

BILANCIO 2025

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Antecedenti

Il bilancio 2025 si basa sulle previsioni fornite nel documento unico di programmazione 2025-2027 dell'ETF, ulteriormente perfezionate nel corso della procedura di bilancio 2024 e rispecchiate nel progetto di bilancio dell'Unione per il 2025 COM (2024) 300 del giugno 2024 integrato con lettera rettificativa n. 1/2025 nell'ottobre 2024, che prevede un contributo dell'Unione di 24 020 310 EUR.

SPECIFICITÀ DEL BILANCIO 2025

Ricavi

Le entrate si basano su un contributo di 24 020 310 EUR in stanziamenti di impegno e di pagamento, composto da un contributo di 23 938 035 EUR proveniente dal bilancio dell'Unione e di un importo di 82 275 EUR derivante dal recupero delle eccedenze relative all'esecuzione del bilancio 2023.¹

Nell'ambito della futura fase di programmazione, l'ETF sta discutendo con i servizi della Commissione per valutare se azioni supplementari possano richiedere fondi dedicati e risorse aggiuntive adeguati.

Spese

Il bilancio dell'ETF per il 2025 riflette un aumento del 3,7 % rispetto al bilancio iniziale del 2024, che copre principalmente l'aumento previsto dei costi del personale.

L'ipotesi generale alla base del bilancio 2025 è stata quella di preservare il titolo 3, il che implica una revisione dei costi all'interno dei titoli 1 e 2.

L'ETF propone la seguente ripartizione del contributo.

Titolo 1 — Spese relative al personale dell'ETF: 17 256 550 DI EUR

Le previsioni di spesa per il Titolo 1 — Spese per il personale si basano sulle seguenti ipotesi: un adeguamento cumulativo delle retribuzioni in linea con le stime 30F della Commissione,² indicano un aumento dell'inflazione, un fattore di ponderazione stabile e una tabella dell'organico completa. Si stima inoltre, da un lato, un impatto al rialzo sui costi salariali dovuto all'aumento automatico dello scatto nell'ambito dell'esercizio annuale di riclassificazione e, dall'altro, i risparmi derivanti dal pensionamento del personale di inquadramento superiore sostituito da un maggior numero di dipendenti di grado inferiore.

Sulla base di tali ipotesi, si prevede un aumento netto del 3,6 % delle spese per il personale rispetto al bilancio iniziale del 2024.

¹ SEC (2023) 250 del giugno 2023.

² Circolare di bilancio 2025 — Istruzioni di agenzia (20 dicembre 2023).

Il titolo 1 comprende:

- una tabella dell'organico di 86 agenti temporanei, 42 agenti contrattuali e 1 agente locale; inoltre, due agenti temporanei sono presi in considerazione per compensare gli effetti del lavoro a tempo parziale ai sensi dell'articolo 38, paragrafo 2, del regolamento finanziario dell'ETF, compreso il contributo dello SLA EU-OSHA e di altri progetti di sovvenzione straordinaria (costi delle risorse umane e remunerazione, se previsto);
- un adeguamento cumulativo delle retribuzioni in linea con le ipotesi della Commissione (+ 0,6 % da applicare a decorrere dal 1° aprile 2025 e + 3,7 % da applicare a decorrere dal 1° luglio 2025) e nessuna diminuzione del fattore di ponderazione;
- un aumento per riclassificazioni annuali e variazioni di gradini;
- i risparmi derivanti dall'avvicendamento del personale e dal pensionamento del personale di inquadramento superiore sostituito da un maggior numero di dipendenti di rango inferiore;
- un bilancio per il programma di tirocini;
- una dotazione di bilancio per le missioni amministrative;
- un bilancio per lo sviluppo del personale, le infrastrutture sociali e mediche, le spese di rappresentanza;

Titolo 2 — Spese per infrastrutture e generale amministrazione: 2 335 799 DI EUR

La spesa per le infrastrutture del titolo 2 (impianti e tecnologie dell'informazione) è stimata a circa 2.3 milioni di EUR per il 2025, con un aumento del 7,6 % rispetto al bilancio iniziale del 2024. L'aumento è legato all'aumento dei costi di manutenzione, ai prezzi più elevati previsti per il nuovo contratto per i servizi globali (pulizia, sicurezza, manutenzione) e ai nuovi contratti per i servizi di pubblica utilità. Per quanto riguarda la spesa per il digitale, l'ipotesi iniziale di una riduzione dei costi di digitalizzazione è stata modificata tenendo conto della realtà dell'aumento della spesa per la cibersicurezza, il cloud e le infrastrutture informatiche e della costante necessità di sviluppo dei sistemi.

L'Agenzia mantiene il suo impegno a rendere più ecologici i consumi contenuti per i servizi di pubblica utilità, che si traducono in incrementi di efficienza e prestazioni ambientali, che, come indicato in precedenza, non potrebbero tuttavia tradursi in un risparmio di costi con un previsto aumento dei prezzi dei servizi di pubblica utilità. L'Agenzia, nell'ambito del bilancio assegnato e nel rispetto degli obiettivi del regolamento sulla cibersicurezza, attuerà le misure necessarie per il quadro dell'UE in materia di cibersicurezza. Ciò comporta a sua volta costi più elevati, ad esempio l'archiviazione su cloud.

L'assegnazione al titolo 2 consentirà nel 2025 di compiere progressi limitati verso una maggiore transizione digitale e verde dei servizi amministrativi e operativi. Ciò rappresenterà un rischio se i vincoli di bilancio continueranno a sussistere nei prossimi anni.

Il titolo 2 comprende:

- spese per le tecnologie dell'informazione e della comunicazione (TIC), compresi gli sviluppi in materia di digitalizzazione;
- spese di telecomunicazione;

- Manutenzione e altre spese connesse agli immobili
- EMAS³ e altre attività connesse all'inverdimento
- le spese relative all'organizzazione delle riunioni del consiglio di amministrazione dell'ETF;
- spese legali e di assicurazione degli immobili.

Titolo 3 — Spese per attività operative: 4 427 960 DI EUR

Il titolo 3 corrisponde al 18 % del contributo dell'UE e a un aumento del 2,1 % rispetto al bilancio iniziale 2024, il che riflette una stabilità rispetto agli anni precedenti.

In quanto agenzia che opera al centro degli sviluppi geopolitici che incidono sulle esigenze dell'UE e nel settore tematico in rapida crescita dello sviluppo del capitale umano e delle competenze, l'ETF è un'agenzia che opera a velocità di crociera nel tentativo di offrire al massimo le proprie competenze e il proprio impatto. Dato che si prevede un ulteriore aumento dei costi del personale e che i costi delle infrastrutture dovrebbero rimanere piuttosto costanti, l'agenzia è in grado di mantenere le previsioni di bilancio per il titolo 3 in valore nominale rispetto al 2024, salvaguardando le attività operative, anche se con scarsi margini.

Da un lato, ciò dimostra che l'ETF è sempre più in grado di offrire un miglior rapporto qualità/prezzo aumentando l'efficienza nella realizzazione delle attività. D'altro canto, ciò dimostra anche la capacità dell'ETF di continuare a fornire un contributo pertinente alla dimensione esterna dello sviluppo del capitale umano dell'UE.

Tuttavia, è importante sottolineare che l'attuale dotazione per il 2025 richiede già che l'agenzia dia priorità su base continuativa per soddisfare la richiesta di mantenere la flessibilità e i servizi di sostegno ad hoc per la CE. Inoltre, questo spazio di manovra nel titolo 3 è fragile. Mentre l'aumento annuale della sovvenzione è per lo più assorbito dal titolo 1, secondo la prassi consolidata, i risparmi di cui al titolo 1 saranno assegnati alle attività operative e, solo se necessario, al miglioramento delle infrastrutture.

Il titolo 3 deve essere considerato necessario per sostenere e integrare i principali contributi forniti dagli esperti dell'ETF attraverso il titolo 1 e copre le spese relative a:

- attività operative (vari servizi per l'attuazione dei progetti, quali competenze locali e regionali, supporto logistico ai progetti, fornitura di banche dati e piattaforme, missioni operative ecc.);
- attività di comunicazione (comunicazioni esterne, pubblicazioni, ecc.);
- attività di pianificazione, monitoraggio e valutazione.

Nell'ambito della sovvenzione, l'ETF garantisce i servizi di base continuando nel contempo a realizzare in modo efficiente progetti fuori sovvenzione che siano in linea con il suo mandato e le attività pianificate.

³ L'EMAS — *Eco-Management and Audit Scheme* (sistema di ecogestione e audit) è uno strumento volontario di gestione ambientale sviluppato nel 1993 dalla Commissione europea. Che consente alle organizzazioni di valutare, gestire e migliorare su base continuativa le proprie prestazioni ambientali.

Formato e struttura del bilancio

Il bilancio 2025, in linea con gli esercizi precedenti, comprende informazioni sulla finalità di ciascuna linea di bilancio, le ipotesi di pianificazione utilizzate a sostegno degli importi necessari, una ripartizione degli stanziamenti d'impegno e di pagamento, le proposte di modifica della nomenclatura di bilancio, la tabella dell'organico e uno scadenziario dei pagamenti futuri relativi agli impegni contratti negli esercizi precedenti per il titolo 3.

Approvazione

A seguito dell'adozione da parte del consiglio di amministrazione, il bilancio dell'ETF per il 2025 entrerà in vigore successivamente all'adozione finale del bilancio generale dell'Unione europea.

Budget 2025

REVENUE

Item/Art.	Title	Budget 2025		Amending Budget 2 / 2024		Outturn 2023	
		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)	23 938 034	23 938 034	23 099 791	23 099 791	22 534 092	22 534 092
1 20	European Training Foundation	23 938 034	23 938 034	23 099 791	23 099 791	22 534 092	22 534 092
1 20 0	ETF - Subsidy	23 938 034	23 938 034	23 099 791	23 099 791	22 534 092	22 534 092
Chap.1 3	Union contribution from recovery of surplus from previous years	82 275	82 275	62 209	62 209	93 864	93 864
1 30	Union contribution from recovery of surplus from previous years	82 275	82 275	62 209	62 209	93 864	93 864
1 30 0	Contribution	82 275	82 275	62 209	62 209	93 864	93 864
TITLE 1	TOTAL TITLE 1	24 020 309	24 020 309	23 162 000	23 162 000	22 627 956	22 627 956
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.	361 929	361 929	247 754.77	247 754.77
9 00	Miscellaneous revenue	p.m.	p.m.	361 929	361 929	247 754.77	247 754.77
9 00 0	Miscellaneous revenue	p.m.	p.m.	361 929	361 929	247 754.77	247 754.77
TITLE 9	TOTAL TITLE 9	p.m.	p.m.	361 929	361 929	247 754.77	247 754.77
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		24 020 309	24 020 309	23 523 929	23 523 929	22 875 710.77	22 875 710.77

Item/Art.	Title	Budget 2025		Amending Budget 2 / 2024		Outturn 2023	
		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	p.m.	p.m.	4 988 665	4 988 665	5 805 000	5 805 000
4 20	Projects related to agreements between European Commission and the Foundation	p.m.	p.m.	4 988 665	4 988 665	5 805 000	5 805 000
4 20 0	Administrative SLAs	p.m.	p.m.	13 665	13 665		
4 20 1	EIB	p.m.	p.m.	340 000	340 000		
4 20 3	INTPA Training	p.m.	p.m.	p.m.	p.m.		
4 20 4	SLA DG EMPL: "International dimension of Centres of Vocational Excellence"	p.m.	p.m.	75 000	75 000	1 425 000	1 425 000
4 20 5	PANAF/2023/443-218 - "African Continental Qualification Framework (ACQF II)"	p.m.	p.m.	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)"	p.m.	p.m.	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.	180 000	180 000
4 20 8	Eastern Partnership	p.m.	p.m.	1 210 000	1 210 000		
4 20 9	Egypt	p.m.	p.m.	50 000	50 000	450 000	450 000
Chap. 4 3	Cooperation with Italian institutions	p.m.	p.m.	p.m.	p.m.	p.m.	p.m.
4 30	Cooperation with Italian institutions	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	p.m.	p.m.	4 988 665	4 988 665	5 805 000	5 805 000

TOTAL EARMARKED / PROJECT REVENUE	p.m.	p.m.	4 988 665	4 988 665	5 805 000.00	5 805 000.00
GRAND TOTAL	24 020 309	24 020 309	28 512 594	28 512 594	28 680 710.77	28 680 710.77

EXPENDITURE		Budget 2025		Amending Budget 2 / 2024		Outturn 2023		Assumptions 2025	
Item/Art.	Title	COM	PAY	COM	PAY	COM	PAY		
TITLE 1 EXPENDITURE RELATING TO PERSONS WORKING WITH THE FOUNDATION									
Chap. 1 1 Staff in active employment		16 878 250	16 878 250	16 071 356	16 071 356	15 490 449.57	15 490 449.57		
Art. 110 Agents included in the workforce		13 267 000	13 267 000	12 385 365	12 385 365	12 137 911.23	12 137 911.23		
1 10 0 Temporary Agents		13 267 000	13 267 000	12 385 365	12 385 365	12 137 911.23	12 137 911.23	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 +0,6% to be applied as from 1 April 2025, and +3,7% to be applied as from 1 July 2025 , 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 €80,000 from SLA with EU OSHA for provision of accountancy services and HR contribution from extra-subsidy projects (where applicable).	
Art. 111 Other staff		3 200 000	3 200 000	3 140 891	3 140 891	2 869 485.29	2 869 485.29		
1 11 0 Contract agents		3 200 000	3 200 000	3 140 326	3 140 326	2 794 004.00	2 794 004.00	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 2025 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 +0,6% to be applied as from 1 April 2025, and +3,7% to be applied as from 1 July 2025 , reclassification, annual travel and all posts occupied.	
1 11 2 Local staff		p.m.	p.m.	566	566	75 481.29	75 481.29	This budget line covers all salaries, allowances, social security and contributions for Local Agents. Planning assumptions: No local agent is foreseen for 2025	
Art. 117 Supplementary services		391 250	391 250	510 900	510 900	481 403.05	481 403.05		
1 17 2 Cost of organising traineeships with the Foundation		77 000	77 000	132 000	132 000	79 924.00	79 924.00	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 2025	
1 17 7 Other services rendered and institutional audit services		314 250	314 250	378 900	378 900	401 479.05	401 479.05	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.	
Art. 118 Recruitment and transformation costs		20 000	20 000	34 200	34 200	1 650.00	1 650.00		
1 18 0 Sundry recruitment expenses		20 000	20 000	34 200	34 200	1 650.00	1 650.00	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		81 800	81 800	90 680	90 680	86 548.17	86 548.17		
Art. 130 Mission and travel expenses		81 800	81 800	90 680	90 680	86 548.17	86 548.17		
1 30 0 Mission and travel expenses		81 800	81 800	90 680	90 680	86 548.17	86 548.17	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		292 500	292 500	343 500	343 500	258 292.57	258 292.57		
Art. 143 Medical service		45 000	45 000	45 000	45 000	29 390.00	29 390.00		
1 43 0 Medical service		45 000	45 000	45 000	45 000	29 390.00	29 390.00	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.	

Budget 2025
EXPENDITURE

Item/Art.	Title	Budget 2025		Amending Budget 2 / 2024		Outturn 2023		Assumptions 2025
		COM	PAY	COM	PAY	COM	PAY	
Art. 144	Internal training	120 000	120 000	139 000	139 000	116 302.49	116 302.49	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.
1 44 0	Internal training	120 000	120 000	139 000	139 000	116 302.49	116 302.49	
Art. 149	Other interventions	127 500	127 500	159 500	159 500	112 600.08	112 600.08	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
1 49 0	Other interventions	127 500	127 500	159 500	159 500	112 600.08	112 600.08	
Chap. 1 5 Staff exchanges between the ETF and the public sector		p.m.	p.m.	100 000	100 000	-	-	
Art. 152	Staff exchanges between the ETF and the public sector	p.m.	p.m.	100 000	100 000	-	-	
1 52 0	National experts seconded	p.m.	p.m.	100 000	100 000	-	-	This budget line covers the costs of national or international officials and of private sector employees temporarily seconded to the ETF to provide knowledge of matters in which they have in-depth experience. Planning assumptions: No detached national experts funded by the ETF subvention
Chap. 1 7 Entertainment and representation expenses		4 000	4 000	4 000	4 000	1 664.47	1 664.47	
Art. 170	Entertainment and representation expenses	4 000	4 000	4 000	4 000	1 664.47	1 664.47	
1 70 0	Entertainment and representation expenses	4 000	4 000	4 000	4 000	1 664.47	1 664.47	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	17 256 550	17 256 550	16 609 536	16 609 536	15 836 954.78	15 836 954.78	

TITLE 2 BUILDING, EQUIPMENT AND MISCELLANEOUS OPERATING EXPENDITURE

Chap. 2 0	Investments in immovable property, rental of buildings and associated costs	860 399	860 399	825 750	825 750	904 800.77	904 800.77	
Art. 202	Water, gas, electricity and heating	151 000	151 000	133 704	133 704	122 885.00	122 885.00	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
2 02 0	Water, gas, electricity and heating	151 000	151 000	133 704	133 704	122 885.00	122 885.00	

Budget 2025
EXPENDITURE

Item/Art. Title		Budget 2025		Amending Budget 2 / 2024		Outturn 2023		Assumptions 2025	
		COM	PAY	COM	PAY	COM	PAY		
Art. 203	Building associated costs (ex. Cleaning and Maintenance)	709 399	709 399	692 046	692 046	781 915.77	781 915.77		
2 03 0	Building associated costs (ex. Cleaning and Maintenance)	709 399	709 399	692 046	692 046	781 915.77	781 915.77	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; RSP/external Health and Safety services; garbage taxes to Turin municipality ; insurance on the building - reimbursement to the region; EEAS security advice. Furniture (previously budget item 2200). Increased cost of maintenance linked to the status of the building and reserve for new prices of the maintenance/cleaning/reception/security contract.	
Chap. 2 1 Information & Communication Technology		1 324 200	1 324 200	1 241 700	1 241 700	1 306 764.03	1 306 764.03		
Art. 210	ICT expenditure	1 324 200	1 324 200	1 241 700	1 241 700	1 306 764.03	1 306 764.03		
2 10 0	ICT hardware	96 600	96 600	170 500	170 500	219 644.71	219 644.71	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. Decrease linked to the considerable investments in cloud (storage, servers) which become services (rather than hardware).	
2 10 1	Software acquisition, maintenance and development	829 400	829 400	671 000	671 000	751 816.47	751 816.47	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; increase linked to cybersecurity and digitalisation, as well as movement to cloud environment of storage and servers.	
2 10 3	Telecoms costs	137 700	137 700	137 700	137 700	136 638.66	136 638.66	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	260 500	260 500	262 500	262 500	198 664.19	198 664.19	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		p.m.	p.m.	36 000	36 000	9 999.93	9 999.93		
Art. 220	Technical equipment and furniture (ex Technical installations and office equipment)	p.m.	p.m.	36 000	36 000	9 999.93	9 999.93		
2 20 0	Technical equipment and furniture (ex Technical installations and office equipment)	p.m.	p.m.	36 000	36 000	9 999.93	9 999.93	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: As of 2025, this budget item has been merged into budget item 2030	
Chap. 2 3 Current administrative expenditure		51 200	51 200	47 220	47 220	41 406.01	41 406.01		
Art. 230	Stationery and office supplies	p.m.	p.m.	21 000	21 000	18 929.01	18 929.01		
2 30 0	Stationery and office supplies	p.m.	p.m.	21 000	21 000	18 929.01	18 929.01	Office supplies, normal and headed paper, envelopes, business cards, etc. as well as promotional material (pens, bags, mouse mats) Planning assumptions: As of 2025, this budget item has been merged into budget item 2330	

Budget 2025
EXPENDITURE

Item/Art.	Title	Budget 2025		Amending Budget 2 / 2024		Outturn 2023		Assumptions 2025
		COM	PAY	COM	PAY	COM	PAY	
<i>Art. 233 Other expenses</i>		51 200	51 200	26 220	26 220	22 477.00	22 477.00	
2 33 0	Current administrative expenditure	51 200	51 200	26 220	26 220	22 477.00	22 477.00	Miscellaneous administrative and financial expenses, like general legal expenses, trial expenses, external lawyers' expenses, miscellaneous expenditure on insurance, publications in Official Journal, financial charges, stationery and office supplies, correspondence and courier Planning assumptions: Legal expenses related to reserve for external legal advice, management of enquiries and disciplinary procedures. 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. Financial expenses and charges. Stationery expenses, including promotional materials (previously budget item 2300). Correspondence and courier expenses (previously budget item 2400).
Chap. 2 4 Post and telecommunications		p.m.	p.m.	3 200	3 200	3 000.00	3 000.00	
<i>Art. 240 Correspondence and courier expenses</i>		p.m.	p.m.	3 200	3 200	3 000.00	3 000.00	
2 40 0	Correspondence and courier expenses (discontinued)	p.m.	p.m.	3 200	3 200	3 000.00	3 000.00	This budget line covers correspondence and courier expenses, including the dispatching of parcels by post. Planning assumptions:
Chap. 2 5 Meetings and associated costs		100 000	100 000	100 000	100 000	97 105.38	97 105.38	
<i>Art. 250 Meetings and associated costs</i>		100 000	100 000	100 000	100 000	97 105.38	97 105.38	
2 50 0	Meetings expenses in general	100 000	100 000	100 000	100 000	97 105.38	97 105.38	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	2 335 799	2 335 799	2 253 870	2 253 870	2 363 076.12	2 363 076.12	
TITLE 3 EXPENSES RELATING TO PERFORMANCE OF SPECIFIC MISSIONS								
Chap. 3 0 Operational expenses		375 000	375 000	449 000	449 000	404 865.30	372 288.78	
<i>Art. 301 Communications</i>		315 000	315 000	369 000	369 000	358 012.50	325 435.98	
3 01 0	Communications	315 000	315 000	369 000	369 000	358 012.50	325 435.98	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
<i>Art. 304 Translation costs</i>		60 000	60 000	80 000	80 000	46 852.80	46 852.80	
3 04 0	Translation costs	60 000	60 000	80 000	80 000	46 852.80	46 852.80	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		3 652 960	3 652 960	3 825 188	3 825 188	3 909 616.49	3 965 071.18	
<i>Art. 310 Priority actions : Work programme activities</i>		3 412 960	3 412 960	3 653 038	3 653 038	3 671 621.99	3 774 492.40	
3 10 0	Operational Projects	3 412 960	3 412 960	3 653 038	3 653 038	3 671 621.99	3 774 492.40	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.
<i>Art. 314 Projects to support strengthening knowledge and systems</i>		240 000	240 000	172 150	172 150	237 994.50	190 578.78	
3 14 0	Projects to support strengthening knowledge and systems	240 000	240 000	172 150	172 150	237 994.50	190 578.78	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	404 652.23	384 680.65	
<i>Art. 320 Operational Missions</i>		400 000	400 000	400 000	400 000	404 652.23	384 680.65	
3 20 0	Operational Missions	400 000	400 000	400 000	400 000	404 652.23	384 680.65	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	4 427 960	4 427 960	4 674 188	4 674 188	4 719 134.02	4 722 040.61	

Budget 2025
EXPENDITURE

Item/Art.	Title	Budget 2025		Amending Budget 2 / 2024		Outturn 2023		Assumptions 2025
		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		24 020 309	24 020 309	23 537 594	23 537 594	22 919 164.92	22 922 071.51	

Item/Art.	Title	Budget 2025		Amending Budget 2 / 2024		Outturn 2023		Assumptions 2025
		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		p.m.	p.m.	4 635 000	4 635 000	4 405 891.42	2 812 971.02	
Art. 420	Projects related to agreements between European Commission and the Foundation	p.m.	p.m.	4 635 000	4 635 000	4 405 891.42	2 812 971.02	
4 20 1	EIB			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 2025
4 20 3	INTPA Training			p.m.	p.m.	52 019.10	52 019.10	Planning assumptions: The ETF has signed agreements with DG INPTA for provision of trainings. In 2022 this expense was reported under BL3100
4 20 4	SLA DG EMPL: "International dimension of Centres of Vocational Excellence"			75 000	75 000	917 942.64	566 941.36	Planning assumptions: The ETF has signed a Service Level Agreement with DG EMPL for the International dimension of Centres of Vocational Excellence in 2022.
4 20 5	PANAF/2023/443-218 - "African Continental Qualification Framework (ACQF II)"			1 300 000	1 300 000	1 294 551.08	741 487.95	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 third year of implementation is €1,150,000
4 20 6	NDICI ASIA/2022/043-337: "Dialogue and Action for Resourceful Youth in Central Asia (DARYA)"			2 000 000	2 000 000	1 978 868.60	1 331 507.22	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.	162 510.00	121 015.39	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. Project finalise din 2024
4 20 8	Eastern Partnership			1 210 000	1 210 000	-	-	Planning assumptions: Action Document for Supporting Education Reform & Skills in the Eastern Partnership region covering education sector diagnoses (using the ETF methodology on RED), capacity development for policy implementation and training and peer learning – in collaboration with DG NEAR , running for three years with a budget of 2.5 million EUR. Project started in 2024, 600,000€ expected in 2025.
4 20 9	Egypt			50 000	50 000	-	-	Planning assumptions: Project in Egypt covering assessment of the progress of the TVET strategy 2.0 in close cooperation with OECD, feasibility study for an online foreign language course (English/German or Italian) for students in TVET and support for the development of a sector skills council in the renewable energy sector. EUR 0.5 million for 1 year. Funds received in 2023, implementation in 20224 and finalisation (50,000€) in 2025
Chap. 4 3 Co-operation with national institutions		p.m.	p.m.	p.m.	p.m.	-	-	
Art. 430	Co-operation with Italian institutions	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		p.m.	p.m.	4 635 000	4 635 000	4 405 891.42	2 812 971.02	
TOTAL ETF EARMARKED EXPENDITURE		p.m.	p.m.	4 635 000	4 635 000	4 405 891.42	2 812 971.02	
GRAND TOTAL EXPENDITURE		24 020 309	24 020 309	28 172 594	28 172 594	27 325 056.34	25 735 042.53	

Budget items discontinued for more than 3 years have been eliminated:

2000 Rentals

2320 Miscellaneous Financial expenditure
(discontinued)

Following budget items have been renamed

Miscellaneous legal, insurance,

2330 publication and financial expenditure (ex
Legal expenses)

2330 Current administrative expenditure

Following budget lines have been modified/merged:

Technical equipment and furniture (ex

2200 Technical installations and office
equipment)

2030 Building associated costs (ex. Cleaning and Maintenance)

2300 Stationery and office supplies merged into

2330 Current administrative expenditure

2400 Correspondence and courier expenses merged into

2330 Current administrative expenditure

European Training Foundation
Budget 2025
ESTABLISHMENT PLAN

GB-24-DEC-015

Grade	2025 Authorised posts		2024 Authorised posts		2023 Actual on 31/12/2023	
	Permanent	Temp.	Permanent	Temp.	Permanent	Temp.
AD 16						
AD 15						
AD 14		1		1		1
AD 13		3		3		2
AD 12		9		9		6
AD 11		10		10		8
AD 10		10		10		11
AD 9		12		12		9
AD 8		7		7		5
AD 7		9		7		15
AD 6						
AD 5		4		4		2
<i>Sub-total AD</i>	<i>0</i>	<i>65</i>	<i>0</i>	<i>63</i>	<i>0</i>	<i>59</i>
AST 11						
AST 10		2		2		2
AST 9		9		9		12
AST 8		5		6		1
AST 7		3		4		5
AST 6		2		2		3
AST 5						4
AST 4						
AST 3						
AST 2						
AST 1						
<i>Sub-total AST</i>		<i>21</i>		<i>23</i>		<i>27</i>
Total	0	86	0	86	0	86

*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*

Budget 2025

ESTABLISHMENT PLAN

Contract Agents	2025**	2024**	Recruited as of 31/12/2023*
Function Group IV	13	14	13
Function Group III	24	24	23
Function Group II	5	5	4
Function Group I			
Total	42	43	40

Seconded National Experts	2025	2024	Recruited as of 31/12/2023
Total	0	2	0

Local Agents	2025	2024	Recruited as of 31/12/2023
Total	0	1	1

* In 2021, DG HR recommended to offset long-term absences and part-time of CA with short term contracts of CA. The ETF used this option in 2023 and 1 additional short-term contract agent FG II was hired and is not included in this table.

** One additional contract agent is foreseen as compensation for the retirement of the local agent.

Budget 2025

Payment Schedule

Chapter 3 0

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

Commitments		Payments	
		2025	2026
Pre-2025 commitments still outstanding	145 000	145 000	-
Appropriations 2025	375 000	230 000	145 000
Total	520 000	375 000	145 000

Chapter 3 1

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

Commitments		Payments	
		2025	2026
Pre-2025 commitments still outstanding	1 800 000	1 800 000	-
Appropriations 2025	3 652 960	1 852 960	1 800 000
Total	5 452 960	3 652 960	1 800 000

Chapter 3 2

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

Commitments		Payments	
		2025	2026
Pre-2025 commitments still outstanding	50 000	50 000	-
Appropriations 2025	400 000	350 000	50 000
Total	450 000	400 000	50 000