

BUDGET 2024

BUDGET 2024

Background

The budget 2024 is built on the anticipations provided in the ETF's Single Programming Document 2024-2026 further refined during the budgetary procedure 2024 and reflected in the draft union's budget for 2024 SEC(2023) 250 from June 2023, forecasting an union contribution of €23 162 000.

As of 2021, the ETF translates its new Strategy 2027 into operations and the budget proposed aims at supporting the ETF's achievement of its objectives in the areas of (i) skills relevance and anticipation, (ii) skills development and validation and, (iii) performance and quality of education and training policies.

SPECIFICITIES OF THE 2024 BUDGET

Revenue

The revenue is based on a contribution of EUR 23 162 000 in both commitment and payment appropriations, composed of a contribution of EUR 23 099 791 from the Union budget and EUR 62 209 from the recovery of surplus related to 2022 budget execution¹.

In addition, the budget integrates appropriations from several extra-subsidy sources for a total of EUR 4 979 000.

As part of the future programming phase, the ETF is in discussion with EC services to assess whether additional actions might require appropriate dedicated funds and additional resources.

Expenditure

The ETF's budget for 2024 reflects an increase of 2.4% compared to the 2023 budget, which covers mainly for the expected increase in staff costs.

The overall assumption behind the 2024 budget has been to preserve Title 3, implying a revision of costs within Titles 1 and 2.

The ETF proposes the following breakdown of the contribution:

Title 1 for expenditure relating to staff working for the ETF: €16 717 400

The forecast for expenditure on Title 1 – staff expenditure, is based on the following assumptions: a cumulative salary adaptation in line with the Commission's assumptions² (+4.4% in 2023 and + 3.4% in 2024) and a no decrease in the weighting factor. In addition, an upward impact on salary costs due to the automatic increase in step and the annual reclassification exercise on the one hand, a complete establishment plan and savings deriving from the retirement of senior staff replaced by more junior staff on the other hand, both affect the Title 1 forecast. In addition, other adjustments to the budget

¹ SEC(2023) 250 from June 2023

² Budget Circular for 2024 – Agency Instructions (15 Dec 2022).

include the continuation of the traineeship programme re-introduced in 2021 eventually with more limited numbers, savings on learning and development thanks to the online modalities. The introduction of the SNE (Seconded National Experts) scheme foresees that there will be two positions used starting from 2024. Based on these assumptions, the expectation is a net increase of 3.9% in staff expenditure compared to 2023 amending budget 1. This increase shows stability and falls within the overall increase of 2.4% in the overall budget compared to 2023. Should the financial allocation prove insufficient, the ETF will attempt to implement mitigating measures within those foreseen under staffing and/or eventually transfer from the other budgetary titles based on negative priorities or postponement of actions.

Title 1 covers:

- an establishment plan of 86 temporary agents, 42 contract agents and 1 local agent; in addition, two temporary agents are considered for offsetting the effects of part-time work as per article 38.2 of the ETF Financial Regulation, including the contribution from EU-OSHA SLA and other extra-subsidy projects (HR costs and remuneration, when foreseen);
- a cumulative salary adaptation in line with the Commission's assumptions (+4.4% in 2023 and +3.4% in 2024) and a no decrease in the weighting factor;
- an increase for yearly reclassifications and change in steps;
- savings deriving from staff turnover and the retirement of senior staff replaced by more junior staff;
- two detached national experts starting in the second quarter;
- a budget for the traineeship programme;
- a budget for administrative missions;
- a budget for staff development, social and medical infrastructure, representation expenses;
- contribution from EU-OSHA for the provision of accounting services by the ETF.

Title 2 for expenditure relating to infrastructure and general administration: € 2 170 600

The forecast for Title 2 infrastructure expenditure (facilities and IT), is estimated at around €2.2 million for 2024, a decrease of 7% compared to 2023 Amending Budget 1. The reduction has been enabled by enhancements to the premises and utilities consumption in recent years as part of the ETF commitment to green sustainability (EMAS) further enhanced in 2022 to address rising energy costs. As a result of this, it is projected that overall Title 2 spending will decrease in 2024 despite escalating prices.

The main assumption is a decrease on the utilities budget with similar levels of consumption with expected lower prices. While no major works are expected to take place in 2024 the costs for building maintenance are expected to grow due to the state of the building and Villa Gualino complex. IT expenditure is expected to decrease while the ETF will continue to implement its planned digitalisation improvements to support operational activities, as well as in terms of software licences and cybersecurity measures.

Title 2 covers:

- information & communication technology (ICT) expenditure, incl. digital transformation project;

- telecommunication costs;
- maintenance of the building and equipment, EMAS³ related activities(Facilities);
- expenditure related to the organisation of the ETF Governing Board meetings;
- legal and insurance expenses.

Title 3 for expenditure related to operational activities: € 4 338 000

Title 3 corresponds to 19% of the EU contribution, reflecting a stability compared to 2023 amended budget 1. Title 3 is necessary to support and complement the main inputs provided by ETF experts through Title 1 and it covers expenditure related to:

- operational activities (various services for project implementation such as local and regional expertise, logistical support to projects, supply of database and platforms, operational missions, etc);
- communication activities (external communications, publications, etc);
- planning, monitoring and evaluation activities.

As staff costs are expected to increase and infrastructure costs are expected to decrease, this ensures that the ETF is capable to maintain the budget forecast for Title 3 as compared to that of 2023, which mainly refers to operational activities. In fact, the initial assumption for 2024 budget planning was to ensure that the budget for projects would remain at least the same as 2023. On the one hand, this shows that the ETF has been increasingly able to deliver more value for money by increasing efficiency in delivering activities. In fact, experience since 2020 linked to COVID-19 and accelerated digitalisation, as well as overall sustainability and increased partnerships have all enabled the ETF to re-consider its approaches to delivering its activities.

This also demonstrates ETF's ability to undertake and efficiently deliver extra-subsidy projects that are aligned to its mandate and planned activities. While absorbing a reduction in 2023 (-12%), in 2024 stability and continuity is ensured for the resources available for Title 3 that should recover by 2026 assuming that Italy's coefficient stays stable in spite of inflationary pressures, as well as that other Title 1 related costs do not increase above current inflation assumptions (e.g. social costs, medical support, trainees, etc.).

However, it is important to highlight that recovery is fragile, inflation is a risk and, in general, this would mean that the annual subsidy increase is mostly absorbed by Title 1. Currently this reduction is compensated by additional EU funding, guaranteeing an overall increase in operational funds corresponding to EUR 3.1 million in 2022, EUR 5.2 million in 2023 and EUR 4.9 million in 2024, thus allowing the ETF to better fulfil its mandate. As per consolidated practice, savings in Title 1 will be assigned to operational activities and, if necessary, to infrastructure improvements.

³ EMAS - Eco-Management and Audit Scheme, a voluntary environmental management instrument developed in 1993 by the European Commission. It enables organizations to assess, manage and continuously improve their environmental performance.

Format and structure of the budget

The 2024 budget, in line with previous years, includes information on the purpose of each budget line, the planning assumptions used to support the amounts needed, a breakdown of commitment and payment appropriations, the establishment plan as well as a schedule of future payments on commitments entered into in previous years for Title 3.

Approval

Following adoption by the Governing Board, the ETF's 2024 budget shall become final following final adoption of the general budget of the European Union.

Budget 2024

REVENUE

Item/Art.	Title	Budget 2024		Amending Budget 1 / 2023		Outturn 2022	
		COM	PAY	COM	PAY	COM	PAY
TITLE 1 European Union contribution							
Chap.1 2	European Training Foundation (07.10.06, ex 04.03.14, ex 15.02.12, ex 15.02.27)	23 099 791	23 099 791	22 534 092	22 534 092	21 378 798	21 378 798
1 20	European Training Foundation	23 099 791	23 099 791	22 534 092	22 534 092	21 378 798	21 378 798
1 20 0	ETF - Subsidy	23 099 791	23 099 791	22 534 092	22 534 092	21 378 798	21 378 798
Chap.1 3	Union contribution from recovery of surplus from previous years	62 209	62 209	93 864	93 864	347 202	347 202
1 30	Union contribution from recovery of surplus from previous years	62 209	62 209	93 864	93 864	347 202	347 202
1 30 0	Contribution	62 209	62 209	93 864	93 864	347 202	347 202
TITLE 1	TOTAL TITLE 1	23 162 000	23 162 000	22 627 956	22 627 956	21 726 000	21 726 000
TITLE 8 European Union contribution in kind							
Chap. 8 0	European Union contribution in kind	p.m.	p.m.	p.m.	p.m.		
8 00	European Union contribution in kind	p.m.	p.m.	p.m.	p.m.		
8 00 0	European Union contribution in kind	p.m.	p.m.	p.m.	p.m.		
TITLE 8	TOTAL TITLE 8	p.m.	p.m.	p.m.	p.m.		
TITLE 9 MISCELLANEOUS REVENUE							
Chap. 9 0	Miscellaneous revenue	p.m.	p.m.	p.m.	p.m.	115 193.96	115 193.96
9 00	Miscellaneous revenue	p.m.	p.m.	p.m.	p.m.	115 193.96	115 193.96
9 00 0	Miscellaneous revenue	p.m.	p.m.	p.m.	p.m.	115 193.96	115 193.96
TITLE 9	TOTAL TITLE 9	p.m.	p.m.	p.m.	p.m.	115 193.96	115 193.96
TITLE 10 RESULTS EARLIER YEARS							
Chap. 10 1	Results earlier years	p.m.	p.m.	p.m.	p.m.	-	-
10 11	Results earlier years	p.m.	p.m.	p.m.	p.m.	-	-
10 11 1	Result budget year -/- 1	p.m.	p.m.	p.m.	p.m.	-	-
TITLE 10	TOTAL TITLE 10	p.m.	p.m.	p.m.	p.m.	-	-
TOTAL ETF SUBVENTION REVENUE		23 162 000	23 162 000	22 627 956	22 627 956	21 841 193.96	21 841 193.96

Budget 2024

REVENUE

Item/Art.	Title	Budget 2024		Amending Budget 1 / 2023		Outturn 2022	
		COM	PAY	COM	PAY	COM	PAY

TITLE 4 REVENUE FROM OTHER SOURCES (Earmarked revenue)

Chap. 4 2	Co-operation with other European institutions and other bodies	4 979 000	4 979 000	5 235 000	5 235 000	3 160 000	3 160 000
4 20	<i>Projects related to agreements between European Commission and the Foundation</i>	4 979 000	4 979 000	5 235 000	5 235 000	3 160 000	3 160 000
4 20 0	Administrative SLAs	64 000	64 000	60 000	60 000	60 000	60 000
4 20 1	EIB	340 000	340 000	p.m.	p.m.		
4 20 3	INTPA Training			p.m.	p.m.	100 000	100 000
4 20 4	SLA DG EMPL: "International dimension of Centres of Vocational Excellence"	75 000	75 000	1 425 000	1 425 000	1 000 000	1 000 000
4 20 5	PANAF/2023/443-218 - "African Continental Qualification Framework (ACQF II)"	1 300 000	1 300 000	1 750 000	1 750 000		
4 20 6	NDICI ASIA/2022/043-337: "Dialogue and Action for Resourceful Youth in Central Asia (DARYA)"	2 000 000	2 000 000	2 000 000	2 000 000	2 000 000	2 000 000
4 20 7	RWANDA TVET	p.m.	p.m.	p.m.	p.m.		
4 20 8	Eastern Partnership	1 200 000	1 200 000	p.m.	p.m.		
4 20 9	Egypt	p.m.	p.m.	p.m.	p.m.		
Chap. 4 3	Cooperation with Italian institutions	p.m.	p.m.	p.m.	p.m.	p.m.	p.m.
4 30	<i>Cooperation with Italian institutions</i>	p.m.	p.m.	p.m.	p.m.	p.m.	p.m.
4 30 0	Cooperation with Italian institutions	p.m.	p.m.	p.m.	p.m.		
TITLE 4	TOTAL TITLE 4	4 979 000	4 979 000	5 235 000	5 235 000	3 160 000	3 160 000

TOTAL EARMARKED / PROJECT REVENUE	4 979 000	4 979 000	5 235 000	5 235 000	3 160 000.00	3 160 000.00
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GRAND TOTAL	28 141 000	28 141 000	27 862 956	27 862 956	25 001 193.96	25 001 193.96
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Budget 2024

EXPENDITURE

Item/Art.	Title	Budget 2024		Amending Budget 1 / 2023		Outturn 2022		Assumptions 2024
		COM	PAY	COM	PAY	COM	PAY	
TITLE 1 EXPENDITURE RELATING TO PERSONS WORKING WITH THE FOUNDATION								
Chap. 1 1	Staff in active employment	16 222 100	16 222 100	15 605 850	15 605 850	14 655 529.01	14 655 529.01	
<i>Art. 110</i>	<i>Agents included in the workforce</i>	<i>12 743 000</i>	<i>12 743 000</i>	<i>12 333 000</i>	<i>12 333 000</i>	<i>11 741 920.00</i>	<i>11 741 920.00</i>	
1 10 0	Temporary Agents	12 743 000	12 743 000	12 333 000	12 333 000	11 741 920.00	11 741 920.00	This budget line covers the basic salary costs and management allowance of the ETF's Temporary Agents as indicated in the Staff regulations (art. 44 & 66) and Conditions of Employment of Other Servants of the EU (art. 20). It covers all salaries, allowances, social security and contributions, weighting factor, salary adaptation, annual leave not taken at the end of the contract, cost of starting and end of service for Temporary Agents, as well as the possible modifications due to the weighting factor and salary adaptation. Planning assumptions: The ETF establishment plan of 86 posts is complemented by the 2 additional TA for offsetting part times (cf art. 38. 2 of the FR). Estimated salary adaptation +4.4% in 2023 and +3.4% in 2024 , reclassification, annual travel. Small increase foreseen for automatic increase in step as well as savings from staff turnover and recruitment in lower grades. It includes €64,000 from SLA with EU OSHA for provision of accountancy services and HR contribution from extra-subsidy projects (where applicable).
<i>Art. 111</i>	<i>Other staff</i>	<i>3 155 200</i>	<i>3 155 200</i>	<i>2 825 000</i>	<i>2 825 000</i>	<i>2 547 700.00</i>	<i>2 547 700.00</i>	
1 11 0	Contract agents	3 100 000	3 100 000	2 750 000	2 750 000	2 478 600.00	2 478 600.00	This budget line covers all salaries, allowances, social security and contributions, weighting factor, salary adaptation, annual leave not taken at the end of the contract, cost of starting and end of service for Contract Agents. Planning assumptions: In 2024 there are expected 42 contract agents and possibly additional short-term contract agents as the ETF intends to offset long-term part time workers, recurrent parental leave, or long-term sickness absences amongst the same population. Estimated salary adaptation +4.4% in 2023 and +3.4% in 2024 , reclassification, annual travel and all posts occupied.
1 11 2	Local staff	55 200	55 200	75 000	75 000	69 100.00	69 100.00	This budget line covers all salaries, allowances, social security and contributions for Local Agents. Planning assumptions: Salary for 1 Local Agent and services provided by an Italian labour law company for application of Italian legislation to Local Agents and preparation of salary related documentation. This includes a 6% estimated increase of salary
<i>Art. 117</i>	<i>Supplementary services</i>	<i>314 900</i>	<i>314 900</i>	<i>422 850</i>	<i>422 850</i>	<i>364 759.01</i>	<i>364 759.01</i>	
1 17 2	Cost of organising traineeships with the Foundation	53 000	53 000	103 000	103 000	86 507.23	86 507.23	These appropriations cover the costs of traineeships for young professionals from the EU and ETF partner countries in order to give them the opportunity to get to know the practices of an EU agency. Planning assumptions: the ETF foresees to continue the internship programme in 2024 with extension of the 2023 call, as well as a smaller call in Nov 2024.
1 17 7	Other services rendered and institutional audit services	261 900	261 900	319 850	319 850	278 251.78	278 251.78	This budget line covers recourse to other suppliers of services, consultants and experts, for services under the general administration of the ETF when such services cannot be provided by ETF staff (for reasons of expertise or availability). Planning assumptions: * Services provided by the EU administrative bodies through Service Level Agreements (processing of salary costs and other optional services) and Interagency Service Legal Agreement for secretariat of coordination agency and cost of EC badge * Approximately 2.5 FTE interim staff can be contracted with the budget available, usually used for compensating for ETF staff absence (long-sickness, parental leave or else) or for covering peak periods. Includes associated cost for interim according to Italian Law; * Relocation services newcomers; * Consultancy services.
<i>Art. 118</i>	<i>Recruitment and transformation costs</i>	<i>9 000</i>	<i>9 000</i>	<i>25 000</i>	<i>25 000</i>	<i>1 150.00</i>	<i>1 150.00</i>	
1 18 0	Sundry recruitment expenses	9 000	9 000	25 000	25 000	1 150.00	1 150.00	Staff Regulations of Officials of the EU, and in particular Art. 27 to 31 and 33 thereof. This budget line covers various recruitment expenses including : - publication costs, - costs directly linked to the promotion and organisation of group recruitment tests (hire of rooms, furniture, machines and miscellaneous equipment, water, fees for the preparation and correction of tests, etc.), - travel costs and daily allowances for candidates and external selection panel member(s). Planning assumptions: Travel costs for newcomers medical (assuming online interviews) , external supervisors during tests, candidate reimbursement costs. Should assessment center be required, funds will have to be transferred in.
Chap. 1 3	Missions and travel	78 800	78 800	80 000	80 000	32 588.52	32 588.52	
<i>Art. 130</i>	<i>Mission and travel expenses</i>	<i>78 800</i>	<i>78 800</i>	<i>80 000</i>	<i>80 000</i>	<i>32 588.52</i>	<i>32 588.52</i>	
1 30 0	Mission and travel expenses	78 800	78 800	80 000	80 000	32 588.52	32 588.52	Staff Regulations of Officials of the EU, and in particular Art. 11 to 13 of Annex VII thereof. This budget line covers: transport expenses; payments of daily mission allowances and the necessary or extraordinary costs incurred in the performance of a mission by staff covered by the Staff Regulations applicable to Officials of the EU. Planning assumptions: Covers directorate's and administrative missions . Includes also cost for using EC MIPS system (Service Level Agreement PMO) and mission insurance and mission security services.
Chap. 1 4	Socio-medical infrastructure	312 500	312 500	334 500	334 500	202 914.04	202 914.04	
<i>Art. 143</i>	<i>Medical service</i>	<i>45 000</i>	<i>45 000</i>	<i>45 000</i>	<i>45 000</i>	<i>37 289.22</i>	<i>37 289.22</i>	

Budget 2024

EXPENDITURE

Item/Art.	Title	Budget 2024		Amending Budget 1 / 2023		Outturn 2022		Assumptions 2024
		COM	PAY	COM	PAY	COM	PAY	
1 43 0	Medical service	45 000	45 000	45 000	45 000	37 289.22	37 289.22	Staff Regulations of Officials of the EU, and in particular Art. 59 and Art. 8 of Annex II thereof. This budget line covers the costs of the external health service acting for the ETF (in particular carrying out regular and pre-recruitment medical examinations of ETF staff, the cost of a medical officer and medical products, first aid material etc.). Planning assumptions: Annual medical check up visits (average cost for 90 visits); ETF medical advisor visits and consultancy cost (one medical advisory), including mission cost when representing the ETF at the Inter-institutional Medical College; Medical supplies and medicines, or other medical services; Psycho-social support to staff and other initiatives; Pre-recruitment medical costs.
<i>Art. 144</i>	<i>Internal training</i>	<i>159 000</i>	<i>159 000</i>	<i>191 000</i>	<i>191 000</i>	<i>93 666.21</i>	<i>93 666.21</i>	
1 44 0	Internal training	159 000	159 000	191 000	191 000	93 666.21	93 666.21	Staff Regulations of Officials of the EU, and in particular Art. 24 (3) thereof. This budget line covers introductory courses for new recruits, staff development courses, retraining, courses on the use of modern techniques, seminars, information sessions on EU matters etc. It also covers the purchase of equipment, supplies and documentation and the hiring of consultants. Planning assumptions: This appropriation correspond to expected needs at corporate level, individual training requests, language training as well as corporate and team activities; includes mission costs related to learning and development.
<i>Art. 149</i>	<i>Other interventions</i>	<i>108 500</i>	<i>108 500</i>	<i>98 500</i>	<i>98 500</i>	<i>71 958.61</i>	<i>71 958.61</i>	
1 49 0	Other interventions	108 500	108 500	98 500	98 500	71 958.61	71 958.61	This budget line covers amongst other social events and institutional well being programmes that the ETF is putting in place. Planning assumptions: Social/well being activities and services such as contribution to schooling and pre-school costs and financial aid for parents with disabled children , canteen/coffee services for staff events and internal meetings, ETF Christmas events and other social events
Chap. 1 5	Staff exchanges between the ETF and the public sector	100 000	100 000	p.m.	p.m.	-	-	
<i>Art. 152</i>	<i>Staff exchanges between the ETF and the public sector</i>	<i>100 000</i>	<i>100 000</i>	<i>p.m.</i>	<i>p.m.</i>	<i>-</i>	<i>-</i>	
1 52 0	National experts seconded	100 000	100 000	p.m.	p.m.	-	-	This budget line covers the costs of national or international officials and of private sector employees temporarily seconded to the ETF to provide knowledge of matters in which they have in-depth experience. Planning assumptions: in 2024 the ETF is planning to host 2 detached national experts as from April
Chap. 1 7	Entertainment and representation expenses	4 000	4 000	4 000	4 000	1 500.00	1 500.00	
<i>Art. 170</i>	<i>Entertainment and representation expenses</i>	<i>4 000</i>	<i>4 000</i>	<i>4 000</i>	<i>4 000</i>	<i>1 500.00</i>	<i>1 500.00</i>	
1 70 0	Entertainment and representation expenses	4 000	4 000	4 000	4 000	1 500.00	1 500.00	This chapter covers expenses linked to hospitality costs for guests (e.g. lunches, dinners, etc.). Planning assumptions: Representation costs including catering expenses, local transport costs and small gifts authorised by the director as well as representation costs linked to the end of the year activities
TITLE 1	TOTAL TITLE 1	16 717 400	16 717 400	16 024 350	16 024 350	14 892 531.57	14 892 531.57	

TITLE 2 BUILDING, EQUIPMENT AND MISCELLANEOUS OPERATING EXPENDITURE

Chap. 2 0	Investments in immovable property, rental of buildings and associated costs	770 600	770 600	860 075	860 075	730 020.38	730 020.38	
<i>Art. 200</i>	<i>Rentals</i>	<i>p.m.</i>	<i>p.m.</i>	<i>p.m.</i>	<i>p.m.</i>	<i>2 523.00</i>	<i>2 523.00</i>	
2 00 0	Rentals	p.m.	p.m.	p.m.	p.m.	2 523.00	2 523.00	This budget line covered property rental and "charges locatives" Planning assumptions: Symbolic amount for rental of ETF Villa Gualino premises, emergency external office, external archive. As of 2023 it is integrated within BL2020.
<i>Art. 202</i>	<i>Water, gas, electricity and heating</i>	<i>160 000</i>	<i>160 000</i>	<i>175 000</i>	<i>175 000</i>	<i>160 862.74</i>	<i>160 862.74</i>	
2 02 0	Water, gas, electricity and heating	160 000	160 000	175 000	175 000	160 862.74	160 862.74	This budget line covers utilities (water, gas, electricity and heating). Planning assumptions: Utilities cost forecast based on current consumption and forecasted costs. As of 2023 it includes rental of emergency external office, external archive and 1 € symbolic rent for Villa Gualino premises

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EXPENDITURE

Item/Art.	Title	Budget 2024		Amending Budget 1 / 2023		Outturn 2022		Assumptions 2024
		COM	PAY	COM	PAY	COM	PAY	
Art. 203	Building associated costs (ex. Cleaning and Maintenance)	610 600	610 600	685 075	685 075	566 634.64	566 634.64	
2 03 0	Building associated costs (ex. Cleaning and Maintenance)	610 600	610 600	685 075	685 075	566 634.64	566 634.64	This budget line covers maintenance costs (infrastructure, plants, lifts, heating, air-conditioning, pipes) and cleaning of the common spaces as well as for the cleaning of the ETF building areas. The total cost for maintenance and cleaning of the common parts of the building varies according to the number of unforeseen repairs and interventions during the year. The age of the property and infrastructure tends to place this estimate at risk due to breakages, failures and urgent needs that may emerge with preventative maintenance or replacements. Planning assumptions: Maintenance of premises (offices and specific works on building occupied by ETF); Canteen and water dispensers, reception, cleaning and maintenance of green spaces; management of technical building related systems (e.g. access control); on site surveillance, security and radio surveillance; EMAS certification and greening measures; ; RSPP/external Health and Safety services; garbage taxes to Turin municipality ; insurance on the building - reimbursement to the region; EEAS security advice
Chap. 2 1 Information & Communication Technology		1 241 700	1 241 700	1 307 000	1 307 000	1 139 655.62	1 139 655.62	
Art. 210	ICT expenditure	1 241 700	1 241 700	1 307 000	1 307 000	1 139 655.62	1 139 655.62	
2 10 0	ICT hardware	170 500	170 500	149 000	149 000	140 876.35	140 876.35	This budget line covers the purchase of computer hardware including network servers, personal computers, printers and networking / communications equipment etc. as well as accessories and consumables. The life cycle of ICT equipment is usually of three/four years with smaller or larger procurement depending upon the amount of equipment reaching obsolescence. Since 2017 it also includes expenses related to copiers/faxes etc. previously on budget line 2200. Planning assumptions: Maintenance and improvement of ICT infrastructure including Wi-Fi, wired network infrastructure, servers and storage; managed print services; digital workplace - hardware; multimedia equipment; mobile devices.
2 10 1	Software acquisition, maintenance and development	671 000	671 000	768 600	768 600	666 041.82	666 041.82	This budget line covers the purchase of standard software applications, its maintenance and the development of software systems. Planning assumptions: Software licences and maintenance fees; cloud and hosting services; Advancing information management, sharing and integration; cloud migration; ICT consultancy services; end user support services; digital technology partners
2 10 3	Telecoms costs	137 700	137 700	140 000	140 000	128 638.39	128 638.39	This budget line covers the fixed costs of subscriptions, communication costs and internet service fees. Planning assumptions: Mobile services; internet connectivity; hosted IP PBX and related services
2 10 5	European Commission IT systems	262 500	262 500	249 400	249 400	204 099.06	204 099.06	This budget line covers expenses relating the the use of EC distributed systems Planning assumptions: ABAC annual fee; ABAC hosting fee; ABAC Assets annual fee; ePrior (eInvoice ;eSubmission; eTendering; eRequest) and PPMT fees; TESTA-ng connectivity fee; SYSPER annual fee (estimate); CERT-EU; Ares and Rachel annual fees; Cloud fee.
Chap. 2 2 Movable property and associated costs		5 000	5 000	10 000	10 000	19 704.00	19 704.00	
Art. 220	Technical equipment and furniture (ex Technical installations and office equipment)	5 000	5 000	10 000	10 000	19 704.00	19 704.00	
2 20 0	Technical equipment and furniture (ex Technical installations and office equipment)	5 000	5 000	10 000	10 000	19 704.00	19 704.00	This budget line covers the purchase of technical and office equipment, especially audiovisual, copying, archiving and interpretation equipment, as well as office furniture. Planning assumptions: Office furniture
Chap. 2 3 Current administrative expenditure		48 100	48 100	48 100	48 100	12 603.66	12 603.66	
Art. 230	Stationery and office supplies	20 000	20 000	20 000	20 000	5 156.66	5 156.66	
2 30 0	Stationery and office supplies	20 000	20 000	20 000	20 000	5 156.66	5 156.66	Office supplies, normal and headed paper, envelopes, business cards, etc. as well as promotional material (pens, bags, mouse mats) Planning assumptions: Normal and branded stationery , headed paper, envelopes, business cards, etc., promotional material (pens, bags, etc.)
Art. 232	Financial charges	p.m.	p.m.	p.m.	p.m.	-	-	
2 32 0	Miscellaneous Financial expenditure (discontinued)	p.m.	p.m.	p.m.	p.m.	-	-	This budget line covers bank charges and other financial charges as well as damages and interest. As of 2021, it has been merged into BL 2330 Planning assumptions: Miscellaneous financial expenditure (bank charges)

Budget 2024

EXPENDITURE

Item/Art.	Title	Budget 2024		Amending Budget 1 / 2023		Outturn 2022		Assumptions 2024
		COM	PAY	COM	PAY	COM	PAY	
Art. 233	Other expenses (ex Legal expense)	28 100	28 100	28 100	28 100	7 447.00	7 447.00	
2 33 0	Miscellaneous legal, insurance, publication and financial expenditure (ex Legal expenses)	28 100	28 100	28 100	28 100	7 447.00	7 447.00	Miscellaneous administrative and financial expenses, like general legal expenses, trial expenses, external lawyers' expenses, miscellaneous expenditure on insurance, publications in Official Journal, financial charges Planning assumptions: i) Legal expenses: reserve for external legal advice, management of enquiries and disciplinary procedures; ii) Insurances not linked to missions: accident insurance, civil liability, theft and robbery, collective insurance versus accidents for non statutory, fire, ARD and electronic insurance, reserve for reconciliation.
Chap. 2 4	Post and telecommunications	5 200	5 200	5 000	5 000	2 100.00	2 100.00	
Art. 240	Correspondence and courier expenses	5 200	5 200	5 000	5 000	2 100.00	2 100.00	
2 40 0	Correspondence and courier expenses	5 200	5 200	5 000	5 000	2 100.00	2 100.00	This budget line covers correspondence and courier expenses, including the dispatching of parcels by post. Planning assumptions: Courier and post expenses, imprest account for mailing
Chap. 2 5	Meetings and associated costs	100 000	100 000	100 000	100 000	116 750.86	116 750.86	
Art. 250	Meetings and associated costs	100 000	100 000	100 000	100 000	116 750.86	116 750.86	
2 50 0	Meetings expenses in general	100 000	100 000	100 000	100 000	116 750.86	116 750.86	This budget line covers the costs relating to the meetings of the Governing Board and the participation of GB members to other meetings organised by the ETF. Planning assumptions: Two governing board meetings (Torino)
TITLE 2	TOTAL TITLE 2	2 170 600	2 170 600	2 330 175	2 330 175	2 020 834.52	2 020 834.52	

TITLE 3 EXPENSES RELATING TO PERFORMANCE OF SPECIFIC MISSIONS

Chap. 3 0	Operational expenses	375 000	375 000	375 000	375 000	380 253.07	437 808.31	
Art. 301	Communications	315 000	315 000	315 000	315 000	338 101.07	395 656.31	
3 01 0	Communications	315 000	315 000	315 000	315 000	338 101.07	395 656.31	This budget line covers the costs associated with writing, editing, printing and distributing publications of a corporate nature (e.g. information leaflet, Work Programme, Annual Report, Highlights), as well as corporate activities, website maintenance and development. Planning assumptions: website design and development, hosting and technical support, Live and Learn and other corporate publications, thematic publications, media relations, printer, audio visual, design
Art. 304	Translation costs	60 000	60 000	60 000	60 000	42 152.00	42 152.00	
3 04 0	Translation costs	60 000	60 000	60 000	60 000	42 152.00	42 152.00	This budget line covers translation costs for corporate documents unrelated to specific operational activities. Planning assumptions: Translation of corporate documents
Chap. 3 1	Priority actions : Work programme activities	3 563 000	3 563 000	3 558 431	3 558 431	4 062 414.05	4 096 205.48	
Art. 310	Priority actions : Work programme activities	3 315 000	3 315 000	3 310 431	3 310 431	3 853 633.44	3 936 078.20	
3 10 0	Operational Projects	3 315 000	3 315 000	3 310 431	3 310 431	3 853 633.44	3 936 078.20	This budget line covers costs associated with the implementation of the operational projects, as described in the work programme. Planning assumptions: Implementation of the operational activities. More details can be found in the work programme.
Art. 314	Projects to support strengthening knowledge and systems	248 000	248 000	248 000	248 000	208 780.61	160 127.28	
3 14 0	Projects to support strengthening knowledge and systems	248 000	248 000	248 000	248 000	208 780.61	160 127.28	This budget line covers expenditure related to evaluation and audit, for ETF's quality control activities and strategic development. These funds are allocated according to annual audit and evaluation plans adopted in the Work Programme. Planning assumptions: Monitoring and evaluation, audit and risk management, stakeholder's management. More details are in the work programme.
Chap. 3 2	Operational Missions	400 000	400 000	400 000	400 000	401 973.65	306 990.09	
Art. 320	Operational Missions	400 000	400 000	400 000	400 000	401 973.65	306 990.09	
3 20 0	Operational Missions	400 000	400 000	400 000	400 000	401 973.65	306 990.09	This budget line covers: transport expenses; payments of daily mission allowances and the necessary or extraordinary costs incurred in the performance of a mission by staff covered by the Staff Regulations applicable to Officials of the EU. Planning assumptions: Operational missions to support the implementation of the operational projects. Attempts are made to reduce the appropriations for missions by a more intensive use of online/virtual meetings and synergy.
TITLE 3	TOTAL TITLE 3	4 338 000	4 338 000	4 333 431	4 333 431	4 844 640.77	4 841 003.88	

Budget 2024

EXPENDITURE

Item/Art.	Title	Budget 2024		Amending Budget 1 / 2023		Outturn 2022		Assumptions 2024	
		COM	PAY	COM	PAY	COM	PAY		

TITLE 8 European Union contribution in kind

Chap. 8 0	European Union contribution in kind	p.m.	p.m.	p.m.	p.m.	-	-		
Art. 880	European Union contribution in kind	p.m.	p.m.	p.m.	p.m.	-	-		
8 00 0	European Union contribution in kind	p.m.	p.m.	p.m.	p.m.	-	-		
TITLE 8	TOTAL TITLE 8	p.m.	p.m.	p.m.	p.m.	-	-		

TITLE 9 EXPENSES NOT SPECIFICALLY PROVIDED FOR

Chap. 9 9	Expenses not specifically provided for	p.m.	p.m.	p.m.	p.m.	-	-		
Art. 990	Reserve	p.m.	p.m.	p.m.	p.m.	-	-		
9 90 0	Reserve	p.m.	p.m.	p.m.	p.m.	-	-		
TITLE 9	TOTAL TITLE 9	p.m.	p.m.	p.m.	p.m.	-	-		

TITLE 10 RESULTS EARLIER YEARS

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

TOTAL EXPENDITURE ETF PROPER		23 226 000	23 226 000	22 687 956	22 687 956	21 758 006.86	21 754 369.97		
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Budget 2024

EXPENDITURE

Item/Art.	Title	Budget 2024		Amending Budget 1 / 2023		Outturn 2022		Assumptions 2024
		COM	PAY	COM	PAY	COM	PAY	

TITLE 4 Cooperation with other organisations (Earmarked expenditure)

Chap. 4 2 Co-operation with other European institutions and other bodies	4 915 000	4 915 000	5 175 000	5 175 000	836 104.90	388 615.32	
<i>Art. 420 Projects related to agreements between European Commission and the Foundation</i>	<i>4 915 000</i>	<i>4 915 000</i>	<i>5 175 000</i>	<i>5 175 000</i>	<i>836 104.90</i>	<i>388 615.32</i>	
4 20 1 EIB	340 000	340 000	p.m.	p.m.	-	-	Planning assumptions: Contribution agreement with European Investment Bank on a facility for gender-responsive and inclusive investments in the EU neighbourhood. Planned to be signed in 2023 and funds to arrive in 2024, but funds may also be received in 2023.
4 20 3 INTPA Training			p.m.	p.m.	53 829.90	13 551.70	Planning assumptions: The ETF has signed agreements with DG INTPA for provision of trainings. In 2022 this expense was reported under BL3100
4 20 4 SLA DG EMPL: "International dimension of Centres of Vocational Excellence"	75 000	75 000	1 425 000	1 425 000	-	-	Planning assumptions: The ETF has signed a Service Level Agreement with DG EMPL for the International dimension of Centres of Vocational Excellence in 2022. In 2022 this expense was reported under BL3100
4 20 5 PANAF/2023/443-218 - "African Continental Qualification Framework (ACQF II)"	1 300 000	1 300 000	1 750 000	1 750 000	-	-	Planning assumptions: 'Support Implementation of the African Continental Qualifications Framework' - Project financed under the Neighbourhood, Development, and International Cooperation Instrument (NDICI-Global Europe) with a duration of three years. The contribution agreement was signed in April 2023, with the project running until December 2026. The total project budget is €5,000,000. For 2024, the estimated budget for the second year of implementation is €1,305,000.
4 20 6 NDICI ASIA/2022/043-337: "Dialogue and Action for Resourceful Youth in Central Asia (DARYA)"	2 000 000	2 000 000	2 000 000	2 000 000	782 275.00	375 063.62	Planning assumptions: The ETF has signed in 2022 the contribution agreement NDICI ASIA/2022/043-337: "Dialogue and Action for Resourceful Youth in Central Asia (DARYA)" which foresees 10M€ across 5 years, until 2027
4 20 7 RWANDA TVET	p.m.	p.m.	p.m.	p.m.			Planning assumptions: Wrap up on the support to the EU Delegation in Rwanda, through a contract signed on 15 June 2023 with a total budget of 180 000 EUR for seven months. The aim is to provide intelligence, data and information in preparation of a new Team Europe Initiative on VET reform in the agricultural sector, which is a new project yet to be submitted for EC approval
4 20 8 Eastern Partnership	1 200 000	1 200 000	p.m.	p.m.			Planning assumptions: Action Document for Supporting Education Reform & Skills in the Eastern Partnership region covering education sector diagnoses (using the ETF methodology on RED), capacity development for policy implementation and training and peer learning – in collaboration with DG NEAR, running for three years with a budget of 2.5 million EUR. Planned to be signed in 2023 and funds to arrive in 2024, but funds may also be received in 2023.
4 20 9 Egypt	p.m.	p.m.	p.m.	p.m.			Planning assumptions: Project in Egypt covering assessment of the progress of the TVET strategy 2.0 in close cooperation with OECD, feasibility study for an online foreign language course (English/German or Italian) for students in TVET and support for the development of a sector skills council in the renewable energy sector. EUR 0.5 million for 1 year. Funds expected to be received in 2023
Chap. 4 3 Co-operation with national institutions	p.m.	p.m.	p.m.	p.m.	-	-	
<i>Art. 430 Co-operation with Italian institutions</i>	<i>p.m.</i>	<i>p.m.</i>	<i>p.m.</i>	<i>p.m.</i>	<i>-</i>	<i>-</i>	
4 30 0 Cooperation with Italian institutions	p.m.	p.m.	p.m.	p.m.	-	-	
TITLE 4 TOTAL TITLE 4	4 915 000	4 915 000	5 175 000	5 175 000	836 104.90	388 615.32	
TOTAL ETF EARMARKED EXPENDITURE	4 915 000	4 915 000	5 175 000	5 175 000	836 104.90	388 615.32	
GRAND TOTAL EXPENDITURE	28 141 000	28 141 000	27 862 956	27 862 956	22 594 111.76	22 142 985.29	

European Training Foundation
 Budget 2024
 ESTABLISHMENT PLAN

GB-23-DEC-013

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

Based on article 38.2 of the ETF Financial Regulation, the ETF uses the opportunity to “offset the effects of part-time work” by one additional appointment (function group AD).
 By end 2022, it is expected to reach 86+2 as part time continues to be above 2 FTE (Art 38.2 of the ETF Financial Regulation). It is envisaged to use the opportunity provided by art. 38.2 beyond 2022

European Training Foundation

Budget 2024

ESTABLISHMENT PLAN

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

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

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

European Training Foundation
Budget 2024
Payment Schedule

Chapter 3 0

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

Commitments		Payments	
		2024	2025
Pre-2024 commitments still outstanding	150 000	150 000	-
Appropriations 2024	375 000	225 000	150 000
Total	525 000	375 000	150 000

Chapter 3 1

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

Commitments		Payments	
		2024	2025
Pre-2024 commitments still outstanding	1 700 000	1 700 000	-
Appropriations 2024	3 563 000	1 863 000	1 700 000
Total	5 263 000	3 563 000	1 700 000

Chapter 3 2

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

Commitments		Payments	
		2024	2025
Pre-2024 commitments still outstanding	40 000	40 000	-
Appropriations 2024	400 000	360 000	40 000
Total	440 000	400 000	40 000