

# ANNUAL FINANCIAL STATEMENTS

Relating to the operations under the 2003 budget  
of the European Training Foundation

## **I. Introduction**

## **II. Summary data**

## **III. Governing Board and Management**

## **IV. Financial Statements**

1. Revenue and expenditure
2. Balance sheet
3. Budget execution
4. Analysis of cash flow
5. Consolidated analysis of cash flow
6. Bank balances conventions

## **V. Notes to the Financial Statement**

1. Revenue and expenditure
2. Balance sheet
3. Budget execution and financial management

## **VI. Utilisation of Appropriations**

1. Appropriations of the current year (plus Budget implementation Work Programme activities)
2. Appropriations carried forward from 2002 to 2003 - Automatic carry-overs

## **VII. List of posts**

### **Annex 1: Other funds managed by ETF**

### **Annex 2: List of Governing Board Members**

## **Basis for preparation**

ETF is in a transitory period, going from a cash based accounting to an accrual one, to be implemented as of the opening of the financial year 2005.

The financial statements, which follow, have been prepared following accounting requirements of IPSAS – Transition to accrual accounting.

The accounting policies have been applied consistently throughout the period. The financial figures of past years are comparable with those presented for year 2003. Some changes have been introduced and reported in the Notes to the Financial Statements.

To give the reader a view on the totality of the European Training Foundation (hereafter as ETF) activities and funds managed, the Financial Statements now include a consolidated analysis of cash flows where Conventions<sup>1</sup> amounts are reported. Convention funds were previously shown only in an Annex to the Financial Statements. In order to be consistent with previous years and the future accrual accounting method, where the conventions will be registered as pre-financing, these were not presented in the revenue and expenditure and the balance sheet tables. However, to give visibility to conventions' amounts managed by the ETF, a consolidated analysis of cash flow is presented, as well as a detailed list with the bank balances for these conventions.

Furthermore, the "revenue and expenditure" and the "budgetary execution" present now also contributions to the ETF budget from Member States and other organisations under the heading "Title 4".

For consistency, the funds for the SME (Small Medium Enterprises) Albania project were not included in the "statement of expenditure" and/or in the "budgetary execution" tables, but they were introduced in the balance sheet and in the cash flow analysis as in 2002 and 2001.

## **Reporting entity**

These financial statements are for the ETF, a public sector entity established by the European Council Regulation 1360/90 of May 7<sup>th</sup>, 1990.

The ETF's principal activity is to provide services to the European Commission (hereafter as 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 ETF 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.

ETF 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 Mongolia) and MEDA (Third countries of the Mediterranean) programmes.

The ETF controls its own bank accounts. Appropriations and other cash receipts are deposited into its bank accounts.

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<sup>1</sup> Conventions are considered agreements between the European Commission (hereafter as EC) and ETF.

## II. Summary data (non consolidated)



<b>a. Balance sheet</b>	<b>2003</b>	<b>2002</b>
Intangible fixed assets	3,534,424.48	3,666,666.67
Tangible fixed assets	267,629.54	331,741.23
Stocks	50,413.05	60,521.48
Current assets	86,218.39	3,569,216.02
Cash account	722,284.46	1,564,445.88
	<b>4,660,969.92</b>	<b>9,192,591.28</b>
Current liabilities	2,534,735.05	7,288,963.82
Fixed capital	2,126,234.87	1,903,627.46
	<b>4,660,969.92</b>	<b>9,192,591.28</b>
<b>b. Statement of expenditure</b>	<b>2003</b>	<b>2002</b>
Revenue	18,640,453.38	13,341,955.76
Expenditure	-17,492,378.14	-16,630,810.89
Balance carried over from previous year	-2,155,301.92	4,055,123.71
Cancellation of appropriations carried forward	375,313.01	423,705.00
Reimbursements to the Commission	-703,477.50	-3,351,646.21
Exchange gains/losses	17,659.15	6,370.91
<b>Result for the year</b>	<b>-1,317,732.02</b>	<b>-2,155,301.72</b>
<b>c. Budget execution</b>	<b>2003</b>	<b>2002</b>
Final total appropriations	17,723,000.00	16,800,000.00
Commitments	17,492,378.14	16,630,810.89
Payments	15,480,087.94	13,264,978.22
Appropriations to be carried forward automatical	2,012,290.20	3,365,832.67
Appropriations cancelled	230,621.86	169,189.11
<b>d. Statement of cash flow</b>	<b>2003</b>	<b>2002</b>
Cash at beginning of the year	1,564,445.88	8,053,342.70
Decrease (decrease 2002) in cash	842,161.42	6,488,896.82
Cash at en of the year	722,284.46	1,564,445.88

### Financial position

The balance sheet structure of the ETF changed between December 31<sup>st</sup>, 2002 and December 31<sup>st</sup>, 2003 mainly on account of the following movements:

- current assets decreased due to the fact that ETF now receives disassociated payments from DG EAC, which covers payments for carry-forwards. As a result, carry-forwards can no longer be considered as current assets;
- there was an increase in fixed assets (property and equipment) because the software licenses and the occupational rights on ETF premises have been accounted for;
- revenues increased because the payment to ETF of the annual subsidy was made in total on the basis of detailed cash flow analyses and actual cash needs. Furthermore, in 2003, ETF received an additional payment of Euro 900,000 and succeeded to cut its automatic carry-forward by almost 50%;
- cash flow reflects a stricter control from the EC on subsidy payment to the ETF.

#### Governing Board

The ETF Governing Board comprises two representatives from each European Union Member State and three representatives of the EC.

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

The powers of the Governing Board are defined in the European Council Regulation (EEC) nr. 1360/1990, which establishes the ETF, and in the Financial Regulation approved on January 7<sup>th</sup>, 2003.

The ETF Governing Board met on June 17<sup>th</sup> and November 3<sup>rd</sup>, 2003. Observers from the acceding and candidate countries attended both meetings.

- At the meeting of June 17<sup>th</sup> the ETF Governing Board:
  - noted the ETF Action Plan which responds to the Commission Communication (COM (2003) 287) on the external evaluation of the ETF;
  - discussed the Advisory Forum conference "Learning Matters" due to take place in Turin in November 2003;
  - noted the ETF "Review of candidate country vocational training systems and lessons learned from 13 years of reform";
  - noted the draft vacancy notice and the proposed recruitment process for the post of Director ETF.
  
- At the meeting of November 3<sup>rd</sup> the ETF Governing Board:
  - agreed the ETF/Cedefop exit-entry strategies to prepare for European Union Enlargement;
  - agreed future arrangements for the development of the ETF Governing Board;
  - discussed proposed arrangements for the development of the ETF Advisory Forum and asked for further information to be provided to the Governing Board at its next meeting;
  - agreed the [ETF Work Programme 2004](#);
  - agreed the ETF Budget 2004, subject to subsequent agreement by the budgetary authority;
  - agreed the ETF medium-term perspective 2004-2006 on the main development lines and resource framework for staff and budget;
  - agreed the ETF Preliminary Draft Budget 2005;
  - discussed the procedures for the appointment of the next ETF Director;
  - noted the new ETF website, in particular the direct access to the database of Governing Board papers which is now available to members.

For the first time the Governing Board did not give formal discharge to the Director and to the Accounting Officers on the 2002 accounts due to the exercise 2002; however, the Governing Board will give it's opinion. Consequently, the European

Parliament, following the opinion of the Governing Board and the Court of Auditors of the European Communities, will give discharge to the Director.

### **Management Team**

ETF has recently simplified its management procedures by:

Removing the Senior Management Team as a separate decision-making body;

Reducing the number of permanent members in the Management Team to focus on the needs of the ETF in its role as a centre of expertise;

Halving the number of regular meetings of the Management Team to one per month.

The Management Team now comprises the Senior Managers:

<b>Name and Surname</b>	<b>Appointed</b>	<b>Position</b>
Peter de Rooij	1994	Director (until June 30 <sup>th</sup> , 2004)
Ulrich Hillenkamp	1995	Deputy Director
Peter Greenwood	2002	Head of Planning, Monitoring, and Evaluation Unit
Markku Junkkarri	2000	Head of Administration and Central Services
Bent Sorensen	2003	External Communication Unit

and Heads of Departments:

<b>Name and Surname</b>	<b>Appointed</b>	<b>Head of</b>
Arjen Vos	2002	Department for Enlargement & South Eastern Europe
Marleen Voordeckers	2001	Tempus Department
Olivier Ramsayer	1999	Department for the Mediterranean Region
Sandra Stefani	2002	Department for Eastern Europe & Central Asia

Advisors, and managers from units & services in Administration & Central Services support the Management Team.

### **Principal organisational changes**

The context in which ETF operates is subject to rapid change, both in terms of the nature of the services requested by the EC and the needs and aspirations of partner countries. Furthermore, key issues which relate to the vocational training, labour market conditions and cultural factors all continue to evolve quickly, particularly in economies in transition.

ETF recognises the challenge of staying ahead of such developments and in 2003 continued to take forward a range of actions within a change management process that had started in 2001. The outcomes from this exercise show the way ahead in responding to the growing number of requests for support from Commission services: in particular EuropeAid; the European Agency for Reconstruction (EAR); the Delegations in partner countries; and the partner countries themselves. Amongst a number of initiatives, ETF:

- established an External Communication Unit, re-designed the ETF website and re-branded the ETF corporate image;
- secured Governing Board agreement to the ETF Medium-term Perspective 2004-2006 which outlines the main development lines for ETF and defines the expected framework for ETF staff and budgetary resources;

- designed and implemented a development programme to improve ETF management competences;
- appointed a Human Resource Development Officer, established department/unit training coordinators and increased the training budget;
- implemented fully a Performance Appraisal System (PAS) which identifies opportunities for individual improvement;
- implemented the new Financial Regulation and Implementing Rules.

**Significant events since year-end**

Markku Junkkari, Head of Administration and Central Services since 2000, left the organisation at the end of January 2004. His successor is Olivier Ramsayer, former Head of the Department for the Mediterranean Region.

Peter de Rooij, Director since 1994 will leave at the end of June 2004. His mandate will come to an end and cannot be renewed. The recruitment of a new director is ongoing.

## IV. Financial Statements



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at December 31<sup>st</sup>, 2003



## 1. Revenue and expenditure for the years 2003 and 2002

	2003	2002
<b>Revenue</b>		
Commission subsidies	18,100,000.00	13,178,793.80
Other donors	523,000.00	0.00
Miscellaneous revenue	17,453.38	23,387.60
Financial revenue	0.00	139,774.36
<b>Total revenue (a)</b>	<b>18,640,453.38</b>	<b>13,341,955.76</b>
<b>Expenditure</b>		
<i>Staff - Title I of the budget</i>		
Payments	10,771,356.49	10,152,812.30
Appropriations carried over	328,908.75	215,306.57
<i>Administration - Title II of the budget</i>		
Payments	1,075,690.56	805,051.39
Appropriations carried over	310,433.14	559,289.89
<i>Operating activities - Title III of the budget</i>		
Payments	3,396,360.12	2,307,114.53
Appropriations carried over	1,086,629.08	2,591,236.21
<i>Earmarked revenues</i>		
Payments	236,680.77	-
Appropriations carried over	286,319.23	-
<b>Total expenditure (b)</b>	<b>17,492,378.14</b>	<b>16,630,810.89</b>
<b>Out-turn for the financial year (a-b)<sup>(2)</sup></b>	<b>1,148,075.24</b>	<b>-3,288,855.13</b>
<b>Balance carried over from the previous financial year</b>	<b>-2,155,301.92</b>	<b>4,055,123.71</b>
<b>Appropriations carried over and cancelled</b>	<b>375,313.01</b>	<b>423,704.80</b>
<b>Reimbursements to the Commission</b>	<b>-703,477.50</b>	<b>-3,351,646.21</b>
<b>Exchange-rate differences</b>	<b>17,659.15</b>	<b>6,370.91</b>
<b>Balance for the financial year</b>	<b>-1,317,732.02</b>	<b>-2,155,301.92</b>

## 2. Balance sheet at 31 December 2003 and 31 December 2002

ASSETS	2003	2002	LIABILITIES	2003	2002
<b>Intangible fixed assets</b>			<b>Fixed capital</b>		
Occupational right	5,000,000.00	5,000,000.00	Own capital	3,852,467.07	4,058,929.38
Software licenses	145,631.20	0.00	Balance for the financial year	-1,317,732.02	-2,155,301.92
Depreciation	-1,611,206.72	-1,333,333.33	<b>Subtotal</b>	<b>2,534,735.05</b>	<b>1,903,627.46</b>
<b>Subtotal</b>	<b>3,534,424.48</b>	<b>3,666,666.67</b>	<b>Current liabilities</b>		
<b>Tangible fixed assets</b>			Automatic carry-overs of appropriations	1,725,970.97	3,365,832.67
Equipment and furniture	273,460.26	618,469.39	Non-automatic carry-overs of appropriations	286,319.23	273,085.74
Computer equipment	1,437,791.43	1,234,696.19	Other contributors	30,141.50	84,894.13
Depreciation	-1,443,622.15	-1,521,424.35	Sundry accounts payable	650.72	27,854.11
<b>Subtotal</b>	<b>267,629.54</b>	<b>331,741.23</b>	Deferred revenue	83,152.45	3,537,297.17
<b>Stocks</b>			<b>Subtotal</b>	<b>2,126,234.87</b>	<b>7,288,963.82</b>
Office equipment	50,413.05	60,521.48	<b>Suspense accounts</b>		
<b>Subtotal</b>	<b>50,413.05</b>	<b>60,521.48</b>	Sums to be reused	0.00	0.00
<b>Current assets</b>			Payments in progress	0.00	0.00
Commission subsidy receivable	0.00	3,365,833.67	<b>Subtotal</b>	<b>0.00</b>	<b>0.00</b>
Other advances	4,113.40	1,976.00			
Recovery orders	43,292.62	171,463.50			
Sundry accounts receivable	38,812.37	29,942.85			
<b>Subtotal</b>	<b>86,218.39</b>	<b>3,569,216.02</b>			
<b>Cash accounts</b>					
Bank accounts	719,069.40	1,523,730.82			
Imprest account	3,215.06	40,715.06			
<b>Subtotal</b>	<b>722,284.46</b>	<b>1,564,445.88</b>			
<b>TOTAL</b>	<b>4,660,969.92</b>	<b>9,192,591.28</b>	<b>TOTAL</b>	<b>4,660,969.92</b>	<b>9,192,591.28</b>

### 3. Budgetary execution

2003						
	Authorised budget 2003	Committed	Paid	Automatic carry-over	Total expenses	Committed on budget
Title 1	11,239,000.00	11,100,265.24	10,771,356.49	328,908.75	11,100,265.24	98.77%
Title 2	1,421,000.00	1,386,123.70	1,075,690.56	310,433.14	1,386,123.70	97.55%
Title 3	4,540,000.00	4,482,989.20	3,396,360.12	1,086,629.08	4,482,989.20	98.74%
<b>Total annual subsidy</b>	<b>17,200,000.00</b>	<b>16,969,378.14</b>	<b>15,243,407.17</b>	<b>1,725,970.97</b>	<b>16,969,378.14</b>	<b>98.66%</b>
Title 4	523,000.00	523,000.00	236,680.77	286,319.23	523,000.00	100.00%
<b>Total</b>	<b>17,723,000.00</b>	<b>17,492,378.14</b>	<b>15,480,087.94</b>	<b>2,012,290.20</b>	<b>17,492,378.14</b>	<b>98.70%</b>
2002						
	Authorised budget 2002	Committed	Paid	Automatic carry-over	Total expenses	Committed on budget
Title 1	10,530,000.00	10,368,118.87	10,152,812.30	215,306.57	10,368,118.87	98.46%
Title 2	1,366,050.00	1,364,341.28	805,051.39	559,289.89	1,364,341.28	99.87%
Title 3	4,903,950.00	4,898,350.74	2,307,114.53	2,591,236.21	4,898,350.74	99.89%
<b>Total annual subsidy</b>	<b>16,800,000.00</b>	<b>16,630,810.89</b>	<b>13,264,978.22</b>	<b>3,365,832.67</b>	<b>16,630,810.89</b>	<b>98.99%</b>
Title 4	0.00	0.00	0.00	0.00	0.00	0
<b>Total</b>	<b>16,800,000.00</b>	<b>16,630,810.89</b>	<b>13,264,978.22</b>	<b>3,365,832.67</b>	<b>16,630,810.89</b>	<b>98.99%</b>

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

The most relevant details and commentary on the budgetary execution by Title, Chapter and Item are provided in the Notes to the Financial Statements under "Budgetary Execution".

Title 4 represents contributions from the Italian Ministry of Foreign Affairs and the City of Turin. These contributions do not influence the result because all amounts that remain unspent and possible gained interests are to be paid back to the contributors.

## 4. Analysis of cash flow for the exercise 2003

<b>Situation at 31 december 2002</b>	
Bank balance	1,523,730.82
Cash balance	0.00
Imprest accounts balance	40,715.06
<b>(a) Total</b>	<b>1,564,445.88</b>
<b>Actual earnings of the exercise 2003</b>	
Budget subsidy from European Commission	18,100,000.00
Subsidy from Italian Ministry of Foreign Affairs	500,000.00
Subsidy from Comune of Torino	16,100.00
Ex-budget earnings	97,379.27
<b>(b) Total</b>	<b>18,713,479.27</b>
<b>Actual expenditure for the exercise 2003</b>	
Budget expenditure	18,233,926.83
Expenditure Italian Ministry of Foreign Affairs	500,000.00
Expenditure Comune of Torino	21,352.72
Ex-budget expenditure	800,361.14
<b>(c) Total</b>	<b>19,555,640.69</b>
<b>Situation at 31 December 2003</b>	
Bank balance	719,069.40
Cash balance	0.00
Imprest accounts balance	3,215.06
<b>(d)= (a+b-c) Total</b>	<b>722,284.46</b>

## 5. Consolidated analysis cash flow for the exercise 2003

Situation at 31 december 2002	ETF	Conventions	TOTAL
Bank balance	1,523,730.82	28,492,693.68	30,016,424.50
Cash balance	0.00	0.00	0.00
Imprest accounts balance	40,715.06	0.00	40,715.06
<b>(a) Total</b>	<b>1,564,445.88</b>	<b>28,492,693.68</b>	<b>30,057,139.56</b>
<b>Actual earnings of the exercise 2003</b>			
Budget subsidy from European Commission	18,100,000.00	0.00	18,100,000.00
Subsidy from Italian Ministry of Foreign Affairs	500,000.00	0.00	500,000.00
Subsidy from Comune of Torino	16,100.00	0.00	16,100.00
Ex-budget earnings	97,379.27	24,337,833.77	24,435,213.04
<b>(b) Total</b>	<b>18,713,479.27</b>	<b>24,337,833.77</b>	<b>43,051,313.04</b>
<b>Actual expenditure for the exercise 2003</b>			
Budget expenditure	18,233,926.83	0.00	18,233,926.83
Expenditure Italian Ministry of Foreign Affairs	500,000.00	0.00	500,000.00
Expenditure Comune of Torino	21,352.72	0.00	21,352.72
Ex-budget expenditure	800,361.14	28,596,665.57	29,397,026.71
<b>(c) Total</b>	<b>19,555,640.69</b>	<b>28,596,665.57</b>	<b>48,152,306.26</b>
<b>Situation at 31 December 2003</b>			
Bank balance	719,069.40	24,233,861.88	24,952,931.28
Cash balance	0.00	0.00	0.00
Imprest accounts balance	3,215.06	0.00	3,215.06
<b>(d) = (a+b-c) Total</b>	<b>722,284.46</b>	<b>24,233,861.88</b>	<b>24,956,146.34</b>

Conventions are agreements between the EC and ETF under which funds remain legally under the budget of the EC but are administered by ETF. These funds are of a multi-annual nature and about 90% of them are related to the Tempus programme. These funds have no impact on the financial result for ETF, since they need to be paid to final beneficiaries or need to be reimbursed to the EC if they remain unspent. This applies as well for gained interests. Therefore, the cash flows stated in the above table shall be considered mainly as "pass through cash flows" transiting from ETF bank accounts, which acts as an agent of the EC. Please note that in the future, this ETF activity will decrease substantially, as the EC will execute payments related to Tempus projects directly from Brussels.

## 6. Bank balances conventions

	31.12. 2003	31.12. 2002
<b>VET conventions</b>		
BH-97.02	136,829.46	133,958.83
BH-99.04.01	33,543.43	32,839.70
ES-95.02.02	23,018.74	22,535.81
ES-96.22.02	252,776.20	247,472.99
ES-96.12.01	15,566.61	15,240.02
ES-96.12.02	2,693.54	2,637.02
ES-96.22.02	10,017.76	9,807.60
LE-97.03.01	57,605.39	56,396.81
MA-97.03	619,096.75	606,108.24
PL-94.16	88,194.20	86,343.90
RO-94.05	274,849.64	269,083.35
RO-97.01.04	98,532.07	96,464.89
Royamount	17,573.50	122,285.95
DELPHI	266,247.30	263,184.33
BISTRO Project	4,396.96	4,304.69
EDUZ-98.03	12,505.39	20,727.08
NOB's Phase 2	14,712.35	15,259.37
BI-98.01	302,828.04	384,255.10
	<b>2,230,987.33</b>	<b>2,388,905.68</b>
<b>Tempus Technical Assistance conventions</b>		
Tempus TACIS TA 2001	0.00	306,235.90
Tempus CARDS TA 2001	0.00	190,014.82
Tempus TACIS TA 2002	311,358.31	332,551.12
Tempus CARDS TA 2002	266,717.80	272,548.31
Tempus MEDA TA 2003	5,824.98	0.00
Tempus TA CARDS/MEDA/TACIS 2003-2004	680,000.00	0.00
	<b>1,263,901.09</b>	<b>1,101,350.15</b>
<b>Tempus projects</b>		
Tempus Phare grants	9,854,704.65	12,340,565.45
Tempus Tacis grants	10,804,027.04	12,661,872.40
Tempus Meda grants	80,241.77	0.00
	<b>20,738,973.46</b>	<b>25,002,437.85</b>
<b>Total</b>	<b>24,233,861.88</b>	<b>28,492,693.68</b>

## V. Notes to the Financial Statements

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at December 31<sup>st</sup>, 2003

### Accounting principles

The accounting principles adopted are those set out in the provisions of the Financial Regulation of ETF, adopted by the Governing Board of the ETF by written procedure on January 7<sup>th</sup>, 2003 and supplemented by the Implementing Rules adopted on September 8<sup>th</sup>, 2003. The ETF bases these on the model drawn up by the Commission of the European Communities for agencies and take into account the comments and suggestions made, except the accrual principle.

### Conversion into Euro

The ETF 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 exchange rates established by the EC.
- All commitments were made in Euro.

## 1. Revenue and expenditure

### Revenue

Revenue consists of the EC subsidy, other contributions and miscellaneous revenue. The EC subsidy and other contributions are accounted for when established. The miscellaneous revenue is accounted for when the amounts are actually received.

Bank interests, accumulated in 2003, including those received in January 2004 concerning 2003 are no longer registered in the revenues as of the year 2003. The gained interest as of 2003 should be paid back separately to DG BUDGET and is registered in the balance sheet under liabilities.

The annual subsidy comes from lines B7 664 (external relations activities) and B7 033 (enlargement activities) of the general budget of the European Communities.

### 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 by the authorising officer and made by the accounting officer before December 31<sup>st</sup>, 2003.

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 registered in this financial year;
- 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; and,
- The cancellations of appropriations carried forward from the previous financial year.

This difference is increased or reduced by:

- The balance resulting from exchange rate gains or losses recorded during the financial year.
- Results from previous years paid back to the EC.

## 2. BALANCE SHEET

### Intangible assets

As of year 2003, ETF introduced occupational rights on the premises in the balance. For reason of comparison, the figures for 2002 are introduced in the balance of 31 December 2002. As a result the balance 2002 for comparison with 2003 shows a difference of Euro 3.666.666,67 with the closing balance for the financial year 2002.

Depreciation is calculated on the basis of the 30 year duration of the rent agreement resulted from the financial contribution for the Villa Gualino's reconstruction works. The annual rental costs are the symbolic amount of Euro 1.

Since the full costs of Euro 5,000,000 were charged to the relevant expenditure account during the years of contribution, 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 asset is computed on the assets side, with a corresponding entry on the liability side under the heading "Own capital".

As of 2003, software licenses were introduced in the balance.

### Intangible assets

	Occupational rights premises	Software licences	Total
<b>A. Purchase price:</b>			
Preceding year:	5,000,000.00		5,000,000.00
Changes during year:			
• Additions		14,363.25	14,363.25
• Withdrawals			
• Correction on balance value		131,267.95	131,267.95
End of the year:	5,000,000.00	145,631.20	5,145,631.20
<b>B. Depreciation</b>			
Accumulated for previous years:	1,333,333.33		1,333,333.33
Changes during year:			
• Additions	166,666.67	36,407.80	203,074.47
• Withdrawals			
• Correction on balance value		74,798.93	74,798.93
End of the year:	1,500,000.00	111,206.73	1,611,206.73
<b>Net value (A + B)</b>	<b>3,500,000.00</b>	<b>34,424.47</b>	<b>3,534,424.47</b>



### Tangible fixed assets

According to Article 192 of the new ETF implementing Rules all movable property items (computer equipment, technical installations and furniture) which have an acquisition price of Euro 420 or more are valued at cost in national currencies, converted into Euro at the accounting exchange rate applicable on the purchase date.

A correction on the value of the purchase price and depreciation was made in order to exclude all items with an original purchase price less than Euro 420 that were included in previous years. Please note that in the previous years property items with a price equal and/or less of Euro 350 could be entered in the tangible fixed assets.

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". An additional correction is made on the balance value to exclude all items with a purchase value less than Euro 420.

### Tangible assets

	Installations, machine and furniture	Computer equipment	Total
<b>A. Purchase price:</b>			
Preceding year:	618,469.39	1,234,696.19	1,853,165.58
Changes during year:			
• Additions	6,902.03	239,209.73	246,111.76
• Withdrawals			0.00
• Correction on balance value	-351,911.16	-36,114.49	-388,025.65
End of the year:	273,460.26	1,437,791.43	1,711,251.69
<b>B. Depreciation</b>			
Accumulated for previous years:	436,604.06	1,084,820.29	1,521,424.35
Changes during year:			
• Additions	163,057.52	131,751.27	294,808.79
• Withdrawals			
• Correction on balance value	-344,846.44	-27,764.55	-372,610.99
End of the year:	254,815.14	1,188,807.01	1,443,622.15
<b>Net value (A + B)</b>	<b>18,645.12</b>	<b>248,984.42</b>	<b>267,629.54</b>

The yearly 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%

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

## Stocks

It comprises 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".

<b>Stocks</b>	
Purchase price	50,413.05
Reduction value	0
Net value	50,413.05

## Cash and cash equivalent

Cash and cash equivalent are stated at ledger balance.

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 special projects, which are managed outside the main annual subsidy budget, as described in section "Budgetary execution - Title 4" (see also point on "Earmarked revenues").

Conventions are introduced in the consolidated analysis of cash flow. The following is included in the conventions:

VET – 19 conventions

Tempus Technical Assistance – 4 conventions

Tempus Grants – 3 conventions

## Earmarked revenues

Earmarked 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" and are reported under the Title 4.

## Profit/Loss

Profit/loss represents the outstanding results carried forward from the previous exercise(s) and the current year result.

## Consolidated analysis cash flow

The consolidated analysis cash flow includes the funds handled by ETF on the basis of conventions with the Commission, including the technical assistance and the projects for the Tempus programme.

## 3. BUDGET EXECUTION AND FINANCIAL MANAGEMENT

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 2003 and commitments (partly) carried forward to 2004.

Full budgetary execution details are provided in section VI "Utilisation of appropriations".

## TITLE 1 “EXPENDITURE RELATING TO PERSONS WORKING WITH ETF”

### Chapter 11 “Staff in active employment”

2003 budget	2003 budget (After transfers)	2003 Expenditure	Percentage (Expenditure / budget after transfers)
10,039,000.00	9,924,173.00	9,812,738.89	98,88%

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

1. According to the “ETF’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 104 temporary agent posts during 2003. The establishment plan for 2003<sup>2</sup> included as well 104 posts, all of them temporary. An equivalent of 95.54 full time temporary agents 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 106.44 full time posts were filled and paid. In addition, 9.08 local agents full time equivalent were employed and paid.
3. Further budgetary reallocation between Article 110 (Agents included in the workforce) and Article 117 (Supplementary services) took place in order to increase the opportunities offered by ETF to young graduates from the Partner Countries to benefit from a period of internship at ETF (from 2 full time equivalent to 3.71). Absences of local agents and short-term needs for extra administrative support were covered with 3 full time equivalent interim post. An external consultant supported the reform of the External Communication Unit, implemented in early 2003 and including redefinition of job descriptions for 8 temporary agents and the external recruitment of a new Head of Unit, who joined the ETF only in October.
4. Further budgetary reallocation between Article 110 (Agents included in the workforce) and Article 118 (Recruitment and transformation costs) took place in order to fund the launching of 13 recruitment procedures for temporary agents in 2003, which resulted in a total of 105 candidates invited for interview. In addition, ETF reimbursed the costs incurred by the Commission for the recruitment of the new Director. A total of 15 temporary agents started their service in ETF during the year.
5. The budget initially allocated to the annual salary adaptation (line 1191) was expected not be used at all during the year, owing to the abolishment of the backdated annual adaptation of salaries which was decided in the context of the Staff Regulations reform. However, at the end of the year, the Council approved a correction to the salary scale backdated since July 2002, in order to fix an error in the calculation of the salary adaptation for the previous year.

<sup>2</sup> The establishment plan is provided in Chapter VII ‘ETF staff establishment plan 2003’

This measure resulted in paying an amount quite close (-11%) to the original budget allocation.

### Chapter 13 "Missions and travel"

2003 budget	2003 budget (After transfers)	2003 Expenditure	Percentage (Expenditure / budget after transfers)
710,000.00	750,000.00	748,000.00	99.73%

A total of 612 missions were carried out. The average cost of a mission was Euro 1,225.

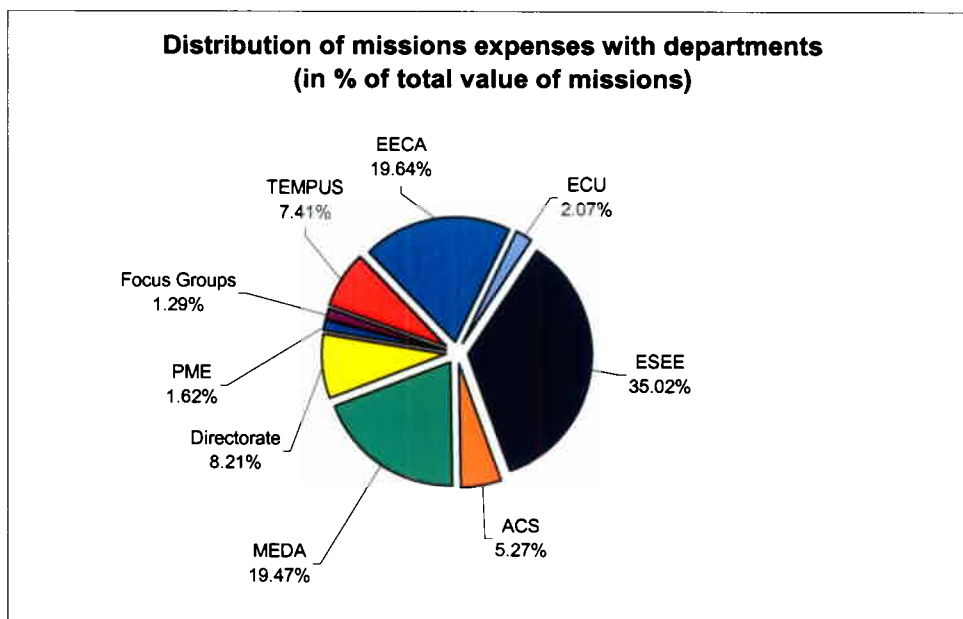
The original appropriation in Chapter 13 "Missions and travel" was Euro 710,000. A reallocation of Euro 40,000 from budget items 1100 (Basic salary) and 1102 (Transfer and expatriation allowance) to item 1300 (Missions) was necessary to fund a limited increase in the number of missions compared to the initial plan, as well as an increase of the average cost per mission. An amount of Euro 25,000 was allocated for travel and subsistence costs related to the participation of ETF's staff in training courses.

The total number of missions increased by 6.25% compared with the previous year, due to the importance of staff being present in the accession countries to provide direct "on the ground" assistance to beneficiaries.

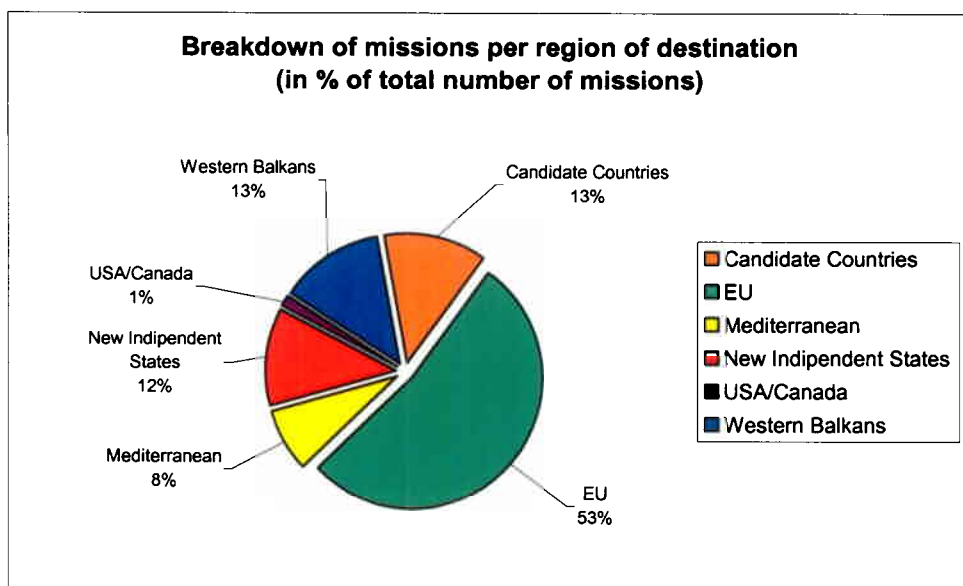
The distribution of the 2003 mission expenses within departments is as follows:

DEPARTMENT/ UNIT	EURO	ON TOTAL
Administrative Central Services – ACS	39,399.00	5.27%
MEDA	145,662.00	19.47%
Directorate	61,400.00	8.21%
Planning Monitoring and Evaluation Unit	12,151.00	1.62%
Focus Groups	9,655.00	1.29%
TEMPUS	55,454.00	7.41%
EECA	146,890.00	19.64%
ECU	15,449.00	2.07%
ESEE	261,940.00	35.02%
<b>TOTAL Missions and travel expenses</b>	<b>748,000.00</b>	<b>100.00%</b>

In the year 2003, the total number of missions of the ESEE department increased up to 35.02 %, due to an increase of requests from the EC, to a more pronounced monitoring role and therefore the greater importance of staff being in close contact with the partner countries to provide direct "on the ground" assistance to beneficiaries and due to the exit-entry strategy and the rounding up of activities in the 10 acceding countries.



The breakdown of the 2003 missions per region of destination is as follows:



The total number of missions in the EU countries increased by 8.68% compared with the previous year, due to several study visits organised, within the framework of the Observatory function project in Algeria and Jordan, by the Meda Department with the aim to expose Mediterranean stakeholders to good practices in EU and Future Member States related to information compilation, analysis and forecast of human resources.

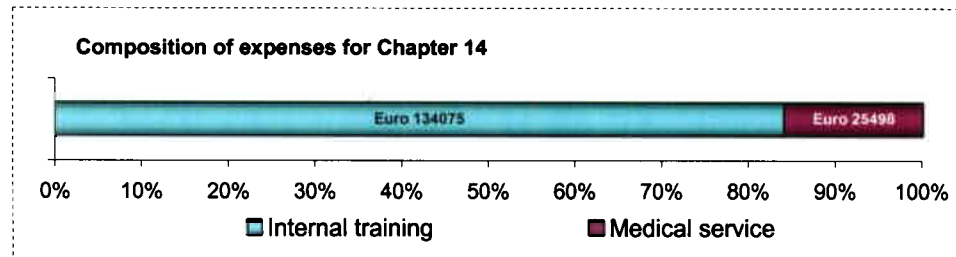
Within the framework of the ETF project to support the introduction of pilot apprenticeship modalities in Syria, the Meda department also organised two study visits, the objective being to expose Syrian stakeholders to EU practices on apprenticeships and to provide them with practical tools and instruments (contracts, questionnaires, policy papers, etc.) that could serve as inspiration for the development of the Syrian scheme.

Other significant missions were held in EU related to administration reforms. Meetings took place in order to discuss about the under construction document that will guide the interpretation of the new Staff Regulations and the Guidelines on Personnel Policy in the Agencies, which the final adoption by the Council is expected to allow the entry into force on May 1<sup>st</sup>, 2004.

## Chapter 14 “Socio-medical infrastructure”

2003 budget (Before transfers)	2003 budget (After transfers)	2003 Expenditure	Percentage (Expenditure/ budget after transfers)
110,000.00	162,827.00	159,385.45	97,89%

Under this Chapter various expenses are covered, such as the medical services and the internal training for ETF staff.



The expenses for medical services (item 1430) mainly cover the fees for the medical consultant with the doctor. Other costs related to this item are the annual medical check-up, the anti flu vaccinations for the first and second round and some materials for the ETF doctor.

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

The total number of training days attended by ETF staff has been 648, which corresponds to an average of 6.8 days per person (language training included).

The average fee cost per training day was Euro 207.

The training performed can be broken down as follows:

Training for operational departments only	21% of total expenditure
Training for all staff or professional groups	79% of total expenditure

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

Two main training sessions were funded under the 2003 training budget in the areas of ETF core activities: the ‘Training solution - towards an understanding how scenario based methods can contribute to the strategy planning process in ETF’ and the ‘ETF staff introductory training on Sector Wide Approach and Budgetary Aid Terms of reference’.

As a follow-up to the recommendations included in the external evaluation of the ETF, in 2003 a Management Development Programme: ‘Putting HR Management Theory into Practice’ was launched and attended by all ETF managers.

Training on generic skills included mainly professional skills in computer, communication, administrative procedures and tools, and languages.

## Chapter 15 "Staff exchanges of civil servants and experts"

2003 budget (Before transfers)	2003 budget (After transfers)	2003 Expenditure	Percentage (Expenditure / budget after transfers)
370,000.00	390,000.00	368,142.00	94.40%

This appropriation covers costs of national and international officials as well as private sector employees temporarily seconded to ETF.

These costs consist of daily allowances, partial reimbursement of salary costs to home or sponsoring Ministries or organisations and travel costs.

This type of exchange is particularly important in that it enables ETF to benefit from the expertise acquired by national authorities in its fields of activity and ensures greater coordination between the programmes run by ETF and existing bilateral programmes.

A total of 11 national experts (END) were hosted by the ETF during 2003. They worked with the ETF's geographical departments to support the further development of the internal expertise around thematic priorities which are consistent with both the evolving interests within EU foreign policy and the needs of ETF's partner countries.

A total of 7.72 ENDs full time equivalent was reached instead of the 7 full time equivalent originally planned.

## Chapter 17 "Entertainment and representation expenses"

2003 budget	2003 budget (After transfers)	2003 Expenditure	Percentage (Expenditure/ budget after transfers)
10,000.00	12,000.00	11,998.90	99.99%

This item covered funds for the provision of lunches and dinners for guests invited by ETF. 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”

2003 budget	2003 budget (After transfers)	2003 Expenditure	Percentage (Expenditure/ budget after transfers)
484,500.00	498,300.00	498,300.00	100%

This Chapter covers operational costs such as utilities, cleaning and maintenance, rentals, insurance, furnishing of premises, security and surveillance and other expenditures related to buildings.

The expenses were in line with the estimates.

Additional to general ongoing maintenance and services the following specific activities were executed:

- Upgrade of building access system;
- Additional security services off-site during the Advisory Forum Meeting “learning Matters Conference”, Governing board and Meda Conference;
- Partial maintenance and restoration of external surface of ETF premises;
- Replacement main heating plant (boiler);
- Replacement air-conditioning plant (vaporization towers);
- Health and Safety risk evaluation and occupational safety actions;
- Increased security services on-site.

### Chapter 21 “Data processing”

2003 budget	2003 budget (After transfers)	2003 Expenditure	Percentage (Expenditure/ budget after transfers)
410,000.00	410,000.00	410,000.00	100%

Chapter 21 encompasses all expenses related to data processing, including standard software applications and for the development of software systems and the maintenance and support of both computer hardware and software and subscription fees of software.

The major areas of activity in 2003 were as follows:

Acquisition of computer equipment such as servers, flat screens, scanners and printers as part of the annual programme of replacement of obsolete and/or broken equipment;

An additional investment has taken place in the upgrade of the current Firewall and the purchase of two additional racks for servers;



Continuation of software development and maintenance for administrative and operational systems (consultant expenses). Major developments were carried out by external programmers in following areas:

- Key indicators database (VET, Labour Market statistics in partner countries)
- Contact database (External Communications)
- Project fiche (ABB-Work Programme)
- Various requests for Oscar (Procurement)
- Teamroom browsability (Knowledge Sharing)

As part of ongoing Content Management Project information an external company made architecting analysis.

## Chapter 22 “Movable property and associated costs”

2003 budget	2003 budget (After transfers)	2003 Expenditure	Percentage (Expenditure/ budget after transfers)
78,500.00	80,500.00	80,062.70	99,46%

This appropriation contains the costs pertaining to technical installations, furniture, means of transport and library. A great percentage of the budget was used for rental and maintenance of photocopiers.

The expenses were in line with the estimates.

Approximately 69% of this chapter was spent on the rental of copiers. The new contract, as a result of an open tender, has a yearly running time starting in September. The high expenditure on this activity is due to an additional nine months of cost, which was applied to 2003. In average the rental of copiers counts for approximately 34% of Chapter 22.

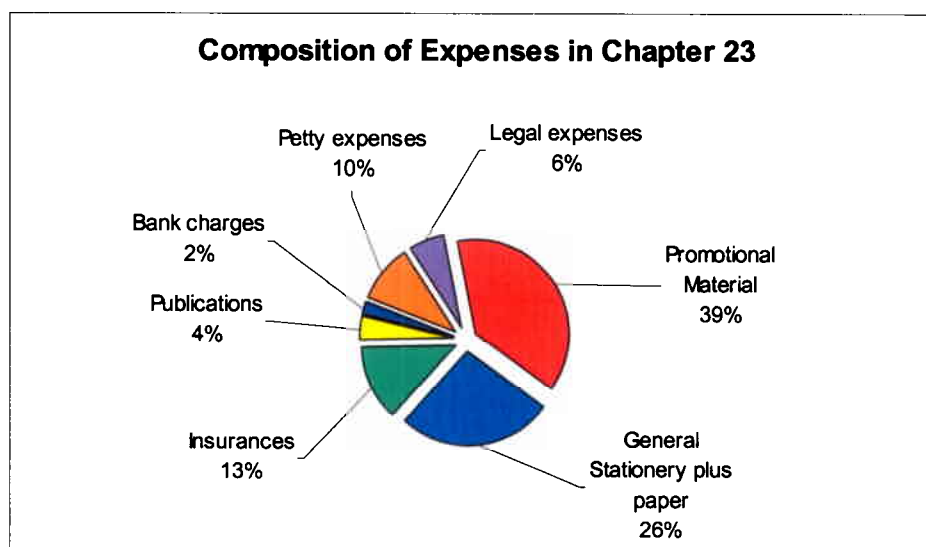
The remaining funds were required for small purchases of office equipment, furniture and the insurance of the ETF van.

## Chapter 23 “Current administrative expenditure”

2003 budget	2003 budget (After transfers)	2003 Expenditure	Percentage (Expenditure/ budget after transfers)
77,000.00	77,000.00	76,286.68	99,05%

This Chapter comprises the costs related principally to paper and office supplies including promotional material, financial charges, other operating costs (notably insurance) and publications (mainly in the Official Journal).

The expenses were in line with the estimates.



### Chapter 24 “Post and telecommunications”

2003 budget	2003 budget (After transfers)	2003 Expenditure	Percentage (Expenditure/ budget after transfers)
263,000.00	235,200.00	206,442.38	87,77%

This appropriation is intended to cover the expenses related to mailings and telecommunications (telephone costs and internet fees).

For 2003, the expenses for mailing were in line with the estimates.

The telephone costs (including mobile telephony) were less than foreseen this year mainly due to a more regular reimbursement pattern of private telephone costs. A transfer to Chapter 20 had taken place in order to cover the costs of extraordinary works on the heating and air-condition plant.

The new contract for the Internet service provision, in detail the payment method and the price decrease of approx. 60%, resulted in a under spending of approximately Euro 30,000. Moreover, a transfer of funds above 10% of the chapter is not permitted under the financial regulations.

### Chapter 25 “Expenditure on formal and other meetings”

2003 budget	2003 budget (After transfers)	2003 Expenditure	Percentage (Expenditure/ budget after transfers)
108,000.00	120,000.00	115,031.94	95,86%

Funds under this Chapter cover primarily expenses related to the two statutory meetings of the Governing Board, which were held in June and in November 2003.

As well as for regular all staff meetings, which took place during the year 2003 at the ETF premises.

The expenses were a bit higher than foreseen due to three internal staff meetings.

## 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)
1,035,000.00	1,136,425.80	1,133,216.43	99,72%

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

The expenses were lower than estimated for translations and for general publications.

#### Item 3000 “Documentation”

2003 budget	2003 budget (After transfers)	2003 Expenditure	Percentage (Expenditure/ budget after transfers)
59,000.00	59,000.00	57,991.62	98,29%

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

Expenses were in line with the estimates.

#### Item 3010 “General publications”

2003 budget	2003 budget (After transfers)	2003 Expenditure	Percentage (Expenditure/ budget after transfers)
200,000.00	474,751.31	473,424.02	99,72%

This appropriation was committed for all costs associated with general Foundation publications and with promotion of the ETF's work.

This appropriation covered the costs associated with writing, editing, printing and distributing publications of a general nature (e.g. information leaflet, Work Programme, Annual Report, website). This includes for example, the cost of paper, typing, layout, graphic design and other freelance services including editors and journalists related to these publications.

The appropriation was amended by transferring available funds from operational departments in order to cover activities taken up as a result of the restructuring of the External Communications Unit, such as the editing, copywriting and production of an extended number of publications, the development of the ETF new promotion and exhibition materials and the production of corporate audiovisual material.

**Item 3040 "Translation costs"**

2003 budget	2003 budget (After transfers)	2003 Expenditure	Percentage (Expenditure/ budget after transfers)
400,000.00	182,348.00	181,474.30	99,52%

The budget was used to cover translation costs, which came up during 2003.

The appropriation was reduced due to the fact that an advance from the previous year was returned to ETF and this was used to cover part of the translation costs. The revenue was transferred to budget lines 3050, 3052 and 3010 to cover the plenary meeting of the Advisory Forum 2003 activities such as interpretation services and the production of multilingual publications.

Furthermore, in 2003, the writing, editing and production of publications started to be carried out more in the final language versions required. These publications are no longer sent for translation, but are prepared in the target languages. This also explains the relatively large transfer from budget line 3040 to budget line 3010. This policy will develop further in 2004.

In addition, the quantity of documents requiring translation for Advisory Forum 2003 was much less than originally estimated.

**Items 3050-3051-3052 "Meetings of the Advisory Forum and related costs"**

2003 budget	2003 budget (After transfers)	2003 Expenditure	Percentage (Expenditure/ budget after transfers)
371,000.00	416,631.49	416,631.49	100.00%

This appropriation was committed for the Advisory Forum conference, which took place in Turin within the context of a three-day international conference "Learning Matters" organised by ETF in November 2003.

The principal function of the Advisory Forum is to deliver an opinion to the Governing Board on the ETF draft Work Programme for the following year. Advisory Forum members are assigned to three Regional Groups that represent the Candidate Countries and South Eastern Europe; Eastern Europe and Central Asia; and the Mediterranean partners.

Each Advisory Forum has a three-year life. During the first two years members meet in four regionally based groups (North Africa & Middle East; Western Balkans; the former Soviet Union and future Member States).

Over 250 policy-makers and experts from more than 55 countries gathered to discuss reforms in vocational training systems and sharing experience from the past to inform the future. Delegates agreed a declaration that calls for assistance to EU neighbouring countries for the reform and development of their vocational education and training systems.

The third and final year of life of the current Forum was a "flagship" event for ETF after almost 10 years of operations and was also form part of the Italian Presidency events programme. In both the Conference and in the statutory plenary meeting of the Advisory Forum the following was accomplished:

- reviewed vocational training reform experiences in partner countries and regions since 1995;
- identified the challenges in labour market & vocational education and training reform during the post-2003 period;
- analysed the links between EU human resource & employment developments and partner country labour market related vocational training policies; and,
- provided information for possible activities in the partner countries in the future.

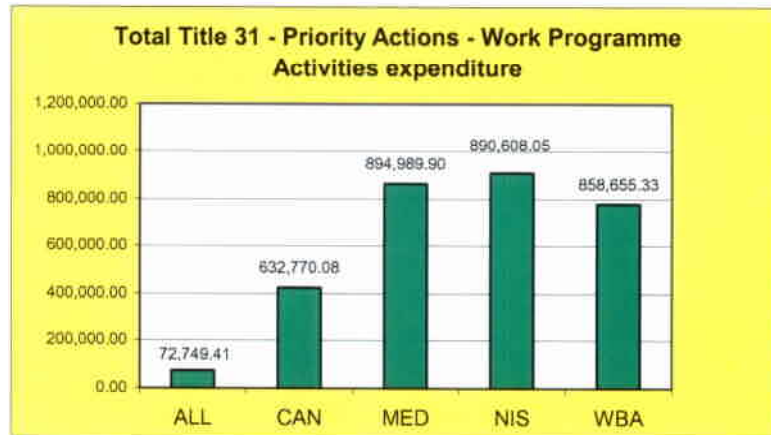
### Chapter 31 “Priority actions – Work Programme Activities”

2003 budget	2003 budget (After transfers)	2003 Expenditure	Percentage (Expenditure/ budget after transfers)
3,505,000.00	3,403,574.20	3,349,772.77	98,42%

Chapter 31 includes the three principal operational budget articles: 3100 (Support to the Commission & dissemination of EU policies); 3110 (Provision & analysis of information and data); and 3120 (Development activities). Also included in Chapter 31 is article 313 which covers ‘Various costs linked to Work programme activities’ such as insurance (3130) and representation costs (item 3131).

This Chapter covers the operational activities of ETF carried out under the yearly subsidy of the EC. The activities are outlined in the Work Programme 2003, approved by the Governing Board in 2002.

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

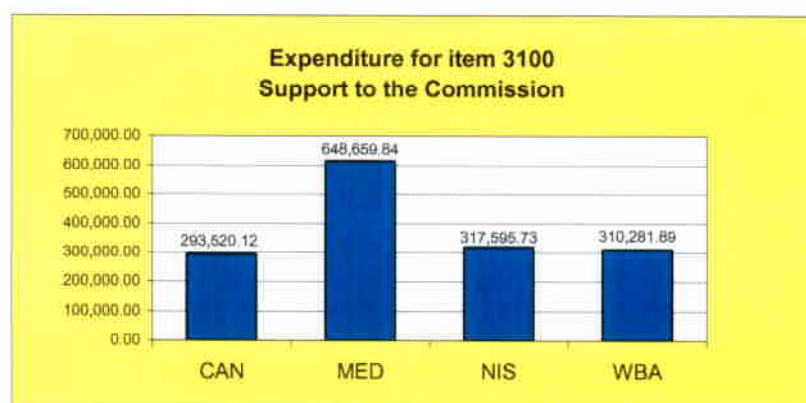


The activities proposed in the 2003 Work Programme are sub-divided in the following categories:

## Item 3100 "Support to the Commission"

2003 budget	2003 budget (After transfers)	2003 Expenditure	Percentage (Expenditure/ budget after transfers)
1,430,000.00	1,583,861.28	1,570,057.58	99,13%

During year 2003 ETF experienced a sharp rise in the number of requests from the EC 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 regions.



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

### Mediterranean Regions

In 2003 ETF continued to supply expert advisory services to the EC by providing:

- support to the design and launch of EC projects in the field of vocational training and the labour market; and,
- background information to contribute to future EC plans in the region for vocational training, skills development and the resolution of labour market issues.

ETF support to EC services during 2003 can be summarised as follows:

- ETF completed its support to the initial phases of the launch of Meda programmes in vocational training reform in Morocco and Egypt, which had started in 2002. ETF also concluded the identification and feasibility phases of a Meda vocational training modernisation programme in Syria; support will continue in 2004 for the financing phase and preparation of the programme launch;
- ETF completed the analytical overview of the Tunisian and Egyptian vocational training and labour market systems;

- following a request from AidCo, ETF has also carried out desk research on training and human resource development in the context of local development;
- in response to a further request from AidCo, ETF helped the Yemen government to develop a strategy for vocational training reform;
- in December 2003 ETF completed technical support for the introduction of pilot apprenticeships in Syria in line with the strategy of the EC Delegation. Syrian authorities have asked for an extension of ETF technical support in 2004 to bridge the gap until the new Meda programme starts;
- in support of the DG Relex political dialogue between the EU and partner countries, ETF completed a study on e-learning in Israel;
- ETF helped DG Education & Culture to organise a dissemination conference in Turin on "Innovation in Vocational Training".
- ETF has also been asked to support AidCo in the design and delivery of two thematic workshops for EC Delegations on vocational education and training as an instrument for employment promotion and local development. These workshops will be held in early 2004.
- Terms of reference for an institution-building (IB) project involving Romania, Bulgaria and Turkey have been completed. In Turkey, ETF organised a seminar in Ankara (September) on European Social Fund type programmes and arranged study visits to the Netherlands (March) and Poland (November). A peer review exercise on vocational training policy issues was undertaken in the three Candidate countries.
- ETF has been increasingly involved in the Phare programming process in Bulgaria, Romania and Turkey by commenting on project fiches, preparing Terms of Reference, and participating in programming missions, tender evaluations, and steering committees of current projects.

## **Western Balkans**

- ETF has continued active involvement in the design and content monitoring of CARDS projects in all the countries of South Eastern Europe (SEE). Together with DG Employment, ETF organised a meeting for the implementation of the SME Charter, which has been signed by all SEE countries.
- In Croatia, support was provided for the implementation of the CARDS projects on vocational training and labour market restructuring. In FYR, ETF participated in two tender evaluations of CARDS 2002 projects on human resource development and employment policy reform. In Kosovo, ETF supported the vocational training reform and occupational classifications projects and advised on terms of reference for the CARDS 2003 project on human resource development. ETF has also commented on inception and progress reports in Serbia and Montenegro.
- A monitoring mission was undertaken with European Agency for Reconstruction (EAR) for the CARDS 2002 project on human resource development for unemployed people in Serbia.
- ETF contributed to the new EC Multi-annual Indicative Programmes 2005-6 and the annual report of the Stabilisation and Association process, and published the first in a series of quarterly newsletters on ETF activities in the Western Balkans.

## New Independent States and Mongolia

- ETF support to AidCo, DG Relex and the EC Delegations in the EECA region in 2003 has been extensive and varied. ETF drafted Tacis programme project fiches and terms of reference, contributed to content monitoring, and provided comments on indicative programmes and action plans.
- Following a request from DG Relex, ETF carried out two in-depth studies on the relevance of vocational training to labour market needs in Ukraine and Moldova; these will be used to identify areas for future Tacis programme measures.
- A number of missions were carried out in Tajikistan to produce terms of reference and project fiches for new Tacis projects.
- ETF also conducted a seminar to introduce EU policy development in the vocational training field, notably the 'Copenhagen process'.

### Item 3110 "Information provision and analysis through the National Observatory Network"

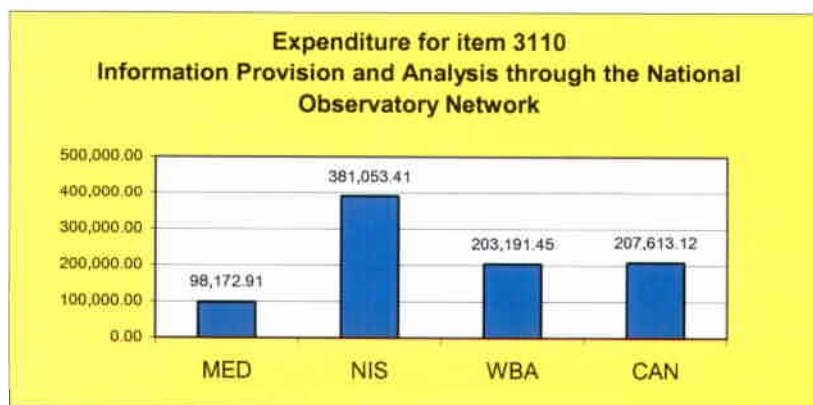
2003 budget	2003 budget (After transfers)	2003 Expenditure	Percentage (Expenditure/ budget after transfers)
1,140,000.00	899,577.48	890,030.89	98,94%

This appropriation is intended to cover the costs associated with the provision and analysis of information and data in support of the Commission and partner countries.

The ETF supports the development of structured and standard international information and analysis on vocational and labour market-related training in partner countries.

In addition, the ETF also uses the Observatory network to disseminate to its partner countries structured information and analysis about EU and Member State approaches and best practice in the field of vocational training.

Financial support from the ETF becomes increasingly project-driven as seen in the studies, stocktaking and analyses in the context of projects outlined in Work Programme 2003. National Observatory infrastructure funding will cover operational support to Observatories in the Acceding and Candidate Countries, Western Balkans, in the New Independence States and Mongolia and to the alternative institutional arrangements used in the MED region. It will also cover: ETF publications, reports, key indicators & analyses; National Observatory meetings and training; IT support and D-base development and external evaluation.





## **Acceding and Candidate Countries**

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

- Up-date of short country reports on recent developments in education, training and employment policy;
- Consultation process on the 'Review of Progress in VET Reform (only the three Candidate Countries);
- Key indicators on vocational education and training 2003;
- Building a consortium for the Cedefop ReferNet (only the Acceding Countries);
- Piloting participation in the Cedefop ReferNet;
- Preparation of a report on Financing: investment in human resources.

Additional funding was provided for special projects.

## **Western Balkans**

The ETF established 7 National Observatories in the Western Balkans and the amount provided by the ETF varied depending on the individual agreements and funding arrangements.

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 30,000. Bosnia was provided with higher funding because it consists of two entities and Croatia received Euro 30,000 because of higher relative expenses than the other countries.

The mandatory activities for these Observatories were:

- Support to ETF development projects Adult Learning and National Qualification Frameworks;
- Up-date of 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 or six monthly 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 2003.

## New Independent States and Mongolia

From the start of 2003, under new framework contracts the 10 National Observatories provided services to the ETF aimed at: supporting vocational training reform and modernisation in the respective countries; and serving the related needs of policy makers and social partners involved in these needs.

The ETF and the Observatories jointly drew up Country Frameworks for 2003-2005 defining the main activities to be implemented in the coming three years. Under these frameworks, the following activities were implemented in 2003:

- Each Observatory carried out a review of vocational training to provide up-to-date information on the current situation and future developments in the vocational training system in the country, contributing to the work programme of the ETF and the ETF's support to the Commission;
- Two different task forces involving ETF staff and Observatory team leaders worked towards defining on behalf of the network i) a policy for the future collection and analysis of key indicators, ii) a strong identity for the network and new dissemination mechanisms including a network website;
- Each Observatory reassessed and further developed the functioning, membership and mandate of their steering committee;
- Observatories continued to collect, analyse and disseminate information on vocational training and labour markets to the main stakeholders in their countries.

## Mediterranean Regions

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 completed during 2002 throughout the Mashrek sub-region and in Algeria.

Capacity building actions, which are adapted to the institutional setting of each country, have been continued in Jordan and Syria and initiated in Morocco.

In 2003 Jordan has reached a consolidated phase and is providing support to Syria through secondments of experts and transfer of experience. Syrian government has endorsed ETF experts' recommendations and is ready to formalise the development of the Observatory function. Morocco after completion of a stocktaking analysis provided by ETF concentrates the development of its information system mainly in 3 priority sectors while supporting taskforce activities to propose a national strategy.

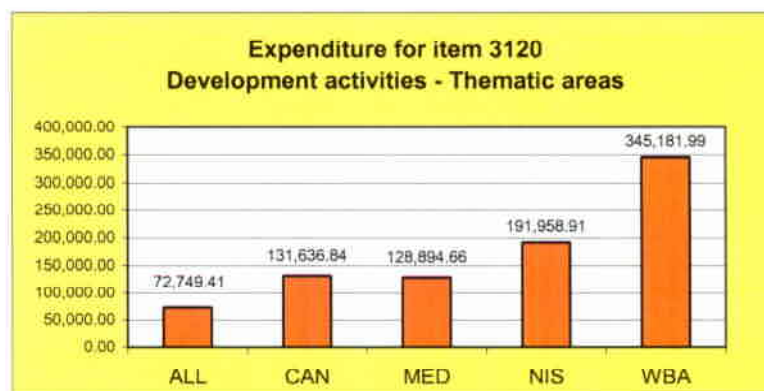
It is expected that in 2004 development activities will allow to strengthen the achievements and to initiate the development of common indicators throughout the entire region able to support decision makers and the international community to better plan their strategies and initiate VET policies responding to labour market needs.

### Item 3120 "Development activities – Thematic areas"

2003 budget	2003 budget (After transfers)	2003 Expenditure	Percentage (Expenditure/ budget after transfers)
935,000.00	898,285.44	870,421.81	96,90%

The slight reduction in this budget line (3120) reflects the increase in provision of services to the Commission (item 3100).

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



### **Mediterranean Regions**

In 2003, ETF development activities focused on consolidating the results of the continuing training analyses in the Maghreb region. Following a request from Moroccan authorities, ETF has started an analysis of the impact of continuing training on the performance of Moroccan enterprises. The methodological framework of this challenging and complex exercise was designed in 2003 and the activity will extend throughout 2004 and 2005.

On the basis of methodology designed in 2002 and in cooperation with the World Bank, ETF has completed the first in a first series of studies on vocational training reform in the Mediterranean countries.

The first countries covered are Egypt, Lebanon, Jordan and Tunisia. The studies investigate a number of often neglected issues such as governance and financing; participation of the private sector and social partners in the management, provision and quality of training; and skills development in the informal sector.

### **Candidate Countries**

In collaboration with Cedefop and the Greek social partners ETF organised a conference in Athens in May, under the auspices of the EU Greek Presidency on "Lifelong development of competences and qualifications of the workforce - roles and responsibilities". This brought together 75 participants from the EC, European social partners, OECD, ILO, the European Economic and Social Committee, the Greek EU Presidency, government officials and social partners from Member States, acceding and candidate countries.

To support the extension of the Cedefop Teacher Training Network to the Candidate Countries, ETF and Cedefop have established a joint Working Group comprised of experts from current and future Member States. The Working Group met in March and June.

### **Western Balkans**

- After a series of consultation seminars with national stakeholders about the Adult Learning Strategies project and a workshop with national and international experts in Turin in April, ETF launched the development of adult

learning strategies in Croatia, Serbia, Montenegro and Kosovo. In each of the four, a National Adult Learning Strategy Team has been established to bring together a broad range of stakeholders. The process involves stock-taking and evaluation of the strengths and weaknesses of current training provision and a series of vision-building seminars.

- Within the framework of the National Qualification Framework project, ETF organised meetings of experts in Slovenia in April and September to clarify the concept of a national qualification framework and its relevance for vocational training reform. ETF has since launched the terms of reference for the drafting of national studies to identify the gaps and challenges in establishing a national qualification framework.
- With support from the Italian authorities, ETF launched two pilot projects (Kosovo, Albania) to determine how cross-stakeholder partnerships can enhance employment and skills at local level. The projects borrow from experience and expertise built-up through the OECD local development network address. The results of the pilot projects, which will continue in 2004, will be used for future strategy development.

#### New Independent States and Mongolia

- One EECA regional project, 'Entrepreneurship in Education and Training in Russia and Ukraine (EET)' ended in December 2003 with a final conference in St Petersburg.

The project was designed to embed entrepreneurial thinking and activity at all levels of vocational training: in school management; the delivery of the curriculum; relationships with enterprises and social partners; and contacts with policy makers.

- The ETF project "VET reform in North-West Russia" also held a final conference in St. Petersburg in October. The project aimed to find new approaches and to re-establish the broken links between the labour market and vocational training in eight regions of North-West Russia.
- The completion of the third and final phase of the project "Strengthening partnership between training institutions and companies" involved around 350 people and 20 institutions in a number of events. Most importantly, however, the project generated an inter-regional network to bring people together to share experiences and common concerns on a regular basis.
- 2003 also saw the start of a number of new initiatives in the EECA region, including an ETF-funded development project on training strategies for local development in Uzbekistan, Kazakhstan and Kyrgyzstan.
- An assessment of the long-term impact of activities in the field of management training which have been implemented in Russia during the last decade was another new initiative in 2003; to date ETF has organised a one-day seminar with key experts and, with the help from an international and local expert, has started initial research in this field.

#### **Item 3130-3131 "Various costs linked to Work Programme activities"**

2003 budget	2003 budget (After transfers)	2003 Expenditure	Percentage (Expenditure/ budget after transfers)
0,00	21,850	19,262.49	88,16%

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”

2003 budget	2003 budget (After transfers)	2003 Expenditure	Percentage (Expenditure/ budget after transfers)
523,000.00	523,000.00	523,000.00	100.00%

This Chapter covers two projects during 2003 in which the ETF received financing.

From 2003 the Italian Government shall allocate funds of Euro 500,000 per year to ETF for special projects to be decided upon each year.

- For 2003 it was agreed that initiatives on the development of human resources could be financed. Priority was given to:
  - Education in the field of Life Long Learning;
  - Adult education in the private and public sector;
  - Distance education by means of E-learning;
  - Professional and management training.

A sum of Euro 64,990 was not committed at December 31<sup>st</sup>, 2003 and will be returned to the Italian Government.

- ETF received from the Piedmont Region Euro 23,000 as contribution to the Learning Matters conference in November 2003. An amount of Euro 21,353 was spent.

## **Appropriations carried forward automatically from 2002 to 2003**

For the record, these are appropriations covering the commitments legally contracted at December 31<sup>st</sup>, 2002 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)
3,364,406.18	2,990,519.66	88,89%

The payment rate on carried forward appropriation is in line with the past years (ranging from 87% to 92% in the period 1996-2002).

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

- Item 1112 – Local agents – Overestimation consultant costs for the calculation of the salary costs;
- 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 2020 – Water, gas, electricity and heating – In total these were overestimated;
- Item 2203 – Maintenance, utilisation and repairs of technical installations - In total these were overestimated;
- Item 2350 – Insurances managed by personnel unit – Calculations and commitments were based on previous year figures. In total these were overestimated;
- Item 2400 – Correspondence and courier expenses - In total these were overestimated;
- Item 2410 – Telecommunications - Calculations and commitments were based on previous year figures. In total these were overestimated;
- Item 2500 – Meetings and associated costs – 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 ETF 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 from 2002 to 2003**

Appropriations carried forward	Expenditure	Percentage (Expenditure / appropriations carried forward)
273,085.74	270,512.77	99,06%

For the record, these are appropriations covering the commitments legally contracted at December 31<sup>st</sup>, 2002 but not yet paid at that date.

This Chapter covered one project during 2002 in which the ETF 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 had been formally extended to June 30<sup>th</sup>, 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.

An amount of Euro 2,572.97 will be returned to the Italian Government.

# VI. Utilisation of appropriations

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## **1. Appropriations of the current year**

Budget Line	Description	Initial	Transfers	Total	Commitments Accepted	Commitments in workflow	Commitments Available	Payments Accepted	Payments in workflow	Payments Available
1	EXPENDITURE relating to persons working with the Foundation									
11	Staff in active employment									
110	Agents included in the workforce									
1100	Basic salaries	6,360,000.00	-504,827.00	5,855,173.00	5,838,544.70	0.00	16,628.30	5,838,544.70	0.00	0.00
1101	Family allowances	485,000.00	-15,000.00	470,000.00	460,419.18	0.00	9,580.82	460,419.18	0.00	0.00
1102	Transfer and expatriation allowance	825,000.00	-33,000.00	792,000.00	782,281.78	0.00	9,718.22	782,281.78	0.00	0.00
1103	Secretarial allowance	25,000.00	-4,500.00	20,500.00	19,695.10	0.00	804.90	19,695.10	0.00	0.00
<b>110</b>	<b>Article total</b>	<b>7,695,000.00</b>	<b>-557,327.00</b>	<b>7,137,673.00</b>	<b>7,100,940.76</b>	<b>0.00</b>	<b>36,732.24</b>	<b>7,100,940.76</b>	<b>0.00</b>	<b>0.00</b>
111	Other staff									
1110	Auxiliary staff	180,000.00	346,500.00	526,500.00	523,900.11	0.00	2,599.89	522,829.31	0.00	1,070.80
1112	Local staff	480,000.00	-99,000.00	381,000.00	377,763.10	0.00	3,236.90	376,769.62	0.00	993.48
<b>111</b>	<b>Article total</b>	<b>660,000.00</b>	<b>247,500.00</b>	<b>907,500.00</b>	<b>901,663.21</b>	<b>0.00</b>	<b>5,836.79</b>	<b>899,598.93</b>	<b>0.00</b>	<b>2,064.28</b>
113	Insurance against sickness, accidents and occupational disease, unemployment insurance and maintenance of pension rights									
1130	Insurance against sickness, accidents and occupational disease, unemployment insurance and maintenance of pension rights	215,000.00	-12,211.00	202,789.00	200,322.05	0.00	2,466.95	200,322.05	0.00	0.00
1131	Insurance against accidents and occupational disease	50,000.00	2,000.00	52,000.00	51,258.49	0.00	741.51	51,258.49	0.00	0.00
1132	Unemployment insurance for temporary staff	51,000.00	0.00	51,000.00	48,410.80	0.00	2,589.20	48,410.80	0.00	0.00
<b>113</b>	<b>Article total</b>	<b>316,000.00</b>	<b>-10,211.00</b>	<b>305,789.00</b>	<b>299,991.34</b>	<b>0.00</b>	<b>5,797.66</b>	<b>299,991.34</b>	<b>0.00</b>	<b>0.00</b>

# Budget implementation 2003

Budget Line	Description	Initial	Transfers	Total	Commitments Accepted	Commitments in workflow	Commitments Available	Payments Accepted	Payments in workflow	Payments Available
114	Sundry allowances									
1140	Birth and death allowance	2,000.00	-1,205.00	795.00	793.24	0.00	1.76	793.24	0.00	0.00
1141	Annual travel costs from the place of employment to the place of origin	125,000.00	-2,615.00	122,385.00	122,384.12	0.00	0.88	122,384.12	0.00	0.00
1147	Call on duty allowance	17,000.00	0.00	17,000.00	14,027.20	0.00	2,972.80	14,027.20	0.00	0.00
<b>114</b>	<b>Article total</b>	<b>144,000.00</b>	<b>-3,820.00</b>	<b>140,180.00</b>	<b>137,204.56</b>	<b>0.00</b>	<b>2,975.44</b>	<b>137,204.56</b>	<b>0.00</b>	<b>0.00</b>
117	Supplementary services									
1172	Cost of organizing traineeships with the Foundation	29,000.00	13,000.00	42,000.00	41,308.26	0.00	691.74	41,308.26	0.00	0.00
1177	Other services rendered	160,000.00	120,916.00	280,916.00	279,380.53	0.00	1,535.47	241,636.48	0.00	37,744.05
<b>117</b>	<b>Article total</b>	<b>189,000.00</b>	<b>133,916.00</b>	<b>322,916.00</b>	<b>320,688.79</b>	<b>0.00</b>	<b>2,227.21</b>	<b>282,944.74</b>	<b>0.00</b>	<b>37,744.05</b>
118	Recruitment and transformation costs									
1180	Sundry recruitment expenses	120,000.00	65,000.00	185,000.00	184,445.55	0.00	554.45	108,741.41	0.00	75,704.14
1181	Travelling expenses	10,000.00	2,000.00	12,000.00	8,970.84	0.00	3,029.16	8,970.84	0.00	0.00
1182	Installation allowance	100,000.00	31,000.00	131,000.00	126,180.27	0.00	4,819.73	126,180.27	0.00	0.00
1183	Moving expenses	110,000.00	-6,500.00	103,500.00	86,152.77	0.00	17,347.23	71,772.77	0.00	14,380.00
1184	Temporary daily allowance	50,000.00	17,215.00	67,215.00	65,968.85	0.00	1,246.15	65,968.85	0.00	0.00
<b>118</b>	<b>Article total</b>	<b>390,000.00</b>	<b>108,715.00</b>	<b>498,715.00</b>	<b>471,718.28</b>	<b>0.00</b>	<b>26,996.72</b>	<b>381,634.14</b>	<b>0.00</b>	<b>90,084.14</b>
119	Weightings (Correction coefficient)									
1190	Weightings (Correction coefficient)	495,000.00	-17,100.00	477,900.00	466,696.99	0.00	11,203.01	466,696.99	0.00	0.00

# Budget implementation 2003

Budget Line	Description	Initial	Transfers	Total	Commitments Accepted	Commitments in workflow	Commitments Available	Payments Accepted	Payments in workflow	Payments Available
1191	Salarial adaptation	150,000.00	-16,500.00	133,500.00	113,834.96	0.00	19,665.04	113,834.96	0.00	0.00
<b>119</b>	<b>Article total</b>	<b>645,000.00</b>	<b>-33,600.00</b>	<b>611,400.00</b>	<b>580,531.95</b>	<b>0.00</b>	<b>30,868.05</b>	<b>580,531.95</b>	<b>0.00</b>	<b>0.00</b>
<b>11</b>	<b>Chapter Total</b>	<b>10,039,000.00</b>	<b>-114,827.00</b>	<b>9,924,173.00</b>	<b>9,812,738.89</b>	<b>0.00</b>	<b>111,434.11</b>	<b>9,682,846.42</b>	<b>0.00</b>	<b>129,892.47</b>
13	Missions and travel									
130	Mission and travel expenses									
1300	Mission and travel expenses	710,000.00	40,000.00	750,000.00	748,000.00	0.00	2,000.00	627,555.12	0.00	120,444.88
<b>130</b>	<b>Article total</b>	<b>710,000.00</b>	<b>40,000.00</b>	<b>750,000.00</b>	<b>748,000.00</b>	<b>0.00</b>	<b>2,000.00</b>	<b>627,555.12</b>	<b>0.00</b>	<b>120,444.88</b>
<b>13</b>	<b>Chapter Total</b>	<b>710,000.00</b>	<b>40,000.00</b>	<b>750,000.00</b>	<b>748,000.00</b>	<b>0.00</b>	<b>2,000.00</b>	<b>627,555.12</b>	<b>0.00</b>	<b>120,444.88</b>
14	Socio-medical infrastructure									
143	Medical service									
1430	Medical service	30,000.00	-1,918.00	28,082.00	25,324.27	0.00	2,757.73	22,813.83	0.00	2,510.44
<b>143</b>	<b>Article total</b>	<b>30,000.00</b>	<b>-1,918.00</b>	<b>28,082.00</b>	<b>25,324.27</b>	<b>0.00</b>	<b>2,757.73</b>	<b>22,813.83</b>	<b>0.00</b>	<b>2,510.44</b>
144	Internal training									
1440	Internal training	80,000.00	54,745.00	134,745.00	134,061.18	0.00	683.82	62,340.57	0.00	71,720.61
<b>144</b>	<b>Article total</b>	<b>80,000.00</b>	<b>54,745.00</b>	<b>134,745.00</b>	<b>134,061.18</b>	<b>0.00</b>	<b>683.82</b>	<b>62,340.57</b>	<b>0.00</b>	<b>71,720.61</b>
<b>14</b>	<b>Chapter Total</b>	<b>110,000.00</b>	<b>52,827.00</b>	<b>162,827.00</b>	<b>159,385.45</b>	<b>0.00</b>	<b>3,441.55</b>	<b>85,154.40</b>	<b>0.00</b>	<b>74,231.05</b>
15	Staff exchanges between the Foundation and the public sector									
152	Staff exchanges between the Foundation and the public sector									
1520	National experts seconded	370,000.00	20,000.00	390,000.00	368,142.00	0.00	21,858.00	368,142.00	0.00	0.00
<b>152</b>	<b>Article total</b>	<b>370,000.00</b>	<b>20,000.00</b>	<b>390,000.00</b>	<b>368,142.00</b>	<b>0.00</b>	<b>21,858.00</b>	<b>368,142.00</b>	<b>0.00</b>	<b>0.00</b>
<b>15</b>	<b>Chapter Total</b>	<b>370,000.00</b>	<b>20,000.00</b>	<b>390,000.00</b>	<b>368,142.00</b>	<b>0.00</b>	<b>21,858.00</b>	<b>368,142.00</b>	<b>0.00</b>	<b>0.00</b>

# Budget implementation 2003

Budget Line	Description	Initial	Transfers	Total	Commitments Accepted	Commitments In workflow	Commitments Available	Payments Accepted	Payments in workflow	Payments Available
17	Entertainment and representation expenses									
170	Entertainment and representation expenses									
1700	Entertainment and representation expenses	10,000.00	2,000.00	12,000.00	11,998.90	0.00	1.10	7,658.55	0.00	4,340.35
<b>170</b>	<b>Article total</b>	<b>10,000.00</b>	<b>2,000.00</b>	<b>12,000.00</b>	<b>11,998.90</b>	<b>0.00</b>	<b>1.10</b>	<b>7,658.55</b>	<b>0.00</b>	<b>4,340.35</b>
<b>17</b>	<b>Chapter Total</b>	<b>10,000.00</b>	<b>2,000.00</b>	<b>12,000.00</b>	<b>11,998.90</b>	<b>0.00</b>	<b>1.10</b>	<b>7,658.55</b>	<b>0.00</b>	<b>4,340.35</b>
<b>1</b>	<b>Sum:</b>	<b>11,239,000.00</b>	<b>0.00</b>	<b>11,239,000.00</b>	<b>11,100,265.24</b>	<b>0.00</b>	<b>138,734.76</b>	<b>10,771,356.49</b>	<b>0.00</b>	<b>328,908.75</b>



# Budget implementation 2003

Budget Line	Description	Initial	Transfers	Total	Commitments Accepted	Commitments in workflow	Commitments Available	Payments Accepted	Payments in workflow	Payments Available
2050	Security and surveillance	110,000.00	14,601.44	124,601.44	124,601.44	0.00	0.00	98,342.64	0.00	26,258.80
<b>205</b>	<b>Article total</b>	<b>110,000.00</b>	<b>14,601.44</b>	<b>124,601.44</b>	<b>124,601.44</b>	<b>0.00</b>	<b>0.00</b>	<b>98,342.64</b>	<b>0.00</b>	<b>26,258.80</b>
209	Other expenditure on buildings									
2090	Other expenditure on buildings	63,000.00	1,786.86	64,786.86	64,786.86	0.00	0.00	55,373.00	0.00	9,413.86
<b>209</b>	<b>Article total</b>	<b>63,000.00</b>	<b>1,786.86</b>	<b>64,786.86</b>	<b>64,786.86</b>	<b>0.00</b>	<b>0.00</b>	<b>55,373.00</b>	<b>0.00</b>	<b>9,413.86</b>
<b>20</b>	<b>Chapter Total</b>	<b>484,500.00</b>	<b>13,800.00</b>	<b>498,300.00</b>	<b>498,300.00</b>	<b>0.00</b>	<b>0.00</b>	<b>403,788.70</b>	<b>0.00</b>	<b>94,511.30</b>
21	Data processing									
210	Equipment, data processing equipment and operating costs									
2100	Data-processing equipment	115,000.00	13,849.40	128,849.40	128,849.40	0.00	-0.00	98,522.38	0.00	30,327.02
2101	Software development and purchase	165,000.00	-31,070.20	133,929.80	133,929.80	0.00	0.00	93,698.25	0.00	40,231.55
2102	Other expenses	130,000.00	17,220.80	147,220.80	147,220.80	0.00	-0.00	107,806.15	0.00	39,414.65
<b>210</b>	<b>Article total</b>	<b>410,000.00</b>	<b>-0.00</b>	<b>410,000.00</b>	<b>410,000.00</b>	<b>0.00</b>	<b>-0.00</b>	<b>300,026.78</b>	<b>0.00</b>	<b>109,973.22</b>
<b>21</b>	<b>Chapter Total</b>	<b>410,000.00</b>	<b>-0.00</b>	<b>410,000.00</b>	<b>410,000.00</b>	<b>0.00</b>	<b>-0.00</b>	<b>300,026.78</b>	<b>0.00</b>	<b>109,973.22</b>
22	Movable property and accessory costs									
220	Technical installations and office equipment									
2200	Purchase	5,000.00	-1,840.53	3,159.47	3,159.47	0.00	0.00	1,953.47	0.00	1,208.00
2202	Rentals	39,000.00	16,478.39	55,478.39	55,478.39	0.00	0.00	47,791.82	0.00	7,686.57
2203	Maintenance, utilization and repairs	18,000.00	-11,083.23	6,916.77	6,916.77	0.00	0.00	5,115.66	0.00	1,801.11
<b>220</b>	<b>Article total</b>	<b>62,000.00</b>	<b>3,554.63</b>	<b>65,554.63</b>	<b>65,554.63</b>	<b>0.00</b>	<b>0.00</b>	<b>54,860.95</b>	<b>0.00</b>	<b>10,693.68</b>

# Budget implementation 2003

Budget Line	Description	Initial	Transfers	Total	Commitments Accepted	Commitments In workflow	Commitments Available	Payments Accepted	Payments in workflow	Payments Available
221	Furniture									
2210	Purchase	7,800.00	-522.49	7,277.51	7,277.51	0.00	0.00	4,696.31	0.00	2,581.20
2212	Rentals									
2213	Maintenance, utilization and repairs	500.00	-500.00	0.00			0.00			
<b>221</b>	<b>Article total</b>	<b>8,300.00</b>	<b>-1,022.49</b>	<b>7,277.51</b>	<b>7,277.51</b>	<b>0.00</b>	<b>0.00</b>	<b>4,696.31</b>	<b>0.00</b>	<b>2,581.20</b>
2230	Purchase									
2232	Rentals									
2233	Maintenance, utilization and repairs	3,200.00	-532.14	2,667.86	2,667.86	0.00	0.00	2,667.86	0.00	0.00
<b>223</b>	<b>Article total</b>	<b>3,200.00</b>	<b>-532.14</b>	<b>2,667.86</b>	<b>2,667.86</b>	<b>0.00</b>	<b>0.00</b>	<b>2,667.86</b>	<b>0.00</b>	<b>0.00</b>
225	Documentation and library									
2252	Subscriptions to newspapers and magazines	5,000.00	0.00	5,000.00	4,562.70	0.00	437.30	4,022.08	0.00	540.62
<b>225</b>	<b>Article total</b>	<b>5,000.00</b>	<b>0.00</b>	<b>5,000.00</b>	<b>4,562.70</b>	<b>0.00</b>	<b>437.30</b>	<b>4,022.08</b>	<b>0.00</b>	<b>540.62</b>
<b>22</b>	<b>Chapter Total</b>	<b>78,500.00</b>	<b>2,000.00</b>	<b>80,500.00</b>	<b>80,062.70</b>	<b>0.00</b>	<b>437.30</b>	<b>66,247.20</b>	<b>0.00</b>	<b>13,815.50</b>
23	Current administrative expenditure									
230	Stationery and office supplies									
2300	Stationery and office supplies	50,000.00	-1,000.00	49,000.00	49,000.00	0.00	0.00	44,352.13	0.00	4,647.87
<b>230</b>	<b>Article total</b>	<b>50,000.00</b>	<b>-1,000.00</b>	<b>49,000.00</b>	<b>49,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>44,352.13</b>	<b>0.00</b>	<b>4,647.87</b>
232	Financial charges									
2320	Bank charges	2,500.00	-1,000.00	1,500.00	971.53	0.00	528.47	971.53	0.00	0.00
<b>232</b>	<b>Article total</b>	<b>2,500.00</b>	<b>-1,000.00</b>	<b>1,500.00</b>	<b>971.53</b>	<b>0.00</b>	<b>528.47</b>	<b>971.53</b>	<b>0.00</b>	<b>0.00</b>



**Budget implementation 2003**

Budget Line	Description	Initial	Transfers	Total	Commitments Accepted	Commitments in workflow	Commitments Available	Payments Accepted	Payments in workflow	Payments Available
233	Legal expenses									
2330	Legal expenses	6,000.00	-1,179.00	4,821.00	4,810.57	0.00	10.43	2,212.57	0.00	2,598.00
<b>233</b>	<b>Article total</b>	<b>6,000.00</b>	<b>-1,179.00</b>	<b>4,821.00</b>	<b>4,810.57</b>	<b>0.00</b>	<b>10.43</b>	<b>2,212.57</b>	<b>0.00</b>	<b>2,598.00</b>
235	Other operating expenditure									
2350	Miscellaneous insurance	9,000.00	1,179.00	10,179.00	10,179.00	0.00	0.00	7,886.15	0.00	2,292.85
2352	Miscellaneous expenditure on internal meetings									
2355	Petty expenses	8,000.00	0.00	8,000.00	8,000.00	0.00	0.00	6,577.56	0.00	1,422.44
<b>235</b>	<b>Article total</b>	<b>17,000.00</b>	<b>1,179.00</b>	<b>18,179.00</b>	<b>18,179.00</b>	<b>0.00</b>	<b>0.00</b>	<b>14,463.71</b>	<b>0.00</b>	<b>3,715.29</b>
236	Publications									
2360	Publications	1,500.00	2,000.00	3,500.00	3,325.58	0.00	174.42	1,383.08	0.00	1,942.50
<b>236</b>	<b>Article total</b>	<b>1,500.00</b>	<b>2,000.00</b>	<b>3,500.00</b>	<b>3,325.58</b>	<b>0.00</b>	<b>174.42</b>	<b>1,383.08</b>	<b>0.00</b>	<b>1,942.50</b>
<b>23</b>	<b>Chapter Total</b>	<b>77,000.00</b>	<b>0.00</b>	<b>77,000.00</b>	<b>76,286.68</b>	<b>0.00</b>	<b>713.32</b>	<b>63,383.02</b>	<b>0.00</b>	<b>12,903.66</b>
24	Post and telecommunications									
240	Correspondence and courier expenses									
2400	Correspondence and courier expenses	105,000.00	0.00	105,000.00	104,691.62	0.00	308.38	104,393.52	0.00	298.10
<b>240</b>	<b>Article total</b>	<b>105,000.00</b>	<b>0.00</b>	<b>105,000.00</b>	<b>104,691.62</b>	<b>0.00</b>	<b>308.38</b>	<b>104,393.52</b>	<b>0.00</b>	<b>298.10</b>
241	Telecommunications									
2410	Subscriptions and fees	138,000.00	-40,717.63	97,282.37	68,876.58	0.00	28,405.79	41,963.40	0.00	26,913.18
2411	Equipment	20,000.00	12,917.63	32,917.63	32,874.18	0.00	43.45	12,855.00	0.00	20,019.18
<b>241</b>	<b>Article total</b>	<b>158,000.00</b>	<b>-27,800.00</b>	<b>130,200.00</b>	<b>101,750.76</b>	<b>0.00</b>	<b>28,449.24</b>	<b>54,818.40</b>	<b>0.00</b>	<b>46,932.36</b>

# Budget implementation 2003

Budget Line	Description	Initial	Transfers	Total	Commitments Accepted	Commitments in workflow	Commitments Available	Payments Accepted	Payments in workflow	Payments Available
<b>24</b>	<b>Chapter Total</b>	263,000.00	-27,800.00	235,200.00	208,442.38	0.00	28,757.62	159,211.92	0.00	47,230.46
25	Meetings and associated costs									
250	Meetings and associated costs									
2500	Meetings expenses in general	108,000.00	12,000.00	120,000.00	115,031.94	0.00	4,968.06	83,032.94	0.00	31,999.00
<b>250</b>	<b>Article total</b>	<b>108,000.00</b>	<b>12,000.00</b>	<b>120,000.00</b>	<b>115,031.94</b>	<b>0.00</b>	<b>4,968.06</b>	<b>83,032.94</b>	<b>0.00</b>	<b>31,999.00</b>
<b>25</b>	<b>Chapter Total</b>	<b>108,000.00</b>	<b>12,000.00</b>	<b>120,000.00</b>	<b>115,031.94</b>	<b>0.00</b>	<b>4,968.06</b>	<b>83,032.94</b>	<b>0.00</b>	<b>31,999.00</b>
<b>2</b>	<b>Sum:</b>	<b>1,421,000.00</b>	<b>0.00</b>	<b>1,421,000.00</b>	<b>1,386,123.70</b>	<b>0.00</b>	<b>34,876.30</b>	<b>1,075,690.56</b>	<b>0.00</b>	<b>310,433.14</b>

# Budget implementation 2003

Budget Line	Description	Initial	Transfers	Total	Commitments Accepted	Commitments in workflow	Commitments Available	Payments Accepted	Payments in workflow	Payments Available
3	EXPENSES RELATING TO PERFORMANCE OF SPECIFIC MISSIONS									
30	Operational expenses									
300	Operational documentation									
3000	Documentation	59,000.00	0.00	59,000.00	57,991.62	0.00	1,008.38	46,858.05	0.00	11,133.57
<b>300</b>	<b>Article total</b>	<b>59,000.00</b>	<b>0.00</b>	<b>59,000.00</b>	<b>57,991.62</b>	<b>0.00</b>	<b>1,008.38</b>	<b>46,858.05</b>	<b>0.00</b>	<b>11,133.57</b>
301	Publicising of information									
3010	General publications	200,000.00	274,751.31	474,751.31	473,424.02	0.00	1,327.29	216,045.90	0.00	257,378.12
<b>301</b>	<b>Article total</b>	<b>200,000.00</b>	<b>274,751.31</b>	<b>474,751.31</b>	<b>473,424.02</b>	<b>0.00</b>	<b>1,327.29</b>	<b>216,045.90</b>	<b>0.00</b>	<b>257,378.12</b>
303	Professional memberships and fees									
3030	Professional memberships and fees	5,000.00	-1,305.00	3,695.00	3,695.00	0.00	0.00	3,695.00	0.00	0.00
<b>303</b>	<b>Article total</b>	<b>5,000.00</b>	<b>-1,305.00</b>	<b>3,695.00</b>	<b>3,695.00</b>	<b>0.00</b>	<b>0.00</b>	<b>3,695.00</b>	<b>0.00</b>	<b>0.00</b>
304	Translation costs									
3040	Translation costs	400,000.00	-217,652.00	182,348.00	181,474.30	0.00	873.70	175,935.78	0.00	5,538.52
<b>304</b>	<b>Article total</b>	<b>400,000.00</b>	<b>-217,652.00</b>	<b>182,348.00</b>	<b>181,474.30</b>	<b>0.00</b>	<b>873.70</b>	<b>175,935.78</b>	<b>0.00</b>	<b>5,538.52</b>
305	Meetings of the Advisory Forum									
3050	Meetings of the Advisory Forum	371,000.00	22,002.37	393,002.37	393,002.37	0.00	-0.00	362,001.90	0.00	31,000.47
3051	Insurance costs related to Advisory Forum meeting	0.00	2,979.06	2,979.06	2,979.06	0.00	0.00	2,979.06	0.00	0.00
3052	Representation costs related to Advisory Forum meeting	0.00	20,650.06	20,650.06	20,650.06	0.00	0.00	20,650.06	0.00	0.00

# Budget implementation 2003

Budget Line	Description	Initial	Transfers	Total	Commitments Accepted	Commitments in workflow	Commitments Available	Payments Accepted	Payments in workflow	Payments Available
<b>305</b>	<b>Article total</b>	<b>371,000.00</b>	<b>45,631.49</b>	<b>416,631.49</b>	<b>416,631.49</b>	<b>0.00</b>	<b>-0.00</b>	<b>385,631.02</b>	<b>0.00</b>	<b>31,000.47</b>
<b>30</b>	<b>Chapter Total</b>	<b>1,035,000.00</b>	<b>101,425.80</b>	<b>1,136,425.80</b>	<b>1,133,216.43</b>	<b>0.00</b>	<b>3,209.37</b>	<b>828,165.75</b>	<b>0.00</b>	<b>305,050.68</b>
31	Priority actions : Work programme activities									
310	Priority actions : Work programme activities									
3100	Priority actions : Work programme activities	1,430,000.00	153,861.28	1,583,861.28	1,570,057.58	0.00	13,803.70	1,164,845.31	0.00	405,212.27
<b>310</b>	<b>Article total</b>	<b>1,430,000.00</b>	<b>153,861.28</b>	<b>1,583,861.28</b>	<b>1,570,057.58</b>	<b>0.00</b>	<b>13,803.70</b>	<b>1,164,845.31</b>	<b>0.00</b>	<b>405,212.27</b>
311	Information Provision and Analysis through the National Observatory Network									
3110	Information Provision and Analysis through the National Observatory Network	1,140,000.00	-240,422.52	899,577.48	890,030.89	0.00	9,546.59	700,830.94	0.00	189,199.95
<b>311</b>	<b>Article total</b>	<b>1,140,000.00</b>	<b>-240,422.52</b>	<b>899,577.48</b>	<b>890,030.89</b>	<b>0.00</b>	<b>9,546.59</b>	<b>700,830.94</b>	<b>0.00</b>	<b>189,199.95</b>
312	Development Activities - thematic areas									
3120	Development Activities - thematic areas	935,000.00	-36,714.56	898,285.44	870,421.81	0.00	27,863.63	683,722.91	0.00	186,698.90
<b>312</b>	<b>Article total</b>	<b>935,000.00</b>	<b>-36,714.56</b>	<b>898,285.44</b>	<b>870,421.81</b>	<b>0.00</b>	<b>27,863.63</b>	<b>683,722.91</b>	<b>0.00</b>	<b>186,698.90</b>
313	Various costs linked to Work programme activities									
3130	Insurance costs related to Work programme activities	0.00	4,750.00	4,750.00	3,045.38	0.00	1,704.62	2,777.12	0.00	268.26
3131	representation costs related to Work programme activities	0.00	17,100.00	17,100.00	16,217.11	0.00	882.89	16,018.09	0.00	199.02
<b>313</b>	<b>Article total</b>	<b>0.00</b>	<b>21,850.00</b>	<b>21,850.00</b>	<b>19,262.49</b>	<b>0.00</b>	<b>2,587.51</b>	<b>18,795.21</b>	<b>0.00</b>	<b>467.28</b>
<b>31</b>	<b>Chapter Total</b>	<b>3,505,000.00</b>	<b>-101,425.80</b>	<b>3,403,574.20</b>	<b>3,349,772.77</b>	<b>0.00</b>	<b>53,801.43</b>	<b>2,568,194.37</b>	<b>0.00</b>	<b>781,578.40</b>
<b>3</b>	<b>Sum:</b>	<b>4,540,000.00</b>	<b>-0.00</b>	<b>4,540,000.00</b>	<b>4,482,989.20</b>	<b>0.00</b>	<b>57,010.80</b>	<b>3,396,360.12</b>	<b>0.00</b>	<b>1,086,629.08</b>
	<b>Funds Source Total</b>	<b>17,200,000.00</b>	<b>-0.00</b>	<b>17,200,000.00</b>	<b>16,969,378.14</b>	<b>0.00</b>	<b>230,621.86</b>	<b>15,243,407.17</b>	<b>0.00</b>	<b>1,725,970.97</b>

Budget Line	Local Position	Activity Description	Total	Commitments Accepted	Commitments in workflow	Commitments Available	Payments Accepted	Payments in workflow	Payments Available
31		Priority actions : Work programme activities							
310		Priority actions : Work programme activities							
3100	CAN	candidate countries	0.00			0.00			
3100	CAN C30	CAN : support to the Commission	134,918.07	134,918.07	0.00	0.00	76,730.01	0.00	58,188.06
3100	CAN C32	CAN : Peer review of the implementation of VET policy (joint project with C17)	0.00			0.00			
3100	CAN C33	CAN : Institution building in BG, RO and Turkey	158,602.05	158,602.05	0.00	0.00	143,195.05	0.00	15,407.00
3100	MED	Mediterranean	0.00			0.00			
3100	MED C02	MED : Stocktaking of VET/LM situation in the perspective of the Euro-Med area							
3100	MED C02 C02.01	MED : study on vocational education and training policies and related European Community strategies in developing countries	30,000.00	30,000.00	0.00	0.00	24,000.00	0.00	6,000.00
3100	MED C05	MED : Assistance in the development of sector strategies on VET/Labour Market and Social Funds							
3100	MED C06	MED : Support to implementation of Association Agreement in training/Labour Market related issues							
3100	MED C06 C06.01	MED : eLearning in Israel	529.09	0.00	0.00	529.09			0.00
3100	MED C07	MED : Ad-hoc European Commission requests							
3100	MED C07 C07.01	MED : Study on VET policies and related EC strategies in developing countries (Phase 2 & 3)* (i.e. 'DG DEV study')							
3100	MED C07 C07.02	MED : Publications linked to support to the EC requests	23,664.00	20,960.00	0.00	2,704.00	9,427.00	0.00	11,533.00
3100	MED C08	MED : Meda conference (November) and support of dissemination of Leonardo expertise as part of fostering cultural dialogue in the Med region	0.00			0.00			

# Budget implementation - Work Programme activities 2003

Budget Line	Local Position	Activity Description	Total	Commitments Accepted	Commitments in workflow	Commitments Available	Payments Accepted	Payments in workflow	Payments Available
3100	MED C08 C08.01	MED : Support to dissemination of Leonardo experiences as part of fostering cultural dialogue in the Med region	44,650.00	40,843.28	0.00	3,806.72	27,847.24	0.00	12,996.04
3100	MED C3	MED : Partner states capacity building (inc. last phase of Syrian apprenticeship modalities introduction)							
3100	MED C3 C3.1	MED : Syrian apprenticeship modalities	360,738.00	357,124.56	0.00	3,613.44	276,349.56	0.00	80,775.00
3100	MED C4	MED : Support to MEDA projects design and launch phases							
3100	MED C4 C4.1	MED : Syria	200,700.00	199,732.00	0.00	968.00	148,006.00	0.00	51,726.00
3100	MED C8	MED : Meda conference (November) and support of dissemination of Leonardo expertise as part of fostering cultural dialogue in the Med region	0.00			0.00			
3100	NIS	NIS and Mongolia	0.00			0.00			
3100	NIS C24	NIS : Support to the Tacis programming and project cycle	59,680.00	57,595.73	0.00	2,084.27	45,018.17	0.00	12,577.56
3100	NIS C26	NIS : Strengthening of national and regional stakeholder capacities in design and implementation of VET reform strategies and programmes - Knowledge Consolidation and Dissemination	260,000.00	260,000.00	0.00	0.00	186,882.50	0.00	73,117.50
3100	WBA	western balkans	0.00			0.00			
3100	WBA C16	WBA : Support to EC project cycle	110,380.07	110,281.89	0.00	98.18	47,389.78	0.00	62,892.11
3100	WBA C17	WBA : Peer reviews of implementation of VET policy, followed by staff development actions (joint project with C32.)	200,000.00	200,000.00	0.00	0.00	180,000.00	0.00	20,000.00
3100		Priority actions : Work programme activities	0.00			0.00			
<b>310</b>			<b>1,583,861.28</b>	<b>1,570,057.58</b>	<b>0.00</b>	<b>13,803.70</b>	<b>1,164,845.31</b>	<b>0.00</b>	<b>405,212.27</b>
311		Information Provision and Analysis through the National Observatory Network							
3110	ALL	All countries							
3110	ALL C44	ALL : Audit of the National Observatories	0.00			0.00			

# Budget implementation - Work Programme activities 2003

Budget Line	Local Position	Activity Description	Total	Commitments Accepted	Commitments in workflow	Commitments Available	Payments Accepted	Payments in workflow	Payments Available
3110	CAN	candidate countries	0.00			0.00			
3110	CAN C35	CAN : National observatories follow-up, inc. key indicators	207,613.12	207,613.12	0.00	0.00	160,471.52	0.00	47,141.60
3110	MED	Mediterranean	0.00			0.00			
3110	MED C09	MED : Capacity building action aiming to reinforce national capacity to analyse and anticipate LM skills needs							
3110	MED C09 C09.01	MED : Capacity building actions aiming to reinforce national capacity to analyse and anticipate LM skills needs in Jordan and Syria (ETF budget)	78,000.00	78,000.00	0.00	0.00	45,100.00	0.00	32,900.00
3110	MED C10	MED : Networking actions to promote convergence of approaches and compatibility of products							
3110	MED C10 C10.02	MED : Publications linked to provision and analysis of information/data	2,152.00	2,152.00	0.00	0.00	2,152.00	0.00	0.00
3110	MED C10 C10.1	MED : Development of an Observatory function	18,020.91	18,020.91	0.00	0.00	18,020.91	0.00	0.00
3110	NIS	NIS and Mongolia	0.00			0.00			
3110	NIS C27	NIS : National Observatories	0.00			0.00			
3110	NIS C27 C27.01	NIS : NOBs Operational costs	208,085.00	208,079.25	0.00	5.75	174,225.25	0.00	33,854.00
3110	NIS C27 C27.02	NIS : NOBs Network meetings & Task Forces	54,579.15	47,842.21	0.00	6,736.94	47,842.21	0.00	0.00
3110	NIS C27 C27.03	NIS : NOBs publications & Translation	57,220.85	56,162.00	0.00	1,058.85	19,590.00	0.00	36,572.00
3110	NIS C27 C27.04	NIS : NOBs key indicators	0.00			0.00			
3110	NIS C27 C27.05	NIS : Specific initiatives and in-depth studies	70,715.00	68,969.95	0.00	1,745.05	51,679.95	0.00	17,290.00
3110	WBA	western balkans	0.00			0.00			

# Budget implementation - Work Programme activities 2003

Budget Line	Local Position	Activity Description	Total	Commitments Accepted	Commitments in workflow	Commitments Available	Payments Accepted	Payments in workflow	Payments Available
3110	WBA C18	WBA : Services from Observatory institutions	203,191.45	203,191.45	0.00	0.00	181,749.10	0.00	21,442.35
3110		Information Provision and Analysis through the National Observatory Network	0.00			0.00			
<b>311</b>			<b>899,577.48</b>	<b>890,030.89</b>	<b>0.00</b>	<b>9,546.59</b>	<b>700,830.94</b>	<b>0.00</b>	<b>189,199.95</b>
312		Development Activities - thematic areas							
3120	ALL	All countries	0.00			0.00			
3120	ALL C37	ALL : Vocational training in the context of lifelong learning	43,462.13	43,462.13	0.00	0.00	20,462.13	0.00	23,000.00
3120	ALL C38	ALL : Labour market reform and vocational training	0.00			0.00			
3120	ALL C39	ALL : Organisation and content of vocational training learning processes (inc. teacher/trainer training)	12,066.71	12,066.71	0.00	0.00	12,066.71	0.00	0.00
3120	ALL C40	ALL : Skills for enterprise development	17,588.49	17,220.57	0.00	367.92	17,220.57	0.00	0.00
3120	CAN	candidate countries	0.00			0.00			
3120	CAN C36	CAN : Activities include implementation of cooperation progr. with CEDEFOP and Eurydice	131,636.84	131,636.84	0.00	0.00	102,343.18	0.00	29,293.66
3120	MED	Mediterranean	0.00			0.00			
3120	MED C11	MED : Continuing Education and Vocational Training (CEVT) system developments (2nd phase)							
3120	MED C11 C11.02	MED : Publications linked to development actions	34,996.00	21,680.00	0.00	13,316.00	12,223.00	0.00	9,457.00
3120	MED C11 C11.03	MED : Action research on CEVT impact assessment in Maghreb region: Inception phase	81,050.00	81,030.00	0.00	20.00	64,000.00	0.00	17,030.00
3120	MED C11 C11.1	MED : CEVT system development : Tunisian symposium	0.00	0.00	0.00	0.00			0.00
3120	MED C12	MED : Joint analysis with World Bank on Governance, Social Partnership and Informal sector issues	33,350.00	26,184.66	0.00	7,165.34	26,184.66	0.00	0.00



# Budget implementation - Work Programme activities 2003

Budget Line	Local Position	Activity Description	Total	Commitments Accepted	Commitments in workflow	Commitments Available	Payments Accepted	Payments in workflow	Payments Available
3120	NIS	NIS and Mongolia	0.00			0.00			
3120	NIS C28	NIS : Entrepreneurship in Education and Training	113,919.00	113,915.00	0.00	4.00	91,132.00	0.00	22,783.00
3120	NIS C29	NIS : Training strategies for poverty alleviation	85,000.00	78,043.91	0.00	6,956.09	75,880.91	0.00	2,163.00
3120	WBA	western balkans	0.00			0.00			
3120	WBA C19	WBA : Organisation of learning processes and teacher training	109,055.23	109,055.23	0.00	-0.00	71,329.99	0.00	37,725.24
3120	WBA C20	WBA : Accession orientation : adult learning strategies in the context of lifelong learning	80,000.00	80,000.00	0.00	0.00	72,000.00	0.00	8,000.00
3120	WBA C21	WBA : Accession orientation : national qualification frameworks	76,161.04	76,161.04	0.00	-0.00	46,754.04	0.00	29,407.00
3120	WBA C22	WBA : Accession orientation : development of skills for SMEs	80,000.00	79,965.72	0.00	34.28	72,125.72	0.00	7,840.00
3120		Development Activities - thematic areas	0.00			0.00			
<b>312</b>			<b>898,285.44</b>	<b>870,421.81</b>	<b>0.00</b>	<b>27,863.63</b>	<b>683,722.91</b>	<b>0.00</b>	<b>186,698.90</b>
<b>31</b>	<b>Chapter Total</b>		<b>3,381,724.20</b>	<b>3,330,510.28</b>	<b>0.00</b>	<b>51,213.92</b>	<b>2,549,399.16</b>	<b>0.00</b>	<b>781,111.12</b>
<b>3</b>	<b>Sum:</b>		<b>3,381,724.20</b>	<b>3,330,510.28</b>	<b>0.00</b>	<b>51,213.92</b>	<b>2,549,399.16</b>	<b>0.00</b>	<b>781,111.12</b>

Budget Line	Description	Initial	Transfers	Total	Commitments Accepted	Commitments in workflow	Commitments Available	Payments Accepted	Payments in workflow	Payments Available
4	Earmarked Expenditure									
43	Co-operation with national institutions									
430	Co-operation with Italian institutions									
4300	Co-operation with Italian institutions	523,000.00	0.00	523,000.00	456,362.67	0.00	66,637.33	236,680.77	0.00	219,681.90
<b>430</b>	<b>Article total</b>	<b>523,000.00</b>	<b>0.00</b>	<b>523,000.00</b>	<b>456,362.67</b>	<b>0.00</b>	<b>66,637.33</b>	<b>236,680.77</b>	<b>0.00</b>	<b>219,681.90</b>
<b>43</b>	<b>Chapter Total</b>	<b>523,000.00</b>	<b>0.00</b>	<b>523,000.00</b>	<b>456,362.67</b>	<b>0.00</b>	<b>66,637.33</b>	<b>236,680.77</b>	<b>0.00</b>	<b>219,681.90</b>
<b>4</b>	<b>Sum:</b>	<b>523,000.00</b>	<b>0.00</b>	<b>523,000.00</b>	<b>456,362.67</b>	<b>0.00</b>	<b>66,637.33</b>	<b>236,680.77</b>	<b>0.00</b>	<b>219,681.90</b>
	<b>Funds Source Total</b>	<b>523,000.00</b>	<b>0.00</b>	<b>523,000.00</b>	<b>456,362.67</b>	<b>0.00</b>	<b>66,637.33</b>	<b>236,680.77</b>	<b>0.00</b>	<b>219,681.90</b>

**2. Appropriations carried forward from 2002 to 2003  
Automatic carry-overs**



# Budget implementation 2003

Budget Line	Description	Initial	Transfers	Total	Commitments Accepted	Commitments in workflow	Commitments Available	Payments Accepted	Payments in workflow	Payments Available
130	Mission and travel expenses									
1300	Mission and travel expenses	0.00	0.00	80,773.05	80,773.05	0.00	0.00	72,926.30	0.00	7,846.75
<b>130</b>	<b>Article total</b>	<b>0.00</b>	<b>0.00</b>	<b>80,773.05</b>	<b>80,773.05</b>	<b>0.00</b>	<b>0.00</b>	<b>72,926.30</b>	<b>0.00</b>	<b>7,846.75</b>
<b>13</b>	<b>Chapter Total</b>	<b>0.00</b>	<b>0.00</b>	<b>80,773.05</b>	<b>80,773.05</b>	<b>0.00</b>	<b>0.00</b>	<b>72,926.30</b>	<b>0.00</b>	<b>7,846.75</b>
14	Socio-medical infrastructure									
143	Medical service									
1430	Medical service	0.00	0.00	5,355.42	5,355.42	0.00	0.00	882.62	0.00	4,472.80
<b>143</b>	<b>Article total</b>	<b>0.00</b>	<b>0.00</b>	<b>5,355.42</b>	<b>5,355.42</b>	<b>0.00</b>	<b>0.00</b>	<b>882.62</b>	<b>0.00</b>	<b>4,472.80</b>
144	Internal training									
1440	Internal training	0.00	0.00	38,736.56	38,736.56	0.00	0.00	38,459.20	0.00	277.36
<b>144</b>	<b>Article total</b>	<b>0.00</b>	<b>0.00</b>	<b>38,736.56</b>	<b>38,736.56</b>	<b>0.00</b>	<b>0.00</b>	<b>38,459.20</b>	<b>0.00</b>	<b>277.36</b>
<b>14</b>	<b>Chapter Total</b>	<b>0.00</b>	<b>0.00</b>	<b>44,091.98</b>	<b>44,091.98</b>	<b>0.00</b>	<b>0.00</b>	<b>39,341.82</b>	<b>0.00</b>	<b>4,750.16</b>
17	Entertainment and representation expenses									
170	Entertainment and representation expenses									
1700	Entertainment and representation expenses	0.00	0.00	3,366.54	3,366.54	0.00	0.00	3,277.54	0.00	89.00
<b>170</b>	<b>Article total</b>	<b>0.00</b>	<b>0.00</b>	<b>3,366.54</b>	<b>3,366.54</b>	<b>0.00</b>	<b>0.00</b>	<b>3,277.54</b>	<b>0.00</b>	<b>89.00</b>
<b>17</b>	<b>Chapter Total</b>	<b>0.00</b>	<b>0.00</b>	<b>3,366.54</b>	<b>3,366.54</b>	<b>0.00</b>	<b>0.00</b>	<b>3,277.54</b>	<b>0.00</b>	<b>89.00</b>
<b>1</b>	<b>Sum:</b>	<b>0.00</b>	<b>0.00</b>	<b>215,306.57</b>	<b>215,306.57</b>	<b>0.00</b>	<b>-0.00</b>	<b>197,647.16</b>	<b>0.00</b>	<b>17,659.41</b>











# Budget implementation 2003

Budget Line	Description	Initial	Transfers	Total	Commitments Accepted	Commitments in workflow	Commitments Available	Payments Accepted	Payments in workflow	Payments Available
2500	Meetings expenses in general	0.00	0.00	43,447.79	43,447.79	0.00	0.00	36,465.52	0.00	6,982.27
250	Article total	0.00	0.00	43,447.79	43,447.79	0.00	0.00	36,465.52	0.00	6,982.27
25	Chapter Total	0.00	0.00	43,447.79	43,447.79	0.00	0.00	36,465.52	0.00	6,982.27
2	Sum:	0.00	0.00	559,289.89	559,289.89	0.00	0.00	498,191.95	0.00	61,097.94



# Budget implementation 2003

Budget Line	Description	Initial	Transfers	Total	Commitments Accepted	Commitments in workflow	Commitments Available	Payments Accepted	Payments in workflow	Payments Available
310	Priority actions : Work programme activities									
3100	Priority actions : Work programme activities	0.00	0.00	682,831.63	682,831.63	0.00	0.00	572,953.26	0.00	109,878.37
<b>310</b>	<b>Article total</b>	<b>0.00</b>	<b>0.00</b>	<b>682,831.63</b>	<b>682,831.63</b>	<b>0.00</b>	<b>0.00</b>	<b>572,953.26</b>	<b>0.00</b>	<b>109,878.37</b>
311	Information Provision and Analysis through the National Observatory Network									
3110	Information Provision and Analysis through the National Observatory Network	0.00	0.00	360,901.19	360,901.19	0.00	0.00	318,087.27	0.00	42,813.92
<b>311</b>	<b>Article total</b>	<b>0.00</b>	<b>0.00</b>	<b>360,901.19</b>	<b>360,901.19</b>	<b>0.00</b>	<b>0.00</b>	<b>318,087.27</b>	<b>0.00</b>	<b>42,813.92</b>
312	Development Activities - thematic areas									
3120	Development Activities - thematic areas	0.00	0.00	1,093,517.35	1,093,517.35	0.00	-0.00	961,886.82	0.00	131,630.53
<b>312</b>	<b>Article total</b>	<b>0.00</b>	<b>0.00</b>	<b>1,093,517.35</b>	<b>1,093,517.35</b>	<b>0.00</b>	<b>-0.00</b>	<b>961,886.82</b>	<b>0.00</b>	<b>131,630.53</b>
313	Various costs linked to Work programme activities									
3130	Insurance costs related to Work programme activities	0.00	0.00	538.75	538.75	0.00	0.00	439.46	0.00	99.29
<b>313</b>	<b>Article total</b>	<b>0.00</b>	<b>0.00</b>	<b>538.75</b>	<b>538.75</b>	<b>0.00</b>	<b>0.00</b>	<b>439.46</b>	<b>0.00</b>	<b>99.29</b>
<b>31</b>	<b>Chapter Total</b>	<b>0.00</b>	<b>0.00</b>	<b>2,137,788.92</b>	<b>2,137,788.92</b>	<b>0.00</b>	<b>-0.00</b>	<b>1,853,366.81</b>	<b>0.00</b>	<b>284,422.11</b>
<b>3</b>	<b>Sum:</b>	<b>0.00</b>	<b>0.00</b>	<b>2,589,809.72</b>	<b>2,589,809.72</b>	<b>0.00</b>	<b>-0.00</b>	<b>2,294,680.55</b>	<b>0.00</b>	<b>295,129.17</b>
	<b>Funds Source Total</b>	<b>0.00</b>	<b>0.00</b>	<b>3,364,406.18</b>	<b>3,364,406.18</b>	<b>0.00</b>	<b>-0.00</b>	<b>2,990,519.66</b>	<b>0.00</b>	<b>373,886.52</b>

Budget Line	Description	Initial	Transfers	Total	Commitments Accepted	Commitments in workflow	Commitments Available	Payments Accepted	Payments in workflow	Payments Available
4	Earmarked Expenditure									
43	Co-operation with national institutions									
430	Co-operation with Italian institutions									
4300	Co-operation with Italian Institutions	0.00	0.00	273,085.74	273,085.74	0.00	0.00	270,512.77	0.00	2,572.97
430	<b>Article total</b>	<b>0.00</b>	<b>0.00</b>	<b>273,085.74</b>	<b>273,085.74</b>	<b>0.00</b>	<b>0.00</b>	<b>270,512.77</b>	<b>0.00</b>	<b>2,572.97</b>
43	<b>Chapter Total</b>	<b>0.00</b>	<b>0.00</b>	<b>273,085.74</b>	<b>273,085.74</b>	<b>0.00</b>	<b>0.00</b>	<b>270,512.77</b>	<b>0.00</b>	<b>2,572.97</b>
4	<b>Sum:</b>	<b>0.00</b>	<b>0.00</b>	<b>273,085.74</b>	<b>273,085.74</b>	<b>0.00</b>	<b>0.00</b>	<b>270,512.77</b>	<b>0.00</b>	<b>2,572.97</b>
	<b>Funds Source Total</b>	<b>0.00</b>	<b>0.00</b>	<b>273,085.74</b>	<b>273,085.74</b>	<b>0.00</b>	<b>0.00</b>	<b>270,512.77</b>	<b>0.00</b>	<b>2,572.97</b>

## VII. ETF staff establishment plan 2003

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GRADE	NUMBER
A2	1
A3	2
A4 / A5	23
A6 / A7	26
Sub total A	<u>52</u>
B2 / B3	18
B4 / B5	20
Sub total B	<u>38</u>
C1	2
C2 / C3	6
C4 / C5	6
Sub total C	<u>14</u>
<b>Total</b>	<b>104</b>

## **Annex I: Other funds managed by ETF**

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This annex contains an overview of the funds handled by ETF on the basis of conventions with the Commission, including the technical assistance and the projects for the Tempus programme.

All funds handled under Tempus programme/conventions are included in the “consolidated balance” and the “cash flow statement” included in the financial statements for ETF.

For visibility and transparency, the level of commitment and expenditure as of December 31<sup>st</sup>, 2003 are listed for information in this annex.

Annex 1: Other funds managed by ETF

Type	Commission Budget line Reference	Total grant + use of interest approved	Accumulated amount received from EC	Bank balance 31/12/02	Amount received from CE 2002	Accumulated bank interest	Bank interest received 2002	Accumulated reimbursed to the CE	Reimbursed to CE 2002	Accumulated reimbursements received	Reimbursements received 2002	Accumulated commitment	Accumulated reimbursements	Disbursements 2002	Amounts still to be paid	Bank balance of 31.12.03
VET Phare	Repayment Project	404,000.00	436,262.00	122,285.95		9,000.13	1,320.68	-				475,068.76	427,814.63		17,572.50	17,572.50
VET Phare	BH-97-02	3,930,000.00	3,458,745.96	133,958.83		71,407.65	2,670.83	-				3,393,321.17	3,503,324.17	106,033.14	136,829.46	136,829.46
VET Phare	BH-9904 01 01	570,000.00	561,198.39	32,839.70		15,743.04	703.73	-				559,847.00	543,399.00		31,543.43	32,543.43
VET Phare	ES-95 02 02	1,700,000.00	1,892,203.06	22,535.81		20,549.20	482.93	-				1,887,031.05	1,889,733.56		23,018.74	23,018.74
VET Phare	ES-96 12 01	1,812,608.48	1,503,760.00	15,240.02		11,083.61	326.39	-				1,598,187.00	1,589,277.00		15,569.61	15,569.61
VET Phare	ES-96 12 02	600,000.00	599,535.89	2,637.02		4,157.85	96.52	-				600,000.00	600,000.00		2,693.54	2,693.54
VET Phare	ES-96 22 02 01	1,760,000.00	1,647,164.77	247,472.89		73,094.24	5,303.21	-				1,477,187.81	1,467,472.81		252,776.20	252,776.20
VET Phare	ES-96 22 02 02	600,000.00	590,871.93	9,807.60		14,221.08	210.16	-				591,331.26	585,075.26		10,017.76	10,017.76
VET Phare	IE-97 03 01 01	1,508,501.00	1,481,493.81	96,396.51		20,390.33	1,200.56	-				1,470,711.72	1,452,254.75		57,805.39	57,805.39
VET Phare	MA-97 03	2,800,000.00	2,784,277.36	806,108.24		119,879.76	12,988.51	-				2,787,409.39	2,785,059.39		619,099.75	619,099.75
VET Phare	PL-94 16 (IMPROVE)	4,943,006.00	3,957,271.24	86,343.90		52,795.98	1,850.26	35,253.02				3,797,856.42	3,886,620.00		88,194.20	88,194.20
VET Phare	RO-94 05	25,262,330.00	24,332,127.60	269,093.35		778,036.57	5,766.29	148,002.07				24,357,138.03	24,887,312.46		274,849.64	274,849.64
VET Phare	RO-97 01 04 01	3,000,000.00	2,973,523.90	90,464.89		41,641.21	2,067.18	-				2,921,276.06	2,916,830.64		95,532.07	95,532.07
<b>SUB-TOTAL</b>		<b>47,382,314.18</b>	<b>46,087,628.87</b>	<b>1,701,175.11</b>	<b>-</b>	<b>1,241,001.38</b>	<b>35,193.22</b>	<b>183,295.09</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>46,227,478.89</b>	<b>45,914,873.07</b>	<b>106,033.14</b>	<b>1,630,297.29</b>	<b>1,630,297.29</b>
VET Tacis	BR-98 01	1,250,000.00	1,241,150.18	384,255.10		29,179.85	8,288.43	1,883.09	1,883.09			1,250,000.00	975,819.30	87,832.40	302,828.04	302,828.04
VET Tacis	* DELPHI	8,000,000.00	5,922,360.77	263,194.33	420,000.00	112,004.97	8,624.42	2,561.45	2,561.45			5,912,833.00	5,785,496.99		266,247.30	266,247.30
VET Tacis	* EDU2 9803	1,000,000.00	972,873.64	20,727.05		41,828.94	392.11	0,813.00	0,813.00			968,832.00	963,563.39		12,505.39	12,505.39
VET Tacis	Batru	86,842.00	82,622.89	4,204.69		1,405.93	82.27	-				89,036.01	86,632.94		4,296.96	4,296.96
VET Tacis	* NORFs 2	200,000.00	238,830.31	15,295.37		17,785.33	292.82	938.84	938.84			249,588.00	238,343.45		14,712.35	14,712.35
<b>SUB-TOTAL</b>		<b>6,898,842.00</b>	<b>6,588,777.89</b>	<b>687,730.57</b>	<b>-</b>	<b>212,196.82</b>	<b>14,790.05</b>	<b>13,868.18</b>	<b>13,868.18</b>	<b>0.00</b>	<b>0.00</b>	<b>6,891,688.01</b>	<b>6,163,275.89</b>	<b>87,832.40</b>	<b>600,690.84</b>	<b>600,690.84</b>
Tempus TA	Tempus TA Cards 2001	800,000.00	800,000.00	190,814.82		15,528.42	3273.18	193,297.97	193,297.97			477,481.90	422,184.24		0.00	0.00
Tempus TA	Tempus TA Cards 2002	700,000.00	700,000.00	272,548.31	420,000.00	8,091.83	8,740.30	-	-			553,344.36	441,374.13	432,570.81	288,717.80	288,717.80
Tempus TA	Tempus TA Tacis 2001	875,000.00	875,000.00	306,236.90		19,770.92	4969.82	311,205.42	311,205.42			-	383,543.78		0.00	0.00
Tempus TA	Tempus TA Tacis 2002	840,000.00	840,000.00	332,581.12	504,000.00	9,204.17	7,582.92	-	-			658,182.04	537,845.90	832,775.73	311,358.31	311,358.31
Tempus TA	Tempus TA Cards-Media Tacis 2003-04	1,700,000.00	890,000.00	0.00	890,000.00	-	-	-	-			193,642.78	-	-	690,000.00	690,000.00
Tempus TA	Tempus TA Media	182,000.00	182,000.00	0.00	182,000.00	1,306.92	1,306.92	-	-			152,785.51	177,531.94	177,531.94	5,824.98	5,824.98
<b>SUB-TOTAL</b>		<b>4,897,800.00</b>	<b>3,877,800.00</b>	<b>1,161,388.18</b>	<b>1,786,000.00</b>	<b>84,052.39</b>	<b>23,822.81</b>	<b>504,493.39</b>	<b>504,493.39</b>	<b>0.00</b>	<b>0.00</b>	<b>2,528,809.28</b>	<b>1,982,479.83</b>	<b>1,142,878.48</b>	<b>1,363,901.89</b>	<b>1,363,901.89</b>
Tempus grants Cards	Tempus I Cards	82,140,828.00	89,704,642.00	12,340,005.43	7,265,148.00	3,052,396.73	470,930.93	21,408,856.57	3,209,590.27	19,141,815.05	1,081,247.59	89,704,642.00	80,635,289.58	8,923,586.05	9,854,704.65	9,854,704.65
Tempus grants Media	Tempus I Media	530,900.00	530,900.00	0.00	530,900.00	568.77	568.77	-	-	1,313.00	1,313.00	530,900.00	482,540.00	482,540.00	80,241.77	80,241.77
Tempus grants Tacis	Tempus I Tacis	82,061,118.00	78,798,857.00	12,961,872.40	10,954,205.00	2,598,899.58	294,011.20	8,437,063.41	1,801,570.88	5,033,940.29	1,319,841.82	78,580,083.00	89,058,386.42	12,824,332.50	10,804,027.04	10,804,027.04
<b>SUB-TOTAL</b>		<b>174,872,846.00</b>	<b>169,044,199.00</b>	<b>25,002,437.83</b>	<b>18,779,251.00</b>	<b>5,659,895.89</b>	<b>785,500.90</b>	<b>27,645,942.98</b>	<b>4,911,180.15</b>	<b>24,177,068.34</b>	<b>2,912,402.41</b>	<b>168,795,823.00</b>	<b>180,146,218.99</b>	<b>21,800,456.55</b>	<b>20,738,973.48</b>	<b>20,738,973.48</b>
<b>TOTAL</b>		<b>335,482,162.18</b>	<b>327,274,862.76</b>	<b>28,482,893.68</b>	<b>20,556,251.00</b>	<b>7,117,105.87</b>	<b>839,389.86</b>	<b>28,847,889.64</b>	<b>8,429,851.73</b>	<b>24,177,068.34</b>	<b>2,912,402.41</b>	<b>226,353,799.96</b>	<b>205,786,946.67</b>	<b>23,137,262.57</b>	<b>24,233,861.85</b>	<b>24,233,861.85</b>

The programmes marked with a \* are in closure



## Annex II: List of Governing Board Members 2003



<b>European Commission Chairman</b>	Mr Nikolaus VAN DER PAS Director General DG Education and Culture
<b>European Commission Member</b>	Mr Dirk MEGANK Director DG Enlargement
<b>European Commission Member</b>	Mr David LIPMAN Director DG External Relations
<b>Austria Member</b>	Mr Karl WIECZOREK Bundesministerium für Wirtschaft und Arbeit
<b>Austria Alternate</b>	Mr Reinhard NOBAUER Bundesministerium für Bildung, Wissenschaft und Kultur
<b>Belgium Member</b>	Ms Micheline SCHEYS Afdelingshoofd Beleidscoördinatie Departement Onderwijs Ministerie van Onderwijs en Vorming van de Vlaamse Regering
<b>Denmark Member</b>	Mr Roland Svarrer ØSTERLUND Uddannelsesdirektor Ministry of Education
<b>Denmark Alternate</b>	Ms Merete PEDERSEN Chief Advisor Department of Upper Secondary Education Ministry of Education
<b>Finland Member</b>	Mr Timo LANKINEN Government Counsellor Director for Vocational Education and Training Ministry of Education
<b>Finland Alternate</b>	Mr Ossi V. LINDQVIST University of Kuopio
<b>France Member</b>	Mr Jean-Francois FITOU Délégué aux Affaires européennes et internationales Ministère de l'Emploi et de la Solidarité
<b>France Alternate</b>	Mr Jacques MAZERAN Chargé de mission à la DRIC Ministère de l'Education Nationale, de la Recherche et de la Technologie
<b>Germany Member</b>	Mr Dietrich NELLE Ministerialrat Bundesministerium für Bildung und Forschung
<b>Greece Member</b>	Mr Jannis TOUTZIARAKIS President Organisation for Vocational Education and Training
<b>Greece Alternate</b>	Mr Haralambos LOUKISSAS Head of the European and International Affairs Department Organisation for Vocational Education and Training
<b>Ireland Member</b>	Mr Pdraig CULLINANE Principal Officer Labour Force Development Division, Department of Enterprise, Trade and Employment

<b>Ireland Alternate</b>	Mr Rory MC CLOSKEY Department of Enterprise, Trade and Employment
<b>Italy Member</b>	Mr Uberto VANNI D'ARCHIRAFI Capo dell'Ufficio VI Direzione generale per i paesi dell'Europa Ministero degli Affari Esteri
<b>Italy Alternate</b>	Mr Gian Giacomo MIGONE Università di Torino
<b>Luxembourg Member</b>	Mr Gilbert ENGEL Professeur-ingénieur Ministère de l'Education Nationale, de la Formation Professionnelle et des Sports
<b>Luxembourg Alternate</b>	Ms Edith STEIN Attaché économique Chambre de Commerce du Grand-Duché de Luxembourg
<b>Netherlands Member</b>	Ms Rinette JULICHER Director of Vocational & Adult Education Ministerie van Onderwijs, Cultuur en Wetenschappen
<b>Portugal Member</b>	Dr Candida MEDIEROS SOARES Director General Ministry of Social Security & Labour
<b>Portugal Alternate</b>	Ms Teresa MARTINS PAIXAO President of the Management Committee Instituto do Emprego e Formação Profissional
<b>Spain Member</b>	Mme. María José MUNIOZGUREN LAZCANO Consejera Técnica de la Subdirección General de Formación Profesional Ministerio de Educación Cultura y Deporte
<b>Spain Alternate</b>	Dr Francisca María ARBIZU ECHAVARRI Directora del Instituto Nacional de las Cualificaciones Ministerio de Trabajo y Asuntos Sociales
<b>Sweden Member</b>	Mr Erik HENRIKS Special Adviser Ministry of Education and Science
<b>United Kingdom Member</b>	Ms Franki ORD Head of EU Training Policy European Union Division Department for Education and Skills