

ANNUAL ACCOUNTS

European Training Foundation Annual Accounts 2025
accompanied by the 2025 Report on Budgetary and Financial
Management



The ETF - European Training Foundation is an EU agency that helps transition and developing countries to harness the potential of their human capital through the reform of education, training and labour market systems in the context of the EU's external relations policies. We are based in Turin, Italy, and are operational since 1994.

Villa Gualino
Viale Settimio Severo 65
I - 10133 Torino - Italy

E-mail: info@etf.europa.eu
Homepage: www.etf.europa.eu
T: +39.011.630.2222
F: +39.011.630.2200

Unreserved certification of the annual accounts of the ETF

I acknowledge my responsibility for the preparation and presentation of the annual accounts of ETF in accordance with Article 102 of the Framework Financial Regulation ('FFR') and I hereby certify that the annual accounts of the ETF for the year 2025 have been prepared in accordance with Title IX of the FFR and the accounting rules adopted by the Commission's Accounting Officer, as are to be applied by all the institutions and union bodies.

I have obtained from the Authorising Officer, who certified its reliability, all the information necessary for the production of the accounts that show the ETF's assets and liabilities and the budgetary implementation. Based on this information, and on such checks as I deemed necessary to sign off the accounts, I have reasonable assurance that the annual accounts present fairly, in all material aspects, the financial position, the results of the operations and the cash-flow of the ETF.

E-SIGNED

Suad GOREN
Accounting Officer

Turin, 26 May 2026

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Glossary

Accounts payable	An organisation's current payables due within one year. Accounts payable are current liabilities.
Accrual accounting	Accounting methodology that recognizes income when it is earned and expenses when they occur, rather than when they are actually paid, as opposed to cash accounting.
Agreements	Agreements are grants or delegation agreements between the European Commission and the ETF for specific tasks to be carried out by ETF
Assets	Assets are items owned by the Agency, which have commercial or exchange value. Assets may consist of specific property or claims against others.
C1/Current credit appropriations	Current year approved appropriations or funds set aside for current year operations and activities
C4/Internally assigned appropriations	Current year approved appropriations or funds set aside for a specific assigned operations and activities coming from amounts recovered
C5/Internally assigned appropriations – carried forward	Current year approved appropriations or funds set aside for a specific assigned operations and activities from previous years coming from amounts recovered
C8/Carry forward	Appropriations carried forward automatically. Carry forward of appropriations committed but not paid during the previous exercise, also called "Reste à liquider" (RAL) standing for "appropriations remaining to be paid".
R0/Earmarked funds	Funds received from sources other than the European Commission for a specific purpose.
Cash accounting	Accounting methodology based on cash flows, i.e. transactions are recognised when cash is received or paid, as opposed to accrual accounting.
Current asset	The group of assets considered to be liquid in that they can be turned into cash within one (1) year. Balance sheet line items include: cash, accounts receivable and stocks.
Current liability	Current liabilities are liabilities to be paid within one year of the balance sheet date.
Financial statements	Written reports which quantitatively describe the financial health of an organisation. They comprise a balance sheet, a statements of financial performance (equivalent to a profit and loss statement), a cash flow statement, a statement of changes in capital, and explanatory notes.
Imprest account	Bank accounts and/or cash used for the payment of low value expenses.
Liability	A financial obligation, debt, claim or potential loss.
RAL	"Reste à liquider", standing for "appropriations remaining to be paid".

I. Introduction

Basis for preparation

The purpose of the financial statements is to provide useful information to a wide range of readers about the financial position, performance, and cash flows of the European Training Foundation (hereinafter the ETF).

These financial statements have been prepared according to the accounting rules adopted by the Accounting Officer of the European Commission (hereinafter the EC) following the principles of accrual-based accountancy where the balance sheet, statement of financial performance, statement of changes in net assets and statement of cash flow are concerned. For further information on accounting rules and principles please refer to Section IV, *Notes to the financial statements*. The budget execution is prepared on the basis of modified cash accounting. The accounting policies have been applied consistently throughout the period.

Reporting entity

These financial statements are for the ETF, an agency of the European Union established by the European Council Regulation 1360/90 of 7 May 1990. In 2000, following the revision of the Community's external relations architecture, it was decided that the ETF should develop as a centre of expertise supporting Community external policies rather than providing programme management services.

This development was formalised through a recast of the ETF Regulation (1339/2008)¹ adopted in December 2008.

The ETF helps transition and developing countries to harness the potential of their human capital through the reform of education, training and labour market systems in the context of the EU's external relations policies.

The establishment and implementation of the budget of the ETF comply with the ETF financial regulation, which was adopted by the Governing Board of the ETF on 16 June 2019 and entered into force on 1 January 2020.

The ETF receives an annual subsidy (subvention) from the operational budget of the EU and can also receive contributions from other public and private organisations as well as from governments.

¹ OJ L 354, 31.12.2008, p. 82

II. ETF Governance & Management

The Governing Board

The ETF is governed by a Board comprising of one representative from each of the EU Member States, three representatives of the EC and three non-voting independent experts appointed by the European Parliament. In addition, three representatives of the partner countries may attend meetings of the Governing Board as observers. The meetings are chaired by a representative of the European Commission.

The Board is responsible for adopting the annual Work Programme of the ETF and its budget, which becomes final following the final adoption of the general budget of the European Union.

The ETF is under the responsibility of the Directorate General for Employment and Social Affairs (hereinafter DG EMPL). The Chair of the Governing Board is the Director General of DG EMPL, Mr Mario Nava.

- **Meeting held on 11 June 2025 (online).** The following points were discussed and approved:
 - Consolidated Annual Activity Report and CAAR Analysis and Assessment
 - ETF 2024 Annual Accounts
 - ETF first Amending budget 2025

- **Written procedure which took place from 26 June to 18 July 2025,** which endorsed:
 - The agreement between the ETF and the German Federal Institute for Vocational Education and Training (BIBB) on *“Developing knowledge base for cooperation through a global policy hub on Vocational Excellence”* in the framework of the larger initiative Towards a Global TVET Agenda – TGVA
 - The agreement between the ETF and the European Investment Bank (hereinafter EIB) on providing *“technical support to EIB clients on gender and social inclusion aspects to reinforce the skills dimension of EFSD+ Window 1”*

- **Meeting held on 28 November 2025 (Turin).** The following decisions have been adopted:
 - Single Programming Document 2026-2028 - Work Programme 2026
 - ETF Budget 2026
 - ETF 3rd Amending budget 2025
 - The update guide to missions and authorised travel
 - Endorsement of the cooperation agreement between the ETF and the ITC ILO
 - Endorsement of the cooperation agreement between the ETF and DG EMPL on Internationalising Vocational Excellence: Centres of Vocational Excellence (CoVEs) as engines for VET reforms

- **Written procedure which took place from 17 December 2025 to 7 January 2026,** which endorsed:
 - the agreement between the ETF and EU Delegation to Egypt on Strengthening skills governance and strategic support to Sector Skills Councils in the Arab Republic of Egypt.

Events after the balance sheet date

There are no events after balance sheet date to report.

III. Financial Statements 2025

(all amounts are in Euro)

1. Balance sheet

	2025	2024
NON-CURRENT ASSETS		
Intangible assets	717.112	849.316
Property, Plant and Equipment	406.567	478.326
Land and buildings	97.878	118.129
Plant and equipment	41.695	76.316
Computer hardware	119.005	88.275
Furniture and vehicles	84.821	78.005
Other fixtures and fittings	63.168	117.601
Tangible assets under construction		
Financial assets	-	-
Long-term receivables and recoverables	-	-
Long-term receivables and recoverables	-	-
Long-term receivables from consolidated EC entities	-	-
Pre-financing	-	-
CURRENT ASSETS		
Inventories	-	-
Financial assets		
Pre-financing	870.047	47.165
Receivables and recoverables	382.191	379.895
Current receivables from non-exchange transactions	-	-
Current receivables from exchange transactions	382.191	379.895
Cash and cash equivalents	7.612.211	6.757.065
TOTAL ASSETS	9.988.129	8.511.767
NON-CURRENT LIABILITIES	-	-
Pension and other employee benefits	-	-
Provisions for risks and liabilities	-	-
Financial liabilities	-	-
Long-term liabilities to consolidated entities	-	-
Other liabilities	-	-
CURRENT LIABILITIES	9.046.200	5.203.713
Provisions for risks and liabilities	-	-
Financial liabilities	-	-
Payables		
Current payables	1.695.348	514.086
Accounts payable to consolidated EU entities	5.542.478	3.265.765
Accrued charges and deferred income	1.808.375	1.423.861
TOTAL LIABILITIES	9.046.200	5.203.713
NET ASSETS	941.928	3.308.054
Accumulated surplus/deficit	3.308.054	569.161
Economic result of the year	- 2.366.126	2.738.893

2. Statement of financial performance

	2025	2024
OPERATING REVENUE	25.697.901	30.176.550
Non-exchange revenue		
European Union Contribution	23.423.425	22.707.120
Other non-exchange revenue	2.274.476	7.469.429
Exchange revenue		
OPERATING EXPENSES	- 28.225.141 -	27.663.790
Operational expenses	- 9.739.661 -	9.196.523
Administrative expenses	- 2.718.037 -	2.287.002
Staff expenses	- 15.394.069 -	15.623.250
Fixed assets expenses	- 373.097 -	557.014
Other expenses	-	-
Financial expenses - interest late payment	- 277	-
SURPLUS/(DEFICIT) FROM OPERATING ACTIVITIES	- 2.527.240	2.512.760
Financial revenue	161.114	226.404
Financial expenses	-	271
SURPLUS/(DEFICIT) FROM ORDINARY ACTIVITIES	- 2.366.126	2.738.893
Extraordinary gains	-	-
Extraordinary losses/gains - exchange rates	-	-
SURPLUS/(DEFICIT) FROM EXTRAORDINARY ITEMS	-	-
ECONOMIC RESULT OF THE YEAR	- 2.366.126	2.738.893

3. Statement of changes in net assets

	Accumulated Surplus/Deficit	Economic result of the year	Net Assets (Total)
Balance as at 31 December 2024	569.161	2.738.893	3.308.054
Changes in accounting policies	-	-	-
Balance as at 1 January 2025	569.161	2.738.893	3.308.054
Allocation of the economic result of previous year	2.738.893	-	2.738.893
Economic result of the year	-	-	2.366.126
Balance as at 31 December 2025	3.308.054	2.366.126	941.928

4. Cash flow statement

	2025	2024
Economic result of the year	- 2.366.126	2.738.893
Operating activities		
Amortisation/Depreciation	373.097	557.014
(Increase)/Decrease in receivables and recoverables	- 2.296	183.720
(Increase)/Decrease in pre-financing	- 822.883	143.118
Increase/(Decrease) in payables	3.457.974	1.531.414
Increase/(Decrease) in accrued charges	384.514	927.755
Net cash flow from operating activities	1.024.280	796.137
Investing activities		
(Increase)/Decrease in intangible assets and property, plant and equipment	- 168.415	634.869
Other...		-
Net cash flow from investing activities	- 168.415	634.869
Net increase/(decrease) in cash and cash equivalents	855.865	161.267
Cash and cash equivalents at the beginning of the year	6.757.065	6.595.800
Cash and cash equivalents at year-end	7.612.211	6.757.065

5. Budget result account

	2025	2024
Revenue (a)	29.029.102	29.105.801
EC subsidy	23.653.170	23.807.037
Other subsidies	5.074.070	4.987.132
Miscellaneous revenue	301.863	311.632
Expenditure (b)	- 34.144.320	- 33.488.926
<i>Staff - Title I of the budget</i>		
Payments	- 15.266.639	- 15.419.006
Appropriations carried forward	- 738.295	- 319.566
<i>Administration - Title II of the budget</i>		
Payments	- 1.879.658	- 1.844.029
Appropriations carried forward	- 727.388	- 797.393
<i>Operating activities - Title III of the budget</i>		
Payments	- 5.475.205	- 5.084.338
Appropriations carried forward	- 8.518	-
<i>Operating activities - Title IV of the budget</i>		
Payments	- 4.534.996	- 4.852.781
Appropriations carried forward	- 5.513.622	- 5.171.812
Outturn for the financial year (a + b)	- 5.115.217	- 4.383.125
Appropriations carried over and cancelled	90.133	80.796
Adjustment for carry over from the previous year of appropriations available on 31 December arising from assigned revenue	5.125.973	5.040.526
Exchange rate differences	356	209
Balance of the outturn account for the financial year	101.244	737.988
Balance carried over from the previous financial year	737.988	82.275
Reimbursements to EC	- 738.386	- 82.275
Amount related to the financial year to be reimbursed to EC	100.845	737.988

6. Reconciliation budget outturn versus financial performance

	2025
Financial performance year N	- 2.366.126
<i>Adjustment for accrual items (items not in the budgetary result but included in the financial performance)</i>	
Adjustments for Accrual Cut-off (reversal 31.12.N-1)	- 2.584.968
Adjustments for Accrual Cut-off (cut- off 31.12.N)	5.207.068
Deferred charges	- 27.091
Depreciation of intangible and tangible fixed assets	373.097
Payments made from carried over payment appropriations	874.884
Exchange rate differences	- 457
<i>Adjustment for budgetary items (item included in the budgetary result but not in the financial performance)</i>	
Asset acquisitions	- 173.211
Payment appropriations carried over to N+1	- 6.987.822
New pre-financing received in the year and remaining open as at 31.12.N	569.366
Cancellation of unused carried over payment appropriations from previous year	90.133
Adjustment for carry-over from the previous year of appropriations available at 31.12.N arising from assigned revenue	5.125.973
Others	-
TOTAL	100.845
Budgetary result year N	100.845
Delta not explained	-

7. Bank balances

	2025	2024
ETF Euro - ING	7.457.721	4.613.226
ETF Euro - Banca Popolare di Sondrio	145.223	2.133.495
ETF Imprest account	9.268	10.345
TOTAL	7.612.211	6.757.065

8. Contingent assets and liabilities

	2025	2024
CONTINGENT LIABILITIES		
RAL - Commitments against appropriations not yet consumed	270.639	214.686
TOTAL	270.639	214.686

IV. Notes to the Financial Statements

Accounting rules and principles

The accounting principles adopted are in line with the associated provisions of the Financial Regulation of the ETF, adopted by the Governing Board of the ETF on 15 June 2019. New articles apply from 1 January 2020.

The financial statements are drawn up in accordance with the generally accepted accounting principles specified in the detailed rules for implementing the general Financial Regulation, namely:

- (a) going concern basis;
- (b) prudence;
- (c) consistent accounting methods;
- (d) comparability of information;
- (e) materiality;
- (f) no netting;
- (g) reality over appearance;
- (h) accrual based accounting.

The ETF's accounting rules are those applied by the EC. These are established in line with international accounting standards for the public sector (IPSAS) and published by the International Federation of Accountants (IFAC).

Accrual based accounting is the form of accounting under which transactions and other events are recognised when they occur (and not only when cash or its equivalent is received or paid). Therefore, the transactions and events are recorded in the accounting records and recognised in the financial statements of the periods to which they relate. The elements recognised under accrual accounting are assets, liabilities, net assets/equity, revenue and expenses.

Conversion into Euro

The ETF budget is drawn up and implemented in Euro and the accounts are presented in Euro. A limited number of operations are converted to national currencies using the Euro rates as published in the C series of the Official Journal of the EC and in accordance with the regulatory provisions on the issue. All budgetary and legal commitments are established in Euro.

Components of the financial statements

The financial statements include the following components:

1. Balance sheet;
2. Statements of financial performance;
3. Statement of changes in capital;
4. Statement of cash flow.

The following statements are provided to give an additional contribution to the presentation of a true and fair view:

5. Budget result account;
6. Reconciliation of budget result versus financial performance;
7. Bank balances;
8. Contingent assets and liabilities.

Note on staff expenses

All salary calculations giving the total staff expenses included in the Statement of financial performance of the Agency are externalized to the Office for Administration and Payment of Individual Entitlements (also known as the Paymaster's Office-PMO) which is a central office of the European Commission.

The PMO's mission is to manage the financial rights of permanent, temporary and contractual staff working at the Commission, to calculate and to pay their salaries and other financial entitlements. The PMO also provides these services to other EU institutions and agencies. The PMO is responsible for managing the health insurance fund of the Institutions, together with processing and paying the claims of reimbursement from staff members. The PMO also manages the pension fund and pays the pensions of retired staff members. The PMO is audited by the European Court of Auditors.

The Agency is only responsible for the communication of reliable information to the PMO, thus allowing the calculation of staff costs. It is also responsible for checking that this information has been correctly handled in the monthly salary report used for accounting salary costs. It is not responsible for the calculation of the salary costs performed by the PMO.

1. Balance sheet

The balance sheet is the financial statement listing all assets, liabilities and equity accounts, showing the financial position of an organisation at a specific date. For these financial statements this is 31 December 2025.

Assets

Fixed assets

Fixed assets are composed of tangible and intangible assets.

Intangible assets are occupancy rights on the premises and software licenses. Depreciation for the occupancy rights to the ETF premises is calculated on the basis of the 30-year duration of the rental agreement resulting from the financial contribution for reconstruction work. The annual rental cost is a symbolic amount of one Euro (€1).

The ETF has the occupancy right to stay at the Villa Gualino premises until the end of 2027. The conditions of occupancy are regulated by a service contract with the building owner (Regione Piemonte) that has been renewed in 2018 and needs to be renegotiated as, from June 2019, part of the complex has been rented to a third party. The occupancy rights have been fully depreciated in 2024.

In 2010 EC accounting rule n° 6 came into force with the end of the derogation period for the capitalisation of internally generated intangible assets. The level of materiality for a completed asset was set at €500,000, but in 2011 the ETF reduced the threshold to €100,000. The lower materiality threshold has been applied since 2011 to the new internally generated software, for which the development started in 2011. However, all other internally generated software for which the development started prior to 2011 will follow the former higher threshold.

In 2025, there were no development costs for the new Website (including OpenSpace), EST Database, IMAGE and SRM. The only costs for were regular maintenance.

Tangible assets are all movable property items (building, computer equipment, technical installations and furniture) that have an acquisition price of €420 or more and are recorded at cost in national currencies, converted into Euro at the accounting exchange rate applicable on the purchase date. Although the Financial Regulation no longer indicates an acquisition price, the ETF continued to keep €420 as a basis for recognition of an asset. The delivery date is taken as the basis for the calculation of depreciation and is calculated on a monthly basis.

The fixed assets are not charged to expenditure accounts, but are registered immediately as an asset in the balance sheet. Depreciation is registered as expenditure. It has an influence on the economic result of the financial exercise. The net book value of the fixed assets is shown in the following two tables.

INTANGIBLE ASSETS

	Software & licences	Occupancy rights on premises	Total
A. Purchase price			
Value on 1.1.2025	2.366.855	5.000.000	7.366.855
Changes during year			
· Additions	44.177	-	44.177
· Withdrawals / Reclassifications	-	-	-
· Reclassifications	-	-	-
· Correction on balance value	-	-	-
End of the year 31.12.2025	2.413.430	5.000.000	7.411.032
B. Amortisation			
Value on 1.1.2025	-	1.515.141 -	5.000.000 -
Changes during year			
· Additions	-	178.779	- -
· Withdrawals / Reclassifications	-	-	-
· Correction on balance value	-	-	-
End of the year 31.12.2025	-	1.696.318 -	5.000.000 -
Net value (A+ B)	717.112	-	717.112

TANGIBLE ASSETS

	Building	Plant & Machinery	Furniture and vehicles	Computer equipment	Other fixtures and fittings	Total
A. Purchase price						
Value on 1.1.2025	202.520	360.598	742.314	976.632	583.001	2.865.066
Changes during year						
· Reclassifications	-	-	-	-	-	-
· Additions	-	606	31.764	90.664	1.204	124.238
· Withdrawals / Reclassifications	-	-	-	-	-	-
· Correction on balance value	-	-	-	-	-	-
End of the year 31.12.2025	202.520	361.204	774.078	1.067.295	584.206	2.989.304
B. Depreciation						
Value on 1.1.2025	-	84.391 -	284.282 -	664.309 -	885.249 -	465.400 -
Changes during year						
· Reclassifications	-	-	-	-	-	-
· Additions	-	20.251 -	35.227 -	24.948 -	63.042 -	55.637 -
· Withdrawals / Reclassifications	-	-	-	-	-	-
· Write-back	-	-	-	-	-	-
· Correction on balance value	-	-	-	-	-	-
End of the year 31.12.2025	-	104.642 -	319.509 -	689.257 -	948.290 -	521.038 -
Net value (A+ B)	97.878	41.695	84.821	119.005	63.168	406.567

The yearly depreciation rates applied to fixed assets are as follows:

Computer software and equipment	25%
Other fixtures and fittings	25%
Plant & Machinery	10 - 25%
Building, installations, machine and furniture	10%

Short-term receivables

Outstanding customers, current accounts of staff members other staff issues and deferred expenses are registered under short-term receivables. The amount of current and sundry receivables of €353,593 is composed as follows:

Current receivables from non-exchange transactions	2025	2024
Member States	-	-
SUB - TOTAL	-	-
Current receivables from exchange transactions		
Central treasury liaison accounts	-	-
Customers	31.881	10.063
Staff	149.248	187.883
Deferred charges	172.464	145.373
Accrued income exchange	-	-
Other	-	-
SUB - TOTAL	353.593	343.320
TOTAL	353.593	343.320

Short-term pre-financing

Pre-financing is one or more payments intended to provide contractors with a cash advance. It may be split into a number of payments over a period defined in the particular pre-financing agreement. At year-end outstanding pre-financing amounts are valued at the original amount(s) paid, deducting the amounts returned, eligible amounts cleared, estimated eligible amounts not yet cleared at year-end and value reductions. In 2025, the amount for paid pre-financing at 31.12.2025 is €3,253,198 minus the accrued activities for an amount of € 2,383,151 resulting in outstanding paid pre-financing of €870,047.

Cash and cash equivalents

	2025	2024
ETF Euro - ING	7.457.721	4.613.226
ETF Euro - Banca Popolare di Sondrio	145.223	2.133.495
ETF Imprest account	9.268	10.345
TOTAL	7.612.211	6.757.065

Cash and cash equivalents are carried in the balance sheet at cost. They include cash in hand, deposits held with banks and payments sent to the bank. Interest received in January the following year with a value date of the financial year in closure is registered in the year in closure. An increase with respect to the previous year is noted due to the receipt of instalments for the ongoing and new projects.

Liabilities

Provision for risks and liabilities

The ETF has no provision for legal cases or outstanding salary adjustments.

Payables

The payables are composed of current, sundry and other payables.

Current payables	2025	2024
Suppliers	1.036.876	517.654
Staff	-	-
EU decentralised agencies	17.446	29
SUB - TOTAL	1.054.322	517.683
Other payables		
Pre-financing received from EC - operating subsidy	-	-
Pre-financing received from EC - balancing subsidy	6.191.525	3.265.765
Other payables	- 8.021	- 3.597
SUB - TOTAL	6.183.503	3.262.169
Accrued charges		
Holidays not taken	629.471	493.071
Accrued charges on carry forward	1.178.904	930.790
Deferred Income	-	-
SUB - TOTAL	1.808.375	1.423.861
TOTAL	9.046.200	5.203.713

As per the EC accounting rule n° 3, the invoices under verification are considered accrued charges. To ensure comparability, also the presentation for 2025 has been adjusted accordingly.

The overall decrease in the accounts payable is due to the prefinancing received from the EC (additional projects) and decrease in the accrued charges.

The pre-financing received from consolidated EU entities relates to:

Pre-financing received from consolidated EU entities	2025	2024
Darya contribution agreement	2.759.619	1.420.718
SLA Coves - DG EMPL	710.823	316.478
Egypt	18.940	59.779
ACQF	670.191	281.621
SER	779.006	441.766
Rwanda	7.414	7.414
BIBB	149.047	-
EIB	500.000	-
ETF subvention	596.485	737.988
TOTAL	6.191.525	3.265.765

Net assets

The net assets are composed of the accumulated surplus/deficit from previous years plus the financial performance for the year. See also table 3, statement of changes in net assets.

2. Statements of financial performance

The Statements of financial performance is equivalent to a 'Profit & Loss Statement'. It shows income, expenses, and net income/loss for the year i.e. the 'economic result'. The latter is determined by subtracting total expenses from total revenue. This difference is increased or reduced by the economic results of previous years and in particular the amounts paid back to the EC.

Operating revenue

The revenue is accounted for when established. For the EC subsidy this means the moment of the approval of the annual budget. Where other EC funding other than the subsidy is concerned, the ETF applies the same approach as non EC funding, i.e., the revenue is established only upon receipt of payment.

The operating revenue is composed as follows:

- The EC Annual Subsidy
The revenue associated with the EC subsidy comprises the annual subsidy received from the EC for an amount of €23,423,425 minus the amount to be reimbursed i.e. €100,845 (Result Budget Outturn Account).
- Miscellaneous revenues are comprised of revenue from extra-subsidy projects and recharging of expenses.

Operating revenue	2025	2.024
EC subsidy	23.423.425	22.707.120
Other non-exchange revenue	2.274.476	7.469.429
<i>Darya</i>	661.100	2.697.433
<i>Rwanda</i>	-	56.377
<i>ACQF</i>	682.500	1.652.620
<i>SLA Coves</i>	245.655	1.123.779
<i>Egypt</i>	40.839	390.221
<i>Ser</i>	325.761	768.234
<i>BIBB</i>	50.953	
<i>Recharging of costs to GIZ</i>	160.915	196.406
<i>Recharging of costs to EU-OSHA</i>	97.835	13.665
<i>Asset Coves</i>	-	466.970
<i>Local agent</i>	-	101.562
<i>Miscellaneous</i>	8.917	2.164
TOTAL	25.697.901	30.176.550

Operating expenses

To calculate the result for the financial year, expenditure refers to payments made using payment appropriations of the same financial year, to which the accrued expenses on commitments of the same financial year that are carried forward to the following financial year are added and the deferred charges paid in the financial year deducted.

The payments recorded in the accounts are those authorised and made by the accounting officer during the year 2025.

Appropriations in Titles 1 and 2 are carried forward only to the following financial year. Only unused appropriations at the end of the financial year are thereafter cancelled. Appropriations in Title 3 are multiannual in character and may be carried forward to successive financial years.

Appropriations for earmarked funds can be carried forward until the end date of the related agreement or until the total amount is paid in case the funds refer to re-use of received credits.

Carry forward is automatic where there is an outstanding legally binding commitment. Should this not be the case, eventual carry forward related to the ETF subsidy is subject to the prior authorisation of the Governing Board.

Expenditure is sub-divided by typology into administrative, operational, and financial. Payments associated with the earmarked funding are included in operational expenses.

Administrative expenses include: 1) payments associated with staff including accrued expenditure associated with staff holidays and flexitime not taken within the year; 2) costs associated with stocks and fixed assets including depreciation; and 3) other administrative expenditure, notably that related to infrastructure and equipment, including exchange rate losses.

Operational expenses are associated with the execution of the ETF's work programme. They also include amounts associated with the execution of projects financed outside the ETF's annual subsidy i.e. the earmarked funding.

Administrative expenses	2.025	2.024
Office Supplies & Maintenance	-	18.055
PP&E related expenses	844.036	824.210
Operating leasing expenses	-	-
Training costs	177.610	103.061
External non IT services	-	-
Expenses with other consolidated entities	21.334	69.699
Communications & publications	1.526.242	1.130.922
Missions	100.338	82.849
Legal Expenses	65.407	24.024
Other	1.401	269
External IT services	-	-
TOTAL	2.718.313	2.287.002

3. Statement of changes in net assets

The statement of changes in net assets comprises only the financial performance of the year.

4. Cash flow statement

The cash flow statement represents the treasury movements or in other words the cash receipts minus cash payments over a given period of time.

As far as operating activities are concerned, the ETF holds no provision for receivables, pre-financing and extraordinary items. The ETF has no employee benefits. Holidays not taken and accumulated flexitime hours are registered under other payables.

There is an increase in cash flow due to the receipt of the instalments for new projects entered into in 2025.

5. Budget result account

The budgetary result account was prepared in accordance with the requirements of Commission Regulation (Article 143, Regulation (EU, Euratom) No 966/2012: Rules governing the accounts)

The budget result for 2025 is the difference between:

- all the cash revenue registered in the financial year;
- the volume of payments made from the appropriations of the financial year, plus the 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; and
- results from previous years paid back to the EC.

6. Reconciliation of budget result versus financial performance

The budget result and reconciliation against the financial performance is presented to give a more complete picture to the reader and to demonstrate the difference between financial performance and budget result. The inclusion of this data assists the reader in linking the cash-based result of the budget result 2025 against the accrued result of 2025.

7. Bank balances

The ETF has one main bank account in EUR with ING Belgium in Brussels (BE) used for the regular operations like receiving subvention and specific project funds and making payments to staff and suppliers.

The ETF also has a secondary bank account in EUR with Banca di Sondrio in Torino (IT) used mainly for specific payments to the Italian administration as well as receive funds for specific projects.

The ETF also uses several imprest accounts for certain limited categories of expenditure for limited amounts without intervention by the Authorising Officer or the Accounting Officer, on the basis and within the limits of individual or provisional commitments signed in advance by the Authorising Officer.

8. Contingent assets and liabilities

Contingent assets and liabilities are mentioned separately in the financial statements and represent potential assets and liabilities. Under contingent liabilities ETF recognized RAL, i.e. commitment appropriations remaining to be paid.

9. Disclosures

Revenue divided in exchange and non-exchange transactions

The disclosure is presented in accordance with EC accounting rule n° 4 and 17 which require that revenues are divided in exchange and non-exchange transactions.

Exchange transactions are transactions in which one entity receives assets or services, or has liabilities extinguished, and directly gives approximately equal value (primarily in the form of cash, goods, services, or use of assets) to another entity in exchange. An example of an exchange transaction is the purchase or sale of goods or services, disposal of assets and bank interest.

Non-exchange transactions are transactions in which an entity either receives value from another entity without directly giving approximately equal value in exchange, or gives value to another entity without directly receiving approximately equal value in exchange. Examples of non-exchange transactions include the subsidy from the European Commission, grants and donations.

Related party disclosure

The disclosure is presented in accordance with EC accounting rule n° 15. This rule requires certain disclosures to be made about the remuneration of key management personnel during the reporting period, loans made to them and the consideration provided to them for services they provide to the entity other than as a member of the governing body or an employee. The disclosures required by this rule will ensure that appropriate minimum levels of transparency are applied to the remuneration of key management personnel.

	2025	2024
Number of Authorising Officers at the year end	1	1

Analysis by grade	2025	2024
AD 14	1	1

The Authorising Officer is remunerated in accordance with the Staff Regulations of the European Communities.

Non-capitalised research and development costs

The disclosure is presented in accordance with EC accounting rule n° 6 which requires that the amount of research and development costs for internally or externally generated intangible assets (software), which has not been capitalised, is presented. The relevant projects are described under Intangible Assets.

Credit rating and quality of receivables and cash

In accordance with EC accounting rule n° 11, the credit quality (rating) and risk in relation to the Agency's financial assets and liabilities are disclosed.

Credit quality of financial assets that are neither past nor impaired

	Available for sale financial assets (including accrued interest)	Loans (including short term deposits >3 months and <1 year)	Receivables with Member States	Receivables with third parties	Receivables with consolidated entities	Short-term deposits (< 3 months - including accrued interest)	Cash and cash equivalent
Counterparties with external credit rating¹:	-	-	-	146.297	-	-	7.612.211
Prime and high grade	-	-	-	-	n/a	-	7.457.721
Upper medium grade	-	-	-	-	n/a	-	-
Lower medium grade	-	-	-	-	n/a	-	145.223
Non-investment grade	-	-	-	146.297	n/a	-	-
Unassigned	-	-	-	-	n/a	-	9.268
Counterparties without external credit rating:	-	-	-	-	-	-	-
Group 1 - Debtors who never defaulted	-	-	n/a	-	-	-	-
Group 2 - Debtors who defaulted in the past	-	-	n/a	-	n/a	-	-

Analysis of the age of financial assets that are not impaired

	Neither past due nor impaired	Past due but not impaired			Total (1+2+3+4)
		< 1 year (2)	1-5 years (3)	> 5 years (4)	
Available for sale financial assets (including accrued interest)					
31-Dec-25	-	-	-	-	-
Loans					
31-Dec-25	-	-	-	-	-
Receivables with Member States					
31-Dec-25	-	-	-	-	-
Receivables with third parties					
31-Dec-25	146.297	-	-	-	146.297
Receivables with consolidated entities					
31-Dec-25	-	-	-	-	-

Liquidity risk

The entity's liabilities have remaining contractual maturities as summarised below:

At 31 December 2025	< 1 year	1 - 5 years	> 5 years	Total
Payables with third parties	1.054.321,87	0,00	0,00	1.054.321,87
Payables with consolidated entities	6.183.503,48	0,00	0,00	6.183.503,48
Total liabilities	7.237.825,35	0,00	0,00	7.237.825,35

V. Notes on budget execution and financial management

1. Introduction

Budgetary Principles

On 15 June 2019, the Governing Board adopted the new ETF financial regulation, this entered into force on 16 June 2019. New articles apply from 1 January 2020.

The establishment and implementation of the budget of the ETF comply with:

- a) the principles of unity and budget accuracy;
- b) the principle of annuality;
- c) the principle of equilibrium;
- d) the principle of unit of account;
- e) the principle of universality;
- f) the principle of specification;
- g) the principle sound financial management;
- h) the principle of transparency.

Budget Structure

The statement of expenditure of the ETF budget is set out on the basis of a nomenclature with a classification by purpose. It is thereby divided into four titles and each of the titles is broken down into chapters, articles and items.

The ETF applies the nomenclature and structure used by the EC for Titles 1, 2, 3 and 4. Titles 1 and 2 relate to 'Administrative Expenditure', while Titles 3 and 4 are reserved for 'Operational Expenditure'.

- Title 1 covers expenditure on staff authorised in the ETF establishment plan and expenditure on external staff (including auxiliary staff) and other management expenditure (including representation expenses);
- Title 2 covers administrative expenditure such as buildings, cleaning and maintenance, rental, telecommunications, water, gas and electricity and support expenditure (including meeting costs);
- Title 3 covers expenditure for the execution of the work programme and related ETF operations;
- Title 4 covers operational expenditure related to specifically assigned projects (contribution agreements, service level agreements).

Budget execution is prepared on the basis of a "modified cash accounting". The term 'modified' refers to the fact that the annual carry forward amounts are included in the budget.

Amounts "carried forward" relate to legal commitments entered into during the year, but not paid.

A "legal commitment" refers to legally binding actions undertaken by the ETF, for example contracts or other agreements and orders placed.

When referring to budgetary execution, the term "expenditure" refers to consumed commitment appropriations. Consumed commitment appropriations are made up of commitments paid in 2025 and commitments (partly) carried forward to 2026.

Detailed information on the relevant aspects of budgetary execution by Title, Chapter and Item and budgetary execution details for 2025 are provided later in the section "Utilisation of the appropriations".

Execution ETF Budget in 2025

In order to provide the reader with a complete overview of the financial activities associated with the budget execution in 2025, several tables with commitment and payment appropriations are presented hereafter. The payment figures include not only those executed in 2025, associated with the 2025 budget, but also the payments executed in 2025 based on the budgets of former years.

2. Revenue overview 2025

EUR '000

	Item	Income appropriations		Entitlements established			Revenue				Out-standing
		Initial budget	Final budget	Current year	Carried over	Total	On entitlements of current year	On entitlements carried over	Total	%	
		1	2	3	4	5=3+4	6	7	8=6+7	9=8/2	
90-1	SUBSIDY FROM THE EU	24 020	24 020	24 020	0	24 020	24 020	0	24 020	-	0
Total Chapter 90-1		24 020	24 020	24 020	0	24 020	24 020	0	24 020	-	0
Total Title 90-1		24 020	24 020	24 020	0	24 020	24 020	0	24 020	-	0

EUR '000

	Item	Income appropriations		Entitlements established			Revenue				Out-standing
		Initial budget	Final budget	Current year	Carried over	Total	On entitlements of current year	On entitlements carried over	Total	%	
		1	2	3	4	5=3+4	6	7	8=6+7	9=8/2	
90-3	OTHER INCOME	4 768	4 768	4 768	10	4 778	4 736	10	4 746	-	32
Total Chapter 90-3		4 768	4 768	4 768	10	4 778	4 736	10	4 746	-	32
Total Title 90-3		4 768	4 768	4 768	10	4 778	4 736	10	4 746	-	32

GRAND TOTAL		28 788	28 788	28 788	10	28 798	28 756	10	28 766	-	32
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3. Implementation of budget expenditure

3.1 Breakdown & changes in commitment appropriations

3.1.1 Breakdown & changes in commitment appropriations – Title 1

		Budget Appropriations				Additional Appropriations			Total Approp. available
		Initial adopted budget	Amending budgets	Transfers	Final adopted budget	Carry-overs	Assigned revenue	Total	
		1	2	3	4=1+2+3	5	6	7=5+6	8=4+7
1100	TEMPORARY AGENTS	13 267	0	(1 750)	11 517	0	112	112	
1110	CONTRACT AGENTS	3 200	0	(258)	2 942	0	63	63	
1172	COST OF ORGANISING TRAINEESHIPS WITH THE FOUNDATIO	77	0	3	80	0	0	0	
1177	OTHER SERVICES RENDERED AND INSTITUTIONAL AUDIT SE	314	0	309	623	0	120	120	
1180	SUNDRY RECRUITMENT EXPENSES	20	0	3	23	0	0	0	
	Total Chapter 11	16 878	0	(1 694)	15 184	0	295	295	15 479
EUR '000									
		Budget Appropriations				Additional Appropriations			Total Approp. available
		Initial adopted budget	Amending budgets	Transfers	Final adopted budget	Carry-overs	Assigned revenue	Total	
		1	2	3	4=1+2+3	5	6	7=5+6	8=4+7
1300	MISSION AND TRAVEL EXPENSES	82	0	21	103	0	0	0	
	Total Chapter 13	82	0	21	103	0	0	0	103
EUR '000									
		Budget Appropriations				Additional Appropriations			Total Approp. available
		Initial adopted budget	Amending budgets	Transfers	Final adopted budget	Carry-overs	Assigned revenue	Total	
		1	2	3	4=1+2+3	5	6	7=5+6	8=4+7
1430	MEDICAL SERVICE	45	0	0	45	0	0	0	
1440	INTERNAL TRAINING	120	0	84	204	0	0	0	
1490	OTHER INTERVENTIONS	128	0	47	175	0	0	0	
	Total Chapter 14	293	0	131	424	0	0	0	424
EUR '000									
		Budget Appropriations				Additional Appropriations			Total Approp. available
		Initial adopted budget	Amending budgets	Transfers	Final adopted budget	Carry-overs	Assigned revenue	Total	
		1	2	3	4=1+2+3	5	6	7=5+6	8=4+7
1700	ENTERTAINMENT AND REPRESENTATION EXPENSES	4	0	(0)	4	0	0	0	
	Total Chapter 17	4	0	(0)	4	0	0	0	4
	Total Title 1	17 257	0	(1 542)	15 714	0	295	295	16 009

3.1.2 Breakdown & changes in commitment appropriations – Title 2

		Budget Appropriations				Additional Appropriations			Total Approp. available
		Initial adopted budget	Amending budgets	Transfers	Final adopted budget	Carry-overs	Assigned revenue	Total	
		1	2	3	4=1+2+3	5	6	7=5+6	
2020	WATER GAS ELECTRICITY AND HEATING	151	0	(19)	132	0	7	7	
2030	BUILDING ASSOCIATED COSTS	709	0	38	748	0	4	4	
	Total Chapter 20	860	0	20	880	0	11	11	891

EUR '000

		Budget Appropriations				Additional Appropriations			Total Approp. available
		Initial adopted budget	Amending budgets	Transfers	Final adopted budget	Carry-overs	Assigned revenue	Total	
		1	2	3	4=1+2+3	5	6	7=5+6	
2100	ICT HARDWARE	97	0	32	129	0	0	0	
2101	SOFTWARE ACQUISITION MAINTENANCE AND DEVELOPMENT	829	0	260	1 089	0	0	0	
2103	TELECOMS COSTS	138	0	(1)	136	0	0	0	
2105	EUROPEAN COMMISSION IT SYSTEMS	261	0	(155)	105	0	103	103	
	Total Chapter 21	1 324	0	135	1 460	0	103	103	1 563

EUR '000

		Budget Appropriations				Additional Appropriations			Total Approp. available
		Initial adopted budget	Amending budgets	Transfers	Final adopted budget	Carry-overs	Assigned revenue	Total	
		1	2	3	4=1+2+3	5	6	7=5+6	
2330	MISCELLANEOUS LEGAL INSURANCE PUBLICATION AND FI	51	0	(3)	48	0	5	5	
	Total Chapter 23	51	0	(3)	48	0	5	5	53

EUR '000

		Budget Appropriations				Additional Appropriations			Total Approp. available
		Initial adopted budget	Amending budgets	Transfers	Final adopted budget	Carry-overs	Assigned revenue	Total	
		1	2	3	4=1+2+3	5	6	7=5+6	
2500	MEETINGS EXPENSES IN GENERAL	100	0	(0)	100	0	0	0	
	Total Chapter 25	100	0	(0)	100	0	0	0	100

	Total Title 2	2 336	0	152	2 487	0	120	120	2 607
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3.1.3 Breakdown & changes in commitment appropriations – Title 3

EUR '000

		Budget Appropriations				Additional Appropriations			Total Approp. available
		Initial adopted budget	Amending budgets	Transfers	Final adopted budget	Carry-overs	Assigned revenue	Total	
		1	2	3	4=1+2+3	5	6	7=5+6	
3010	COMMUNICATIONS	315	0	207	522	0	0	0	
3040	TRANSLATION COSTS	60	0	(25)	35	0	0	0	
	Total Chapter 30	375	0	182	557	0	0	0	557

EUR '000

		Budget Appropriations				Additional Appropriations			Total Approp. available
		Initial adopted budget	Amending budgets	Transfers	Final adopted budget	Carry-overs	Assigned revenue	Total	
		1	2	3	4=1+2+3	5	6	7=5+6	
3100	OPERATIONAL PROJECTS	3 413	121	1 221	4 756	0	27	27	
3140	PROJECTS TO SUPPORT STRENGTHENING KNOWLEDGE AND SY	240	11	(31)	221	0	8	8	
	Total Chapter 31	3 653	133	1 191	4 976	0	35	35	5 011

EUR '000

		Budget Appropriations				Additional Appropriations			Total Approp. available
		Initial adopted budget	Amending budgets	Transfers	Final adopted budget	Carry-overs	Assigned revenue	Total	
		1	2	3	4=1+2+3	5	6	7=5+6	
3200	OPERATIONAL MISSIONS	400	0	18	418	0	0	0	
	Total Chapter 32	400	0	18	418	0	0	0	418

	Total Title 3	4 428	133	1 391	5 951	0	35	35	5 986
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3.1.4 Breakdown & changes in commitment appropriations – Title 4 and Grant total

		Budget Appropriations				Additional Appropriations			Total Approp. available
		Initial adopted budget	Amending budgets	Transfers	Final adopted budget	Carry-overs	Assigned revenue	Total	
		1	2	3	4=1+2+3	5	6	7=5+6	
4201	EIB	0	0	0	0	0	500	500	
4203	INTPA TRAINING	0	0	0	0	0	200	200	
4204	COVES SLA ₂ - INTERNATIONAL DIMENSION OF CENTRES OF	0	0	0	0	0	440	440	
4205	ACQF II - PANAF/2023/443-218	0	0	0	0	0	1 202	1 202	
4206	DARYA - NDICI ASIA/2022/043-337	0	0	0	0	0	3 964	3 964	
4207	RWANDA TVET - NDICI AFRICA/2023/445-056	0	0	0	0	0	7	7	
4208	EASTERN PARTNERSHIP PROJECT	0	0	0	0	0	744	744	
4209	EGYPT PROJECT - EU TECHNICAL ASSISTANCE	0	0	0	0	0	53	53	
	Total Chapter 42	0	0	0	0	0	7 109	7 109	7 109
	Total Title 4	0	0	0	0	0	7 109	7 109	7 109
	Sum:	24 020	133	0	24 153	0	7 558	7 558	31 711

3.2 Breakdown & changes in payment appropriations

3.2.1 Breakdown & changes in payment appropriations – Title 1

EUR '000

	Item	Budget appropriations				Additional appropriations			Total approp. available
		Initial adopted budget	Amending budgets	Transfers	Final adopted budget	Carry-overs	Assigned revenue	Total	
		1	2	3	4=1+2+3	5	6	7=5+6	
1100	TEMPORARY AGENTS	13 267	0	(1 750)	11 517	0	112	112	11 629
1110	CONTRACT AGENTS	3 200	0	(258)	2 942	0	63	63	3 005
1172	COST OF ORGANISING TRAINEESHIPS WITH THE FOUNDATIO	77	0	3	80	0	0	0	81
1177	OTHER SERVICES RENDERED AND INSTITUTIONAL AUDIT SE	314	0	309	623	104	120	225	848
1180	SUNDRY RECRUITMENT EXPENSES	20	0	3	23	28	0	28	50
	Total Chapter 11	16 878	0	(1 694)	15 184	132	295	427	15 612

EUR '000

	Item	Budget appropriations				Additional appropriations			Total approp. available
		Initial adopted budget	Amending budgets	Transfers	Final adopted budget	Carry-overs	Assigned revenue	Total	
		1	2	3	4=1+2+3	5	6	7=5+6	
1300	MISSION AND TRAVEL EXPENSES	82	0	21	103	6	0	6	109
	Total Chapter 13	82	0	21	103	6	0	6	109

EUR '000

	Item	Budget appropriations				Additional appropriations			Total approp. available
		Initial adopted budget	Amending budgets	Transfers	Final adopted budget	Carry-overs	Assigned revenue	Total	
		1	2	3	4=1+2+3	5	6	7=5+6	
1430	MEDICAL SERVICE	45	0	0	45	6	0	6	51
1440	INTERNAL TRAINING	120	0	84	204	90	0	90	293
1490	OTHER INTERVENTIONS	128	0	47	175	35	0	35	210
	Total Chapter 14	293	0	131	424	130	0	130	554

EUR '000

	Item	Budget appropriations				Additional appropriations			Total approp. available
		Initial adopted budget	Amending budgets	Transfers	Final adopted budget	Carry-overs	Assigned revenue	Total	
		1	2	3	4=1+2+3	5	6	7=5+6	
1700	ENTERTAINMENT AND REPRESENTATION EXPENSES	4	0	(0)	4	2	0	2	5
	Total Chapter 17	4	0	(0)	4	2	0	2	5

	Total Title 1	17 257	0	(1 542)	15 714	271	295	566	16 280
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3.2.2 Breakdown & changes in payment appropriations – Title 2

EUR '000

	Item	Budget appropriations				Additional appropriations			Total approp. available
		Initial adopted budget	Amending budgets	Transfers	Final adopted budget	Carry-overs	Assigned revenue	Total	
		1	2	3	4=1+2+3	5	6	7=5+6	
2020	WATER GAS ELECTRICITY AND HEATING	151	0	(19)	132	19	7	27	159
2030	BUILDING ASSOCIATED COSTS	709	0	38	748	152	4	156	904
	Total Chapter 20	860	0	20	880	172	11	183	1 063

EUR '000

	Item	Budget appropriations				Additional appropriations			Total approp. available
		Initial adopted budget	Amending budgets	Transfers	Final adopted budget	Carry-overs	Assigned revenue	Total	
		1	2	3	4=1+2+3	5	6	7=5+6	
2100	ICT HARDWARE	97	0	32	129	96	0	96	224
2101	SOFTWARE ACQUISITION MAINTENANCE AND DEVELOPMENT	829	0	260	1 089	169	0	169	1 258
2103	TELECOMS COSTS	138	0	(1)	136	11	0	11	148
2105	EUROPEAN COMMISSION IT SYSTEMS	261	0	(155)	105	224	103	327	433
	Total Chapter 21	1 324	0	135	1 460	500	103	603	2 063

EUR '000

	Item	Budget appropriations				Additional appropriations			Total approp. available
		Initial adopted budget	Amending budgets	Transfers	Final adopted budget	Carry-overs	Assigned revenue	Total	
		1	2	3	4=1+2+3	5	6	7=5+6	
2330	MISCELLANEOUS LEGAL INSURANCE PUBLICATION AND FI	51	0	(3)	48	6	5	11	59
	Total Chapter 23	51	0	(3)	48	6	5	11	59

EUR '000

	Item	Budget appropriations				Additional appropriations			Total approp. available
		Initial adopted budget	Amending budgets	Transfers	Final adopted budget	Carry-overs	Assigned revenue	Total	
		1	2	3	4=1+2+3	5	6	7=5+6	
2500	MEETINGS EXPENSES IN GENERAL	100	0	(0)	100	16	0	16	116
	Total Chapter 25	100	0	(0)	100	16	0	16	116

	Total Title 2	2 336	0	152	2 487	694	120	814	3 301
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3.2.3 Breakdown & changes in payment appropriations – Title 3

EUR '000

	Item	Budget appropriations				Additional appropriations			Total approp. available
		Initial adopted budget	Amending budgets	Transfers	Final adopted budget	Carry-overs	Assigned revenue	Total	
		1	2	3	4=1+2+3	5	6	7=5+6	
3010	COMMUNICATIONS	315	0	81	396	0	0	0	396
3040	TRANSLATION COSTS	60	0	(39)	21	0	0	0	21
	Total Chapter 30	375	0	43	418	0	0	0	418

EUR '000

	Item	Budget appropriations				Additional appropriations			Total approp. available
		Initial adopted budget	Amending budgets	Transfers	Final adopted budget	Carry-overs	Assigned revenue	Total	
		1	2	3	4=1+2+3	5	6	7=5+6	
3100	OPERATIONAL PROJECTS	3 413	(379)	1 443	4 477	0	27	27	4 504
3140	PROJECTS TO SUPPORT STRENGTHENING KNOWLEDGE AND SY	240	11	(134)	118	0	8	8	126
	Total Chapter 31	3 653	(367)	1 309	4 595	0	35	35	4 629

EUR '000

	Item	Budget appropriations				Additional appropriations			Total approp. available
		Initial adopted budget	Amending budgets	Transfers	Final adopted budget	Carry-overs	Assigned revenue	Total	
		1	2	3	4=1+2+3	5	6	7=5+6	
3200	OPERATIONAL MISSIONS	400	0	39	439	0	0	0	439
	Total Chapter 32	400	0	39	439	0	0	0	439

	Total Title 3	4 428	(367)	1 391	5 451	0	35	35	5 486
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3.2.4 Breakdown & changes in payment appropriations – Title 4 and Grant total

EUR '000

	Item	Budget appropriations				Additional appropriations			Total approp. available
		Initial adopted budget	Amending budgets	Transfers	Final adopted budget	Carry-overs	Assigned revenue	Total	
		1	2	3	4=1+2+3	5	6	7=5+6	8=4+7
4201	EIB	0	0	0	0	0	500	500	500
4203	INTPA TRAINING	0	0	0	0	0	200	200	200
4204	COVES SLA ç- INTERNATIONAL DIMENSION OF CENTRES OF	0	0	0	0	0	746	746	746
4205	ACQF II - PANAF/2023/443-218	0	0	0	0	0	1 941	1 941	1 941
4206	DARYA - NDICI ASIA/2022/043-337	0	0	0	0	0	4 568	4 568	4 568
4207	RWANDA TVET - NDICI AFRICA/2023/445-056	0	0	0	0	0	7	7	7
4208	EASTERN PARTNERSHIP PROJECT	0	0	0	0	0	1 372	1 372	1 372
4209	EGYPT PROJECT - EU TECHNICAL ASSISTANCE	0	0	0	0	0	237	237	237
	Total Chapter 42	0	0	0	0	0	9 571	9 571	9 571
	Total Title 4	0	0	0	0	0	9 571	9 571	9 571
GRAND TOTAL		24 020	(367)	0	23 653	965	10 021	10 986	34 639

3.3 Implementation of commitment appropriations

3.3.1 Implementation of commitment appropriations – Title 1

EUR '000														
Item	Total approp. available	Commitments made						Appropriations carried over to 2026			Appropriations lapsing			
		from final adopt. budget	from carry-overs	from assign. revenue	Total	%	Assign. revenue	By decision	Total	from final adopt. budget	from carry-overs	from assign. revenue	Total	
	1	2	3	4	5=2+3+4	6=5/1	7	8	9=7+8	10	11	12	13=10+11+12	
1100	11 629	11 517	0	19	11 536	99 %	93	0	93	0	0	0	0	
1110	3 005	2 942	0	5	2 946	98 %	58	0	58	0	0	0	0	
1172	80	80	0	0	80	100 %	0	0	0	0	0	0	0	
1177	743	623	0	26	649	87 %	94	0	94	0	0	0	0	
1180	23	21	0	0	21	96 %	0	0	0	1	0	0	1	
Total Chapter 11	15 479	15 183	0	49	15 233	98 %	246	0	246	1	0	0	1	

EUR '000														
Item	Total approp. available	Commitments made						Appropriations carried over to 2026			Appropriations lapsing			
		from final adopt. budget	from carry-overs	from assign. revenue	Total	%	Assign. revenue	By decision	Total	from final adopt. budget	from carry-overs	from assign. revenue	Total	
	1	2	3	4	5=2+3+4	6=5/1	7	8	9=7+8	10	11	12	13=10+11+12	
1300	103	103	0	0	103	100 %	0	0	0	0	0	0	0	
Total Chapter 13	103	103	0	0	103	100 %	0	0	0	0	0	0	0	

EUR '000														
Item	Total approp. available	Commitments made						Appropriations carried over to 2026			Appropriations lapsing			
		from final adopt. budget	from carry-overs	from assign. revenue	Total	%	Assign. revenue	By decision	Total	from final adopt. budget	from carry-overs	from assign. revenue	Total	
	1	2	3	4	5=2+3+4	6=5/1	7	8	9=7+8	10	11	12	13=10+11+12	
1430	45	45	0	0	45	100 %	0	0	0	0	0	0	0	
1440	204	203	0	0	203	100 %	0	0	0	0	0	0	0	
1490	175	175	0	0	175	100 %	0	0	0	0	0	0	0	
Total Chapter 14	424	423	0	0	423	100 %	0	0	0	0	0	0	0	

EUR '000														
Item	Total approp. available	Commitments made						Appropriations carried over to 2026			Appropriations lapsing			
		from final adopt. budget	from carry-overs	from assign. revenue	Total	%	Assign. revenue	By decision	Total	from final adopt. budget	from carry-overs	from assign. revenue	Total	
	1	2	3	4	5=2+3+4	6=5/1	7	8	9=7+8	10	11	12	13=10+11+12	
1700	4	0	0	0	0	13 %	0	0	0	3	0	0	3	
Total Chapter 17	4	0	0	0	0	13 %	0	0	0	3	0	0	3	
Total Title 1	16 009	15 710	0	49	15 759	98 %	246	0	246	4	0	0	4	

3.3.2 Implementation of commitment appropriations – Title 2

EUR '000

	Item	Total approp. available	Commitments made					Appropriations carried over to 2026			Appropriations lapsing			
			from final adopt. budget	from carry-overs	from assign. revenue	Total	%	Assign. revenue	By decision	Total	from final adopt. budget	from carry-overs	from assign. revenue	Total
		1	2	3	4	5=2+3+4	6=5/1	7	8	9=7+8	10	11	12	13=10+11+12
2020	WATER GAS ELECTRICITY AND HEATING	140	132	0	0	132	95 %	7	0	7	0	0	0	0
2030	BUILDING ASSOCIATED COSTS	752	748	0	0	748	99 %	4	0	4	0	0	0	0
	Total Chapter 20	891	880	0	0	880	99 %	11	0	11	0	0	0	0

EUR '000

	Item	Total approp. available	Commitments made					Appropriations carried over to 2026			Appropriations lapsing			
			from final adopt. budget	from carry-overs	from assign. revenue	Total	%	Assign. revenue	By decision	Total	from final adopt. budget	from carry-overs	from assign. revenue	Total
		1	2	3	4	5=2+3+4	6=5/1	7	8	9=7+8	10	11	12	13=10+11+12
2100	ICT HARDWARE	129	129	0	0	129	100 %	0	0	0	0	0	0	0
2101	SOFTWARE ACQUISITION MAINTENANCE AND DEVELOPMENT	1 089	1 089	0	0	1 089	100 %	0	0	0	0	0	0	0
2103	TELECOMS COSTS	136	136	0	0	136	100 %	0	0	0	0	0	0	0
2105	EUROPEAN COMMISSION IT SYSTEMS	208	105	0	103	208	100 %	0	0	0	0	0	0	0
	Total Chapter 21	1 563	1 460	0	103	1 563	100 %	0	0	0	0	0	0	0

EUR '000

	Item	Total approp. available	Commitments made					Appropriations carried over to 2026			Appropriations lapsing			
			from final adopt. budget	from carry-overs	from assign. revenue	Total	%	Assign. revenue	By decision	Total	from final adopt. budget	from carry-overs	from assign. revenue	Total
		1	2	3	4	5=2+3+4	6=5/1	7	8	9=7+8	10	11	12	13=10+11+12
2330	MISCELLANEOUS LEGAL INSURANCE PUBLICATION AND FI	53	48	0	0	48	90 %	5	0	5	0	0	0	0
	Total Chapter 23	53	48	0	0	48	90 %	5	0	5	0	0	0	0

EUR '000

	Item	Total approp. available	Commitments made					Appropriations carried over to 2026			Appropriations lapsing			
			from final adopt. budget	from carry-overs	from assign. revenue	Total	%	Assign. revenue	By decision	Total	from final adopt. budget	from carry-overs	from assign. revenue	Total
		1	2	3	4	5=2+3+4	6=5/1	7	8	9=7+8	10	11	12	13=10+11+12
2500	MEETINGS EXPENSES IN GENERAL	100	100	0	0	100	100 %	0	0	0	0	0	0	0
	Total Chapter 25	100	100	0	0	100	100 %	0	0	0	0	0	0	0
	Total Title 2	2 607	2 487	0	103	2 591	99 %	16	0	16	0	0	0	0

3.3.3 Implementation of commitment appropriations – Title 3

EUR '000

	Item	Total approp. available	Commitments made					Appropriations carried over to 2026			Appropriations lapsing			
			from final adopt. budget	from carry-overs	from assign. revenue	Total	%	Assign. revenue	By decision	Total	from final adopt. budget	from carry-overs	from assign. revenue	Total
		1	2	3	4	5=2+3+4	6=5/1	7	8	9=7+8	10	11	12	13=10+11+12
3010	COMMUNICATIONS	522	522	0	0	522	100 %	0	0	0	0	0	0	0
3040	TRANSLATION COSTS	35	35	0	0	35	100 %	0	0	0	0	0	0	0
	Total Chapter 30	557	557	0	0	557	100 %	0	0	0	0	0	0	0

EUR '000

	Item	Total approp. available	Commitments made					Appropriations carried over to 2026			Appropriations lapsing			
			from final adopt. budget	from carry-overs	from assign. revenue	Total	%	Assign. revenue	By decision	Total	from final adopt. budget	from carry-overs	from assign. revenue	Total
		1	2	3	4	5=2+3+4	6=5/1	7	8	9=7+8	10	11	12	13=10+11+12
3100	OPERATIONAL PROJECTS	4 782	4 756	0	27	4 782	100 %	0	0	0	0	0	0	0
3140	PROJECTS TO SUPPORT STRENGTHENING KNOWLEDGE AND SY	229	221	0	8	229	100 %	0	0	0	0	0	0	0
	Total Chapter 31	5 011	4 976	0	35	5 011	100 %	0	0	0	0	0	0	0

EUR '000

	Item	Total approp. available	Commitments made					Appropriations carried over to 2026			Appropriations lapsing			
			from final adopt. budget	from carry-overs	from assign. revenue	Total	%	Assign. revenue	By decision	Total	from final adopt. budget	from carry-overs	from assign. revenue	Total
		1	2	3	4	5=2+3+4	6=5/1	7	8	9=7+8	10	11	12	13=10+11+12
3200	OPERATIONAL MISSIONS	418	418	0	0	418	100 %	0	0	0	0	0	0	0
	Total Chapter 32	418	418	0	0	418	100 %	0	0	0	0	0	0	0
	Total Title 3	5 986	5 951	0	35	5 986	100 %	0	0	0	0	0	0	0

3.3.4 Implementation of commitment appropriations – Title 4 and Grand total

EUR '000

	Item	Total approp. available	Commitments made					Appropriations carried over to 2026			Appropriations lapsing			
			from final adopt. budget	from carry-overs	from assign. revenue	Total	%	Assign. revenue	By decision	Total	from final adopt. budget	from carry-overs	from assign. revenue	Total
		1	2	3	4	5=2+3+4	6=5/1	7	8	9=7+8	10	11	12	13=10+11+12
4201	EIB	500	0	0	0	0	0 %	500	0	500	0	0	0	0
4203	INTPA TRAINING	200	0	0	200	200	100 %	0	0	0	0	0	0	0
4204	COVES SLA ç- INTERNATIONAL DIMENSION OF CENTRES OF	440	0	0	287	287	65 %	152	0	152	0	0	0	0
4205	ACQF II - PANAF/2023/443- 218	1 202	0	0	920	920	77 %	281	0	281	0	0	0	0
4206	DARYA - NDICI ASIA/2022/043- 337	3 964	0	0	2 662	2 662	67 %	1 302	0	1 302	0	0	0	0
4207	RWANDA TVET - NDICI AFRICA/2023/445- 056	7	0	0	0	0	0 %	7	0	7	0	0	0	0
4208	EASTERN PARTNERSHIP PROJECT	744	0	0	621	621	84 %	123	0	123	0	0	0	0
4209	EGYPT PROJECT - EU TECHNICAL ASSISTANCE	53	0	0	46	46	88 %	6	0	6	0	0	0	0
	Total Chapter 42	7 109	0	0	4 736	4 736	67 %	2 372	0	2 372	0	0	0	0
	Total Title 4	7 109	0	0	4 736	4 736	67 %	2 372	0	2 372	0	0	0	0
GRAND TOTAL		31 711	24 149	0	4 923	29 072	92 %	2 634	0	2 634	4	0	0	4

3.4 Implementation of payment appropriations

3.4.1 Implementation of payment appropriations – Title 1

EUR '000

	Item	Total approp. availab.	Payments made				Appropriations carried over to 2026				Appropriations lapsing				
			from final adopt. budget	from carry overs	from assign. revenue	Total	%	Autom. carry-overs	By decision	Assigned rev.	Total	from final adopt. budget	from carry overs	from assign. rev.	Total
		1	2	3	4	5=2+3+4	6=5/1	7	8	9	10=7+8+9	11	12	13	14=11+12+13
1100	TEMPORARY AGENTS	11 629	11 517	0	19	11 536	99 %	0	0	93	93	0	0	0	0
1110	CONTRACT AGENTS	3 005	2 942	0	5	2 946	98 %	0	0	58	58	0	0	0	0
1172	COST OF ORGANISING TRAINEESHIPS WITH THE FOUNDATIO	81	49	0	0	49	61 %	31	0	0	31	0	0	0	0
1177	OTHER SERVICES RENDERED AND INSTITUTIONAL AUDIT SE	848	391	89	26	506	60 %	231	0	94	326	0	15	0	15
1180	SUNDRY RECRUITMENT EXPENSES	50	20	23	0	43	86 %	1	0	0	1	1	5	0	6
	Total Chapter 11	15 612	14 919	112	49	15 080	97 %	264	0	246	510	1	21	0	22

EUR '000

	Item	Total approp. availab.	Payments made				Appropriations carried over to 2026				Appropriations lapsing				
			from final adopt. budget	from carry overs	from assign. revenue	Total	%	Autom. carry-overs	By decision	Assigned rev.	Total	from final adopt. budget	from carry overs	from assign. rev.	Total
		1	2	3	4	5=2+3+4	6=5/1	7	8	9	10=7+8+9	11	12	13	14=11+12+13
1300	MISSION AND TRAVEL EXPENSES	109	84	5	0	89	82 %	19	0	0	19	0	1	0	1
	Total Chapter 13	109	84	5	0	89	82 %	19	0	0	19	0	1	0	1

EUR '000

	Item	Total approp. availab.	Payments made				Appropriations carried over to 2026				Appropriations lapsing				
			from final adopt. budget	from carry overs	from assign. revenue	Total	%	Autom. carry-overs	By decision	Assigned rev.	Total	from final adopt. budget	from carry overs	from assign. rev.	Total
		1	2	3	4	5=2+3+4	6=5/1	7	8	9	10=7+8+9	11	12	13	14=11+12+13
1430	MEDICAL SERVICE	51	30	5	0	35	70 %	15	0	0	15	0	1	0	1
1440	INTERNAL TRAINING	293	99	54	0	154	52 %	104	0	0	104	0	36	0	36
1490	OTHER INTERVENTIONS	210	84	34	0	118	56 %	91	0	0	91	0	2	0	2
	Total Chapter 14	554	214	92	0	306	55 %	209	0	0	209	0	38	0	38

EUR '000

	Item	Total approp. availab.	Payments made				Appropriations carried over to 2026				Appropriations lapsing				
			from final adopt. budget	from carry overs	from assign. revenue	Total	%	Autom. carry-overs	By decision	Assigned rev.	Total	from final adopt. budget	from carry overs	from assign. rev.	Total
		1	2	3	4	5=2+3+4	6=5/1	7	8	9	10=7+8+9	11	12	13	14=11+12+13
1700	ENTERTAINMENT AND REPRESENTATION EXPENSES	5	0	0	0	0	9 %	0	0	0	0	3	2	0	5
	Total Chapter 17	5	0	0	0	0	9 %	0	0	0	0	3	2	0	5

	Total Title 1	16 280	15 217	210	49	15 476	95 %	493	0	246	738	4	61	0	66
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3.4.2 Implementation of payment appropriations – Title 2

EUR '000

	Item	Total approp. availab.	Payments made					Appropriations carried over to 2026				Appropriations lapsing			
			from final adopt. budget	from carry-overs	from assign. revenue	Total	%	Autom. carry-overs	By decision	Assigned rev.	Total	from final adopt. budget	from carry-overs	from assign. rev.	Total
		1	2	3	4	5=2+3+4	6=5/1	7	8	9	10=7+8+9	11	12	13	14=11+12+13
2020	WATER GAS ELECTRICITY AND HEATING	159	31	9	0	40	25 %	101	0	7	108	0	11	0	11
2030	BUILDING ASSOCIATED COSTS	904	578	140	0	718	79 %	170	0	4	173	0	13	0	13
	Total Chapter 20	1 063	610	149	0	759	71 %	270	0	11	282	0	23	0	23

EUR '000

	Item	Total approp. availab.	Payments made					Appropriations carried over to 2026				Appropriations lapsing			
			from final adopt. budget	from carry-overs	from assign. revenue	Total	%	Autom. carry-overs	By decision	Assigned rev.	Total	from final adopt. budget	from carry-overs	from assign. rev.	Total
		1	2	3	4	5=2+3+4	6=5/1	7	8	9	10=7+8+9	11	12	13	14=11+12+13
2100	ICT HARDWARE	224	98	95	0	192	86 %	31	0	0	31	0	1	0	1
2101	SOFTWARE ACQUISITION MAINTENANCE AND DEVELOPMENT	1 258	719	168	0	887	70 %	370	0	0	370	0	1	0	1
2103	TELECOMS COSTS	148	125	11	0	136	92 %	11	0	0	11	0	0	0	0
2105	EUROPEAN COMMISSION IT SYSTEMS	433	105	223	103	431	100 %	0	0	0	0	0	1	0	1
	Total Chapter 21	2 063	1 047	497	103	1 647	80 %	413	0	0	413	0	3	0	3

EUR '000

	Item	Total approp. availab.	Payments made					Appropriations carried over to 2026				Appropriations lapsing			
			from final adopt. budget	from carry-overs	from assign. revenue	Total	%	Autom. carry-overs	By decision	Assigned rev.	Total	from final adopt. budget	from carry-overs	from assign. rev.	Total
		1	2	3	4	5=2+3+4	6=5/1	7	8	9	10=7+8+9	11	12	13	14=11+12+13
2330	MISCELLANEOUS LEGAL INSURANCE PUBLICATION AND FI	59	41	4	0	45	76 %	7	0	5	12	0	2	0	2
	Total Chapter 23	59	41	4	0	45	76 %	7	0	5	12	0	2	0	2

EUR '000

	Item	Total approp. availab.	Payments made					Appropriations carried over to 2026				Appropriations lapsing			
			from final adopt. budget	from carry-overs	from assign. revenue	Total	%	Autom. carry-overs	By decision	Assigned rev.	Total	from final adopt. budget	from carry-overs	from assign. rev.	Total
		1	2	3	4	5=2+3+4	6=5/1	7	8	9	10=7+8+9	11	12	13	14=11+12+13
2500	MEETINGS EXPENSES IN GENERAL	116	79	16	0	95	82 %	21	0	0	21	0	0	0	0
	Total Chapter 25	116	79	16	0	95	82 %	21	0	0	21	0	0	0	0

	Total Title 2	3 301	1 777	665	103	2 545	77 %	711	0	16	727	0	29	0	29
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3.4.3 Implementation of payment appropriations – Title 3

EUR '000

	Item	Total approp. availab.	Payments made				Appropriations carried over to 2026				Appropriations lapsing				
			from final adopt. budget	from carry-overs	from assign. revenue	Total	%	Autom. carry-overs	By decision	Assigned rev.	Total	from final adopt. budget	from carry-overs	from assign. rev.	Total
		1	2	3	4	5=2+3+4	6=5/1	7	8	9	10=7+8+9	11	12	13	14=11+12+13
3010	COMMUNICATIONS	396	396	0	0	396	100 %	0	0	0	0	0	0	0	0
3040	TRANSLATION COSTS	21	21	0	0	21	100 %	0	0	0	0	0	0	0	0
	Total Chapter 30	418	418	0	0	418	100 %	0	0	0	0	0	0	0	0

EUR '000

	Item	Total approp. availab.	Payments made				Appropriations carried over to 2026				Appropriations lapsing				
			from final adopt. budget	from carry-overs	from assign. revenue	Total	%	Autom. carry-overs	By decision	Assigned rev.	Total	from final adopt. budget	from carry-overs	from assign. rev.	Total
		1	2	3	4	5=2+3+4	6=5/1	7	8	9	10=7+8+9	11	12	13	14=11+12+13
3100	OPERATIONAL PROJECTS	4 504	4 475	0	27	4 502	100 %	0	0	0	0	2	0	0	2
3140	PROJECTS TO SUPPORT STRENGTHENING KNOWLEDGE AND SY	126	118	0	0	118	94 %	0	0	8	8	0	0	0	0
	Total Chapter 31	4 629	4 593	0	27	4 619	100 %	0	0	8	8	2	0	0	2

EUR '000

	Item	Total approp. availab.	Payments made				Appropriations carried over to 2026				Appropriations lapsing				
			from final adopt. budget	from carry-overs	from assign. revenue	Total	%	Autom. carry-overs	By decision	Assigned rev.	Total	from final adopt. budget	from carry-overs	from assign. rev.	Total
		1	2	3	4	5=2+3+4	6=5/1	7	8	9	10=7+8+9	11	12	13	14=11+12+13
3200	OPERATIONAL MISSIONS	439	439	0	(0)	438	100 %	0	0	0	0	0	0	0	0
	Total Chapter 32	439	439	0	(0)	438	100 %	0	0	0	0	0	0	0	0

	Total Title 3	5 486	5 449	0	26	5 475	100 %	0	0	9	9	2	0	0	2
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3.4.4 Implementation of payment appropriations – Title 4 and Grand total

EUR '000

	Item	Total approp. availab.	Payments made					Appropriations carried over to 2026				Appropriations lapsing			
			from final adopt. budget	from carry-overs	from assign. revenue	Total	%	Autom. carry-overs	By decision	Assigned rev.	Total	from final adopt. budget	from carry-overs	from assign. rev.	Total
		1	2	3	4	5=2+3+4	6=5/1	7	8	9	10=7+8+9	11	12	13	14=11+12+13
4201	EIB	500	0	0	0	0	0 %	0	0	500	500	0	0	0	0
4203	INTPA TRAINING	200	0	0	51	51	25 %	0	0	149	149	0	0	0	0
4204	COVES SLA - INTERNATIONAL DIMENSION OF CENTRES OF	746	0	0	594	594	80 %	0	0	152	152	0	0	0	0
4205	ACQF II - PANAF/2023/443-218	1 941	0	0	1 271	1 271	65 %	0	0	670	670	0	0	0	0
4206	DARYA - NDICI ASIA/2022/043-337	4 568	0	0	1 809	1 809	40 %	0	0	2 760	2 760	0	0	0	0
4207	RWANDA TVET - NDICI AFRICA/2023/445-056	7	0	0	0	0	0 %	0	0	7	7	0	0	0	0
4208	EASTERN PARTNERSHIP PROJECT	1 372	0	0	593	593	43 %	0	0	779	779	0	0	0	0
4209	EGYPT PROJECT - EU TECHNICAL ASSISTANCE	237	0	0	218	218	92 %	0	0	19	19	0	0	0	0
	Total Chapter 42	9 571	0	0	4 535	4 535	47 %	0	0	5 036	5 036	0	0	0	0
	Total Title 4	9 571	0	0	4 535	4 535	47 %	0	0	5 036	5 036	0	0	0	0
GRAND TOTAL		34 639	22 443	875	4 714	28 031	81 %	1 204	0	5 307	6 511	7	90	0	97

4 Outstanding commitments

4.1 Outstanding commitments – Title 1

EUR '000

	Item	Commitments outstanding at the end of previous year				Commitments of the current year				Total commitm. outstanding at year-end
		Commitm. carried forward from previous year	Decommit. Revaluation Cancellations	Pay-ments	Total	Commit-ments made during the year	Pay-ments	Cancel-lation of commit. which cannot be carried forward	Commit. outstanding at year-end	
		1	2	3	4=1+2-3	5	6	7	8=5-6-7	
1100	TEMPORARY AGENTS	0	0	0	0	11 536	11 536	0	0	0
1110	CONTRACT AGENTS	0	0	0	0	2 946	2 946	0	0	0
1172	COST OF ORGANISING TRAINEESHIPS WITH THE FOUNDATIO	0	(0)	0	0	80	49	0	31	31
1177	OTHER SERVICES RENDERED AND INSTITUTIONAL AUDIT SE	104	(15)	89	0	649	417	0	231	231
1180	SUNDRY RECRUITMENT EXPENSES	28	(5)	23	0	21	20	0	1	1
	Total Chapter 11	132	(21)	112	0	15 233	14 969	0	264	264

EUR '000

	Item	Commitments outstanding at the end of previous year				Commitments of the current year				Total commitm. outstanding at year-end
		Commitm. carried forward from previous year	Decommit. Revaluation Cancellations	Pay-ments	Total	Commit-ments made during the year	Pay-ments	Cancel-lation of commit. which cannot be carried forward	Commit. outstanding at year-end	
		1	2	3	4=1+2-3	5	6	7	8=5-6-7	
1300	MISSION AND TRAVEL EXPENSES	6	(1)	5	0	103	84	0	19	19
	Total Chapter 13	6	(1)	5	0	103	84	0	19	19

EUR '000

	Item	Commitments outstanding at the end of previous year				Commitments of the current year				Total commitm. outstanding at year-end
		Commitm. carried forward from previous year	Decommit. Revaluation Cancellations	Pay-ments	Total	Commit-ments made during the year	Pay-ments	Cancel-lation of commit. which cannot be carried forward	Commit. outstanding at year-end	
		1	2	3	4=1+2-3	5	6	7	8=5-6-7	
1430	MEDICAL SERVICE	6	(1)	5	0	45	30	0	15	15
1440	INTERNAL TRAINING	90	(36)	54	0	203	99	0	104	104
1490	OTHER INTERVENTIONS	35	(2)	34	0	175	84	0	91	91
	Total Chapter 14	130	(38)	92	0	423	214	0	209	209

EUR '000

	Item	Commitments outstanding at the end of previous year				Commitments of the current year				Total commitm. outstanding at year-end
		Commitm. carried forward from previous year	Decommit. Revaluation Cancellations	Pay-ments	Total	Commit-ments made during the year	Pay-ments	Cancel-lation of commit. which cannot be carried forward	Commit. outstanding at year-end	
		1	2	3	4=1+2-3	5	6	7	8=5-6-7	
1700	ENTERTAINMENT AND REPRESENTATION EXPENSES	2	(2)	0	0	0	0	0	0	0
	Total Chapter 17	2	(2)	0	0	0	0	0	0	0
	Total Title 1	271	(61)	210	0	15 759	15 267	0	493	493

4.2 Outstanding commitments – Title 2

EUR '000

	Item	Commitments outstanding at the end of previous year				Commitments of the current year				Total commitm. outstanding at year-end
		Commitm. carried for- ward from pre- vious year	Decommit. Revaluation Cancel- lations	Pay- ments	Total	Commit- ments made during the year	Pay- ments	Cancel- lation of commit. which cannot be carried forward	Commit. outstand- ing at year-end	
		1	2	3	4=1+2-3	5	6	7	8=5-6-7	
2020	WATER GAS ELECTRICITY AND HEATING	19	(11)	9	0	132	31	0	101	101
2030	BUILDING ASSOCIATED COSTS	152	(13)	140	0	748	578	0	170	170
	Total Chapter 20	172	(23)	149	0	880	610	0	270	270

EUR '000

	Item	Commitments outstanding at the end of previous year				Commitments of the current year				Total commitm. outstanding at year-end
		Commitm. carried for- ward from pre- vious year	Decommit. Revaluation Cancel- lations	Pay- ments	Total	Commit- ments made during the year	Pay- ments	Cancel- lation of commit. which cannot be carried forward	Commit. outstand- ing at year-end	
		1	2	3	4=1+2-3	5	6	7	8=5-6-7	
2100	ICT HARDWARE	96	(1)	95	0	129	98	0	31	31
2101	SOFTWARE ACQUISITION MAINTENANCE AND DEVELOPMENT	169	(1)	168	0	1 089	719	0	370	370
2103	TELECOMS COSTS	11	0	11	0	136	125	0	11	11
2105	EUROPEAN COMMISSION IT SYSTEMS	224	(1)	223	0	208	208	0	0	0
	Total Chapter 21	500	(3)	497	0	1 563	1 150	0	413	413

EUR '000

	Item	Commitments outstanding at the end of previous year				Commitments of the current year				Total commitm. outstanding at year-end
		Commitm. carried for- ward from pre- vious year	Decommit. Revaluation Cancel- lations	Pay- ments	Total	Commit- ments made during the year	Pay- ments	Cancel- lation of commit. which cannot be carried forward	Commit. outstand- ing at year-end	
		1	2	3	4=1+2-3	5	6	7	8=5-6-7	
2330	MISCELLANEOUS LEGAL INSURANCE PUBLICATION AND FI	6	(2)	4	0	48	41	0	7	7
	Total Chapter 23	6	(2)	4	0	48	41	0	7	7

EUR '000

	Item	Commitments outstanding at the end of previous year				Commitments of the current year				Total commitm. outstanding at year-end
		Commitm. carried for- ward from pre- vious year	Decommit. Revaluation Cancel- lations	Pay- ments	Total	Commit- ments made during the year	Pay- ments	Cancel- lation of commit. which cannot be carried forward	Commit. outstand- ing at year-end	
		1	2	3	4=1+2-3	5	6	7	8=5-6-7	
2500	MEETINGS EXPENSES IN GENERAL	16	0	16	0	100	79	0	21	21
	Total Chapter 25	16	0	16	0	100	79	0	21	21
	Total Title 2	694	(29)	665	0	2 591	1 880	0	711	711

4.3 Outstanding commitments – Title 3

EUR '000

	Item	Commitments outstanding at the end of previous year				Commitments of the current year				Total commitm. outstanding at year-end
		Commitm. carried for- ward from pre- vious year	Decommit. Revaluation Cancel- lations	Pay- ments	Total	Commit- ments made during the year	Pay- ments	Cancel- lation of commit. which cannot be carried forward	Commit. outstand- ing at year-end	
		1	2	3	4=1+2-3	5	6	7	8=5-6-7	
3010	COMMUNICATIONS	227	(9)	200	18	522	197	0	325	343
3040	TRANSLATION COSTS	0	0	0	0	35	21	0	14	14
	Total Chapter 30	227	(9)	200	18	557	218	0	339	356

EUR '000

	Item	Commitments outstanding at the end of previous year				Commitments of the current year				Total commitm. outstanding at year-end
		Commitm. carried for- ward from pre- vious year	Decommit. Revaluation Cancel- lations	Pay- ments	Total	Commit- ments made during the year	Pay- ments	Cancel- lation of commit. which cannot be carried forward	Commit. outstand- ing at year-end	
		1	2	3	4=1+2-3	5	6	7	8=5-6-7	
3100	OPERATIONAL PROJECTS	2 092	(147)	1 839	106	4 782	2 662	0	2 120	2 226
3140	PROJECTS TO SUPPORT STRENGTHENING KNOWLEDGE AND SY	71	(6)	66	0	229	52	0	177	177
	Total Chapter 31	2 163	(152)	1 905	106	5 011	2 715	0	2 297	2 403

EUR '000

	Item	Commitments outstanding at the end of previous year				Commitments of the current year				Total commitm. outstanding at year-end
		Commitm. carried for- ward from pre- vious year	Decommit. Revaluation Cancel- lations	Pay- ments	Total	Commit- ments made during the year	Pay- ments	Cancel- lation of commit. which cannot be carried forward	Commit. outstand- ing at year-end	
		1	2	3	4=1+2-3	5	6	7	8=5-6-7	
3200	OPERATIONAL MISSIONS	160	(73)	86	0	418	352	0	66	66
	Total Chapter 32	160	(73)	86	0	418	352	0	66	66
	Total Title 3	2 550	(235)	2 191	124	5 986	3 285	0	2 702	2 825

4.4 Outstanding commitments – Title 4 and Grand total

EUR '000

	Item	Commitments outstanding at the end of previous year				Commitments of the current year				Total commitm. outstanding at year-end
		Commitm. carried for- ward from pre- vious year	Decommit. Revaluation Cancel- lations	Pay- ments	Total	Commit- ments made during the year	Pay- ments	Cancel- lation of commit. which cannot be carried forward	Commit. outstand- ing at year-end	
		1	2	3	4=1+2-3	5	6	7	8=5-6-7	9=4+8
4203	INTPA TRAINING	0	0	0	0	200	51	0	149	149
4204	COVES SLA _i - INTERNATIONAL DIMENSION OF CENTRES OF	497	(191)	306	0	287	287	0	0	0
4205	ACQF II - PANAF/2023/443-218	763	(24)	722	17	920	549	0	371	389
4206	DARYA - NDICI ASIA/2022/043-337	671	(66)	489	115	2 662	1 319	0	1 342	1 458
4208	EASTERN PARTNERSHIP PROJECT	637	(9)	385	242	621	207	0	414	656
4209	EGYPT PROJECT - EU TECHNICAL ASSISTANCE	224	(39)	172	13	46	46	0	0	13
	Total Chapter 42	2 793	(330)	2 075	388	4 736	2 460	0	2 276	2 664
	Total Title 4	2 793	(330)	2 075	388	4 736	2 460	0	2 276	2 664
GRAND TOTAL		6 308	(656)	5 140	512	29 072	22 891	0	6 181	6 693

5 Summary of transfers of appropriations 2025

Budget Transfer Request - Transfer 1 / 2025

ETF.10841

Request Date

		Title 1	Title 2	Title 3	Total Transfer
Total transferred <u>between</u> Titles	COM	€ (731.800)	€ 155.000	€ 576.800	€ -
	PAY	€ (731.800)	€ 155.000	€ 576.800	€ -
Total transfer <u>within</u> Titles	COM	€ 168.200	€ 258.084	€ 576.800	€ 1.003.084
	PAY	€ 168.200	€ 258.084	€ 576.800	€ 1.003.084

Transfer Date:

16/05/2025

Budget Line	Description	COM/ PAY	Current Appropriations	Nr of tran.	Already Transferred	Consumed	Available	Proposed Transfer (+/-)	Total Release		Total Need		Justification
									COM:	€(1.003.084)	€1.003.084	€1.003.084	
									PAY:	€(1.003.084)	€1.003.084		
1100	Temporary Agents	COM/ PAY	12.464.952	-	(802.048)	11.605.842	859.110	(850.000)	850.000				Available following the salary adaptation and reduction in weighting factor
1110	Contract agents	COM/ PAY	2.991.600	-	(208.400)	2.941.600	50.000	(50.000)	50.000				Available following the salary adaptation and reduction in weighting factor
1172	Cost of organising traineeships with the Foundation	COM/ PAY	57.200	-	(19.800)	80.200	(23.000)	23.000			23.000		To reinforce availability and cover for 11 trainees being selected
1177	Other services rendered and institutional audit services	COM/ PAY	509.883	-	195.633	538.602	(28.719)	113.000			113.000		Interim workers requests in the pipeline (partially to be recovered with T4 funds) Revised estimates for PMO-SLA (€ 20.000. incl MIPS+ costs and higher Unit prices) + € 8000 revised estimates for SES Institutional Development - Functional analysis digital team - Time and procurement tool to be defined
1300	Mission and travel expenses	COM/ PAY	78.546	-	(3.254)	102.746	(24.200)	24.200			24.200		Additional unforeseen missions for Institutional Development function and senior advisor (new position)
1490	Other interventions	COM/ PAY	168.972	-	41.472	106.253	62.720	6.000			6.000		Revised estimates for All staff Day out (September - €15000)
1700	Entertainment and representation expenses	COM/ PAY	1.600	-	(2.400)	2.000	(400)	2.000			2.000		estimated increased costs for representation expenses
2330	Miscellaneous legal, insurance and publication expenditure (ex Legal expenses)	COM/ PAY	37.954	-	(13.246)	46.993	(9.039)	10.000			10.000		consultancy services for the update and revision of the ETF data protection framework and VAT consultancy
2105	European Commission IT systems	COM/ PAY	208.430	-	(52.070)	128.471	79.959	(103.084)	103.084				Available based on savings linked to anticipation of expenses and SUMMA costs
2101	Software acquisition, maintenance and development	COM/ PAY	841.077	-	11.677	994.168	(153.091)	248.084			248.084		Maturity assessment for monitoring of new strategy, as follow up of the IAS audit Additional cloud costs : migration of Web and other systems (openspace, Stat DB, etc) currently hosted outside Azure and additional cloud space costs Additional costs of Firewall Services (maintenance, support and subscription for 3 years - September 2025 - September 2028): new tender in place with expected increase in cost of services Additional consultancy for systems support to cover staff absence Imprest account (new licences outside Digit contract) Additional consultancy for digital pipeline to cover staff absence (LN Decommissioning, CARMEN, ITR) Additional consultancy for cybersecurity to cover staff absences (BeTeam) Implementation of cyber EU regulation (conclusion of phase B) - EY
3010	Communications	COM/ PAY	424.961	-	109.961	397.102	27.859	97.000			97.000		Unforeseen Media literacy seminar in Autumn 2025. Requests for a new publications section on the website (in discussions with the Editorial Board / KNOW Unit) and for a new section pulling together all content on excellence in line with recommendations set out in the new excellence communication strategy. Support for web content that began in January 2025 as there is still no replacement for the work that was being carried out by retired staff. New graphic interactive presentation on ETF - EU member state cooperation for the Governing Board meeting in June
3100	Strategic Projects	COM/ PAY	4.293.710	-	880.750	3.661.696	632.015	461.800			461.800		
3200	Operational Missions	COM/ PAY	400.000	-	-	418.000	(18.000)	18.000			18.000		

Budget Transfer Request - Transfer 2 / 2025

ETF.10905

Request Date

Transfer Date:

23/07/2025

Total transferred <u>between</u> Titles		Title 1	Title 2	Title 3	Total Transfer
		COM	€ (31.928)	€ -	€ 31.928
PAY	€ (31.928)	€ -	€ 31.928	€ -	

Total transfer <u>within</u> Titles		COM	PAY
		€ 147.630	€ 147.630

Total Release	Total Need
€ (179.558)	€ 179.558
€ (179.558)	€ 179.558

Budget Line	Description	COM/ PAY	Current Appropriations	Nr of tran.	Already Transferred	Consumed (04/05/2021)	Available	Proposed Transfer (+/-)	Release (From)	Need (To)	Justification
1100	Temporary Agents	COM/ PAY	11.736.110	-	(1.530.890)	11.605.842	130.268	(121.158)	121.158		Based on updated estimates
1110	Contract agents	COM/ PAY	3.000.000	1	(200.000)	2.941.600	58.400	(58.400)	58.400		Based on updated estimates
1177	Other services rendered and institutional audit services	COM/ PAY	520.253	-	206.003	538.602	(18.349)	102.630		102.630	Based on updated estimates
1440	Internal training	COM/ PAY	168.680	1	48.680	168.821	(141)	35.000		35.000	Based on updated estimates
1700	Entertainment and representation expenses	COM/ PAY	(6.400)	-	(10.400)	2.000	(8.400)	10.000		10.000	Based on updated estimates
3010	Communications	COM/ PAY	511.961	1	196.961	397.102	114.859	10.000		10.000	Based on updated estimates
3100	Strategic Projects	COM/ PAY	4.733.582	-	1.320.622	3.661.696	1.071.887	21.928		21.928	Based on updated estimates

Budget Transfer Request - Transfer 4 / 2024

ETF.10965

Request Date

Transfer Date:

19/11/2025

Total transferred <u>between</u> Titles		Title 1	Title 2	Title 3	Total Transfer
		COM	€ (7.000)	€ 7.000	€ -
PAY	€ (7.000)	€ 7.000	€ -	€ -	

Total transfer <u>within</u> Titles		COM	COM			Total Release	Total Need
			PAY	€ 95.000	€ 24.206		
			€ 95.000	€ 24.206	€ 25.000	€ (151.206)	€ 151.206

		COM:	Total Release	Total Need
		PAY:	€ (151.206)	€ 151.206
			€ (151.206)	€ 151.206

Budget Line	Description	COM/ PAY	Current Appropriations	Nr of tran.	Already Transferred	Consumed	Available	Proposed Transfer (+/-)	Release (From)	Need (To)	Justification
1100	Temporary Agents	COM/ PAY	11.704.952	1	(1.562.048)	11.605.842	99.110	(90.000)	90.000		Not needed, based on updated Salary adaptation and current estimates
1177	Other services rendered and institutional audit services	COM/ PAY	559.883	5	245.633	538.602	21.281	63.000		63.000	Functional analysis of 2 of ETF's functions (2x25,000€) and deployment of staff survey solution
1440	Internal training	COM/ PAY	173.680	4	53.680	168.821	4.859	30.000		30.000	facilitation/moderation for the GB meeting/event
1490	Other interventions	COM/ PAY	172.972	4	45.472	106.253	66.720	2.000		2.000	Lump sum contribution to teleworking expenses - Total amount needed 65,000, but 63,000 already available
1700	Entertainment and representation expenses	COM/ PAY	15.600	2	11.600	2.000	13.600	(12.000)	12.000		Not needed, based on actual costs
2030	Building associated costs (ex. Cleaning and Maintenance)	COM/ PAY	721.800	4	12.401	675.819	45.981	26.000		26.000	Anticipation of consultancy work related to the ETF premises post 2027
2030	Building associated costs (ex. Cleaning and Maintenance)	COM/ PAY	744.594	2	35.195	675.819	68.775	3.206		3.206	increased support to building expenditure
2100	ICT hardware	COM/ PAY	126.697	5	30.097	108.231	18.466	2.000		2.000	Increased support to hardware acquisitions
2105	European Commission IT systems	COM/ PAY	107.346	4	(153.154)	128.471	(21.125)	(2.000)	2.000		Available based on estimates
2330	Miscellaneous legal, insurance and publication expenditure (ex. Legal expenses)	COM/ PAY	51.160	5	(40)	46.993	4.167	(3.206)	3.206		Available based on estimates
2500	Meetings expenses in general	COM/ PAY	118.815	4	18.815	98.833	19.982	(19.000)	19.000		Activities postponed for 2026
3040	Translation costs	COM/ PAY	60.000	5	-	35.000	25.000	(25.000)	25.000		Based on updated estimates until the end of the year
3100	Strategic Projects	COM/ PAY	4.730.510	2	1.317.550	3.661.696	1.068.815	25.000		25.000	Contribute to the first stages of the SKILLS SUMMIT 2026 corporate conference (venue, key speakers)

Budget Transfer Request - Transfer 5 / 2024

ETF.10995

Request Date

Total transferred <u>between</u> Titles	COM	Title 1	Title 2	Title 3	Total Transfer
	PAY	€ (124.923)	€ (20.309)	€ 145.232	€ -
		€ (124.923)	€ (20.309)	€ 145.232	€ -

Transfer Date:

18/12/2025

Total transfer <u>within</u> Titles	COM	€ -	€ 14.677	€ 166.120	€ 180.797
	PAY	€ -	€ 14.677	€ 403.615	€ 418.293
		€ -	€ 0	€ 0	€ (180.797)
					€ (418.293)
	COM:				€ 180.797
	PAY:				€ 418.293

Budget Line	Description	COM/PAY	Current Appropriations	Nr of tran.	Already Transferred	Consumed	Available	Proposed Transfer (+/-)	Release (From)	Need (To)	Justification
1100	Temporary Agents	COM/PAY	11.703.677	-	11.703.677	11.605.842	97.835	(88.725)	88.725		Savings from TA salaries, based on the latest salary adaptation
1172	Cost of organising traineeships with the Foundation	COM/PAY	83.400	-	83.400	80.200	3.200	(3.200)	3.200		Savings
1177	Other services rendered and institutional audit services	COM/PAY	637.880	-	637.880	538.602	99.278	(14.997)	14.997		Savings
1180	Sundry recruitment expenses	COM/PAY	25.000	-	25.000	21.491	3.509	(2.500)	2.500		Savings - could be released 3509, but only 10% of 25000 can be transferred away
1300	Mission and travel expenses	COM/PAY	106.000	-	106.000	102.746	3.254	(3.254)	3.254		Savings
1440	Internal training	COM/PAY	215.000	-	215.000	168.821	46.179	(11.320)	11.320		Savings
1490	Other interventions	COM/PAY	175.500	-	175.500	106.253	69.247	(528)	528		Savings
1700	Entertainment and representation expenses	COM/PAY	4.000	-	4.000	2.000	2.000	(400)	400		Savings - Could be released 2000, but only 10% of 4000 can be transferred
2030	Building associated costs (ex. Cleaning and Maintenance)	COM/PAY	757.205	-	757.205	675.819	81.386	(9.405)	9.405		Savings
2100	ICT hardware	COM/PAY	129.929	-	129.929	108.231	21.698	(1.232)	1.232		Savings
2101	Software acquisition, maintenance and development	COM/PAY	1.074.484	-	1.074.484	994.168	80.316	14.677		14.677	Extension of help desk solution licences and local AI developments
2105	European Commission IT systems	COM/PAY	128.471	-	128.471	128.471	-	(23.125)	23.125		Savings
2330	Miscellaneous legal, insurance and publication expenditure (ex Legal expenses)	COM/PAY	47.994	-	47.994	46.993	1.001	(40)	40		Savings
2500	Meetings expenses in general	COM/PAY	101.000	-	101.000	98.833	2.167	(1.185)	1.185		Savings
3010	Communications	COM	517.000	-	517.000	397.102	119.898	4.961		4.961	Additional article on ETF
3100	Strategic Projects	COM	4.594.351	-	4.594.351	3.661.696	932.655	161.160		161.160	Support to Corporate conference early 2026
3140	Projects to support strengthening knowledge and systems	COM	241.798	-	241.798	69.597	172.201	(20.888)	20.888		Savings
3010	Communications	PAY	642.529	-	642.529	147.503	495.025	(120.568)	120.568		Not needed, based on invoices in house
3040	Translation costs	PAY	48.666	-	48.666	21.334	27.332	(13.666)	13.666		Not needed, based on invoices in house
3100	Strategic Projects	PAY	4.372.719	-	4.372.719	1.841.291	2.531.428	382.791		382.791	Needed, based on invoices in house
3140	Projects to support strengthening knowledge and systems	PAY	345.060	-	345.060	32.538	312.522	(124.150)	124.150		Not needed, based on invoices in house
3200	Operational Missions	PAY	397.176	-	397.176	259.223	137.952	20.824		20.824	Needed, based on invoices in house

VI. ETF staff establishment plan 2025

FUNCTION GROUP	GRADE	Establishment plan in voted EU budget 2025	Filled as of 31/12/2025	Filled as of 31/12/2024
AD	16			
	15			
	14	1	1	1
	13	3	1	1
	12	9	4	6
	11	10	11	11
	10	10	9	8
	9	12	9	11
	8	7	11	5
	7	8	10	13
	6			
5	5	5		
Sub-total Function Group AD		65	61	62
AST	11			
	10	2	0	1
	9	9	8	8
	8	6	2	1
	7	3	4	4
	6	3	4	4
	5		2	3
	4			
	3			
	2			
1				
Sub-total Function Group AST		21	20	21
TOTAL TA posts		86	81	83

In addition to the temporary agents, the ETF had 46 contract agents at the end of 2025.

Annex I: List of Governing Board Members during 2025

1. EUROPEAN COMMISSION

European Commission Chair	<p>Mr Mario Nava Director-General DG EMPL Employment, Social Affairs and Inclusion European Commission J-27 08/028 1049 Brussels Belgium</p>
European Commission Member	<p>Mr Mathieu Bousquet Director DG NEAR A - Thematic Support, Coordination of Policy and Financial Instruments European Commission L-15 04/058 1000 Brussels Belgium</p>
European Commission Alternate Member	<p>Ms Barbara Banki Gardinal Head of Unit DG NEAR A3 European Commission L 15 16/099 1049 Brussels Belgium</p>
European Commission Member	<p>Ms Erica Gerretsen Director DG INPA G - Human Development, Migration, Governance and Peace 1049 Brussels Belgium</p> <p>Tel: +32-229-65208 E-mail: Erica.GERRETSEN@ec.europa.eu</p>
European Commission Alternate Member	<p>Ms Judit Barna Team Leader Education DG INTPA (Youth, Education and Research, Culture) G3 European Commission L-86 02/075 1049 Brussels Belgium</p>
European Commission Observer	<p>Mr Francisco Gaztelu Mezquiriz Director for North Africa, MENA.A DG MENA (Middle East, North Africa and the Gulf) European Commission BRU-J-54 03/203 1049 Brussels Belgium</p> <p>Tel: +32 -229 92546 E-mail: Francisco.GAZTELU-MEZQUIRIZ@ec.europa.eu</p>
European Commission Observer	<p>Ms Katerina Wolfova Head of Unit DG MENA (Egypt, Pact for the Mediterranean) A.2 European Commission L-86 02/075 1049 Brussels Belgium</p>

Tel: +32 -2 29 64678

E-mail:

European Commission
Observer

Ms Dina Berzina
DG MENA A2 Egypt, Pact for the Mediterranean
European Commission
1049 Brussels
Belgium

Tel: +32 -229 97475

E-mail: Dina.BERZINA@ec.europa.eu

European Commission
Observer

Ms Antoaneta Angelova-Krasteva
Director for Innovation, Digital Education and International Cooperation
DG EAC.C
European Commission
J-70 02/074
1049 Brussels
Belgium

European Commission
Alternate Observer

Mr Filip Van Depoele
Head of the International Cooperation Unit
DG EAC.C.3
European Commission
J-70 02/114
1049 Brussels
Belgium

2. EUROPEAN EXTERNAL ACTION SERVICE

European External Action Service
Observer

Mr Taneli Lahti
Managing Director
European External Action Service - Secretariat-General of the EEAS - Service of Deputy Secretary General for economic and global issues - Global Agenda and Communication
European External Action Service (EEAS)
9A, Rond-Point Schuman
1046 Brussels
Belgium

Tel: +32

E-mail: Taneli.LAHTI@eeas.europa.eu

European External Action Service
Observer

Ms Lucia Lecumberri- Galofre
Policy Officer
European External Action Service - Secretariat-General of the EEAS - Service of Deputy Secretary General for economic and global issues - Global Agenda and Multilateral Relations - Financing Instruments and International Cooperation (GLOBAL.GI.5)
European External Action Service (EEAS)
9A, Rond-Point Schuman
1046 Brussels
Belgium

3. EUROPEAN PARLIAMENT

Non-voting Expert	Ms Rossella Benedetti ETUCE representative ETUC Education and Training permanent committee UIL – Unione Italiana del Lavoro Italy
Non-voting Expert	Prof. Andreas D. Fotopoulos Professor of Nuclear Medicine Department of Medicine University of Ioannina Medical School 45 110 Ioannina Greece
Non-voting Expert	Ms Evelin Lichtenberger Member of the Supervisory Board Tyrol Transport Association Austria

4. EU MEMBER STATES

Austria – Member	Mr Josef Hochwald Deputy Head Unit for Vocational Education and Training Department IV – National Market Strategies Federal Ministry for Digital and Economic Affairs Stubenring 1 1010 Vienna Austria
Austria – Alternate	Mr Wolfgang Pachatz Federal Ministry of Education Deputy Head of the Department Austrian VET-Policy and Implementation of the European VET-Policy Minoritenplatz 5 A-IOIO Vienna Phone:+431531204446 E-Mail: Wolfgang.pachatz@bmb.gv.at
Belgium – Member	Ms Kristel De Plecker Coordinator Agency for Educational Services – AgODi Ministry of Education and Training Koning Albert II-laan 15, 1210 Brussels Belgium
Belgium – Alternate	TO BE ASSIGNED
Bulgaria – Member	TO BE ASSIGNED

Bulgaria – Alternate

Ms Vania Tividosheva
Chief Expert
Vocational Education and Training Directorate
Ministry of Education and Science
2A Kniaz Dondukov Bld
1000 Sofia
Bulgaria

Croatia – Member

Mr Božo Pavičin
Advisor to the Minister
Ministry of Science and Education,
Donje Svetice 38,
10000 Zagreb
Republic of Croatia

Croatia – Alternate

Mr Nino Buić
Assistant Director,
Department for European Affairs,
International Cooperation and Projects
Agency for VET and Adult Education
Garićgradska ulica 18
10 000 Zagreb
Croatia

Cyprus – Member

Mr Kyriakos Kyriakou
Coordinator VET
Secondary Technical and Vocational Education
Ministry of Education and Culture
Kimonos and Thoukididou Corner
1434 Nicosia
Cyprus

Cyprus – Alternate

Ms Marilia Pericleous
Administrative Officer
Ministry of Education, Culture, Sport & Youth
1434 Nicosia
Cyprus

Czech Republic – Member

Ms Marta Stará
Head of Vocational Education and Training Unit
Ministry of Education, Youth and Sports
Karmelitská 529/5
CZ - 118 12, Praha 1

Czech Republic – Alternate

Mr Jakub Seiboth
Ministry of Education, Youth and Sports
Karmelitská 529/5
CZ - 118 12, Praha 1

Denmark – Member

TO BE ASSIGNED

Denmark – Alternate

Mr Torben Schuster
Senior Advisor
Danish Ministry of Children and Education
DK- 1220 Copenhagen K.
1220 Copenhagen
Denmark

Estonia – Member

Ms Külli All
Head of Skills Policy
Area of Skills Policy
Ministry of Education and Research

Munga 18, 50088 Tartu
e-mail: kulli.all@hm.ee
Phone: +372 735 0249
Tel: + 372 735 1850

Estonia – Alternate

Ms Sigrid Ester Tani
Area of Skills Policy
Chief Expert
Ministry of Education and Research
Munga 18, 50088 Tartu
e-mail: sigridester.Tani@hm.ee
Phone: +372 735 4023

Finland – Member

Mr Petri Lempinen
Director General
Department for General Upper Secondary
Education and Vocational Education and Training
PO Box: 29
FI-00023 Government
Finland

Finland – Alternate

Ms Minna Bálint
Counsellor of Education
Department for General Upper Secondary
Education and Vocational Education and Training
PO Box : 29
FI-00023 Government
Finland

France – Member

Ms Charlotte Nourrissat
Bureau international
Secrétariat général des ministères sociaux
Délégation aux affaires européennes et internationales
Ministère des solidarités et de la santé
14, avenue Duquesne
75700 Paris CEDEX 01
France

Tel: +33 6 59 81 98 29
E-mail: charlotte.nourrissat@sg.social.gouv.fr

France – Alternate

Ms Claire ARISTON
Chargée de mission enseignement et formation professionnels
Département de l'Union européenne et des organisations multilatérales
Délégation aux relations européennes et internationales et à la
coopération
Ministère de l'éducation nationale, de l'enseignement supérieur et de la
recherche,
110, rue de Grenelle –
75357 Paris 07 SP
Téléphone : +33 1 55 55 37 83
E-mail: claire.ariston@education.gouv.fr

Germany – Member

Mr Stefan Schneider
Head of Division
Federal Ministry of Education and Research
Division 222 – EU Education Programmes;
International Cooperation in Education
Heinemannstraße 2
53175 Bonn

Germany – Alternate

Frau Dr. Anke Borgmann

Bundesministerium für Forschung, Technologie und Raumfahrt
53170 Bonn
Deutschland
Tel.: +49 (0)228 99 57-3233,
Fax: +49 (0)228 99 57-8 3233
E-Mail: anke.borgmann@bmbf.bund.de

Greece – Member

Mr. Spyridon Chrysanthopoulos

President of the National Organisation for the Certification of
Qualifications & Vocational Guidance (EOPPEP1)
42 34 Athens
Greece

Greece – Alternate

Ms Dimitra Chalkia

Deputy Head of the Directorate for Planning and Development of
Vocational Education and
Training and Lifelong Learning
Str. Andrea Papandreou 37
GR – 151 80 Maroussi Attiki

Hungary - Member

Ms Katalin Zoltán

Head of Unit
Department for Programme Development & School Governance
Unit for International Relations and Grants
Ministry for National Economy
1051 Budapest, Kálmán Imre u. 2.
Hungary

Hungary – Alternate

TO BE ASSIGNED

Ireland – Member

Mr John O'Farrell

Department of Further and Higher Education, Research, Innovation and
Skills
Ministry of Further and Higher Educations,
Research, Innovation
Marlborough Street, Dublin 1
Ireland

Ireland – Alternate

Mr Declan Carroll

Administrative Officer
Apprenticeship Policy Unit within the Department of (Ministry of) Further
and Higher Education, Research, Innovation and Science
Ireland
Tel: +353 86 204 4089
Email: Declan_Carroll@dfheris.gov.ie

Italy – Member

Mr Alberto Petrangeli

Cons. Amb. Head Unit V
Directorate General for Europe and for International Trade Policy , EU
sectoral Policy Education and VET
Ministry of Foreign Affairs and International Cooperation
Piazzale della Farnesina 1
00135 Rome - Italy

Italy – Alternate

Mr Luca Medichini

Deputy Head Unit V
Directorate General for Europe and for International Trade Policy , EU
sectoral Policy Education and VET
Ministry of Foreign Affairs and International Cooperation
Piazzale della Farnesina 1 -
00135 Rome - Italy

Latvia – Member

Ms Anita Vahere-Abražune
Deputy Director
Department of Policy Initiatives and Development
Ministry of Education and Science
Valnu street 2
1050 Riga
Latvia

Latvia – Alternate

Ms Maija Zvirbule
Counsellor for Education, Youth and Sports
Permanent Representation of the Republic of Latvia to the EU
of the Republic of Latvia
Avenue des Arts 23
B 1000 Brussels
Belgium

Lithuania – Member

Mr Tadas Tamošiūnas
Director
Qualifications and Vocational Education and Training Development
Centre
Geležinio Vilko str. 12
LT-03163 Vilnius

Lithuania – Alternate

Ms Lina Vaitkutė
Head
Qualifications Formation Unit
Qualifications and Vocational Education and Training Development
Centre
Geležinio Vilko str. 12
LT-03163 Vilnius

Luxembourg – Member

Mr Tom Muller
Director
Department of Vocational Training
Ministry of Education, Children and Youth
29, rue Aldringen
L - 2926, Luxembourg

Luxembourg – Alternate

Ms Véronique Schaber
Deputy Director
Department of Vocational Training
Ministry of Education, Children and Youth
29, rue Aldringen
L - 2926, Luxembourg

Malta – Member

Mr Matthew Vella
Permanent Secretary
Office of the Permanent Secretary
Ministry for Education and Sport
Great Siege Road, Floriana FRN 1810, Malta

Malta – Alternate

Dr. Josianne Farrugia
Director
EU, International Relations and Policy Development
Office of the Permanent Secretary
Ministry for Education, Sport, Youth, Research and Innovation
t +356 25981071
josianne.farrugia.2@gov.mt

Netherlands – Member	<p>Ms Emmelie van den Bergh Ministry of Education, Culture and Science Rijnstraat 50 2515 XP The Hague The Netherlands</p>
Netherlands – Alternate	<p>Mr Wouter Verheij Ministry of Education, Culture and Science Rijnstraat 50 2515 XP The Hague The Netherlands</p>
Poland – Member	<p>Mr Stanisław Drzażdżewski General Counsel Department for Strategy, Qualifications and Vocational Education Ministry of National Education 25, J.Ch. Szucha Ave., 00-918 Warsaw, Poland</p>
Poland – Alternate	<p>Ms Beata Dziemińska-Skowron Chief Expert, Department of Strategy, Qualifications and Vocational Education Ministry of National Education 25, J.Ch. Szucha Ave., 00-918 Warsaw, Poland</p>
Portugal – Member	<p>Ms. Ana Elisa Santos IEFP - Institute of Employment and Vocational Training Rua de Xabregas, 52 - 1949-003 Lisboa Portugal</p> <p>Tel: +351 215 803 000 E-mail: ana.e.santos@iefp.pt</p>
Portugal – Alternate	<p>Ms Ana Olim Director General DG Employment and Industrial Relations (DGERT) Ministry of Labour, Solidarity and Social Security Praça de Londres, nº 2 – 9º andar 1049-056 Lisbon Portugal</p> <p>Tel: +351 215 953 549 E-mail: ana.c.olim@dgert.pt</p>
Romania – Member	<p>Ms Carmen Clapan Counsellor for European Affairs General Directorate for International and European Affairs Ministry of National Education Sector 1, 28 - 30 Gen. Berthelot Street 010168 Bucharest Romania</p>
Romania – Alternate	<p>Ms Roxana Frățilă Adviser for European Affairs General Directorate for International and European Affairs Ministry of Education and Research 28-30 General Berthelot Street, District 1 010168 Bucharest Romania</p>

Slovakia – Member	Ms Katarina Bartoňová Department of Lifelong Learning Ministry of Education, Research, Development and Youth of the Slovak Republic Stromová 1 81330 Bratislava Slovakia
Slovakia – Alternate	Ms Miroslava Blahová Department of Lifelong Learning Ministry of Education, Research, Development and Youth of the Slovak Republic Stromová 1 81330 Bratislava Slovakia
Slovenija – Member	Mr Aleksandar Sladojević Ministry of Education Masarykova 16 100 Ljubljana Slovenija
Slovenia – Alternate	Ms Nataša Hafner Vojčič Ministry of Education Masarykova 16 100 Ljubljana Slovenija
Spain – Member	Mr Antonio Mota Cosano Technical Educational Advisor Unit for the International Relations of Vocational Training Ministry of Education, Vocational Training and Sports Madrid Spain
Spain – Alternate	Mr Marcos García García Head of Service Sub-Directorate General for Social, Educational, Cultural, Health and Consumer Affairs Ministry of Foreign Affairs, European Union and Cooperation – Madrid Spain
Sweden – Member	Ms Annika Järems Ministry of Education and Research Division for Upper Secondary and Adult Education 103 33 Stockholm Sweden
Sweden – Alternate	Ms Carina Lindén Deputy Director Division for Upper Secondary and Adult Education and Research Swedish Ministry of Education and Research Drottninggatan, 16 14654 Tullinge Sweden

5. PARTNER COUNTRY – OBSERVERS

Azerbaijan	<p>Ms Nigar Ismayilzade-Asgarova Deputy Head of Career guidance and cooperation with employers Department State Agency for VET under the Ministry of Education of the Republic of Azerbaijan A.Orujaliyev 61 AZ1008, Baku Azerbaijan</p>
Moldova	<p>Ms Dr. Ludmila Pavlov Deputy Head The Policy Analysis, Monitoring and Evaluation Division Ministry of Education, Culture and Research of the Republic of Moldova MD-2033, mun. Chişinău, Piaţa Marii Adunări Naţionale 1</p>
Serbia	<p>Ms Dragana Savić Head of International Cooperation and European Integration Dept. Ministry of Labour, Employment, Veteran and Social Affairs Nemanjina 22-26 Belgrade Serbia</p>

6. OTHER INSTITUTIONS – OBSERVERS

CEDEFOP	<p>Mr Jürgen Siebel Executive Director European Centre for the Development of Vocational Training Europe 123 Thessaloniki Greece</p>
EUROFOUND	<p>Mr Ivailo Kalfin Executive Director Eurofound Wyattville Road Loughlinstown Dublin 18 Ireland</p>
Comune di Torino	<p>Mr Stefano Io Russo Mayor Città di Torino Piazza di Palazzo di Città 1 10122 Torino Italy</p> <p>E-mail: sindaco.lorusso@comune.torino.it</p>
Regione Piemonte	<p>Mr. Davide Donati Vice-Director EU Policies and Funds Regione Piemonte Piazza Piemonte 1 10127 Torino Italy Tel.: +39 (347) 754-5053 E-mail: davide.donati@regione.piemonte.it</p>