initial		Budget		Transfers		Total		Commitments in WorkFlow		Payments in WorkFlow		Unpaid Committed (UCD)
			Local						Accepted		Accepted		
ETF Budget													
Annual Budget													
I EXPENDITURE relating to persons working with the Foundation							(B)						a-(c+d)
11 Staff in active employment													
110 Agents included in the workforce													
1100 Basic salaries	6,040,000.00		0.00	(467,000.00)			5,573,000.00	0.00	5,560,784.13	0.00	0.00	5,560,784.13	0.00
1101 Family allowances	460,000.00		0.00	(20,000.00)			440,000.00	0.00	428,888.14	0.00	0.00	428,888.14	0.00
1102 Transfer and expatriation allowance	800,000.00		0.00	(60,000.00)			740,000.00	0.00	722,901.38	0.00	0.00	722,901.38	0.00
1103 Secretarial allowance	35,000.00		0.00	(13,000.00)			22,000.00	0.00	21,029.29	0.00	0.00	21,029.29	0.00
110 Article Total	7,335,000.00		0.00	(560,000.00)			6,775,000.00	0.00	6,733,602.94	0.00	0.00	6,733,602.94	0.00
111 Other staff													
1110 Auxiliary staff	170,000.00		0.00	510,000.00			680,000.00	0.00	646,280.23	0.00	0.00	645,978.30	301.93
1112 Local staff	450,000.00		0.00	8,000.00			458,000.00	0.00	457,425.31	0.00	0.00	454,408.38	3,016.93
111 Article Total	620,000.00		0.00	518,000.00			1,138,000.00	0.00	1,103,705.54	0.00	0.00	1,100,386.68	3,318.86
113 Insurance against sickness, accidents and occupational di													
1130 Insurance against sickness, accidents and occupational disease, unemployment	204,000.00		0.00	(13,000.00)			191,000.00	0.00	187,841.38	0.00	0.00	187,841.38	0.00

	Initial	Budget		Total	Commitments		Commitment Available (UB)	Payments		Unpaid Committed (UCD)
		Local	Transfers		Accepted	in WorkFlow		Accepted	in WorkFlow	
ETF Budget										
Annual Budget										
1 EXPENDITURE relating to persons working with the Foundation				(B)						
11 Staff in active employment										
113 Insurance against sickness, accidents and occupational di										
1131 Insurance against accidents and occupational disease	50,000.00	0.00	0.00	50,000.00	48,065.31	0.00	1,934.69	48,065.31	0.00	0.00
1132 Unemployment insurance for temporary staff	47,000.00	0.00	0.00	47,000.00	43,546.51	0.00	3,453.49	43,546.51	0.00	0.00
113 Article Total	301,000.00	0.00	(13,000.00)	288,000.00	279,453.20	0.00	8,546.80	279,453.20	0.00	0.00
114 Sundry allowances										
1140 Birth and death allowance	2,000.00	0.00	0.00	2,000.00	1,388.17	0.00	611.83	1,388.17	0.00	0.00
1141 Annual travel costs from the place of employment to the place of origin	134,000.00	0.00	(21,000.00)	113,000.00	111,633.15	0.00	1,366.85	111,633.15	0.00	0.00
1147 Call on duty allowance	16,000.00	0.00	0.00	16,000.00	14,018.40	0.00	1,981.60	14,018.40	0.00	0.00
114 Article Total	152,000.00	0.00	(21,000.00)	131,000.00	127,039.72	0.00	3,960.28	127,039.72	0.00	0.00
117 Supplementary services										
1172 Cost of organizing traineeships with the Foundation	29,000.00	0.00	(17,750.00)	11,250.00	11,151.15	0.00	98.85	11,151.15	0.00	0.00

	Initial	Budget		Total	Commitments		Commitment Available (UB)	Payments in WorkFlow		Unpaid Committed (UCD)
		Local	Transfers		Accepted	in WorkFlow		Accepted	in WorkFlow	
ETF Budget										
Annual Budget										
1 EXPENDITURE relating to persons working with the Foundation				(B)	(a)	(b)		(c)	(d)	a-(c+d)
11 Staff in active employment										
117 Supplementary services										
1177 Other services rendered	150,000.00	0.00	142,600.00	292,600.00	292,521.88	0.00	78.12	219,170.54	0.00	73,351.34
117 Article Total	179,000.00	0.00	124,850.00	303,850.00	303,673.03	0.00	176.97	230,321.69	0.00	73,351.34
118 Recruitment and transformation costs										
1180 Sundry recruitment expenses	30,000.00	0.00	(15,000.00)	15,000.00	9,869.28	0.00	5,130.72	9,869.28	0.00	0.00
1181 Travelling expenses	10,000.00	0.00	(2,000.00)	8,000.00	6,175.15	0.00	1,824.85	6,175.15	0.00	0.00
1182 Installation allowance	110,000.00	0.00	(45,000.00)	65,000.00	58,964.80	0.00	6,035.20	58,964.80	0.00	0.00
1183 Moving expenses	150,000.00	0.00	(95,100.00)	54,900.00	54,805.02	0.00	94.98	44,400.22	0.00	10,404.80
1184 Temporary daily allowance	40,000.00	0.00	30,000.00	70,000.00	56,561.80	0.00	13,438.20	56,561.80	0.00	0.00
118 Article Total	340,000.00	0.00	(127,100.00)	212,900.00	186,376.05	0.00	26,523.95	175,971.25	0.00	10,404.80
119 Weightings (Correction coefficient)										
1190 Weightings (Correction coefficient)	300,000.00	0.00	70,000.00	370,000.00	352,367.40	0.00	17,632.60	352,367.40	0.00	0.00

ETF Budget	Annual Budget	Budget			Total	Commitments in WorkFlow		Commitment Available (UB)	Payments in WorkFlow		Unpaid Committed (UCD)
		Initial	Local	Transfers		Accepted	in WorkFlow		Accepted	in WorkFlow	
1	EXPENDITURE relating to persons working with the Foundation				(B)	(a)	(b)		(c)	(d)	a-(c+d)
11	Staff in active employment										
119	Weightings (Correction coefficient)										
1191	Salariat adaptation	150,000.00	0.00	15,000.00	165,000.00	143,396.01	0.00	21,603.99	143,396.01	0.00	0.00
119	Article Total	450,000.00	0.00	85,000.00	535,000.00	495,763.41	0.00	39,236.59	495,763.41	0.00	0.00
11	Chapter Total	9,377,000.00	0.00	6,750.00	9,383,750.00	9,229,613.89	0.00	154,136.11	9,142,538.89	0.00	87,075.00
13	Missions and travel										
130	Mission and travel expenses										
1300	Mission and travel expenses	640,000.00	0.00	48,250.00	688,250.00	688,250.00	0.00	0.00	607,476.95	0.00	80,773.05
130	Article Total	640,000.00	0.00	48,250.00	688,250.00	688,250.00	0.00	0.00	607,476.95	0.00	80,773.05
13	Chapter Total	640,000.00	0.00	48,250.00	688,250.00	688,250.00	0.00	0.00	607,476.95	0.00	80,773.05
14	Socio-medical infrastructure										
143	Medical service										
1430	Medical service	35,000.00	0.00	(11,000.00)	24,000.00	23,561.04	0.00	438.96	18,205.62	0.00	5,355.42
143	Article Total	35,000.00	0.00	(11,000.00)	24,000.00	23,561.04	0.00	438.96	18,205.62	0.00	5,355.42

	Initial		Budget		Transfers		Total		Commitments		Commitment Available (UB)	Payments		Unpaid Committed (UCD)
			Local				Accepted	in WorkFlow	Accepted	in WorkFlow				
ETF Budget														
Annual Budget														
1 EXPENDITURE relating to persons working with the Foundation							(B)		(a)	(b)		(c)	(d)	a-(c+d)
14 Socio-medical infrastructure														
144 Internal training														
1440 Internal training	80,000.00		0.00	7,000.00			87,000.00	86,874.60	0.00	125.40	48,138.04	0.00	38,736.56	
144 Article Total	80,000.00		0.00	7,000.00			87,000.00	86,874.60	0.00	125.40	48,138.04	0.00	38,736.56	
14 Chapter Total	115,000.00		0.00	(4,000.00)			111,000.00	110,435.64	0.00	564.36	66,343.66	0.00	44,091.98	
15 Staff exchanges between the Foundation and the public sector														
152 Staff exchanges between the Foundation and the public sector														
1520 National experts seconded	390,000.00		0.00	(51,000.00)			339,000.00	331,819.34	0.00	7,180.66	331,819.34	0.00	0.00	
152 Article Total	390,000.00		0.00	(51,000.00)			339,000.00	331,819.34	0.00	7,180.66	331,819.34	0.00	0.00	
15 Chapter Total	390,000.00		0.00	(51,000.00)			339,000.00	331,819.34	0.00	7,180.66	331,819.34	0.00	0.00	
17 Entertainment and representation expenses														
170 Entertainment and representation expenses														
1700 Entertainment and representation expenses	8,000.00		0.00	0.00			8,000.00	8,000.00	0.00	0.00	4,633.46	0.00	3,366.54	
170 Article Total	8,000.00		0.00	0.00			8,000.00	8,000.00	0.00	0.00	4,633.46	0.00	3,366.54	
17 Chapter Total	8,000.00		0.00	0.00			8,000.00	8,000.00	0.00	0.00	4,633.46	0.00	3,366.54	
1 Title Total	10,530,000.00		0.00	0.00			10,530,000.00	10,368,118.87	0.00	161,881.13	10,152,812.30	0.00	215,306.57	

	Initial	Budget		Total	Commitments		Commitment Available (UB)	Payments		Unpaid Committed (UCD)
		Local	Transfers		Accepted	in WorkFlow		Accepted	in WorkFlow	
ETF Budget										
Annual Budget										
2 Building, equipment and miscellaneous operating expenditure				(B)	(a)	(b)		(c)	(d)	a-(c+d)
20 Investments in immovable property, rental of buildings and										
200 Rentals										
2000 Rentals	32,000.00	0.00	294.25	32,294.25	32,294.25	0.00	0.00	32,294.25	0.00	0.00
200 Article Total	32,000.00	0.00	294.25	32,294.25	32,294.25	0.00	0.00	32,294.25	0.00	0.00
201 Insurance										
2010 Insurance	6,200.00	0.00	686.12	6,886.12	6,886.12	0.00	0.00	5,639.80	0.00	1,246.32
201 Article Total	6,200.00	0.00	686.12	6,886.12	6,886.12	0.00	0.00	5,639.80	0.00	1,246.32
202 Water, gas, electricity and heating										
2020 Water, gas, electricity and heating	112,000.00	0.00	(11,541.14)	100,458.86	100,458.86	0.00	0.00	75,416.70	0.00	25,042.16
202 Article Total	112,000.00	0.00	(11,541.14)	100,458.86	100,458.86	0.00	0.00	75,416.70	0.00	25,042.16
203 Cleaning and maintenance										
2030 Cleaning and maintenance	162,000.00	0.00	32,588.09	194,588.09	194,588.09	0.00	0.00	129,346.82	0.00	65,241.27
203 Article Total	162,000.00	0.00	32,588.09	194,588.09	194,588.09	0.00	0.00	129,346.82	0.00	65,241.27

	Budget			Commitments		Payments		Unpaid Committed (UCD)
	Initial	Local	Transfers	Total	Accepted	in WorkFlow	Accepted	
ETF Budget								
Annual Budget								
2 Building, equipment and miscellaneous operating expenditure				(B)				a-(c+d)
20 Investments in immovable property, rental of buildings and								
204 Furnishing of premises					(a)	(b)	(c)	(d)
2040 Furnishing of premises	5,000.00	0.00	309.00	5,309.00	5,309.00	0.00	5,309.00	0.00
204 Article Total	5,000.00	0.00	309.00	5,309.00	5,309.00	0.00	5,309.00	0.00
205 Security and surveillance								
2050 Security and surveillance	93,750.00	0.00	(7,303.82)	86,446.18	86,446.08	0.00	70,557.40	15,888.68
205 Article Total	93,750.00	0.00	(7,303.82)	86,446.18	86,446.08	0.00	70,557.40	15,888.68
209 Other expenditure on buildings								
2090 Other expenditure on buildings	47,000.00	0.00	14,944.63	61,944.63	61,944.63	0.00	52,181.85	9,762.78
209 Article Total	47,000.00	0.00	14,944.63	61,944.63	61,944.63	0.00	52,181.85	9,762.78
20 Chapter Total	457,950.00	0.00	29,977.13	487,927.13	487,927.03	0.00	370,745.82	117,181.21
21 Data processing								
210 Equipment, data processing equipment and operating cos								
2100 Data-processing equipment	135,000.00	0.00	30,114.55	165,114.55	165,114.55	0.00	10,910.00	154,204.55
2101 Software development and purchase	165,000.00	0.00	(28,845.98)	136,154.02	136,154.02	0.00	120,824.02	15,330.00

ETF Budget	Initial	Budget		Total	Commitments		Commitment Available (UB)	Payments		Unpaid Committed (UCD)
		Local	Transfers		Accepted	in WorkFlow		Accepted	in WorkFlow	
Annual Budget										
2 Building, equipment and miscellaneous operating expenditure				(B)	(a)	(b)		(c)	(d)	a-(c+d)
21 Data processing										
210 Equipment, data processing equipment and operating costs										
2102 Other expenses	125,000.00	0.00	(1,268.57)	123,731.43	123,731.43	0.00	0.00	70,235.07	0.00	53,496.36
210 Article Total	425,000.00	0.00	(0.00)	425,000.00	425,000.00	0.00	0.00	201,969.09	0.00	223,030.91
21 Chapter Total	425,000.00	0.00	(0.00)	425,000.00	425,000.00	0.00	0.00	201,969.09	0.00	223,030.91
22 Movable property and accessory costs										
220 Technical installations and office equipment										
2200 Purchase	5,500.00	0.00	551.05	6,051.05	6,051.05	0.00	0.00	6,051.05	0.00	0.00
2202 Rentals	38,000.00	0.00	(812.54)	37,187.46	37,187.46	0.00	0.00	37,187.46	0.00	0.00
2203 Maintenance, utilization and repairs	14,000.00	0.00	(3,639.70)	10,360.30	10,360.30	0.00	0.00	6,815.55	0.00	3,514.75
220 Article Total	57,500.00	0.00	(3,901.19)	53,598.81	53,598.81	0.00	0.00	50,084.06	0.00	3,514.75
221 Furniture										
2210 Purchase	7,500.00	0.00	3,164.68	10,664.68	10,664.68	0.00	0.00	3,407.58	0.00	7,257.10

	Initial	Budget		Transfers	Total	Commitments		Commitment Available (UB)	Payments		Unpaid Committed (UCD)
		Local				Accepted	in WorkFlow		Accepted	in WorkFlow	
ETF Budget											
Annual Budget											
2 Building, equipment and miscellaneous operating expenditure					(B)	(a)	(b)		(c)	(d)	a-(c+d)
22 Movable property and accessory costs											
221 Furniture											
2213 Maintenance, utilization and repairs	1,000.00	0.00	1,000.00		2,000.00	2,000.00	0.00	0.00	2,000.00	0.00	0.00
221 Article Total	8,300.00	0.00	4,164.68		12,664.68	12,664.68	0.00	0.00	5,407.58	0.00	7,257.10
223 Transport											
2233 Maintenance, utilization and repairs	3,100.00	0.00	(263.49)		2,836.51	2,836.51	0.00	0.00	2,836.51	0.00	0.00
223 Article Total	3,100.00	0.00	(263.49)		2,836.51	2,836.51	0.00	0.00	2,836.51	0.00	0.00
225 Documentation and library											
2251 Special library material	1,000.00	0.00	0.00		1,000.00	1,000.00	0.00	0.00	1,000.00	0.00	0.00
2252 Subscriptions to newspapers and magazines	4,750.00	0.00	0.00		4,750.00	4,750.00	0.00	0.00	3,551.05	0.00	1,198.95
225 Article Total	5,750.00	0.00	0.00		5,750.00	5,750.00	0.00	0.00	4,551.05	0.00	1,198.95
22 Chapter Total	74,850.00	0.00	0.00		74,850.00	74,850.00	0.00	0.00	62,879.20	0.00	11,970.80

	Initial		Budget		Transfers	Total	Commitments		Accepted	Commitment Available (UB)	Payments in WorkFlow	Unpaid Committed (UCD)
	Local	Total	Accepted	in WorkFlow			Accepted	in WorkFlow				
ETF Budget												
Annual Budget												
2 Building, equipment and miscellaneous operating expenditure						(B)	(a)	(b)	(c)		(d)	a-(c+d)
23 Current administrative expenditure												
230 Stationery and office supplies												
2300 Stationery and office supplies	50,000.00		0.00	2,251.80		52,251.80	52,181.41	0.00	15,214.07	70.39	0.00	36,967.34
230 Article Total	50,000.00		0.00	2,251.80		52,251.80	52,181.41	0.00	15,214.07	70.39	0.00	36,967.34
232 Financial charges												
2320 Bank charges	2,200.00		0.00	(1,698.26)		501.74	437.62	0.00	437.62	64.12	0.00	0.00
232 Article Total	2,200.00		0.00	(1,698.26)		501.74	437.62	0.00	437.62	64.12	0.00	0.00
233 Legal expenses												
2330 Legal expenses	10,400.00		0.00	(10,137.00)		263.00	262.29	0.00	182.29	0.71	0.00	80.00
233 Article Total	10,400.00		0.00	(10,137.00)		263.00	262.29	0.00	182.29	0.71	0.00	80.00
235 Other operating expenditure												
2350 Miscellaneous insurance	15,250.00		(15,250.00)	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
CTS INSURANCE MANAGED BY COMPUTER AND TECHNICAL SERVICES	0.00		3,692.09	0.00		3,692.09	3,692.09	0.00	3,692.09	0.00	0.00	0.00
PKRS INSURANCE MANAGED BY PERSONNEL UNIT	0.00		11,557.91	(1,533.54)		10,024.37	8,875.00	0.00	3,989.11	1,149.37	0.00	4,885.89
2350 Budget Item Total	15,250.00		0.00	(1,533.54)		13,716.46	12,567.09	0.00	7,681.20	1,149.37	0.00	4,885.89
2352 Miscellaneous expenditure on internal meetings	2,000.00		0.00	10,217.00		12,217.00	12,217.00	0.00	6,291.97	0.00	0.00	5,925.03

	Initial	Budget		Total	Commitments		Commitment Available (UB)	Payments		Unpaid Committed (UCD)
		Local	Transfers		Accepted	in WorkFlow		Accepted	in WorkFlow	
ETF Budget										
Annual Budget										
2 Building, equipment and miscellaneous operating expenditure				(B)	(a)	(b)		(c)	(d)	a-(c+d)
23 Current administrative expenditure										
235 Other operating expenditure										
2355 Petty expenses	7,400.00	0.00	0.00	7,400.00	7,400.00	0.00	0.00	6,115.12	0.00	1,284.88
235 Article Total	24,450.00	15,250.00	8,683.46	33,333.46	32,184.09	0.00	1,149.37	20,088.29	0.00	12,095.80
236 Publications										
2360 Publications	1,000.00	0.00	900.00	1,900.00	1,542.00	0.00	358.00	442.00	0.00	1,100.00
236 Article Total	1,000.00	0.00	900.00	1,900.00	1,542.00	0.00	358.00	442.00	0.00	1,100.00
23 Chapter Total	88,250.00	15,250.00	0.00	88,250.00	86,607.41	0.00	1,642.59	36,364.27	0.00	50,243.14
24 Post and telecommunications										
240 Correspondence and courier expenses										
2400 Correspondence and courier expenses	85,000.00	0.00	0.00	85,000.00	84,933.97	0.00	66.03	51,751.82	0.00	33,182.15
240 Article Total	85,000.00	0.00	0.00	85,000.00	84,933.97	0.00	66.03	51,751.82	0.00	33,182.15
241 Telecommunications										
2410 Subscriptions and fees	135,000.00	0.00	(41,944.63)	93,055.37	93,055.37	0.00	0.00	31,051.98	0.00	62,003.39

	Initial	Budget		Total	Commitments		Commitment Available (UB)	Payments		Unpaid Committed (UCD)
		Local	Transfers		Accepted	in WorkFlow		Accepted	in WorkFlow	
ETF Budget										
Annual Budget										
2 Building, equipment and miscellaneous operating expenditure				(B)	(a)	(b)		(c)	(d)	a-(c+d)
24 Post and telecommunications										
241 Telecommunications										
2411 Equipment	20,000.00	0.00	11,967.50	31,967.50	31,967.50	0.00	0.00	13,737.00	0.00	18,230.50
241 Article Total	155,000.00	0.00	(29,977.13)	125,022.87	125,022.87	0.00	0.00	44,788.98	0.00	80,233.89
24 Chapter Total	240,000.00	0.00	(29,977.13)	210,022.87	209,956.84	0.00	66.03	96,540.80	0.00	113,416.04
25 Meetings and associated costs										
250 Meetings and associated costs										
2500 Meetings expenses in general	100,000.00	0.00	(20,000.00)	80,000.00	80,000.00	0.00	0.00	36,552.21	0.00	43,447.79
250 Article Total	100,000.00	0.00	(20,000.00)	80,000.00	80,000.00	0.00	0.00	36,552.21	0.00	43,447.79
25 Chapter Total	100,000.00	0.00	(20,000.00)	80,000.00	80,000.00	0.00	0.00	36,552.21	0.00	43,447.79
2 Title Total	1,386,050.00	15,250.00	(20,000.00)	1,366,050.00	1,364,341.28	0.00	1,708.72	805,051.39	0.00	559,289.89

	Budget			Total	Commitments		Commitment Available (UB)	Payments		Unpaid Committed (UCD)
	Initial	Local	Transfers		Accepted	in WorkFlow		Accepted	in WorkFlow	
ETF Budget										
Annual Budget										
3 EXPENSES RELATING TO PERFORMANCE OF SPECIFIC MISSIONS				(B)	(a)	(b)		(c)	(d)	a-(c+d)
30 Operational expenses										
300 Operational documentation										
3000 Documentation	50,000.00	0.00	7,000.00	57,000.00	57,000.00	0.00	0.00	54,782.00	0.00	2,218.00
300 Article Total	50,000.00	0.00	7,000.00	57,000.00	57,000.00	0.00	0.00	54,782.00	0.00	2,218.00
301 Publicising of information										
3010 General publications	200,000.00	0.00	13,418.59	213,418.59	213,053.59	0.00	365.00	19,445.00	0.00	193,608.59
301 Article Total	200,000.00	0.00	13,418.59	213,418.59	213,053.59	0.00	365.00	19,445.00	0.00	193,608.59
303 Professional memberships and fees										
3030 Professional memberships and fees	4,000.00	0.00	0.00	4,000.00	3,685.00	0.00	315.00	2,650.00	0.00	1,035.00
303 Article Total	4,000.00	0.00	0.00	4,000.00	3,685.00	0.00	315.00	2,650.00	0.00	1,035.00
304 Translation costs										
3040 Translation costs	499,950.00	0.00	(111,000.00)	388,950.00	388,919.00	0.00	31.00	176,445.00	0.00	212,474.00
304 Article Total	499,950.00	0.00	(111,000.00)	388,950.00	388,919.00	0.00	31.00	176,445.00	0.00	212,474.00
305 Meetings of the Advisory Forum										
3050 meetings of the Advisory Forum	240,000.00	(240,000.00)	36,000.00	36,000.00	36,000.00	0.00	0.00	0.00	0.00	36,000.00
CAN B44 CAN : Advisory forum regional sub group	0.00	(60,000.00)	(12,418.79)	47,581.21	47,581.21	0.00	0.00	43,896.00	0.00	3,685.21

	Initial		Budget		Transfers		Total		Commitments		Payments		Unpaid Committed (UCD)
			Local				Accepted	in WorkFlow	Accepted	in WorkFlow	Accepted	in WorkFlow	
ETF Budget													
Annual Budget													
3 EXPENSES RELATING TO PERFORMANCE OF SPECIFIC MISSIONS							(B)						a-(c+d)
30 Operational expenses													
305 Meetings of the Advisory Forum													
MED B01 MED - EURO-MED regional network of VET specialists (Statutory regional meeting of Advisory Forum)	0.00		60,000.00	(60,000.00)			0.00	0.00	0.00	0.00	0.00	0.00	0.00
NIS B33 NIS and Mongolia : Regional Advisory Forum meeting	0.00		60,000.00	(18,774.00)			41,226.00	0.00	0.00	41,226.00	0.00	0.00	0.00
WBA B13 WBA : Advisory forum : regional meeting	0.00		60,000.00	(8,850.00)			51,150.00	0.00	0.00	48,150.00	0.00	0.00	3,000.00
3050 Budget Item Total	240,000.00		0.00	(64,042.79)			175,957.21	0.00	0.00	133,272.00	0.00	0.00	42,685.21
3051 Insurance costs related to Advisory Forum meeting	0.00		0.00	850.20			850.20	0.00	0.00	850.20	0.00	0.00	0.00
3052 Representation costs related to Advisory Forum meeting	0.00		0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00	0.00
305 Article Total	240,000.00		240,000.00	(63,192.59)			176,807.41	0.00	0.00	134,122.20	0.00	0.00	42,685.21
30 Chapter Total	993,950.00		240,000.00	(153,774.00)			840,176.00	0.00	0.00	387,444.20	0.00	0.00	452,020.80
31 Priority actions : Work programme activities													
310 Priority actions : Work programme activities													
3100 Priority actions - Work programme activities													
CAN B39 CAN - Support to the Phare project cycle to the EC and EC Delegation requests with a focus on BG, RO, TUR and a special budget dedicated to the development of the Human Resources	0.00		0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00	0.00
CAN B39 B39 Development component of the Phare 1998 Regional Policy and growth	0.00		16,848.00	0.00			16,848.00	0.00	0.00	11,878.00	0.00	0.00	4,970.00
CAN B39 B39 CAN - Institution Building - Bulgaria-Romania-Turkey	0.00		60,237.46	(48.08)			60,189.38	0.00	0.00	43,121.02	0.00	0.00	17,068.36
CAN B39 B39 CAN - Monographs continuation, including publication of reports Mediterranean	0.00		98,914.54	0.00			98,914.54	0.00	0.00	79,131.00	0.00	0.00	19,783.54
MED MED - PROVISION OF OVERVIEW ON THE SITUATIONS OF THE SYSTEM AND ITS ABILITY TO ANSWER LABOUR MARKET HR NEEDS: overview : Tunisia	0.00		50,000.00	42,346.27			92,346.27	0.00	0.00	5,508.00	0.00	0.00	86,838.27
MED B02 MED - PROVISION OF OVERVIEW ON THE SITUATIONS OF THE SYSTEM AND ITS ABILITY TO ANSWER LABOUR MARKET HR NEEDS: overview : Tunisia	0.00		0.00	100,000.00			0.00	0.00	0.00	0.00	0.00	0.00	0.00
MED B02 B02 Chapter Total	0.00		32,000.00	(5,307.77)			26,692.23	0.00	0.00	8,007.67	0.00	0.00	18,684.56

ETF Budget	Annual Budget	Budget		Transfers	Total	Commitments in WorkFlow		Commitment Available (UB)	Payments in WorkFlow		Unpaid Committed (UCD)
		Initial	Local			Accepted	(b)		Accepted	(d)	
3	EXPENSES RELATING TO PERFORMANCE OF SPECIFIC MISSIONS				(B)		(a)		(c)		a-(c+d)
31	Priority actions : Work programme activities										
310	Priority actions : Work programme activities										
MED B02 B02	VET/LM overview : Morocco	0.00	7,660.00	(380.00)	7,280.00		7,280.00	0.00	0.00	0.00	7,280.00
MED B02 B02	MED : VET/LM overview : Egypt	0.00	20,028.91	22,330.00	42,358.91		42,358.00	0.91	0.00	0.00	42,358.00
MED B02 B02	MED : Provision of overview on the situation of VET system in Yemen and its ability to answer labour market human resources needs	0.00	2,106.00	50,000.00	52,106.00		52,106.00	0.00	0.00	0.00	52,106.00
MED B02 B02	MED : Study DG DV	0.00	47,000.00	11,853.00	58,853.00		58,853.00	0.00	0.00	0.00	58,853.00
MED B03	MED REINFORCE THROUGH TARGETED ACTIONS THE CAPACITY OF KEY NAT. STAKEHOLDERS TO DESIGN VET REFORMS IN ALGERIA AND IMPROVE THE QUALITY OF VET REFORM IMPLEMENTATION THROUGH THE VET REFORM apprenticeship modalities in Syrian VET System	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00
MED B03 B03	MED : Partner countries capacity building : Israel association agreement support	0.00	243,234.00	(2,500.00)	240,734.00		240,734.00	0.00	69,808.00	0.00	170,926.00
MED B03 B03	MED : Partner countries capacity building : Israel association agreement support	0.00	39,971.09	(24,971.09)	15,000.00		15,000.00	0.00	0.00	0.00	15,000.00
MED B04	MED : PROVIDE EC WITH FEASIBILITY/IDENTIFICATION ANALYSIS FOR MEDA PROJECT PREPARATION	0.00	60,000.00	(7,785.41)	52,214.59		52,214.59	0.00	52,214.59	0.00	0.00
MED B04 B04	MED : Feasibility/identification : Syria	0.00	86,050.00	7,000.00	93,050.00		93,000.00	50.00	0.00	0.00	93,000.00
MED B05	MED : ONGOING MONITORING OF VET SYSTEM REFORM (INCL. IMPACT OF EC PROJ. ON REFORM PROCESS)	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00
MED B05 B05	MED : Ongoing monitoring of Vet system reform : Algeria	0.00	48,950.00	0.00	48,950.00		48,950.00	0.00	14,685.00	0.00	34,265.00
NIS B24 B24	NIS : support to tacis project cycle : children and youth at risk in the RF moldova	0.00	0.00	23,000.00	23,000.00		23,000.00	0.00	0.00	0.00	23,000.00
NIS B24 B24	NIS : support to the tacis project cycle : indepth studies Ukraine + moldova	0.00	(47,000.00)	47,000.00	0.00		0.00	0.00	0.00	0.00	0.00
WBA B12	WBA : Support to EC project cycle	0.00	64,000.00	(8,200.00)	55,800.00		54,955.25	844.75	16,256.35	0.00	38,698.90
3100	Budget Item Total	730,000.00	0.00	254,336.92	984,336.92		983,441.26	895.66	300,609.63	0.00	682,831.63
310	Article Total	730,000.00	877,000.00	254,336.92	984,336.92		983,441.26	895.66	300,609.63	0.00	682,831.63
311	Information Provision and Analysis through the National										
3110	Information Provision and Analysis through the National Observatory Network	1,200,000.00	(1,185,000.00)	(15,000.00)	0.00		0.00	0.00	0.00	0.00	0.00
CAN B45	CAN : NATIONAL OBSERVATORIES FOLLOW-UP, including key indicators	0.00	311,157.80	15,081.32	326,239.12		324,961.12	1,278.00	231,167.79	0.00	93,793.33
MED B07	MED : SUPPORT PARTNER STATES CAPACITIES DEVELOPMENT TO ANALYSE AND ANTICIPATE THE LABOUR MARKET NEEDS AND THE VET SYSTEM REFORM	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00
MED B07 B07	MED : Observatory function development : Algerian capacity building	0.00	17,600.00	(5,600.00)	12,000.00		12,000.00	0.00	0.00	0.00	12,000.00
MED B07 B07	MED : Observatory function development : Algerian capacity building	0.00	70,518.32	(8,230.00)	62,288.32		62,288.32	0.00	42,063.95	0.00	20,224.37
MED B07 B07	MED : Observatory function development : Other countries capacity building	0.00	142,400.00	(21,821.58)	120,578.42		118,125.82	2,452.60	59,220.30	0.00	58,905.52

ETF Budget	Annual Budget	Budget			Total	Commitments in WorkFlow		Commitment Available (UB)	Payments in WorkFlow		Unpaid Committed (UCD)
		Initial	Local	Transfers		Accepted			Accepted		
3	EXPENSES RELATING TO PERFORMANCE OF SPECIFIC MISSIONS				(B)				(c)	(d)	a-(c+d)
31	Priority actions : Work programme activities										
311	Information Provision and Analysis through the National										
	MED B07 B07 MED : Observatory function development : Regional/sub-regional networking	0.00	50,000.00	(50,000.00)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	MED B07 B07 MED : Observatory function development : Key indicators build up for Euro-Med Axis	0.00	19,481.68	(19,481.68)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	NIS B34 NIS AND MONGOLIA : NATIONAL OBSERVATORIES	0.00	245,360.00	0.00	245,360.00	245,360.00	0.00	0.00	194,103.20	0.00	51,256.80
	NIS B34 B34 0 NIS : NETWORK MEETING	0.00	25,804.33	0.00	25,804.33	25,774.29	30.04	0.00	25,774.29	0.00	0.00
	NIS B34 B34 0 NIS : PUBLICATIONS	0.00	18,347.68	2,002.32	20,350.00	20,308.00	42.00	0.00	6,890.00	0.00	13,418.00
	NIS B34 B34 0 NIS : KEY INDICATORS	0.00	37,273.00	5,000.00	42,273.00	42,205.52	67.48	0.00	14,031.52	0.00	28,174.00
	NIS B34 B34 0 NIS : TRAINING	0.00	18,640.99	19,433.00	38,073.99	38,069.89	4.10	0.00	5,454.89	0.00	32,615.00
	NIS B34 B34 0 NIS AND MONGOLIA : National Observatories : TTT seminar	0.00	4,574.00	0.00	4,574.00	4,574.00	0.00	0.00	4,574.00	0.00	0.00
	WBA B14 WBA : SERVICES FROM OBSERVATORY INSTITUTIONS	0.00	223,842.20	17,870.93	241,713.13	241,712.59	0.54	0.00	191,198.42	0.00	50,514.17
3110	Budget Item Total	1,200,000.00	0.00	(60,745.69)	1,139,254.31	1,135,379.55	3,874.76	0.00	774,478.36	0.00	360,901.19
311	Article Total	1,200,000.00	1,185,000.00	(60,745.69)	1,139,254.31	1,135,379.55	3,874.76	0.00	774,478.36	0.00	360,901.19
312	Development Activities - thematic areas										
3120	Development Activities - thematic areas	1,960,000.00	(1,960,000.00)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
ALL B49	Developing and consolidating eif expertise : vocational training policy reform in the context of lifelong learning	0.00	53,333.00	0.00	53,333.00	53,333.00	0.00	0.00	0.00	0.00	53,333.00
ALL B50	Developing and consolidating ETF expertise : design of an assessm. method. to monitor the progress of reform in vocational training	0.00	38,333.00	0.00	38,333.00	38,333.00	0.00	0.00	0.00	0.00	38,333.00
ALL B51	Developing and consolidation ETF expertise : development of training and skills at the enterprise level, particularly in relation to SMEs	0.00	35,334.00	(1,701.60)	33,632.40	33,632.40	0.00	0.00	20,350.71	0.00	13,281.69
CAN B46	CAN : Implementation of cooperation programme with Cedefop and Eurydice	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
CAN B46 B46	CAN : Implementation of coop. progr. with Cedefop + Eurydice : Teacher and trainers - towards integration into the Cedefop TTTNet*	0.00	75,000.00	0.00	75,000.00	75,000.00	0.00	0.00	0.00	0.00	75,000.00
CAN B46 B46	CAN : Implementation of coop. progr. with Cedefop + Eurydice : familiarisation of cand. countries with EU dev. in mobility and transpar.	0.00	55,000.00	0.00	55,000.00	55,000.00	0.00	0.00	0.00	0.00	55,000.00
CAN B46 B46	CAN : Implementation of coop. progr. with Cedefop + Eurydice : Follow up to the European plan on eLearning	0.00	25,000.00	(332.55)	24,667.45	24,667.45	0.00	0.00	0.00	0.00	24,667.45
CAN B47	CAN : Teachers and Trainers training project (last year)	0.00	80,500.00	(99,000)	80,401.00	80,401.00	0.00	0.00	48,000.00	0.00	32,401.00
CAN B48	CAN : LLL project with EIESP	0.00	44,500.00	(20,006.43)	24,493.57	24,493.57	0.00	0.00	19,594.85	0.00	4,898.72
MED	Mediterranean	0.00	100,000.00	(100,000.00)	0.00	0.00	0.00	0.00	0.00	0.00	0.00

	Initial	Budget		Transfers	Total	Commitments		Commitment Available (UB)	Payments		Unpaid Committed (UCD)
		Local				Accepted	in WorkFlow		Accepted	in WorkFlow	
ETF Budget											
Annual Budget											
3 EXPENSES RELATING TO PERFORMANCE OF SPECIFIC MISSIONS					(B)	(a)	(b)		(c)	(d)	a-(c+d)
31 Priority actions : Work programme activities											
312 Development Activities - thematic areas											
MED B08 B08 MED : Formation des formateurs : Stocktaking Mashrek	0.00	92,000.00	0.00	0.00	92,000.00	92,000.00	0.00	0.00	27,600.00	0.00	64,400.00
MED B08 B08 MED : Formation des formateurs : Synthesis report	0.00	7,000.00	(444.00)		6,556.00	6,556.00	0.00	0.00	0.00	0.00	6,556.00
MED B09 B09 MED : Formation continue : Stocktaking Maghreb	0.00	75,300.00	24,248.12		99,548.12	99,548.00	0.00	0.12	10,800.00	0.00	88,748.00
MED B09 B09 MED : Formation continue : SME CEVT reflection seminar	0.00	28,700.00	15,800.00		44,500.00	44,500.00	0.00	0.00	7,708.67	0.00	36,791.33
MED B10 B10 MED : Cooperation with other donors : Italian Trust Fund (Palestine project)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
MED B10 B10 MED : Joint study ETF/WB : Knowledge and skills development in the Middle East and North Africa	0.00	0.00	89,999.41		89,999.41	89,999.00	0.00	0.41	0.00	0.00	89,999.00
NIS B35 NIS and Mongolia : VET Reform in Ukraine	0.00	100,000.00	0.00		100,000.00	100,000.00	0.00	0.00	80,000.00	0.00	20,000.00
NIS B36 NIS and Mongolia : Strengthening partnership between companies and management training institutes	0.00	160,000.00	(659.00)		159,341.00	159,341.00	0.00	0.00	60.00	0.00	159,281.00
NIS B37 NIS and Mongolia : Entrepreneurship in Education and Training	0.00	125,000.00	24,911.68		149,911.68	149,911.68	0.00	0.00	77,947.00	0.00	71,964.68
NIS B38 NIS and Mongolia : Knowledge consolidation and dissemination : training	0.00	205,000.00	(1,914.00)		203,086.00	203,086.00	0.00	0.00	147,622.50	0.00	55,463.50
WBA B15 WBA : International approaches to VET information systems and benchmarks	0.00	75,000.00	(52,110.46)		22,889.54	22,889.54	0.00	0.00	6,545.11	0.00	16,344.43
WBA B16 WBA : Peer reviews in selected WBA countries, followed by staff development actions	0.00	350,000.00	(702.00)		349,298.00	349,214.53	0.00	83.47	310,070.81	0.00	39,143.72
WBA B17 WBA : Modern approaches to teacher training in cooperation with CEDFOP	0.00	50,000.00	0.00		50,000.00	49,982.00	0.00	18.00	1,068.00	0.00	48,914.00
WBA B18 WBA : Developing common approaches towards VET for special groups	0.00	70,000.00	0.00		70,000.00	69,984.16	0.00	15.84	55,987.33	0.00	13,996.83
WBA B19 WBA : Common methodologies for building capacity among skills providers for SMEs	0.00	75,000.00	0.00		75,000.00	75,000.00	0.00	0.00	30,000.00	0.00	45,000.00
WBA B20 WBA : International cooperation : support to HRD and SEE-ECN networks	0.00	30,000.00	0.00		30,000.00	30,000.00	0.00	0.00	0.00	0.00	30,000.00
WBA B22 WBA : International cooperation : cofunding and management of Teacher training pilot project in cooperation with DACH network	0.00	10,000.00	0.00		10,000.00	10,000.00	0.00	0.00	0.00	0.00	10,000.00
3120 Budget Item Total	1,960,000.00	0.00	(23,009.83)		1,936,990.17	1,936,872.33	0.00	117.84	843,354.98	0.00	1,093,517.35
312 Article Total	1,960,000.00	1,960,000.00	(23,009.83)		1,936,990.17	1,936,872.33	0.00	117.84	843,354.98	0.00	1,093,517.35
313 Various costs linked to Work programme activities											
3130 Insurance costs related to Work programme activities	0.00	0.00	1,491.00		1,491.00	1,491.00	0.00	0.00	952.25	0.00	538.75

	Initial	Budget		Transfers	Total	Commitments		Accepted	Commitment Available (UB)	Accepted	Payments in WorkFlow	Unpaid Committed (UCD)
		Local				in WorkFlow	Accepted					
ETF Budget												
Annual Budget												
3 EXPENSES RELATING TO PERFORMANCE OF SPECIFIC MISSIONS					(B)		(a)	(b)	(c)	(d)	a-(c+d)	
31 Priority actions : Work programme activities												
313 Various costs linked to Work programme activities												
3131 representation costs related to Work programme activities	0,00	0,00	1,701,60		1,701,60	1,701,60	1,701,60	0,00	0,00	275,11	0,00	1,426,49
313 Article Total	0,00	0,00	3,192,60		3,192,60	3,192,60	3,192,60	0,00	0,00	1,227,36	0,00	1,965,24
31 Chapter Total	3,890,000,00	4,022,000,00	173,774,00		4,063,774,00	4,058,885,74	4,058,885,74	0,00	4,888,26	1,919,670,33	0,00	2,139,215,41
3 Title Total	4,883,950,00	4,262,000,00	20,000,00		4,903,950,00	4,898,350,74	4,898,350,74	0,00	5,599,26	2,307,114,53	0,00	2,591,236,21
Funds Sourcee Total	16,800,000,00	4,277,250,00	(0,00)		16,800,000,00	16,630,810,89	16,630,810,89	0,00	169,189,11	13,264,978,22	0,00	3,365,832,67

**2. Appropriations carried forward from 2001 to
2002 Automatic carry-overs**

	Initial	Budget		Total	Commitments		Commitment Available (UB)	Payments		Unpaid Committed (UCD)
		Local	Transfers		Accepted	in WorkFlow		Accepted	in WorkFlow	
ETF Budget										
Carry Forward (Automatic)										
1 EXPENDITURE relating to persons working with the Foundation				(B)	(a)	(b)		(c)	(d)	a-(c+d)
11 Staff in active employment										
111 Other staff										
1110 Auxiliary staff	0.00	0.00	0.00	0.00	629.20	0.00	0.00	123.60	0.00	505.60
1112 Local staff	0.00	0.00	0.00	0.00	1,215.33	0.00	0.00	594.89	0.00	620.44
111 Article Total	0.00	0.00	0.00	0.00	1,844.53	0.00	0.00	718.49	0.00	1,126.04
117 Supplementary services										
1177 Other services rendered	0.00	0.00	0.00	0.00	127,975.33	0.00	0.00	125,552.96	0.00	2,422.37
117 Article Total	0.00	0.00	0.00	0.00	127,975.33	0.00	0.00	125,552.96	0.00	2,422.37
118 Recruitment and transformation costs										
1183 Moving expenses	0.00	0.00	0.00	0.00	49,585.31	0.00	0.00	37,232.29	0.00	12,353.02
118 Article Total	0.00	0.00	0.00	0.00	49,585.31	0.00	0.00	37,232.29	0.00	12,353.02
11 Chapter Total	0.00	0.00	0.00	0.00	179,405.17	0.00	0.00	163,503.74	0.00	15,901.43

	Initial	Budget		Transfers	Total	Commitments		Commitment Available (UB)	Payments		Unpaid Committed (UCD)
		Local				Accepted	in WorkFlow		Accepted	in WorkFlow	
ETF Budget											
Carry Forward (Automatic)											
1 EXPENDITURE relating to persons working with the Foundation					(B)		(b)		(c)	(d)	a-(c+d)
13 Missions and travel											
130 Mission and travel expenses											
1300 Mission and travel expenses	0.00	0.00	0.00	0.00	0.00	108,384.01	0.00	0.00	107,372.35	0.00	1,011.66
130 Article Total	0.00	0.00	0.00	0.00	0.00	108,384.01	0.00	0.00	107,372.35	0.00	1,011.66
13 Chapter Total	0.00	0.00	0.00	0.00	0.00	108,384.01	0.00	0.00	107,372.35	0.00	1,011.66
14 Socio-medical infrastructure											
143 Medical service											
1430 Medical service	0.00	0.00	0.00	0.00	0.00	13,561.42	0.00	0.00	3,378.67	0.00	10,182.75
143 Article Total	0.00	0.00	0.00	0.00	0.00	13,561.42	0.00	0.00	3,378.67	0.00	10,182.75
144 Internal training											
1440 Internal training	0.00	0.00	0.00	0.00	0.00	53,404.42	0.00	0.00	47,238.25	0.00	6,166.17
144 Article Total	0.00	0.00	0.00	0.00	0.00	53,404.42	0.00	0.00	47,238.25	0.00	6,166.17
14 Chapter Total	0.00	0.00	0.00	0.00	0.00	66,965.84	0.00	0.00	50,616.92	0.00	16,348.92

	Initial	Budget		Total	Commitments		Commitment Available (UB)	Payments		Unpaid Committed (UCD)
		Local	Transfers		Accepted	in WorkFlow		Accepted	in WorkFlow	
ETF Budget										
Carry Forward (Automatic)										
1				(B)	(a)	(b)		(c)	(d)	a-(c+d)
EXPENDITURE relating to persons working with the Foundation										
17										
Entertainment and representation expenses										
170										
Entertainment and representation expenses										
1700	0.00	0.00	0.00	0.00	1,575.56	0.00	0.00	1,575.56	0.00	0.00
170	0.00	0.00	0.00	0.00	1,575.56	0.00	0.00	1,575.56	0.00	0.00
17	0.00	0.00	0.00	0.00	1,575.56	0.00	0.00	1,575.56	0.00	0.00
1	0.00	0.00	0.00	0.00	356,330.58	0.00	0.00	323,068.57	0.00	33,262.01

	Initial	Budget		Total	Commitments		Commitment Available (UB)	Payments		Unpaid Committed (UCD)
		Local	Transfers		Accepted	in WorkFlow		Accepted	in WorkFlow	
ETF Budget										
Carry Forward (Automatic)										
2 Building, equipment and miscellaneous operating expenditure				(B)	(a)	(b)		(c)	(d)	a-(c+d)
20 Investments in immovable property, rental of buildings and										
201 Insurance										
2010 Insurance	0.00	0.00	0.00	0.00	939.43	0.00	0.00	939.43	0.00	0.00
201 Article Total	0.00	0.00	0.00	0.00	939.43	0.00	0.00	939.43	0.00	0.00
202 Water, gas, electricity and heating										
2020 Water, gas, electricity and heating	0.00	0.00	0.00	0.00	26,479.88	0.00	0.00	26,479.88	0.00	0.00
202 Article Total	0.00	0.00	0.00	0.00	26,479.88	0.00	0.00	26,479.88	0.00	0.00
203 Cleaning and maintenance										
2030 Cleaning and maintenance	0.00	0.00	0.00	0.00	34,340.52	0.00	0.00	34,340.52	0.00	0.00
203 Article Total	0.00	0.00	0.00	0.00	34,340.52	0.00	0.00	34,340.52	0.00	0.00
205 Security and surveillance										
2050 Security and surveillance	0.00	0.00	0.00	0.00	48,669.10	0.00	0.00	48,669.10	0.00	0.00
205 Article Total	0.00	0.00	0.00	0.00	48,669.10	0.00	0.00	48,669.10	0.00	0.00

	Initial	Budget		Transfers	Total	Commitments		Commitment Available (UB)	Payments		Unpaid Committed (UCD)
		Local				Accepted	in WorkFlow		Accepted	in WorkFlow	
ETF Budget											
Carry Forward (Automatic)											
2 Building, equipment and miscellaneous operating expenditure					(B)	(a)	(b)		(c)	(d)	a-(c+d)
20 Investments in immovable property, rental of buildings and											
209 Other expenditure on buildings											
2090 Other expenditure on buildings	0.00	0.00	0.00	0.00	0.00	10,640.41	0.00	0.00	10,640.41	0.00	0.00
209 Article Total	0.00	0.00	0.00	0.00	0.00	10,640.41	0.00	0.00	10,640.41	0.00	0.00
20 Chapter Total	0.00	0.00	0.00	0.00	0.00	121,069.34	0.00	0.00	121,069.34	0.00	0.00
21 Data processing											
210 Equipment, data processing equipment and operating costs											
2100 Data-processing equipment	0.00	0.00	0.00	0.00	0.00	49,233.42	0.00	0.00	49,233.42	0.00	0.00
2101 Software development and purchase	0.00	0.00	0.00	0.00	0.00	83,504.40	0.00	0.00	82,989.81	0.00	514.59
2102 Other expenses	0.00	0.00	0.00	0.00	0.00	26,214.00	0.00	0.00	26,211.17	0.00	2.83
210 Article Total	0.00	0.00	0.00	0.00	0.00	158,951.82	0.00	0.00	158,434.40	0.00	517.42
21 Chapter Total	0.00	0.00	0.00	0.00	0.00	158,951.82	0.00	0.00	158,434.40	0.00	517.42
22 Movable property and accessory costs											
220 Technical installations and office equipment											
2203 Maintenance, utilization and repairs	0.00	0.00	0.00	0.00	0.00	3,504.50	0.00	0.00	3,504.50	0.00	0.00

	Initial	Budget		Transfers	Total	Commitments		Commitment Available (UB)	Payments		Unpaid Committed (UCD)
		Local				Accepted	in WorkFlow		Accepted	in WorkFlow	
ETF Budget											
Carry Forward (Automatic)											
2 Building, equipment and miscellaneous operating expenditure					(B)	(a)	(b)		(c)	(d)	a-(c+d)
22 Movable property and accessory costs											
220 Technical installations and office equipment											
2204 Office equipment	0.00	0.00	0.00	0.00	0.00	785.02	0.00	0.00	785.02	0.00	0.00
220 Article Total	0.00	0.00	0.00	0.00	0.00	4,289.52	0.00	0.00	4,289.52	0.00	0.00
221 Furniture											
2210 Purchase	0.00	0.00	0.00	0.00	0.00	4,830.40	0.00	0.00	4,830.25	0.00	0.15
221 Article Total	0.00	0.00	0.00	0.00	0.00	4,830.40	0.00	0.00	4,830.25	0.00	0.15
225 Documentation and library											
2251 Special library material	0.00	0.00	0.00	0.00	0.00	713.00	0.00	0.00	713.00	0.00	0.00
2252 Subscriptions to newspapers and magazines	0.00	0.00	0.00	0.00	0.00	1,660.72	0.00	0.00	1,496.12	0.00	164.60
225 Article Total	0.00	0.00	0.00	0.00	0.00	2,373.72	0.00	0.00	2,209.12	0.00	164.60
22 Chapter Total	0.00	0.00	0.00	0.00	0.00	11,493.64	0.00	0.00	11,328.89	0.00	164.75

ETF Budget	Initial	Budget		Transfers	Total	Commitments		Commitment Available (UB)	Payments		Unpaid Committed (UCD)
		Local				Accepted	in WorkFlow		Accepted	in WorkFlow	
Carry Forward (Automatic)											
2 Building, equipment and miscellaneous operating expenditure					(B)	(a)	(b)		(c)	(d)	a-(c+d)
23 Current administrative expenditure											
230 Stationery and office supplies											
2300 Stationery and office supplies	0.00	0.00	0.00	0.00	0.00	31,530.56	0.00	0.00	31,320.56	0.00	210.00
230 Article Total	0.00	0.00	0.00	0.00	0.00	31,530.56	0.00	0.00	31,320.56	0.00	210.00
235 Other operating expenditure											
PERS INSURANCE-MANAGED BY PERSONNEL UNIT	0.00	0.00	0.00	0.00	0.00	9,007.36	0.00	0.00	1,291.47	0.00	7,715.89
2350 Budget Item Total	0.00	0.00	0.00	0.00	0.00	9,007.36	0.00	0.00	1,291.47	0.00	7,715.89
2352 Miscellaneous expenditure on internal meetings	0.00	0.00	0.00	0.00	0.00	2,000.00	0.00	0.00	2,000.00	0.00	0.00
2355 Petty expenses	0.00	0.00	0.00	0.00	0.00	5,408.32	0.00	0.00	5,328.62	0.00	79.70
235 Article Total	0.00	0.00	0.00	0.00	0.00	16,415.68	0.00	0.00	8,620.09	0.00	7,795.59
236 Publications											
2360 Publications	0.00	0.00	0.00	0.00	0.00	1,476.20	0.00	0.00	476.20	0.00	1,000.00
236 Article Total	0.00	0.00	0.00	0.00	0.00	1,476.20	0.00	0.00	476.20	0.00	1,000.00
23 Chapter Total	0.00	0.00	0.00	0.00	0.00	49,422.44	0.00	0.00	40,416.85	0.00	9,005.59

	Initial	Budget		Transfers	Total	Commitments		Commitment Available (UB)	Payments		Unpaid Committed (UCD)
		Local				Accepted	in WorkFlow		Accepted	in WorkFlow	
ETF Budget											
Carry Forward (Automatic)											
2 Building, equipment and miscellaneous operating expenditure					(B)	(a)	(b)		(c)	(d)	a-(c+d)
24 Post and telecommunications											
240 Correspondence and courier expenses											
2400 Correspondence and courier expenses	0.00	0.00	0.00	0.00	0.00	51,136.40	0.00	0.00	48,583.17	0.00	2,553.23
240 Article Total	0.00	0.00	0.00	0.00	0.00	51,136.40	0.00	0.00	48,583.17	0.00	2,553.23
241 Telecommunications											
2410 Subscriptions and fees	0.00	0.00	0.00	0.00	0.00	102,036.63	0.00	0.00	79,309.52	0.00	22,727.11
2411 Equipment	0.00	0.00	0.00	0.00	0.00	30,264.40	0.00	0.00	30,264.40	0.00	0.00
241 Article Total	0.00	0.00	0.00	0.00	0.00	132,301.03	0.00	0.00	109,573.92	0.00	22,727.11
24 Chapter Total	0.00	0.00	0.00	0.00	0.00	183,437.43	0.00	0.00	158,157.09	0.00	25,280.34
25 Meetings and associated costs											
250 Meetings and associated costs											
2500 Meetings expenses in general	0.00	0.00	0.00	0.00	0.00	16,766.31	0.00	0.00	16,294.43	0.00	471.88
250 Article Total	0.00	0.00	0.00	0.00	0.00	16,766.31	0.00	0.00	16,294.43	0.00	471.88
25 Chapter Total	0.00	0.00	0.00	0.00	0.00	16,766.31	0.00	0.00	16,294.43	0.00	471.88
2 Title Total	0.00	0.00	0.00	0.00	0.00	541,140.98	0.00	0.00	505,701.00	0.00	35,439.98

	Initial	Budget		Transfers	Total	Commitments		Commitment Available (UB)	Payments		Unpaid Committed (UCD)
		Local				Accepted	in WorkFlow		Accepted	in WorkFlow	
ETF Budget											
Carry Forward (Automatic)											
3 EXPENSES RELATING TO PERFORMANCE OF SPECIFIC MISSIONS					(B)	(a)	(b)		(c)	(d)	a-(c+d)
30 Operational expenses											
300 Operational documentation											
3000 Documentation	0.00	0.00	0.00	0.00	0.00	9,345.41	0.00	0.00	7,628.50	0.00	1,716.91
300 Article Total	0.00	0.00	0.00	0.00	0.00	9,345.41	0.00	0.00	7,628.50	0.00	1,716.91
301 Publicising of information											
3010 General publications	0.00	0.00	0.00	0.00	0.00	200,690.00	0.00	0.00	195,600.70	0.00	5,089.30
301 Article Total	0.00	0.00	0.00	0.00	0.00	200,690.00	0.00	0.00	195,600.70	0.00	5,089.30
304 Translation costs											
3040 Translation costs	0.00	0.00	0.00	0.00	0.00	291,852.00	0.00	0.00	291,852.00	0.00	0.00
304 Article Total	0.00	0.00	0.00	0.00	0.00	291,852.00	0.00	0.00	291,852.00	0.00	0.00
305 Meetings of the Advisory Forum											
A26 WBA - Advisory Forum Western Balkans	0.00	0.00	0.00	0.00	0.00	10,999.00	0.00	0.00	8,185.41	0.00	2,813.59
3050 Budget Item Total	0.00	0.00	0.00	0.00	0.00	10,999.00	0.00	0.00	8,185.41	0.00	2,813.59
305 Article Total	0.00	0.00	0.00	0.00	0.00	10,999.00	0.00	0.00	8,185.41	0.00	2,813.59
30 Chapter Total	0.00	0.00	0.00	0.00	0.00	512,886.41	0.00	0.00	503,266.61	0.00	9,619.80

	Initial	Budget		Transfers	Total	Commitments		Commitment Available (UB)	Payments		Unpaid Committed (UCD)
		Local				Accepted	in WorkFlow		Accepted	in WorkFlow	
ETF Budget											
Carry Forward (Automatic)											
3					(B)	(a)	(b)		(c)	(d)	a-(c+d)
EXPENSES RELATING TO PERFORMANCE OF SPECIFIC MISSIONS											
31											
Priority actions : Work programme activities											
310											
Priority actions : Work programme activities											
CAN A18	0.00	0.00	0.00	0.00	0.00	207,768.36	0.00	0.00	163,671.65	0.00	44,096.71
CAN A2	0.00	0.00	0.00	0.00	0.00	28,700.00	0.00	0.00	24,881.98	0.00	3,818.02
CAN A2.A2.1	0.00	0.00	0.00	0.00	0.00	10,716.00	0.00	0.00	10,716.00	0.00	0.00
CAN A4	0.00	0.00	0.00	0.00	0.00	18,000.00	0.00	0.00	18,000.00	0.00	0.00
CAN A5	0.00	0.00	0.00	0.00	0.00	10,000.00	0.00	0.00	9,931.18	0.00	68.82
CAN A6	0.00	0.00	0.00	0.00	0.00	19,000.00	0.00	0.00	18,939.93	0.00	60.07
CAN A7	0.00	0.00	0.00	0.00	0.00	4,000.00	0.00	0.00	4,000.00	0.00	0.00
CAN A9	0.00	0.00	0.00	0.00	0.00	32,000.00	0.00	0.00	21,244.48	0.00	10,755.52
MED A46	0.00	0.00	0.00	0.00	0.00	22,768.50	0.00	0.00	9,575.31	0.00	13,193.19
MED A48	0.00	0.00	0.00	0.00	0.00	8,733.50	0.00	0.00	0.00	0.00	8,733.50
MED A50	0.00	0.00	0.00	0.00	0.00	132,654.86	0.00	0.00	89,157.96	0.00	43,496.90
MED A51.A	0.00	0.00	0.00	0.00	0.00	36,250.00	0.00	0.00	33,325.56	0.00	2,924.44
MED A55	0.00	0.00	0.00	0.00	0.00	108,361.34	0.00	0.00	83,445.38	0.00	24,915.96
MED A56	0.00	0.00	0.00	0.00	0.00	29,000.00	0.00	0.00	27,262.60	0.00	1,737.40
MED A57	0.00	0.00	0.00	0.00	0.00	10,150.00	0.00	0.00	9,588.76	0.00	561.24
MED A58	0.00	0.00	0.00	0.00	0.00	53,456.10	0.00	0.00	33,751.32	0.00	19,704.78
MED A58.B	0.00	0.00	0.00	0.00	0.00	12,500.00	0.00	0.00	7,817.53	0.00	4,682.47
MED A58.C	0.00	0.00	0.00	0.00	0.00	72,000.00	0.00	0.00	63,468.04	0.00	8,531.96
NIS A66	0.00	0.00	0.00	0.00	0.00	193,310.00	0.00	0.00	186,732.76	0.00	6,577.24
NIS A67	0.00	0.00	0.00	0.00	0.00	157,000.00	0.00	0.00	157,000.00	0.00	0.00
NIS A68	0.00	0.00	0.00	0.00	0.00	15,000.00	0.00	0.00	12,682.93	0.00	2,017.07
NIS A69	0.00	0.00	0.00	0.00	0.00	50,618.00	0.00	0.00	49,966.59	0.00	651.41
NIS A73	0.00	0.00	0.00	0.00	0.00	20,000.00	0.00	0.00	19,999.92	0.00	0.08
WBA A25.A	0.00	0.00	0.00	0.00	0.00	22,327.95	0.00	0.00	20,985.84	0.00	1,342.11
WBA A35	0.00	0.00	0.00	0.00	0.00	33,816.05	0.00	0.00	15,868.88	0.00	17,947.17

ETF Budget	Budget			Transfers		Total		Commitments		Commitment Available (UB)	Payments		Unpaid Committed (UCD)
	Initial	Local				Accepted	in WorkFlow	Accepted	in WorkFlow				
Carry Forward (Automatic)													
3 EXPENSES RELATING TO PERFORMANCE OF SPECIFIC MISSIONS						(B)							a-(c+d)
31 Priority actions : Work programme activities													
310 Priority actions : Work programme activities													
WBA A35.B WBA : Montenegro : Study visit to EU training centres	0.00	0.00	0.00	0.00	0.00	0.00	12,527.67	0.00	0.00	0.00	11,992.20	0.00	535.47
3100 Budget Item Total	0.00	0.00	0.00	0.00	0.00	0.00	1,320,658.33	0.00	0.00	0.00	1,104,306.80	0.00	216,351.53
310 Article Total	0.00	0.00	0.00	0.00	0.00	0.00	1,320,658.33	0.00	0.00	0.00	1,104,306.80	0.00	216,351.53
311 Information Provision and Analysis through the National													
CAN A21.01 CAN : National Observatories INFRASTRUCTURE (basic grant)	0.00	0.00	0.00	0.00	0.00	0.00	67,570.00	0.00	0.00	0.00	65,507.81	0.00	2,062.19
CAN A21.02 CAN : National Observatories PUBLICATIONS	0.00	0.00	0.00	0.00	0.00	0.00	27,480.00	0.00	0.00	0.00	20,558.00	0.00	6,922.00
CAN A21.03 CAN : National Observatories MEETINGS AND TRAINING	0.00	0.00	0.00	0.00	0.00	0.00	998.00	0.00	0.00	0.00	998.00	0.00	0.00
CAN A21.04 CAN : National Observatories IT support	0.00	0.00	0.00	0.00	0.00	0.00	19,500.00	0.00	0.00	0.00	18,171.35	0.00	1,328.65
MED A59 MED : Stocktaking of existing local capacities in monitoring delivery of VET systems	0.00	0.00	0.00	0.00	0.00	0.00	64,494.82	0.00	0.00	0.00	33,451.02	0.00	31,043.80
NIS A80.01 NIS : National Observatories INFRASTRUCTURE (basic grant)	0.00	0.00	0.00	0.00	0.00	0.00	32,881.00	0.00	0.00	0.00	32,448.47	0.00	432.53
NIS A80.02 NIS : National Observatories PUBLICATIONS	0.00	0.00	0.00	0.00	0.00	0.00	33,207.99	0.00	0.00	0.00	33,204.00	0.00	3.99
NIS A80.03 NIS : National Observatories : MEETINGS AND TRAINING	0.00	0.00	0.00	0.00	0.00	0.00	25,365.33	0.00	0.00	0.00	23,892.57	0.00	1,472.76
NIS A80.05 NIS : National Observatories EVALUATION	0.00	0.00	0.00	0.00	0.00	0.00	3,090.44	0.00	0.00	0.00	2,420.00	0.00	670.44
WBA A36.01 WBA : National Observatories INFRASTRUCTURE (basic grant)	0.00	0.00	0.00	0.00	0.00	0.00	65,703.40	0.00	0.00	0.00	56,852.51	0.00	8,850.89
WBA A36.02 WBA : National Observatories PUBLICATIONS	0.00	0.00	0.00	0.00	0.00	0.00	19,386.00	0.00	0.00	0.00	7,455.00	0.00	11,931.00
WBA A36.03 WBA : National Observatories MEETINGS AND TRAINING	0.00	0.00	0.00	0.00	0.00	0.00	12,667.82	0.00	0.00	0.00	6,763.56	0.00	5,904.26
3110 Budget Item Total	0.00	0.00	0.00	0.00	0.00	0.00	372,344.80	0.00	0.00	0.00	301,722.29	0.00	70,622.51
311 Article Total	0.00	0.00	0.00	0.00	0.00	0.00	372,344.80	0.00	0.00	0.00	301,722.29	0.00	70,622.51
312 Development Activities - thematic areas													
CAN A.22.A CAN : Brainstorming session on VET reform in the context of Lifelong Learning	0.00	0.00	0.00	0.00	0.00	0.00	23,447.00	0.00	0.00	0.00	23,407.73	0.00	39.27
MED A60 MED : Innovative practice in teachers' and trainers' training	0.00	0.00	0.00	0.00	0.00	0.00	8,733.81	0.00	0.00	0.00	1,237.43	0.00	7,496.38

ETF Budget	Initial	Budget		Transfers	Total	Commitments		Commitment Available (UB)	Payments		Unpaid Committed (UCD)
		Local				Accepted	in WorkFlow		Accepted	in WorkFlow	
Carry Forward (Automatic)											
3 EXPENSES RELATING TO PERFORMANCE OF SPECIFIC MISSIONS					(B)						
31 Priority actions : Work programme activities											
312 Development Activities - thematic areas											
NIS A81 NIS : Dissemination and ODL	0.00	0.00	0.00	0.00	0.00	24,798.52	0.00	0.00	22,998.52	0.00	1,800.00
NIS A82 NIS : Support to Associations of Management Training (RABE, CAMAN)	0.00	0.00	0.00	0.00	0.00	15,000.00	0.00	0.00	15,000.00	0.00	0.00
NIS A83 NIS : Entrepreneurship in Education and Training (pilot projects)	0.00	0.00	0.00	0.00	0.00	47,680.00	0.00	0.00	46,883.70	0.00	796.30
NIS A84 NIS : Donor cooperation seminar	0.00	0.00	0.00	0.00	0.00	1,000.00	0.00	0.00	367.05	0.00	632.95
WBA A37 WBA : Development of sector analysis strategy, standard method, approaches, etc.	0.00	0.00	0.00	0.00	0.00	6,300.00	0.00	0.00	3,599.85	0.00	2,700.15
WBA A37 A WBA : VET assessment methodology expert	0.00	0.00	0.00	0.00	0.00	19,998.89	0.00	0.00	19,665.29	0.00	333.60
WBA A37 B WBA : Peer review workshop Ljubljana	0.00	0.00	0.00	0.00	0.00	37,911.00	0.00	0.00	30,731.42	0.00	7,179.58
WBA A38 WBA : Development of advice and counsel act. for SMEs	0.00	0.00	0.00	0.00	0.00	55,248.70	0.00	0.00	44,293.96	0.00	10,954.74
WBA A38 A WBA : Employment and skills in Western Balkans	0.00	0.00	0.00	0.00	0.00	30,000.00	0.00	0.00	24,305.76	0.00	5,694.24
WBA A39 WBA : Social inclusion; Dissem. ; Promotion of partnerships, etc	0.00	0.00	0.00	0.00	0.00	7,972.40	0.00	0.00	4,560.00	0.00	3,412.40
WBA A39 A WBA : Social exclusion : cross country analysis	0.00	0.00	0.00	0.00	0.00	2,853.00	0.00	0.00	2,853.00	0.00	0.00
WBA A40 WBA : CVT follow-up to WP 99 and 2000 and small project facility	0.00	0.00	0.00	0.00	0.00	11,937.63	0.00	0.00	495.80	0.00	11,441.83
WBA A40 A WBA : Interinstitutional cooperation - cofunding of teacher training initiative in Albania	0.00	0.00	0.00	0.00	0.00	45,000.00	0.00	0.00	43,906.67	0.00	1,093.33
WBA A40 B WBA : Dissemination of good practice in teacher and trainer training to the Western Balkans	0.00	0.00	0.00	0.00	0.00	51,170.00	0.00	0.00	46,361.61	0.00	4,808.39
3120 Budget Item Total	0.00	0.00	0.00	0.00	0.00	389,050.95	0.00	0.00	330,667.79	0.00	58,383.16
312 Article Total	0.00	0.00	0.00	0.00	0.00	389,050.95	0.00	0.00	330,667.79	0.00	58,383.16

	Initial	Budget		Total	Commitments		Commitment Available (UB)	Payments		Unpaid Committed (UCD)
		Local	Transfers		Accepted	in WorkFlow		Accepted	in WorkFlow	
ETF Budget										
Carry Forward (Automatic)										
3 EXPENSES RELATING TO PERFORMANCE OF SPECIFIC MISSIONS				(B)	(a)	(b)		(c)	(d)	a-(c+d)
31 Priority actions : Work programme activities										
313 Various costs linked to Work programme activities										
3130 Insurance costs related to Work programme activities	0.00	0.00	0.00	0.00	25.81	0.00	0.00	0.00	0.00	25.81
313 Article Total	0.00	0.00	0.00	0.00	25.81	0.00	0.00	0.00	0.00	25.81
31 Chapter Total	0.00	0.00	0.00	0.00	2,082,079.89	0.00	0.00	1,736,696.88	0.00	345,383.01
3 Title Total	0.00	0.00	0.00	0.00	2,594,966.30	0.00	0.00	2,239,963.49	0.00	355,002.81
Funds Source Total	0.00	0.00	0.00	0.00	3,492,437.86	0.00	0.00	3,068,733.06	0.00	423,704.80

	Initial	Budget		Transfers	Total	Commitments		Commitment Available (UB)	Payments		Unpaid Committed (UCD)
		Local				Accepted	in WorkFlow		Accepted	in WorkFlow	
Earmarked Expenditure Budget											
Carry Forward (Automatic)											
4 Earmarked expenditure - non automatic carryforward for credit appropriation					(B)	(a)	(b)		(c)	(d)	a-(c+d)
43 C2 for Italian project - chapter											
430 C2 for Italian project (FPA) - article											
4300 Co-operation with Italian institutions	0.00	0.00	0.00	0.00	0.00	23,922.00	0.00	0.00	23,922.00	0.00	0.00
430 Article Total	0.00	0.00	0.00	0.00	0.00	23,922.00	0.00	0.00	23,922.00	0.00	0.00
43 Chapter Total	0.00	0.00	0.00	0.00	0.00	23,922.00	0.00	0.00	23,922.00	0.00	0.00
4 Title Total	0.00	0.00	0.00	0.00	0.00	23,922.00	0.00	0.00	23,922.00	0.00	0.00
Funds Source Total	0.00	0.00	0.00	0.00	0.00	23,922.00	0.00	0.00	23,922.00	0.00	0.00

**3. Appropriations carried forward from 2001 to 2002 –
Non Automatic carry-overs**

	Initial	Budget		Transfers	Total	Commitments in WorkFlow		Commitment Available (UB)	Payments in WorkFlow		Unpaid Committed (UCD)
		Local				Accepted	(b)		Accepted	(d)	
Earmarked Expenditure Budget											
Carry Forward (Manual)											
4					(B)	(a)	(b)		(c)	(d)	a-(c+d)
41											
410											
4100	0.00	0.00	0.00	0.00	0.00	3,976.00	0.00	0.00	3,976.00	0.00	0.00
410	0.00	0.00	0.00	0.00	0.00	3,976.00	0.00	0.00	3,976.00	0.00	0.00
410	0.00	0.00	0.00	0.00	0.00	3,160.33	0.00	3,160.33	2,930.00	0.00	230.33
411	3,160.33	0.00	0.00	0.00	3,160.33	3,160.33	0.00	3,160.33	2,930.00	0.00	230.33
411	3,160.33	0.00	0.00	0.00	3,160.33	3,160.33	0.00	3,160.33	2,930.00	0.00	230.33
41	3,160.33	0.00	0.00	0.00	3,160.33	7,136.33	0.00	3,160.33	6,906.00	0.00	230.33
43											
430											
4300	491,078.00	0.00	0.00	0.00	491,078.00	423,267.98	0.00	67,810.02	150,182.24	0.00	273,085.74
430	491,078.00	0.00	0.00	0.00	491,078.00	423,267.98	0.00	67,810.02	150,182.24	0.00	273,085.74
43	491,078.00	0.00	0.00	0.00	491,078.00	423,267.98	0.00	67,810.02	150,182.24	0.00	273,085.74
4	494,238.33	0.00	0.00	0.00	494,238.33	430,404.31	0.00	70,970.35	157,088.24	0.00	273,316.07
	494,238.33	0.00	0.00	0.00	494,238.33	430,404.31	0.00	70,970.35	157,088.24	0.00	273,316.07
		4,277,250.00									

VII. Foundation staff establishment plan 2002



GRADE	NUMBER
A2	1
A3	2
A4	8
A5	15
A7	34
Sub total A	<u>60</u>
B1	4
B3	10
B5	32
Sub total B	<u>46</u>
C1	4
C3	3
C5	17
Sub total C	<u>24</u>
Total	130

VIII. Details of transfers



2002 Budget Transfers

Credit nr.	Global Appropriation Key	Budget Line description	Amount	Absolute transf.
ETF.3220	BETF-B2002-2020-C1-ETF	Water, gas, electricity and heating	-414.92	414.92
	BETF-B2002-2000-C1-ETF	Rentals	414.92	414.92
		Total		414.92
ETF.3221	BETF-B2002-2020-C1-ETF	Water, gas, electricity and heating	-380.94	380.94
	BETF-B2002-2010-C1-ETF	Insurance	380.94	380.94
		Total		380.94
ETF.3671	BETF-B2002-1183-C1-ETF	Moving expenses	-30,000.00	30,000.00
	BETF-B2002-1177-C1-ETF	Other services rendered	80,000.00	80,000.00
	BETF-B2002-1110-C1-ETF	Auxiliary staff	300,000.00	300,000.00
	BETF-B2002-1102-C1-ETF	Transfer and expatriation allowance	-50,000.00	50,000.00
	BETF-B2002-1100-C1-ETF	Basic salaries	-300,000.00	300,000.00
		Total		380,000.00
ETF.3686	BETF-B2002-3120-C1-ETF MED	Development Activities - thematic areas	-100,000.00	100,000.00
	BETF-B2002-3100-C1-ETF MED	Priority actions : Work programme activities	100,000.00	100,000.00
		Total		100,000.00
ETF.3715	BETF-B2002-3130-C1-ETF	Insurance costs related to Work programme activities	1,200.00	1,200.00
	BETF-B2002-3100-C1-ETF WBA B12	Priority actions : Work programme activities	-1,200.00	1,200.00
		Total		1,200.00
ETF.3717	BETF-B2002-3052-C1-ETF	Representation costs related to Advisory Forum meeting	2,515.00	2,515.00
	BETF-B2002-3050-C1-ETF NIS B33	Meetings of the Advisory Forum	-2,515.00	2,515.00
		Total		2,515.00
ETF.3718	BETF-B2002-2410-C1-ETF	Subscriptions and fees	-14,944.63	14,944.63
	BETF-B2002-2090-C1-ETF	Other expenditure on buildings	14,944.63	14,944.63
		Total		14,944.63

Credit nr.		Global Appropriation Key		Budget Line description	Amount	Absolute transf.
ETF.3719	BETF-B2002-3051-C1-ETF			Insurance costs related to Advisory Forum meeting	1,000.00	1,000.00
	BETF-B2002-3050-C1-ETF WBA B13			Meetings of the Advisory Forum	-1,000.00	1,000.00
				Total		1,000.00
ETF.3721	BETF-B2002-3131-C1-ETF			representation costs related to Work programme activities	1,701.60	1,701.60
	BETF-B2002-3120-C1-ETF ALL B51			Development Activities - thematic areas	-1,701.60	1,701.60
				Total		1,701.60
ETF.3724	BETF-B2002-2352-C1-ETF			Miscellaneous expenditure on internal meetings	3,000.00	3,000.00
	BETF-B2002-2330-C1-ETF			Legal expenses	-3,000.00	3,000.00
				Total		3,000.00
ETF.3727	BETF-B2002-2360-C1-ETF			Publications	900.00	900.00
	BETF-B2002-2300-C1-ETF			Stationery and office supplies	-900.00	900.00
				Total		900.00
ETF.3729	BETF-B2002-1520-C1-ETF			National experts seconded	-60,000.00	60,000.00
	BETF-B2002-1430-C1-ETF			Medical service	-10,000.00	10,000.00
	BETF-B2002-1183-C1-ETF			Moving expenses	-10,000.00	10,000.00
	BETF-B2002-1182-C1-ETF			Installation allowance	-20,000.00	20,000.00
	BETF-B2002-1172-C1-ETF			Cost of organizing traineeships with the Foundation	-18,000.00	18,000.00
	BETF-B2002-1110-C1-ETF			Auxiliary staff	160,000.00	160,000.00
	BETF-B2002-1103-C1-ETF			Secretarial allowance	-10,000.00	10,000.00
	BETF-B2002-1100-C1-ETF			Basic salaries	-32,000.00	32,000.00
				Total		160,000.00
ETF.3730	BETF-B2002-1184-C1-ETF			Temporary daily allowance	30,000.00	30,000.00
	BETF-B2002-1141-C1-ETF			Annual travel costs from the place of employment to the place of origin	-17,000.00	17,000.00
	BETF-B2002-1130-C1-ETF			Insurance against sickness, accidents and occupational disease, unemployment	-3,000.00	3,000.00
	BETF-B2002-1100-C1-ETF			Basic salaries	-10,000.00	10,000.00
				Total		30,000.00

Credit nr. Global Appropriation Key Budget Line description Amount Absolute transf.

ETF.3731	BETF-B2002-1190-C1-ETF	Weightings (Correction coefficient)	60,000.00	60,000.00
	BETF-B2002-1183-C1-ETF	Moving expenses	-20,000.00	20,000.00
	BETF-B2002-1101-C1-ETF	Family allowances	-10,000.00	10,000.00
	BETF-B2002-1100-C1-ETF	Basic salaries	-30,000.00	30,000.00
		Total		60,000.00

ETF.3733	BETF-B2002-3120-C1-ETF MED B10 B10.02	Development Activities - thematic areas	38,444.27	38,444.27
	BETF-B2002-3100-C1-ETF MED B04	Priority actions : Work programme activities	-7,785.41	7,785.41
	BETF-B2002-3100-C1-ETF MED B03 B03.02	Priority actions : Work programme activities	-24,971.09	24,971.09
	BETF-B2002-3100-C1-ETF MED B02 B02.02	Priority actions : Work programme activities	-380.00	380.00
	BETF-B2002-3100-C1-ETF MED B02 B02.01	Priority actions : Work programme activities	-5,307.77	5,307.77
		Total		38,444.27

ETF.3734	BETF-B2002-3120-C1-ETF MED B10 B10.02	Development Activities - thematic areas	51,555.14	51,555.14
	BETF-B2002-3120-C1-ETF MED B09 B09.02	Development Activities - thematic areas	14,300.00	14,300.00
	BETF-B2002-3120-C1-ETF MED B09 B09.01	Development Activities - thematic areas	28,589.12	28,589.12
	BETF-B2002-3110-C1-ETF MED B07 B07.05	Information Provision and Analysis through the National Observatory Network	-19,481.68	19,481.68
	BETF-B2002-3110-C1-ETF MED B07 B07.04	Information Provision and Analysis through the National Observatory Network	-50,000.00	50,000.00
	BETF-B2002-3110-C1-ETF MED B07 B07.03	Information Provision and Analysis through the National Observatory Network	-21,962.58	21,962.58
	BETF-B2002-3110-C1-ETF MED B07 B07.01	Information Provision and Analysis through the National Observatory Network	-3,000.00	3,000.00
		Total		94,444.26

ETF.3750	BETF-B2002-2352-C1-ETF	Miscellaneous expenditure on internal meetings	4,000.00	4,000.00
	BETF-B2002-2330-C1-ETF	Legal expenses	-4,000.00	4,000.00
		Total		4,000.00

ETF.3769	BETF-B2002-2210-C1-ETF	Purchase	-551.05	551.05
	BETF-B2002-2200-C1-ETF	Purchase	551.05	551.05
		Total		551.05

ETF.3789	BETF-B2002-3120-C1-ETF WBA B15	Development Activities - thematic areas	-14,379.32	14,379.32
----------	--------------------------------	---	------------	-----------

Credit nr.	Global Appropriation Key	Budget Line description	Amount	Absolute transf.
	BETF-B2002-3110-C1-ETF CAN B45	Information Provision and Analysis through the National Observatory Network	14,379.32	14,379.32
			Total	14,379.32
ETF.3790	BETF-B2002-3120-C1-ETF WBA B15	Development Activities - thematic areas	-29,069.98	29,069.98
	BETF-B2002-3110-C1-ETF WBA B14	Information Provision and Analysis through the National Observatory Network	29,069.98	29,069.98
			Total	29,069.98
ETF.3809	BETF-B2002-1520-C1-ETF	National experts seconded	9,000.00	9,000.00
	BETF-B2002-1190-C1-ETF	Weightings (Correction coefficient)	10,000.00	10,000.00
	BETF-B2002-1177-C1-ETF	Other services rendered	10,000.00	10,000.00
	BETF-B2002-1141-C1-ETF	Annual travel costs from the place of employment to the place of origin	-4,000.00	4,000.00
	BETF-B2002-1130-C1-ETF	Insurance against sickness, accidents and occupational disease, unemployment	-5,000.00	5,000.00
	BETF-B2002-1110-C1-ETF	Auxiliary staff	50,000.00	50,000.00
	BETF-B2002-1102-C1-ETF	Transfer and expatriation allowance	-10,000.00	10,000.00
	BETF-B2002-1101-C1-ETF	Family allowances	-10,000.00	10,000.00
	BETF-B2002-1100-C1-ETF	Basic salaries	-50,000.00	50,000.00
			Total	79,000.00
ETF.3849	BETF-B2002-3010-C1-ETF	General publications	-5,000.00	5,000.00
	BETF-B2002-3000-C1-ETF	Documentation	5,000.00	5,000.00
			Total	5,000.00
ETF.3869	BETF-B2002-2213-C1-ETF	Maintenance, utilization and repairs	1,000.00	1,000.00
	BETF-B2002-2210-C1-ETF	Purchase	-1,000.00	1,000.00
	BETF-B2002-2020-C1-ETF	Water, gas, electricity and heating	-184.51	184.51
	BETF-B2002-2010-C1-ETF	Insurance	305.18	305.18
	BETF-B2002-2000-C1-ETF	Rentals	-120.67	120.67
			Total	1,305.18
ETF.3910	BETF-B2002-3120-C1-ETF WBA B15	Development Activities - thematic areas	-5,000.00	5,000.00
	BETF-B2002-3110-C1-ETF NIS B34 B34.03	Information Provision and Analysis through the National Observatory Network	5,000.00	5,000.00
			Total	5,000.00

Credit nr. Global Appropriation Key Budget Line description Amount Absolute transf.

ETF.3930	BETF-B2002-1191-C1-ETF	Salarial adaptation	15,000.00	15,000.00
	BETF-B2002-1183-C1-ETF	Moving expenses	-30,000.00	30,000.00
	BETF-B2002-1182-C1-ETF	Installation allowance	-15,000.00	15,000.00
	BETF-B2002-1181-C1-ETF	Travelling expenses	-250.00	250.00
	BETF-B2002-1177-C1-ETF	Other services rendered	45,000.00	45,000.00
	BETF-B2002-1172-C1-ETF	Cost of organizing traineeships with the Foundation	250.00	250.00
	BETF-B2002-1130-C1-ETF	Insurance against sickness, accidents and occupational disease, unemployment	-5,000.00	5,000.00
	BETF-B2002-1112-C1-ETF	Local staff	8,000.00	8,000.00
	BETF-B2002-1103-C1-ETF	Secretarial allowance	-3,000.00	3,000.00
	BETF-B2002-1100-C1-ETF	Basic salaries	-15,000.00	15,000.00
		Total	309.00	309.00

ETF.3949	BETF-B2002-2040-C1-ETF	Furnishing of premises	309.00	309.00
	BETF-B2002-2020-C1-ETF	Water, gas, electricity and heating	-309.00	309.00
		Total	309.00	309.00

ETF.3972	BETF-B2002-2102-C1-ETF	Other expenses	-1,552.75	1,552.75
	BETF-B2002-2101-C1-ETF	Software development and purchase	-28,561.80	28,561.80
	BETF-B2002-2100-C1-ETF	Data-processing equipment	30,114.55	30,114.55
		Total	30,114.55	30,114.55

ETF.3992	BETF-B2002-3120-C1-ETF CAN B48	Development Activities - thematic areas	-20,000.00	20,000.00
	BETF-B2002-3120-C1-ETF CAN B46 B46.03	Development Activities - thematic areas	-332.55	332.55
	BETF-B2002-3100-C1-ETF CAN B41	Priority actions : Work programme activities	20,380.63	20,380.63
	BETF-B2002-3100-C1-ETF CAN B39 B39.02	Priority actions : Work programme activities	-48.08	48.08
		Total	20,380.63	20,380.63

ETF.3993	BETF-B2002-3050-C1-ETF WBA B13	Meetings of the Advisory Forum	-7,850.00	7,850.00
	BETF-B2002-3050-C1-ETF CAN B44	Meetings of the Advisory Forum	-5,130.00	5,130.00
	BETF-B2002-3010-C1-ETF	General publications	12,980.00	12,980.00
		Total	12,980.00	12,980.00

Credit nr. Global Appropriation Key Budget Line description Amount Absolute transf.

ETF.3994	BETF-B2002-2352-C1-ETF	Miscellaneous expenditure on internal meetings	3,217.00	3,217.00
	BETF-B2002-2330-C1-ETF	Legal expenses	-3,217.00	3,217.00
		Total	0.00	3,217.00

ETF.3995	BETF-B2002-3120-C1-ETF MED B09 B09.02	Development Activities - thematic areas	-1,000.00	1,000.00
	BETF-B2002-3120-C1-ETF MED B09 B09.01	Development Activities - thematic areas	-4,200.00	4,200.00
	BETF-B2002-3120-C1-ETF MED B08 B08.02	Development Activities - thematic areas	-3,300.00	3,300.00
	BETF-B2002-3110-C1-ETF MED B07 B07.02	Information Provision and Analysis through the National Observatory Network	-8,230.00	8,230.00
	BETF-B2002-3110-C1-ETF MED B07 B07.01	Information Provision and Analysis through the National Observatory Network	-2,600.00	2,600.00
	BETF-B2002-3100-C1-ETF MED B04 B04.02	Priority actions : Work programme activities	7,000.00	7,000.00
	BETF-B2002-3100-C1-ETF MED B02 B02.03	Priority actions : Work programme activities	12,330.00	12,330.00
		Total	0.00	19,330.00

ETF.3996	BETF-B2002-3120-C1-ETF NIS B37	Development Activities - thematic areas	25,000.00	25,000.00
	BETF-B2002-3110-C1-ETF NIS B34 B34.04	Information Provision and Analysis through the National Observatory Network	18,774.00	18,774.00
	BETF-B2002-3100-C1-ETF NIS B24 B24.02	Priority actions : Work programme activities	47,000.00	47,000.00
	BETF-B2002-3100-C1-ETF NIS B24 B24.01	Priority actions : Work programme activities	23,000.00	23,000.00
	BETF-B2002-3100-C1-ETF MED B02 B02.04	Priority actions : Work programme activities	50,000.00	50,000.00
	BETF-B2002-3100-C1-ETF MED B02 B02.03	Priority actions : Work programme activities	10,000.00	10,000.00
	BETF-B2002-3052-C1-ETF	Representation costs related to Advisory Forum meeting	-2,515.00	2,515.00
	BETF-B2002-3050-C1-ETF NIS B33	Meetings of the Advisory Forum	-16,259.00	16,259.00
	BETF-B2002-3050-C1-ETF MED B01	Meetings of the Advisory Forum	-60,000.00	60,000.00
	BETF-B2002-3040-C1-ETF	Translation costs	-75,000.00	75,000.00
	BETF-B2002-2500-C1-ETF	Meetings expenses in general	-20,000.00	20,000.00
		Total	0.00	173,774.00

ETF.4016	BETF-B2002-1440-C1-ETF	Internal training	7,000.00	7,000.00
	BETF-B2002-1300-C1-ETF	Mission and travel expenses	20,000.00	20,000.00
	BETF-B2002-1182-C1-ETF	Installation allowance	-10,000.00	10,000.00
	BETF-B2002-1180-C1-ETF	Sundry recruitment expenses	-7,000.00	7,000.00
	BETF-B2002-1100-C1-ETF	Basic salaries	-10,000.00	10,000.00

Credit nr.	Global Appropriation Key	Budget Line description	Amount	Absolute transf.
			Total	27,000.00

ETF.4036	BETF-B2002-3120-C1-ETF NIS B38	Development Activities - thematic areas	-1,914.00	1,914.00
	BETF-B2002-3120-C1-ETF NIS B37	Development Activities - thematic areas	-88.32	88.32
	BETF-B2002-3120-C1-ETF NIS B36	Development Activities - thematic areas	-659.00	659.00
	BETF-B2002-3110-C1-ETF NIS B34 B34.04	Information Provision and Analysis through the National Observatory Network	659.00	659.00
	BETF-B2002-3110-C1-ETF NIS B34 B34.02	Information Provision and Analysis through the National Observatory Network	2,002.32	2,002.32
		Total	2,661.32	2,661.32

ETF.4056	BETF-B2002-3010-C1-ETF	General publications	-2,000.00	2,000.00
	BETF-B2002-3000-C1-ETF	Documentation	2,000.00	2,000.00
		Total	2,000.00	2,000.00

ETF.4079	BETF-B2002-1430-C1-ETF	Medical service	-1,000.00	1,000.00
	BETF-B2002-1300-C1-ETF	Mission and travel expenses	15,750.00	15,750.00
	BETF-B2002-1183-C1-ETF	Moving expenses	-3,000.00	3,000.00
	BETF-B2002-1181-C1-ETF	Travelling expenses	-1,750.00	1,750.00
	BETF-B2002-1180-C1-ETF	Sundry recruitment expenses	-8,000.00	8,000.00
	BETF-B2002-1177-C1-ETF	Other services rendered	-2,000.00	2,000.00
		Total	15,750.00	15,750.00

ETF.4080	BETF-B2002-3110-C1-ETF WBA B14	Information Provision and Analysis through the National Observatory Network	-7,530.64	7,530.64
	BETF-B2002-3100-C1-ETF WBA B12	Priority actions : Work programme activities	-7,000.00	7,000.00
	BETF-B2002-3100-C1-ETF CAN B41	Priority actions : Work programme activities	14,530.64	14,530.64
		Total	14,530.64	14,530.64

ETF.4082	BETF-B2002-3120-C1-ETF MED B09 B09.02	Development Activities - thematic areas	2,500.00	2,500.00
	BETF-B2002-3100-C1-ETF MED B03 B03.01	Priority actions : Work programme activities	-2,500.00	2,500.00
		Total	2,500.00	2,500.00

ETF.4088	BETF-B2002-1300-C1-ETF	Mission and travel expenses	12,500.00	12,500.00
	BETF-B2002-1183-C1-ETF	Moving expenses	-12,500.00	12,500.00

Credit nr.		Global Appropriation Key	Budget Line description	Amount	Absolute transf.
				Total	12,500.00
ETF.4089	BETF-B2002-2210-C1-ETF		Purchase	2,731.73	2,731.73
	BETF-B2002-2203-C1-ETF		Maintenance, utilization and repairs	-2,731.73	2,731.73
			Total		2,731.73
ETF.4111	BETF-B2002-2102-C1-ETF		Other expenses	284.18	284.18
	BETF-B2002-2101-C1-ETF		Software development and purchase	-284.18	284.18
			Total		284.18
ETF.4112	BETF-B2002-3050-C1-ETF CAN B44		Meetings of the Advisory Forum	-7,288.79	7,288.79
	BETF-B2002-3010-C1-ETF		General publications	7,288.79	7,288.79
			Total		7,288.79
ETF.4114	BETF-B2002-3051-C1-ETF		Insurance costs related to Advisory Forum meeting	-149.80	149.80
	BETF-B2002-3010-C1-ETF		General publications	149.80	149.80
			Total		149.80
ETF.4115	BETF-B2002-2350-C1-ETF PERS		Miscellaneous insurance	-1,453.54	1,453.54
	BETF-B2002-2320-C1-ETF		Bank charges	-1,698.26	1,698.26
	BETF-B2002-2300-C1-ETF		Stationery and office supplies	3,151.80	3,151.80
	BETF-B2002-2233-C1-ETF		Maintenance, utilization and repairs	-263.49	263.49
	BETF-B2002-2210-C1-ETF		Purchase	1,984.00	1,984.00
	BETF-B2002-2203-C1-ETF		Maintenance, utilization and repairs	-907.97	907.97
	BETF-B2002-2202-C1-ETF		Rentals	-812.54	812.54
	BETF-B2002-2050-C1-ETF		Security and surveillance	-9,287.18	9,287.18
	BETF-B2002-2030-C1-ETF		Cleaning and maintenance	19,538.95	19,538.95
	BETF-B2002-2020-C1-ETF		Water, gas, electricity and heating	-10,251.77	10,251.77
			Total		24,674.75
ETF.4117	BETF-B2002-3120-C1-ETF MED B09 B09.01		Development Activities - thematic areas	-141.00	141.00
	BETF-B2002-3110-C1-ETF MED B07 B07.03		Information Provision and Analysis through the National Observatory Network	141.00	141.00

Credit nr.	Global Appropriation Key	Budget Line description	Amount	Absolute transf.
			Total	141.00

ETF.4121	BETF-B2002-1183-C1-ETF	Moving expenses	10,400.00	10,400.00
	BETF-B2002-1177-C1-ETF	Other services rendered	9,600.00	9,600.00
	BETF-B2002-1100-C1-ETF	Basic salaries	-20,000.00	20,000.00
		Total	20,000.00	20,000.00

ETF.4123	BETF-B2002-3120-C1-ETF WBA B15	Development Activities - thematic areas	-3,661.16	3,661.16
	BETF-B2002-3120-C1-ETF CAN B48	Development Activities - thematic areas	-6.43	6.43
	BETF-B2002-3120-C1-ETF CAN B47	Development Activities - thematic areas	-99.00	99.00
	BETF-B2002-3110-C1-ETF WBA B14	Information Provision and Analysis through the National Observatory Network	-3,668.41	3,668.41
	BETF-B2002-3100-C1-ETF CAN B41	Priority actions : Work programme activities	7,435.00	7,435.00
		Total	7,435.00	7,435.00

ETF.4124	BETF-B2002-2411-C1-ETF	Equipment	11,967.50	11,967.50
	BETF-B2002-2410-C1-ETF	Subscriptions and fees	-27,000.00	27,000.00
	BETF-B2002-2060-C1-ETF	Security and surveillance	1,983.36	1,983.36
	BETF-B2002-2030-C1-ETF	Cleaning and maintenance	13,049.14	13,049.14
		Total	27,000.00	27,000.00

ETF.4125	BETF-B2002-3120-C1-ETF WBA B16	Development Activities - thematic areas	-702.00	702.00
	BETF-B2002-3110-C1-ETF CAN B45	Information Provision and Analysis through the National Observatory Network	702.00	702.00
		Total	702.00	702.00

ETF.4126	BETF-B2002-2350-C1-ETF PERS	Miscellaneous insurance	-80.00	80.00
	BETF-B2002-2330-C1-ETF	Legal expenses	80.00	80.00
		Total	80.00	80.00

ETF.4146	BETF-B2002-3050-C1-ETF	Meetings of the Advisory Forum	36,000.00	36,000.00
	BETF-B2002-3040-C1-ETF	Translation costs	-36,000.00	36,000.00
		Total	36,000.00	36,000.00

Credit nr.	Global Appropriation Key	Budget Line description	Amount	Absolute transf.
ETF.4147	BETF-B2002-3130-C1-ETF	Insurance costs related to Work programme activities	291.00	291.00
	BETF-B2002-3120-C1-ETF MED B08 B08.02	Development Activities - thematic areas	2,856.00	2,856.00
	BETF-B2002-3110-C1-ETF	Information Provision and Analysis through the National Observatory Network	-15,000.00	15,000.00
	BETF-B2002-3100-C1-ETF MED B02 B02.05	Priority actions : Work programme activities	11,853.00	11,853.00
		Total		15,000.00

52	98	Total Transfers	1,574,035.54
-----------	-----------	------------------------	---------------------

Annex I: Other funds managed by the Foundation



This Annex contains an overview of the funds handled by the Foundation on the basis of conventions with the Commission, including the technical assistance for the Tempus programme. It shows the level of expenditure as of 31/12/2002.

In agreement with the Commission, including Financial Control and the Court of Auditors, all funds handled under Technical Assistance/Conventions and their level of expenditure are listed for **information** in this Annex. This will enhance visibility and transparency for all those who are involved in the management, control and audit of the Foundation.

SUMMARY

Currently running programmes	Total budget (A)	Total committed (B)	Total spent (C)	To be spent between now & end 2003 (D) = (A)-(B)
VET Phare	484,869	363,139	299,315	185,554
VET Tacis	1,600,000	1,599,988	1,226,730	373,270
Tempus Phare/Cards Technical Assistance	1,300,000	577,572	430,972	869,028
Tempus Tacis Technical Assistance	1,515,000	592,428	388,598	1,126,402
Tempus Phare Projects	150,837,675	142,463,533	129,085,238	21,752,437
Tempus Tacis Projects	89,000,986	75,716,271	65,164,191	23,836,795
TOTAL	244,738,530	221,312,930	196,595,044	48,143,486

!! The above mentioned figures do not take into account any closed or in the process of being closed programmes neither for VET nor for Tempus

VET RUNNING

PHARE

Commission Budget line Reference	Commission Contract number	Description	Prog Man	Auth Off	Date signed	Total grant + use of interest approved	ETF bank balance	Overall commitment	Overall commitment %	Deadline for commitment	Extension for commitment	Overall disbursement	Overall disbursement %	Deadline for disbursement	Extension for disbursement	Extension for final audit & evaluation	Management
1. Royaumont Project	B7-700/200T	Promotion of the Culture and Practice of Social and Civil Dialogue	FPA	A/O	07-Jun-01	484,869.00	122,286.95	363,138.93	30.85%	30-Jun-02	07-Oct-03	299,315.00	61.73%	31-Dec-02	07-Oct-03		Centralised
Total 1						484,869.00		363,138.93				299,315.00					

TACIS

Commission Budget line Reference	Commission Contract number	Description	Prog Man	Auth Off	Date signed	Total grant + use of interest approved	ETF bank balance	Overall commitment	Overall commitment %	Deadline for commitment	Extension for commitment	Overall disbursement	Overall disbursement %	Deadline for disbursement	Extension for disbursement	Extension for final audit & evaluation	Management
6. NOB's 2	00-0038	Tacis National Observatory - Phase 2	CHO	SOS	29-Nov-98	350,000.00	15,259.37	345,888.00	100.00%	31-Dec-01	29-Jun-02	335,943.45	96.84%	30-Jun-02	31-Dec-02		Centralised
7. B19801	00-0281	Civil Society Development programme contract	SOP	SOS	20-Dec-00	1,250,000.00	384,255.10	1,250,000.00	100.00%	20-Dec-00		887,766.30	71.02%	20-Dec-02			Centralised
Total 2						1,600,000.00		1,599,988.00				1,223,709.75					
TOTAL 1 + 2						2,084,869.00		1,963,126.93				1,526,044.95					

VET IN CLOSURE

PHARE

Commission Budget line Reference	Commission Contract number	Description	A. h. Cif.	Date signed	Total grant + use of interest approved	ETF bank balance	Overall commitment	Overall commitment %	Deadline for commitment	Extension for commitment	Overall disbursement	Overall disbursement %	Deadline for disbursement	Extension for disbursement	Extension for final audit & evaluation	Management
9. B. 97.02	98-0020	Vet programme	FIG	13-Feb-98	3,500,000.00	133,958.83	3,393,321.17	96.95%	31-Dec-99		3,393,321.17	96.95%	30-Jun-00	30-Jun-01	30-Oct-01	Centralised
2. B. 9904.01.01	99-0401	Vet programme	AVO	17-Apr-00	570,000.00	32,839.70	559,947.00	98.24%	30-Jun-01	31-Dec-01	543,398.00	95.33%	30-Jun-01	28-Feb-02	31-Aug-02	Centralised
10. ES-95.02.02	95-1299	Institutional & Hum Res Develop (Educ)	JRM	01-Jul-96	1,700,000.00	22,535.81	1,697,031.05	99.83%	31-Dec-98		1,697,031.05	99.83%	31-Dec-99		30-Jun-00	Mixed
10. ES-96.12.01	96-0965	Higher Education & Science reform	JRM	18-Feb-97	1,612,608.48	15,240.02	1,599,197.00	99.17%	31-Dec-98		1,599,197.00	99.17%	31-Dec-99		30-Jun-00	Decentralised
10. ES-96.12.02	96-0852	Information Systems in Education Progr	JRM	18-Feb-97	600,000.00	2,637.02	600,000.00	100.00%	31-Dec-98		600,000.00	100.00%	31-Dec-99		30-Jun-00	Decentralised
10. ES-96.22.02.01	97-0406	Information Systems in Education Progr	JRM	01-Apr-97	1,700,000.00	247,472.99	1,477,187.81	86.89%	31-Dec-99		1,477,187.81	86.89%	31-Dec-00		30-Jun-01	Decentralised
10. ES-96.22.02.02	97-0407	Higher Education & Science reform	JRM	04-Aug-97	600,000.00	9,807.60	591,331.26	98.56%	31-Dec-99		591,331.26	98.56%	31-Dec-00	28-Feb-01	30-Jun-01	Decentralised
11. LE-97.03.01.01	98-0053	VET Reform Programme	JRM	27-Feb-98	1,509,501.00	56,396.81	1,470,711.72	98.05%	31-Oct-99		1,470,711.72	98.05%	31-Dec-00		30-Jun-01	Decentralised
LI-9.04.01.02	98-0035	VET Reform Programme	JRM	27-Feb-98	1,000,000.00	24,497.95	977,990.28	97.80%	31-Dec-99	31-Dec-00	977,990.28	97.80%	31-Dec-99	31-Dec-00	30-Jun-01	Decentralised
3. MA-97.03	98-0026	Integrated VET FYROM	AVO	20-Feb-98	2,800,000.00	606,105.24	2,787,409.39	99.55%	31-Dec-99		2,787,409.39	80.89%	31-Dec-00	30-Sep-01	30-Jun-01	Centralised
13. PL-94.16 (MPRO)	95-0222	Implement. of Modernised Progr. in Voc. Educ.	JRM	14-Feb-95	4,043,000.00	66,343.90	3,797,659.42	94.95%	31-Dec-96		3,797,659.42	94.95%	31-Dec-97		30-Jun-98	Decentralised
13. RD-04.05	95-0419	VET Reform	PNG	09-Mar-96	25,252,330.00	269,083.35	24,957,138.03	100.00%	31-Dec-97		24,957,138.03	99.83%	31-Dec-98		30-Jun-98	Decentralised
12. RD-97.01.04.01	98-0121	Human Resources Development Progr.	PNG	31-Mar-98	3,000,000.00	96,464.89	2,921,270.08	97.38%	31-Dec-99		2,921,270.08	97.38%	31-Dec-00		30-Jun-01	Decentralised
Total					47,897,445.48	1,603,387.11	46,830,358.21				46,291,499.21					

TACE

Commission Budget line Reference	Commission Contract number	Description	Auth. Cif.	Date signed	Total grant + use of interest approved	ETF bank balance	Overall commitment	Overall commitment %	Deadline for commitment	Extension for commitment	Overall disbursement	Overall disbursement %	Deadline for disbursement	Extension for disbursement	Extension for final audit & evaluation	Management
4. DELPHI	98-0230	Development of Educational Links and Professional & Higher Education Institutes	BBU	16-Sep-98	6,000,000.00	263,184.35	5,912,633.00	98.54%	31-Dec-00	31-Dec-01	5,765,483.87	96.05%	31-Dec-00	30-Jun-02	30-Jun-02	Centralised
5. EDUZ 6803	99-0222	Assistance to the Reform of Vocational Education in Uzbekistan	STA	30-Mar-99	1,000,000.00	20,727.08	998,832.00	99.88%	30-Jun-01	06-Oct-01	993,583.39	99.36%	30-Jun-01	05-Oct-01		Centralised
8. Bstro	BHS99092/005	Addressing the Training Needs of the Managers in the Russian Managers Training Programme	BBU	24-Mar-99	99,942.00	4,304.59	89,635.01	89.69%	24-Dec-99	24-Mar-00	89,635.01	89.69%	24-Dec-99	24-Mar-00		Centralised
Total					7,999,942.00	288,215.13	7,001,101.01				6,848,703.27					

VET CLOSED

Phase	Commission Budget line Reference	Commission Contract number	Description	Prog. Man.	Auth. Off.	Date signed	Total grant + use of interest approved	ETF bank balance	Overall commitment	Overall commitment %	Deadline for commitment	Extension for commitment	Overall disbursement	Overall disbursement %	Deadline for disbursement	Extension for disbursement	Management	
	AL-95 06	95-0177	VET Reform	na	JRM	14-Mar-95	700,000.00	0.00	693,520.44	99.07%	31-Jul-98		693,520.44	99.07%	31-Jan-99		Centralised	
	BG-93 15	95-0783	Management Training	na	JRM	17-Oct-96	1,399,000.00	0.00	1,392,013.29	99.50%	31-Dec-96	31-Dec-98		1,392,013.29	99.50%	31-Dec-98		Centralised
	BG-95 06	95-0411	VET Education Reform	SCA	PNG	26-Jun-96	9,085,408.02	-0.00	8,985,408.25	99.87%	31-Dec-98			8,985,408.25	99.87%	31-Dec-99		Decentralised
	CZ-93 05	95-0442	VET Reform	na	JRM	14-Feb-95	4,070,000.00	0.00	3,773,452.00	94.34%	31-Dec-96	31-Dec-98		3,773,452.00	94.34%	31-Dec-98		Decentralised
	ES-94 09	95-0410	VET Reform	na	JRM	14-Feb-95	3,038,815.35	-0.00	3,028,718.00	100.00%	31-Dec-97			3,028,718.00	100.00%	31-Dec-98		Decentralised
	LA-94 08	95-0342	VET Reform	na	JRM	14-Feb-95	3,050,835.00	0.00	3,045,976.00	100.00%	31-Dec-97	31-May-98		3,045,976.00	100.00%	31-Dec-98		Decentralised
	Leonardo 06 (Balt-SLI)	95-EETO-LEO-0005	Leonardo Preparatory Measures II	na	JRM	01-Dec-96	270,000.00	0.00	229,187.26	84.88%	30-Apr-98			229,187.26	84.88%	31-Dec-97		Centralised
	Leonardo 06 (Balt-SLI)	95-PECO-LEO-0007	Leonardo Preparatory Measures I	na	JRM	01-Dec-96	700,000.00	0.00	429,198.30	61.31%	30-Sep-96			429,198.30	61.31%	30-Nov-96		Centralised
	LE 95 07 05	95-1300	Institutional & Hum. Res Develop (Business)	HFA	JRM	01-Mar-96	1,005,385.00	0.00	1,002,429.85	100.00%	31-Dec-98			1,002,429.85	100.00%	31-Dec-99		Mixed
	LI-94 05	97-0398	Management Training Follow-up	na	JRM	21-Jul-97	690,000.00	0.00	665,397.00	96.43%	31-Dec-97			665,397.00	96.43%	31-Dec-98		Centralised
	LI-94 10	97-0343	VET Reform	na	JRM	14-Feb-95	4,009,889.00	0.00	3,912,395.48	97.61%	31-Dec-97			3,912,395.48	97.61%	31-Dec-98		Decentralised
	LI-97 03 02 03	98-0441	Management Training	HFA	JRM	16-Oct-98	600,000.00	-0.00	580,520.92	96.75%	31-Dec-99			580,520.92	96.75%	31-Dec-00		Centralised
	SL-94 05	95-0391	VET Reform	na	PNG	14-Feb-95	3,063,975.07	0.00	3,069,742.62	100.00%	31-Dec-97			3,069,742.62	100.00%	31-Dec-98		Decentralised
	SK-94 03	95-0224	VET Reform	na	JRM	14-Feb-95	4,037,950.00	0.00	3,939,326.71	98.48%	30-Sep-97			3,911,906.71	97.80%	30-Sep-98		Decentralised
	ZZ-94 07	94-0773	National Observatories	na	FA	23-Mar-95	1,000,000.00	-0.00	987,570.54	98.76%	30-Sep-96	31-Dec-97		987,570.54	98.76%	30-Sep-96		Centralised
	ZZ-94 32	95-0092	Staff Development Programme	na	PGS/UM	17-Mar-95	2,600,000.00	0.00	2,479,422.00	95.36%	31-Dec-96			2,479,422.00	95.36%	31-Dec-96		Centralised
	ZZ-95 87	96-0726	Distance Educ. Progr.	na	JRM	16-Jul-96	5,142,828.96	0.00	5,055,950.83	100.00%	31-Dec-97			5,055,950.83	100.00%	31-Dec-97		Centralised
	ZZ-95 20	96-0727	Higher Educ. Progr.	na	JRM	15-Jul-96	3,500,000.00	0.00	3,317,041.88	94.77%	31-Dec-97			3,317,041.88	94.77%	31-Dec-98		Centralised
	ZZ-96 17	97-0511	Distance Educ. Progr.	HFA	JRM	31-Jul-97	5,033,798.89	-0.00	4,776,999.74	95.54%	31-Dec-99			4,776,999.32	95.54%	31-Dec-99		Centralised
	ZZ-97 19*	98-0356	Special Preparatory Programme (SPP)		JRM	16-Sep-98	2,099,800.00	0.00	1,754,291.02	83.54%	31-Dec-00			1,754,291.02	83.54%	31-Dec-00		Centralised
	ZZ-97 27 0*	98-0060	Cooperation in Higher Education	USC	JRM	20-Mar-98	1,300,000.00	-0.00	1,217,156.18	93.63%	31-Oct-99			1,217,156.18	93.63%	31-Oct-00		Centralised
	ZZ-97 27 0*	98-0061	Cooperation in Distance Education	HFA	JRM	20-Mar-98	1,000,000.00	-0.00	976,834.32	97.68%	31-Oct-99			976,834.32	97.68%	31-Oct-00		Centralised
Total							57,397,356.29		55,317,552.83				55,290,132.21					

Totals

Commission Budget line Reference	Commission Contract number	Description	Prog. Man.	Auth. Off.	Date signed	Total grant + use of interest approved	ETF bank balance	Overall commitment	Overall commitment %	Deadline for commitment	Extension for commitment	Overall disbursement	Overall disbursement %	End of completion (postfinancing)	Extension for disbursement (postfinancing)	Management	
MO-97010301	97-0454	Reform of the Microcredit System of Education & Training	SOP	AVO	14-Oct-97	1,500,000.00	0.00	1,473,462.15	98.23%	31-Dec-99	29-Feb-00		1,473,462.15	98.23%	31-Dec-99	29-Feb-00	Centralised
WW94 07	94-516A	Language Training 1	CMO	MJU	03-Jul-96	500,000.00	0.00	446,054.32	89.21%	31-Dec-97			446,054.32	89.21%	31-Dec-97		Centralised
WW94 07	95-5372	Language Training 2	CMO	MJU	07-Feb-97	782,648.00	0.00	741,801.15	94.78%	31-Dec-97			741,801.15	94.78%	31-Dec-97		Centralised
WW95 06	95-026B	Flora National Observatory 1	CMO	MJU	17-Aug-95	602,400.00	0.00	597,810.41	99.24%	31-Dec-97			597,810.41	99.24%	31-Dec-97		Centralised
WW95 08	96-516C	Flora National Observatory 2	CMO	MJU	03-Jul-96	969,800.00	0.00	965,004.66	99.51%	31-Dec-97			965,004.66	99.51%	31-Dec-97		Centralised
WW95 05 MAATRA	95-516T	Management training	STA	AVO	03-Jul-96	530,200.00	0.00	467,810.02	88.23%	31-Dec-97	31-Jan-99		467,810.02	88.23%	31-Dec-97	31-Jan-99	Centralised
Total						4,885,048.00		4,691,942.71				4,691,942.71					

TEMPUS TECHNICAL ASSISTANCE

PHARE/CARDS

Commission Budget line Reference	Description	Auth Off	Date signed	Total grant	ETF bank balance	Overall commitment	Overall commitment %	Deadline for commitment	Extension for commitment	Overall disbursement	Overall disbursement %	Deadline for disbursement	Extension for final audit & evaluation	Management
Tempus II & III Cards(TA)	Technical assistance Tempus Cards 2002	MVO	08-Aug-02	700,000.00	272,548.31	100,089.98	14.30%	31-Aug-03		6,787.38	1.26%	28-Feb-04	n.a	Centralised
Tempus II & III Cards(TA)	Technical assistance Tempus Cards 2001	MVO	27/04/01	600,000.00	190,014.82	477,481.90	79.58%	31-Dec-01	31-Aug-02	422,184.24	70.36%	30-May-02	n.a	Centralised
Total 1 Running				1,300,000.00		577,571.88				430,971.62				

Commission Budget line Reference	Description	Auth Off	Date signed	Total grant	ETF bank balance	Overall commitment	Overall commitment %	Deadline for commitment	Extension for commitment	Overall disbursement	Overall disbursement %	Deadline for disbursement	Extension for final audit & evaluation	Management
Tempus II Phare (TA)	Technical assistance Tempus Phare 97	MVO	22-Jan-97	930,000.00	0.00	611,035.96	65.70%	31-Dec-97	30-Jun-98	611,035.96	65.70%	31-May-98	na	Centralised
Tempus II Phare (TA)	Technical assistance Tempus Phare 98	MVO	31-Mar-98	930,000.00	0.00	872,625.93	93.83%	31-Dec-98	30-Jun-99	872,625.93	93.83%	31-May-99	na	Centralised
Tempus II Phare (TA)	Technical assistance Tempus Phare 99	MVO	16-Mar-99	850,000.00	0.00	755,897.50	88.93%	31-Dec-99	31-Oct-00	755,897.50	88.93%	31-May-00	na	Centralised
Tempus II & III Phare (TA)	Technical assistance Tempus Phare 2000	MVO	24-Mar-00	810,000.00	0.00	538,490.66	66.48%	31-Dec-00	30-Jun-01	538,490.66	66.48%	31-May-01	na	Centralised
Total 2 Over				3,520,000.00		2,778,050.05				2,778,050.05				

TACIS

Commission Budget line Reference	Description	Auth Off	Date signed	Total grant	ETF bank balance	Overall commitment	Overall commitment %	Deadline for commitment	Extension for commitment	Overall disbursement	Overall disbursement %	Deadline for disbursement	Extension for final audit & evaluation	Management
Tempus II & III Tacis(TA)	Technical assistance Tempus Tacis 2002	MVO	08-08-02	840,000.00	332,551.12	80,234.97	11.69%	31-Dec-2003		5,054.19	0.60%	31-Dec-2003	n.a	Centralised
Tempus II & III Tacis (TA)	Technical assistance Tempus Tacis 2001	MVO	27/04/01	675,000.00	308,235.90	484,192.66	73.21%	31-12-2001		383,543.76	56.62%	31-05-2002	n.a	Centralised
Total 3 Running				1,515,000.00		592,427.62				388,597.95				

Commission Budget line Reference	Description	Auth Off	Date signed	Total grant	ETF bank balance	Overall commitment	Overall commitment %	Deadline for commitment	Extension for commitment	Overall disbursement	Overall disbursement %	Deadline for disbursement	Extension for final audit & evaluation	Management
WW 94.03.02.02/6003 (Closed account)	Inform. objektivn. monitor.	MVO	10-Nov-95	577,600.00	0.00	232,088.83	40.22%	16-Nov-96		232,088.83	40.22%	31-Dec-97	na	Centralised
Tempus II Tacis (TA) (Closed account)	Technical assistance Tempus Tacis 97	MVO	22-Jan-97	624,360.00	0.00	508,118.47	81.38%	31-Dec-97	30-Jun-98	508,118.47	81.38%	31-Dec-97	na	Centralised
Tempus II Tacis (TA) (Closed account)	Technical assistance Tempus Tacis 98	MVO	20-Jun-98	675,000.00	0.00	595,698.47	88.25%	31-Dec-98	30-Jun-99	595,698.47	88.25%	31-Mar-99	na	Centralised
Tempus II Tacis (TA)	Technical assistance Tempus Tacis 99	MVO	14-Jan-99	675,000.00	0.00	596,263.17	88.34%	31-Dec-99	31-Oct-00	596,263.17	88.34%	31-May-00	na	Centralised
Tempus II & III Tacis (TA)	Technical assistance Tempus Tacis 2000	MVO	24-Mar-00	675,000.00	0.00	454,631.10	67.35%	31-Dec-00	30-Jun-01	454,631.10	67.35%	31-May-01	na	Centralised
Total 4 Over				3,226,360.00		2,386,800.04				2,386,800.04				

TOTAL RUNNING 1+3

1,169,999.50

819,569.57

TOTAL OVER 2+4

6,746,360.00

5,164,850.09

5,164,850.09

GRAND TOTAL 1+2+3+4

9,561,360.00

6,334,849.59

5,984,419.66

TEMPUS GRANTS

PHARE

Commission Budget line Reference	Description	Auth Off	Date signed	Total grant	Amount received from EC	Overall commitment	Overall commitment %	Deadline for commitment	Extension for commitment	Overall disbursement %	Deadline for disbursement	Extension disbursement	Management
2002 Tempus II Phare	Tempus Phare projects	MVO	04/09/02	63,042.00	63,042.00	63,042.00	100.00%	31.12.2002		97.67%	31.12.2003		Central
2001 Tempus II Phare	Tempus Phare projects	MVO	19/04/02	14,052,164.00	5,823,362.00	5,823,362.00	41.44%	31.12.2002		49.11%	31.12.2003		Central
2000 Tempus II Phare	Tempus Phare projects	MVO	24/03/00	7,958,913.00	7,958,913.00	7,958,913.00	100.00%	31.12.2002		80.47%	31.12.2003		Central
99 Tempus II Phare	Tempus Phare projects	MVO	16/03/99	33,157,570.00	33,152,950.00	33,152,950.00	99.99%	31.12.2002		90.91%	31.12.2002		Central
98 Tempus II Phare	Tempus Phare projects	MVO	31/03/98	35,326,927.00	35,317,577.00	35,317,577.00	99.97%	31.12.2000		94.39%	31.12.2002		Central
97 Tempus II Phare	Tempus Phare projects	MVO	22/01/97	60,279,059.00	60,147,689.00	60,147,689.00	99.78%	31.12.1999		98.43%	31.12.2000		Central
Total 1 Running				150,837,675.00	142,463,533.00	142,463,533.00							

Commission Budget line Reference	Description	Auth Off	Date signed	Total grant	Amount received from EC	Overall commitment	Overall commitment %	Deadline for commitment	Extension for commitment	Overall disbursement %	Deadline for disbursement	Extension disbursement	Management
96 Tempus II Phare	Tempus Phare projects	MVO	05/04/96	67,394,850.00	67,394,850.00	67,394,850.00	100.00%	31.12.1998		98.38%	31.12.1999		Central
95 Tempus II Phare	Tempus Phare projects	MVO	27/01/95	89,933,539.00	89,829,239.00	89,829,239.00	99.88%	31.12.1997		98.66%	31.12.1998		Central
Total 2 Over				157,328,389.00	157,224,089.00								

TACIS

Commission Budget line Reference	Description	Auth Off	Date signed	Total grant	Amount received from EC	Overall commitment	Overall commitment %	Deadline for commitment	Extension for commitment	Overall disbursement %	Deadline for disbursement	Extension disbursement	Management
2002 Tempus II Tacis	Tempus Tacis projects	MVO	07/10/02	89,986.00	89,986.00	89,986.00	100.00%	31.12.2002		100.00%	31.12.2003		Central
2001 Tempus II Tacis	Tempus Tacis projects	MVO	18/04/02	15,167,532.00	6,413,158.00	6,413,158.00	42.28%	31.12.2002		91.90%	31.12.2003		Central
2000 Tempus II Tacis	Tempus Tacis projects	MVO	24/03/00	21,323,450.00	16,987,025.00	16,987,025.00	79.66%	31.12.2002		82.61%	31.12.2003		Central
99 Tempus II Tacis	Tempus Tacis projects	MVO	14/01/99	22,319,507.00	22,201,137.00	22,201,137.00	99.47%	31.12.2002		82.53%	31.12.2002		Central
98 Tempus II Tacis	Tempus Tacis projects	MVO	31/03/98	15,031,945.00	14,956,105.00	14,956,105.00	99.50%	31.12.2000		80.38%	31.12.2002		Central
97 Tempus II Tacis	Tempus Tacis projects	MVO	22/01/97	15,068,860.00	15,068,860.00	15,068,860.00	100.00%	31.12.1999		98.24%	31.12.2000		Central
Total 3 Running				89,000,986.00	75,716,271.00								

Commission Budget line Reference	Description	Auth Off	Date signed	Total grant	Amount received from EC	Overall commitment	Overall commitment %	Deadline for commitment	Extension for commitment	Overall disbursement %	Deadline for disbursement	Extension disbursement	Management
96 Tempus II Tacis	Tempus Tacis projects	MVO	30/06/96	20,468,516.00	20,468,516.00	20,468,516.00	100.00%	31.12.1998		99.65%	31.12.1999		Central
95 Tempus II Tacis	Tempus Tacis projects	MVO	09/03/95	22,996,712.00	22,996,712.00	22,996,712.00	100.00%	31.12.1997		99.88%	31.12.1998		Central
Total 4 Over				43,465,228.00	43,465,228.00								

TOTAL RUNNING 1+3

239,838,661.00

194,249,429.36

TOTAL OVER 2+4

200,793,617.00

198,293,331.51

GRAND TOTAL 1+2+3+4

440,632,278.00

392,542,760.87

Annex II: List of Governing Board Members 2002



European Commission Chairman	Mr Nikolaus VAN DER PAS Director General Education and Culture European Commission
European Commission Member	Ms Catherine DAY Deputy Director General External Relations European Commission
European Commission Member	Mr Matthias RUETE DG Enlargement European Commission
Austria Member	Mr Karl WIECZOREK Bundesministerium für Wirtschaft und Arbeit
Austria Alternate	Dr Gottfried TAUCHNER Head of General Directorate for Technical and Vocational Education and Training Bundesministerium für Bildung, Wissenschaft und Kultur
Belgium Member	Ms Micheline SCHEYS Afdelingshoofd Beleidscoördinatie Department Onderwijs Ministerie van Onderwijs en Vorming van de Vlaamse Regering
Denmark Alternate	Ms Merete PEDERSEN Chief Advisor Department of Vocational Training and Education Ministry of Education - Undervisningsministeriet
Finland Member	Mr Timo LANKINEN Government Counsellor - Director for Vocational Education and Training Ministry of Education
Finland Alternate	Mr Ossi V. LINDQVIST Kuopion yliopisto University of Kuopio
France Member	Mr Jacques MAIRE Délégué aux Affaires européennes et internationales Ministère de l'Emploi et de la Solidarité
France Alternate	Mr Jacques MAZERAN Chargé de mission à la DRIC Ministère de l'Education Nationale, de la Recherche et de la Technologie
Germany Member	Mr Peter THIELE Regierungsdirektor - Übergeifende Fragen der EU; Bildungspolitische Zusammenarbeit Bundesministerium für Bildung und Forschung (BMBF)
Germany Alternate	Mr Georg SELETZKY Gruppenleiter Berufsbildung Ministerium für Schule und Weiterbildung, Wissenschaft und Forschung
Greece Member	Mr Panagiotis MAISTROS President Organisation for Vocational Education and Training (OEEK)
Greece Alternate	Mr Haralambos LOUKISSAS Head of the European and International Affairs Department Organisation for Vocational Education and Training (OEEK)

Italy Member	Mr Uberto VANNI D'ARCHIRAFI Capo dell'Ufficio VI Direzione generale per i paesi dell'Europa Ministero degli Affari Esteri
Ireland Member	Mr Eugene FORDE Principal Officer Labour Force Development Division Department of Enterprise, Trade and Employment
Ireland Alternate	Mr Thomas MURRAY Assistant Principal Officer Labour Force Development Division Department of Enterprise, Trade and Employment
Luxembourg Member	Prof Gilbert ENGEL Professeur-ingénieur Ministère de l'Education Nationale, de la Formation Professionnelle et des Sports
Luxembourg Alternate	Ms Edith STEIN Attaché économique Chambre de Commerce du Grand-Duché de Luxembourg
Netherlands Member	Mr Arie IJZERMAN Director of International Policy Ministerie van Onderwijs, Cultuur en Wetenschappen
Netherlands Alternate	Mr Erik Marco VAN BOSTELEN Ministerie van Onderwijs, Cultuur en Wetenschappen Europaweg 4
Portugal Member	Mr José Joaquim LEITÃO Departamento de Formação Profissional Instituto do Emprego e Formação Profissional (IEFP)
Portugal Alternate	Mr Francisco CANEIRA MADELINO Instituto do Emprego e Formação Profissional (IEFP)
Spain Member	Ms María José MUNIOZGUREN LAZCANO Consejera Técnica de la Subdirección General de Formación Profesional Ministerio de Educación Cultura y Deporte
Spain Alternate	Ms Rosario MARTÍN HERRANZ Jefe del Servicio de Metodología y Evaluación Ministerio de Trabajo y Asuntos Sociales
Sweden Member	Mr Dan FAGERLUND Senior Adviser National Agency of Education Ministry of Education and Science
Sweden Alternate	Mr Johan LINDELL Ministry of Education and Science
United Kingdom Member	Ms Franki ORD Head of EU Training Policy European Union Division - Department for Education and Employment
United Kingdom Alternate	Ms Melanie SPEIGHT EU Co-ordinator Central and South East Europe Department Department for International Development

ADDENDUM TO THE ANNUAL FINANCIAL STATEMENTS relating to the operations under the 2002 budget of the ETF

The ETF made an investment in the years 1994-1997 for a total amount of euro 5.000.000 in order to restore the Villa Gualino premises, now ETF offices. This investment generated future value for the ETF since it gives the right to occupying the premises for 30 years under the payment of a symbolic rent of 1 Euro per year.

Following discussions with the Court of Auditors, it was agreed that this should be reflected into the accounts and not be considered purely as a series of expenses incurred in the years 1994-1997 with no impact on the financial statements following year 1997.

ETF will therefore introduce in the accounts 2003 the cost of depreciation on the present value of the 5.000.000 euro investment, by depreciating the investment retroactively by 166.666 euro per year (=5.000.000 euro / 30 years).