



DECISION OF THE GOVERNING BOARD OF THE ETF

The Governing Board of the European Training Foundation,

Having regards to the Council Regulation (EC) No. 1339/2008 establishing a European Training Foundation, and in particular article 9 thereof;

By written procedure which took place from 6 to 29 May 2020

Has adopted:

1. ETF Annual Accounts 2019
2. GB opinion on ETF Annual Accounts 2019

GB/20/DEC/007

A handwritten signature in blue ink, appearing to read 'Joost KORTE'.

Joost KORTE

Chair of the Governing Board

Date: 08 June 2020

OPINION OF THE GOVERNING BOARD ON THE 2019 ANNUAL ACCOUNTS

OPINION OF THE GOVERNING BOARD ON THE ETF'S ANNUAL ACCOUNTS RELATING TO OPERATIONS UNDER THE 2019 BUDGET

The Governing Board takes note of the draft annual accounts relating to operations under the 2019 budget of the ETF. On the basis of:

- the statement of assurance in the Court of Auditors' Preliminary observations with a view to a report on the annual accounts of the ETF for the financial year 2019 received on 19 May 2020;
- the Director's statutory declaration of assurance included in the 2019 Annual Activity Report;
- the detailed information on the ETF's achievements, management supervision and control and the functioning of the ETF internal control standards contained in the 2019 Annual Activity Report.;
- the certification of the annual accounts by the ETF Accounting Officer included in the annual accounts as of 2019;

The Board has obtained reasonable assurance that the annual accounts for the year ending 31 December 2019 are reliable and that the underlying transactions as a whole are legal and regular.

On the basis of the above, the Board gives a positive opinion on the annual accounts for the 2019 budget year.

The Board looks forward to the report and observations of the Budgetary Authority at the end of the discharge procedure. The Board requests the Director of the European Training Foundation to take into account the observations and remarks with a view to further consolidating the ETF's accountability, effectiveness and efficiency in subsequent years.

The Board invites the ETF to forward the accounts to the Commission's Accounting Officer, the Court of Auditors, the European Parliament and the Council by 1 July 2020 as required under the ETF's founding Regulation and Financial Regulation.

Date: 08 June 2020



Joost KORTE

Chair of the ETF Governing Board



European Training Foundation

ANNUAL ACCOUNTS

European Training Foundation Annual Accounts 2019
accompanied by the 2019 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.

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This report has been prepared by:
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Unreserved certification of the final accounts of the ETF

The annual accounts of the ETF for the year 2019 have been prepared in accordance with the Title IX of the Financial Regulation applicable to the general budget of the European Union, the accounting rules adopted by the Commission's Accounting Officer and the accounting principles and methods adopted by myself.

I acknowledge my responsibility for the preparation and presentation of the annual accounts of the ETF in accordance with Article 49 of the Financial Regulation.

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.

I hereby certify that based on this information, and on such checks as I deemed necessary to sign off the accounts, I have a reasonable assurance that the accounts present fairly, in all material aspects, the financial position, the results of the operations and the cash-flow of the ETF .



Martine Smit
Accounting Officer

Turin, 31 March 2020

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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 revised ETF financial regulation, which was adopted by the Governing Board of the ETF on 20 December 2013 and entered into force 1 January 2014, (except Article 47 and 82 (5), which entered into force on 1 January 2015 and Article 32 and 33 (5 & 8) which entered into force on 1 January 2016). On 15 June 2019, the Governing Board adopted the new ETF financial regulation and entered into force on 16 June 2019. However, Articles 32 and 47 of the repealed regulation shall continue to apply until 31 December 2019 and the Articles 32 and 48 from the newly adopted ETF financial regulation shall apply from 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 Joost Korte.

- **Meeting held on 14 June 2019 (Turin)**

Consolidated Annual Activity Report 2018

The Board adopted the 2018 ETF CAAR and its Analysis and Assessment unanimously. Both documents were sent to the relevant institutions by 15 June 2019.

ETF financial statements

The GB members unanimously adopted the 2018 ETF Annual Accounts and the Opinion of the Board. Both documents were sent to the relevant EU institutions by 1 July 2019.

- **Meeting held on 22 November 2019 (Brussels)**

ETF Budget 2020

The GB members adopted unanimously the 2020 ETF Budget.

ETF 2019 2nd amending budget

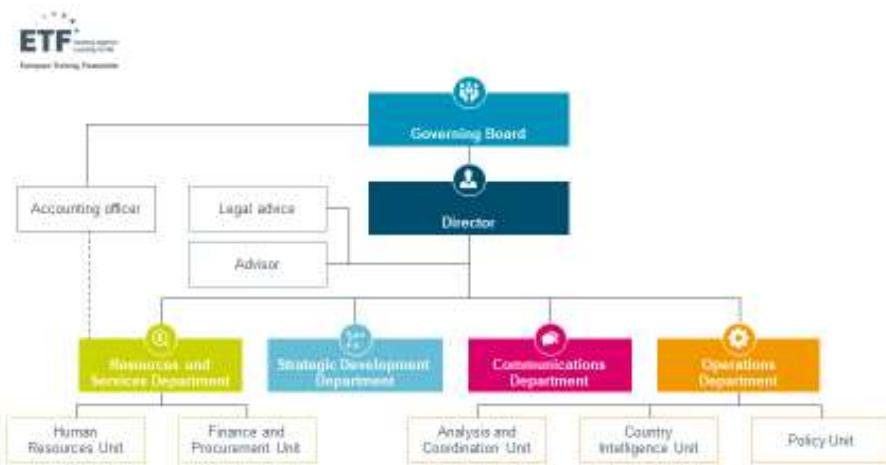
The GB members adopted the 2nd 2019 ETF Amending Budget unanimously

ETF organisational structure and Management Team

The ETF's organisational structure is made up of a Directorate and departments operating within a specific field of responsibility.

The heads of department, together with the Director, form the Management Team (MT), which is an advisory body defined in the ETF Rules of Procedures (GB/11/DEC/018) under articles 27 and 28.

The structure in 2019 was as follows:



In 2019, there were monthly MT meetings with the Director. The heads of unit participated in all meetings. The Director also organised short weekly MT briefings with the Management Team to increase coordination. In addition, the Head of the Resources and Services Department organised monthly meetings with all managers on resource issues.

In 2019, the ETF prepared a new strategy outlining the Agency's vision for next multiannual financial framework for the period 2021-2027. The ETF Strategy 2027 was adopted by the Governing Board in June 2019 (GB/19/ETF/009).

Events after the balance sheet date

Covid-19

During the first half of 2020, the coronavirus outbreak has had huge impacts on the EU economy. As a non-adjusting event, the outbreak of the coronavirus does not require any adjustments to the figures reported in these annual accounts. For subsequent reporting periods, COVID-19 may affect the recognition and measurement of some assets and liabilities on the balance sheet and also of some revenue and expenses recognised in the statement of financial performance. Based on the information available at the date of signature of these annual accounts, the financial effects of the coronavirus outbreak cannot be reliably estimated.

III. Financial Statements 2019 (*All amounts are in Euro*)

BALANCE SHEET

	EUR	
	31.12.2019	31.12.2018
NON-CURRENT ASSETS		
Intangible assets	1,272,920.85	1,276,653.87
Property, Plant and Equipment	659,394.00	736,917.00
Land and buildings	0.00	0.00
Plant and equipment	192,452.00	217,213.00
Computer hardware	83,340.00	117,271.00
Furniture and vehicles	271,507.00	315,797.00
Other fixtures and fittings	112,095.00	86,636.00
Tangible assets under construction	0.00	0.00
Financial assets	0.00	0.00
Long-term receivables and recoverables	0.00	0.00
Long-term receivables and recoverables	0.00	0.00
Long-term receivables from consolidated EC entities	0.00	0.00
Pre-financing	0.00	0.00
CURRENT ASSETS		
Inventories	0.00	0.00
Financial assets	0.00	0.00
Receivables and recoverables	195,786.91	154,109.83
Current receivables	3,600.00	1,089.53
Short-term receivables falling due within a year	0.00	0.00
Sundry receivables	7,538.76	30,330.30
Prepaid expenses	184,648.15	122,690.00
Accrued income	0.00	0.00
Pre-financing	467,497.85	798,490.61
Accrued expenses related to pre-financing	-344,276.64	-639,879.10
Current Pre-financing at cut-off	123,221.21	158,611.51
Cash and cash equivalents	824,671.34	363,912.08
TOTAL ASSETS	3,075,994.31	2,690,204.29
NON-CURRENT LIABILITIES		
Pension and other employee benefits	0.00	0.00
Provisions for risks and liabilities	0.00	0.00
Financial liabilities	0.00	0.00
Long-term liabilities to consolidated entities	0.00	0.00
Other liabilities	0.00	0.00
CURRENT LIABILITIES	1,259,781.13	1,209,187.93
Provisions for risks and liabilities	0.00	0.00
Financial liabilities	0.00	0.00
Payables		
Current payables	1,761.12	0.00
Long-term liabilities falling due within the year	0.00	0.00
Sundry payables	3.34	897.04
Accrued charges and deferred income	1,011,250.90	1,188,189.57
Accounts payable to consolidated EU entities	246,765.77	20,101.32
TOTAL LIABILITIES	1,259,781.13	1,209,187.93
NET ASSETS	1,816,213.18	1,481,016.36
Accumulated surplus/deficit	1,481,016.36	1,634,809.69
Economic result of the year	335,196.82	-153,793.33

STATEMENT OF FINANCIAL PERFORMANCE

	EUR	
	2019	2018
OPERATING REVENUE	20,312,528.82	20,129,403.71
Non-exchange revenue		
European Union Contribution	20,299,286.83	20,123,899.49
Other non-exchange revenue	13,241.99	5,504.22
Exchange revenue		
OPERATING EXPENSES	-19,974,803.26	-20,281,078.59
Operational expenses	-4,264,732.34	-4,453,508.54
Administrative expenses	-1,804,258.14	-2,252,300.25
Staff expenses	-13,412,479.26	-13,106,414.64
Fixed assets expenses	-493,333.52	-468,855.16
Other expenses	0.00	0.00
Financial expenses - interest late payment	0.00	0.00
SURPLUS/(DEFICIT) FROM OPERATING ACTIVITIES	337,725.56	-151,674.88
Financial revenue	0.00	0.00
Financial expenses	-145.40	-300.46
SURPLUS/(DEFICIT) FROM ORDINARY ACTIVITIES	337,580.16	-151,975.34
Extraordinary gains		
Extraordinary losses - exchange rates	-2,383.34	-1,817.99
SURPLUS/(DEFICIT) FROM EXTRAORDINARY ITEMS	-2,383.34	-1,817.99
ECONOMIC RESULT OF THE YEAR	335,196.82	-153,793.33

STATEMENT OF CHANGES IN NET ASSETS

	Accumulated Surplus/Deficit	Economic result of the year	Net Assets (Total)
Balance as at 31 December 2018	1,634,809.69	-153,793.33	1,481,016.36
Changes in accounting policies	0.00	0.00	0.00
Balance as at 1 January 2019	1,634,809.69	-153,793.33	1,481,016.36
Allocation of the economic result of previous year	-153,793.33	153,793.33	0.00
Economic result of the year	0.00	335,196.82	335,196.82
Balance as at 31 December 2019	1,481,016.36	335,196.82	1,816,213.18

CASH FLOW STATEMENT

	EUR	
	2019	2018
Economic result of the year	335,196.82	-153,793.33
Operating activities		
Amortisation	286,054.53	268,632.56
Depreciation	202,271.99	199,795.60
Decrease in receivables and recoverables	-42,766.61	22,480.85
Increase in receivables related to consolidated EC entities	0.00	0.00
Decrease in pre-financing	35,390.30	-269,059.09
Decrease in inventories	0.00	0.00
Decrease in provisions	0.00	0.00
Decrease in payables	-176,018.65	362,891.18
Increase in liabilities to consolidated EU entities	226,611.85	-59,792.11
Net cash flow from operating activities	866,740.23	371,155.66
 Investing activities		
Increase in intangible assets and property, plant and equipment	-407,403.50	-449,584.61
Other...	1,422.53	1,499.00
Net cash flow from investing activities	-405,980.97	-448,085.61
 Net increase in cash and cash equivalents	 460,759.26	 -76,929.95
Cash and cash equivalents at the beginning of the year	363,912.08	440,842.03
Cash and cash equivalents at year-end	824,671.34	363,912.08

As far as operating activities are concerned, the ETF holds no provision for receivables, pre-financing and extraordinary items.

As far as investing activities are concerned the ETF had no revenue related to proceeds from fixed assets, financial activities or reclassification.

The ETF has no employee benefits. Holidays not taken and accumulated flexitime hours are registered under other payables.

BUDGET RESULT ACCOUNT

	EUR	
	2019	2018
Revenue (a)	20,561,154.13	20,146,935.71
EC subsidy	20,546,000.00	20,144,000.81
Bank interest re-used	0.00	17.91
Other subsidy from Commission	0.00	0.00
Miscellaneous revenue	15,154.13	2,916.99
Expenditure (b)	-20,331,167.65	-20,135,329.02
<i>Staff - Title I of the budget</i>		
Payments	-13,592,711.10	-13,258,382.93
Appropriations carried forward	-157,408.36	-87,016.76
<i>Administration - Title II of the budget</i>		
Payments	-1,454,370.13	-1,687,215.68
Appropriations carried forward	-432,945.68	-290,664.64
<i>Operating activities - Title III of the budget</i>		
Payments	-4,693,732.38	-4,812,049.01
Appropriations carried forward	0.00	0.00
Outturn for the financial year (a + b)	229,986.48	11,606.69
Appropriations carried over and cancelled	18,732.64	8,934.73
Adjustment for carry forward from the previous year of appropriations available on 31 December arising from assigned revenue	0.00	1,300.05
Exchange rate differences	-2,005.95	-1,740.15
Balance of the outturn account for the financial year	246,713.17	20,101.32
Balance carried over from the previous financial year	20,101.32	57,010.39
Reimbursements to EC	-20,101.32	-57,010.39
Amount related to 2019 to be reimbursed to EC	246,713.17	20,101.32

RECONCILIATION BUDGET OUTTURN VERSUS FINANCIAL PERFORMANCE

	2019
Financial performance 2019	335,196.82
<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)	-1,399,104.64
Adjustments for Accrual Cut-off (cut- off 31.12.N)	903,813.65
Unpaid invoices at year end but booked in charges (class 6)	0.00
Amount from liaison account with Commission booked in the Economic Outturn Account	246,713.17
Depreciation of intangible and tangible fixed assets	462,902.83
Recovery Orders issued in previous years not cashed	-13,241.99
Cleared Prefinancing in the year	798,490.61
Payments made from carry over of payment appropriations	358,948.76
Exchange rate differences	377.39
<i>Adjustment for budgetary items (item included in the budgetary result but not in the financial performance)</i>	
Asset acquisitions	-379,906.02
New pre-financing paid in the year 2019	-467,497.85
Budgetary recovery orders issued and cashed	15,154.13
Payment appropriations carried over to 2020	-589,204.47
Cancellation of unused carried over payment appropriations from previous year	18,732.64
Adjustment for carry-over from the previous year from assigned revenue	0.00
Provisions for untaken leave	-39,208.29
Others	-5,453.57
	total
	246,713.17
Budgetary result 2019	246,713.17
Delta not explained	0.00

BANK BALANCES

	EUR	
	2019	2018
ETF		
ETF domestic Euro	0.00	0.00
ETF Euro - Banca Popolare di Sondrio	25,490.58	15,683.58
ETF Euro - ING	797,113.00	348,217.31
ETF Imprest account	2,056.56	0.00
	824,660.14	363,900.89
EC - Agreements		
GEMM - Banca Popolare di Sondrio	11.19	11.19
	11.19	11.19
TOTAL	824,671.33	363,912.08

CONTINGENT ASSETS & LIABILITIES

	EUR	
	2019	2018
CONTINGENT LIABILITIES		
RAL - Commitments against appropriations not yet consumed	589,204.47	377,681.40
TOTAL	589,204.47	377,681.40

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.

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 2019.

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 value of the remaining occupancy rights amount to €833,333.33.

In 2010 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 2019, the applications TRAMS, Allegro, SharePoint, Dashboard and the new Website continued to be in use and had some additional development costs and will continue to have development costs in the coming years. The development for Dashboard started in 2010 under the original regime of materiality for a completed asset of €500,000. In 2015, unexpectedly, the total value arrived over €500,000. The amount activated can only be the amount spent as of 2015 and is adding up to €219,161. The applications TRAMS, Allegro and Intranet are now fully depreciated, but are still in use. For TRAMS and Allegro development costs will continue until these systems are replaced by SYSPER and MIPS.

Intranet is no longer in use and is removed as an intangible asset from the balance.

In 2019, the development costs continued for the new website, including OpenSpace, which became active in 2019. Since the lifetime for this project is to be 8 years, the percentage for the calculation of the depreciation is 12.5% per year.

In 2019, the development of SRM, which started in 2018 was brought into use. It has moved from internally generated software under construction to internally generated software. The expected lifecycle for the SRM is estimated to be 10 years. As such, the percentage for the calculation of the depreciation is 10% per year.

In 2019, the development of two new systems started. As no official project plan was presented, the ETF decided, based on the experience with the development costs of various software items, that the overall estimated development costs would exceed the amount of €100,000. As such, the development costs for the EST Database and IMAGE are registered under internally generated software under construction.

Tangible assets are all movable property items (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

	Occupancy rights on premises	Internally developed software under construction	Internally developed software in use	Software licences	EUR Total
A. Purchase price					
Value on 1.1.2019	5,000,000.00	36,659.00	1,385,963.01	551,462.61	6,974,084.62
Changes during year					
· Additions		81,017.65	201,636.86		282,654.51
· Withdrawals / Reclassifications		-36,659.00	-191,267.00	-549,405.99	-777,331.99
· Correction on balance value					0.00
End of the year 31.12.2019	5,000,000.00	81,017.65	1,396,332.87	2,056.62	6,479,407.14
B. Depreciation					
Value on 1.1.2019	-4,000,000.00	0.00	-1,146,357.14	-551,073.61	-5,697,430.75
Changes during year					
· Additions	-166,666.67		-119,331.86	-56.00	-286,054.53
· Withdrawals / Reclassifications			227,926.00	549,072.99	776,998.99
· Correction on balance value					0.00
End of the year 31.12.2019	-4,166,666.67	0.00	-1,037,763.00	-2,056.62	-5,206,486.29
Net value (A + B)	833,333.33	81,017.65	358,569.87	0.00	1,272,920.85

TANGIBLE ASSETS

	Plant & Machinery	Installations, machine and furniture	Computer equipment	Other fixtures and fittings	EUR Total
A. Purchase price					
Value on 1.1.2019	247,843.87	640,882.52	898,038.60	251,134.56	2,037,899.55
Changes during year					
· Reclassifications					0.00
· Additions	13,571.58	14,952.00	32,239.19	63,986.22	124,748.99
· Withdrawals / Reclassifications					0.00
· Correction on balance value					0.00
End of the year 31.12.2019	261,415.45	655,834.52	930,277.79	315,120.78	2,162,648.54
B. Depreciation					
Value on 1.1.2019	-30,630.87	-325,085.52	-780,767.60	-164,498.56	-1,300,982.55
Changes during year					
· Reclassifications					0.00
· Additions	-38,332.58	-59,242.00	-66,170.19	-38,527.22	-202,271.99
· Withdrawals / Reclassifications					0.00
· Write-back					0.00
· Correction on balance value					0.00
End of the year 31.12.2019	-68,963.45	-384,327.52	-846,937.79	-203,025.78	-1,503,254.54
Net value (A + B)	192,452.00	271,507.00	83,340.00	112,095.00	659,394.00

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

Computer software and equipment	25%
Other fixtures and fittings	25%
Plant & Machinery	12.5%
Installations, machine and furniture	10%

Stocks

In 2016, the ETF eliminated publications as stocks, both as physical stock and from the balance sheet. Since the ETF has been printing its own publications for several years, a decision was made to keep a maximum of 5 copies of each publication in stock. Most publications are available for download online and if needed the ETF can print additional copies in-house

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. As of 2016, the related accrued amounts at cut-off date are reported on the asset side with the pre-financing and no longer on the liability side under deferrals and accruals. In 2019, the amount for paid pre-financing at 31.12.2019 is €467,497.85 minus the accrued activities for an amount of €344,276.64, resulting in outstanding paid pre-financing of €123,221.21.

Short-term receivables

Outstanding paid mission advances are registered under short-term receivables, deferred expenses and receivables with consolidated entities. The amount of current and sundry receivables of €195,786.91 is composed as follows:

Description - Current receivables	Amount
Customers	3,600.00
SUB - TOTAL	3,600.00
Description - Sundry receivables	Amount
Current accounts staff members	7,413.46
Mission advances paid	115.30
Other staff issues	0.00
Deferred charges	184,648.15
Bank charges to be introduced	10.00
Short-term receivables with consolidated entities	0.00
SUB - TOTAL	192,186.91
TOTAL	195,786.91

Cash account

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 no longer registered in the year in closure, due to the fact that interest is no longer to be reimbursed to the EC but is reintroduced in the ETF's budget. An increase with respect to the previous year is noted due to the reserve of 15% on the budget for the 1st three months because of possible Brexit implications. This led to a slight delay overall.

Liabilities

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.)

Provision for risks and liabilities

Under provisions, liabilities such as payables and accruals where there is uncertainty about the timing or amount of the future expenditure required for the settlement of the legal obligation are reported. In 2019, the ETF has no provision for legal cases or outstanding salary adjustments.

Payables

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

Payables, for an amount of €1,259,781.13 represent pending goods receipt, various revenue to be introduced in the budget 2019 and the accrued charges related to amounts carried forward to 2019. As in the previous years, the ETF continued to verify accrued expenses intensely. There is an overall increase compared with 2017. Holidays not taken in 2019 are also classified under other payables, for which there is an increase, due to revised instructions from DG BUDGET. The number of hours of flexitime outstanding at 31 December 2019 is also reported under accrued charges. In line with the latest Staff Regulations, these hours are now carried forward to the following year, whereas in the past these hours at 31 of December were cancelled.

The accounts payable are composed as follows:

Description - Current payables	2019	2018
Suppliers	1,761.12	0.00
SUB - TOTAL	1,761.12	0.00
Description - Sundry payables	Amount	Amount
Pending goods received	0.00	20.33
Various revenue to be introduced	0.00	876.71
Paments returned to bank	0.00	0.00
Interest 2019	3.34	0
SUB - TOTAL	3.34	897.04
Description - Other payables	Amount	Amount
Holidays not taken 2019	227,350.57	262,140.01
Flexi time not taken 2019	39,715.17	44,134.02
Accrued charges on carry forward to 2019	744,185.16	881,915.54
SUB - TOTAL	1,011,250.90	1,188,189.57
Other accounts payable against consolidated EC entities	52.60	0.00
Pre-financing received from consolidated EU entities	246,713.17	20,101.32
TOTAL	1,259,781.13	1,209,187.93

The overall increase in the accounts payable is mainly due to the higher amount to be returned to the EC, despite the overall accrued charges less than the previous year.

In 2019, there are only two small amounts that are registered under “other accounts payable against consolidated EC entities”.

Convention Description	EC DG or Service	2019	2018
Inter-agency balances	EEAS - EASO	52.60	0.00
TOTAL		52.60	0.00

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 €20,546,000.-, minus the amount to be reimbursed i.e. €246,713.17 (Result Budget Outturn Account), giving a total of €20,299,286.83.
- Miscellaneous revenues comprises recovery orders for an amount of €12,864.60 and €377.84 for exchange differences, adding up to a total amount of €13,241.99.

Administrative and operational 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 2019.

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.

Financial expenses comprise bank charges, interest for late payments.

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. There is an increase in cash flow due to the reserve of 15% on the budget for the 1st three months because of possible Brexit implications. This led to an overall slight delay.

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 2019 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 2019 against the accrued result of 2019.

7. CONTINGENT ASSETS AND LIABILITIES

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

8. DISCLOSURES

Revenue divided in exchange and non-exchange transactions

The disclosure is presented in accordance with EC Accounting rule no. 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.

Non-exchange transactions	2019	2018
EC subsidy	20,299,286.83	20,123,899.49
Miscellaneous	13,241.99	5,504.22
	20,312,528.82	20,129,403.71
Exchange transactions		
Bank interest	0.00	17.91

Related party disclosure

The disclosure is presented in accordance with EC Accounting rule no. 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.

	2019	2018
Number of Authorising Officers at the year end	1	1
Analysis by grade		
AD14	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 no. 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. A specification of the relevant projects is attached as Appendix 5.

The following amounts were recognised as expenses in the statement of financial performance	2019	2018
Research costs	0.00	0.00
Development Costs	81,017.65	0.00

Credit rating and quality of receivables and cash

In accordance with EC Accounting rule no. 11 Appendix 6 discloses the credit quality (rating) and risk in relation to the Agency's financial assets and liabilities.

Credit quality of financial assets that are neither past due 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:	0.00	0.00	0.00	195,786.91	0.00	0.00	824,671.34
Prime and high grade	0.00	0.00	0.00		n/a	0.00	797,113.00
Upper medium grade	0.00	0.00	0.00		n/a	0.00	0.00
Lower medium grade	0.00	0.00	0.00		n/a	0.00	25,501.78
Non-investment grade	0.00	0.00	0.00	195,786.91	n/a	0.00	0.00
Unassigned	0.00	0.00	0.00		n/a	0.00	2,056.56
Counterparties without external credit rating:	0.00	0.00	0.00	0.00	0.00	0.00	0.00
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-19	0.00	0.00	0.00	0.00	0.00
Loans					
31-Dec-19	0.00	0.00	0.00	0.00	0.00
Receivables with Member States					
31-Dec-19	0.00	0.00	0.00	0.00	0.00
Receivables with third parties					
31-Dec-19	195,786.91	0.00	0.00	0.00	195,786.91
Receivables with consolidated entities					
31-Dec-19	0.00	0.00	0.00	0.00	0.00

Liquidity risk

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

At 31 December 2019	< 1 year	1 - 5 years	> 5 years	Total
Payables with third parties	1,764.46	0.00	0.00	1,764.46
Payables with consolidated entities	246,765.77	0.00	0.00	246,765.77
Total liabilities	248,530.23	0.00	0.00	248,530.23

V. NOTES ON BUDGET EXECUTION & FINANCIAL MANAGEMENT

1. Introduction

Budgetary Principles

The budgetary principles adopted by the ETF are in line with the associated provisions of the Financial Regulation of the ETF, adopted by the Governing Board of the ETF on 20 December 2013, applying as of 1 January 2014, (except Article 47 and 82 (5), which entered into force on 1 January 2015 and Article 32 and 33 (5 & 8) which entered into force on 1 January 2016) and supplemented by the Implementing Rules adopted on 11 December 2014, entering into force on 1 January 2014 (except Article 25, which entered into force on 1 January 2015).

On 15 June 2019, the Governing Board adopted the new ETF financial regulation and entered into force on 16 June 2019. However, Articles 32 and 47 of the repealed regulation shall continue to apply until 31 December 2019 and the Articles 32 and 48 from the newly adopted ETF financial regulation shall 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 and 3. Titles 1 and 2 relate to 'Administrative Expenditure' while Title 3 is 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.

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 2019 and commitments (partly) carried forward to 2020.

Detailed information on the relevant aspects of budgetary execution by Title, Chapter and Item and budgetary execution details for 2019 are provided later in the section “Utilisation of the appropriations”.

Execution ETF Budget in 2019

In order to provide the reader with a complete overview of the financial activities associated with the budget execution in 2019, a table with commitment and payment appropriations is presented hereafter. The payment figures include not only those executed in 2019, associated with the 2019 budget, but also the payments executed in 2019 based on the budgets of former years.

Revenue overview 2019

Revenue Source	Revenue in initial budget	Revenue in amended budgets	Total revenue budgeted	Recovery orders established in the financial year	Entitlements carried over	Amounts received on entitlements carried over	Amounts received on recovery orders established in the financial year	Total amounts received	Sums still to be collected
Commission subsidy (for the operating budget -Titles 1,2 and 3 - of the agency)	20,546,000.00	0.00	20,546,000.00	20,546,000.00	0.00	0.00	20,546,000.00	20,546,000.00	0.00
Bank interest re-used	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other income	0.00	0.00	0.00	12,864.60	5,889.53	2,289.53	12,864.60	15,154.13	3,600.00
TOTAL	20,546,000.00	0.00	20,546,000.00	20,558,864.60	5,889.53	2,289.53	20,558,864.60	20,561,154.13	3,600.00

2019 BUDGET EVOLUTION

Commitment credits			Payment credits				
	Initial budget	Transfers & Additional budget	Available commitment credits	Initial budget	Transfers & Additional budget		
A-1100	Basic salaries	10,777,300.00	88,804.69	10,866,104.69	10,777,300.00	88,804.69	10,866,104.69
A-1110	Contractual Agent	2,234,000.00	-86,016.05	2,147,983.95	2,234,000.00	-86,016.05	2,147,983.95
A-1112	Local staff	65,000.00	2,714.63	67,714.63	65,000.00	2,714.63	67,714.63
A-1172	Traineeships	36,000.00	-13,873.31	22,126.69	36,000.00	-13,873.31	22,126.69
A-1177	Other services rendered and institutional audit services	260,000.00	19,951.72	279,951.72	260,000.00	19,951.72	279,951.72
A-1180	Sundry recruitment expenses	9,000.00	-3,625.00	5,375.00	9,000.00	-3,625.00	5,375.00
A-1300	Mission and travel expenses	100,000.00	-32,000.00	68,000.00	100,000.00	-32,000.00	68,000.00
A-1430	Medical service	25,000.00	-660.00	24,340.00	25,000.00	-660.00	24,340.00
A-1440	Internal training	210,000.00	-9,363.00	200,637.00	210,000.00	-9,363.00	200,637.00
A-1490	Other Interventions	50,000.00	-11,959.19	38,040.81	50,000.00	-11,959.19	38,040.81
A-1520	National experts seconded	57,000.00	-32,628.35	24,371.65	57,000.00	-32,628.35	24,371.65
A-1700	Entertainment and representation expenses	4,000.00		4,000.00	4,000.00		4,000.00
TOTAL Title 1		13,827,300.00	-78,653.86	13,748,646.14	13,827,300.00	-78,653.86	13,748,646.14
A-2000	Rentals	11,501.00	-1,960.00	9,541.00	11,501.00	-1,960.00	9,541.00
A-2020	Water, gas, electricity and heating	140,000.00	-109,300.00	30,700.00	140,000.00	-109,300.00	30,700.00
A-2030	Cleaning and maintenance	497,846.00	174,250.00	672,096.00	497,846.00	174,250.00	672,096.00
A-2100	ICT hardware	137,902.00	114,942.65	252,844.65	137,902.00	114,942.65	252,844.65
A-2101	Software development and purchase	434,942.00	-51,372.46	383,569.54	434,942.00	-51,372.46	383,569.54
A-2103	Telecoms Costs	165,934.00	-830.83	165,103.17	165,934.00	-830.83	165,103.17
A-2105	EC IT systems	172,475.00	-10,095.44	162,379.56	172,475.00	-10,095.44	162,379.56
A-2200	Technical and office equipment	20,000.00	41,821.00	61,821.00	20,000.00	41,821.00	61,821.00
A-2300	Stationery and office supplies	40,000.00	-6,502.73	33,497.27	40,000.00	-6,502.73	33,497.27
A-2320	Miscellaneous Financial expenditure	1,000.00		1,000.00	1,000.00		1,000.00
A-2330	Legal expenses	28,000.00	-9,823.00	18,177.00	28,000.00	-9,823.00	18,177.00
A-2400	Correspondence and courier expenses	15,200.00	-6,904.67	8,295.33	15,200.00	-6,904.67	8,295.33
A-2500	Meetings expenses in general	100,000.00	-9,373.08	90,626.92	100,000.00	-9,373.08	90,626.92
TOTAL Title 2		1,764,800.00	124,851.44	1,889,651.44	1,764,800.00	124,851.44	1,889,651.44
B3-010	General publications	342,000.00	41,000.00	383,000.00	342,000.00	121,000.00	463,000.00
B3-030	Professional memberships and fees	5,000.00	-2,000.00	3,000.00	5,000.00	-2,000.00	3,000.00
B3-040	Translation costs	75,000.00	-17,000.00	58,000.00	75,000.00	-1,000.00	74,000.00
B3-100	Strategic projects	3,681,900.00	-148,100.00	3,533,800.00	3,681,900.00	-195,100.00	3,486,800.00
B3-140	Impact evaluation and WP act. auditing	200,000.00	26,902.42	226,902.42	200,000.00	-22,097.58	177,902.42
B3-200	Operational missions	650,000.00	53,000.00	703,000.00	650,000.00	53,000.00	703,000.00
TOTAL Title 3		4,953,900.00	-46,197.58	4,907,702.42	4,953,900.00	-46,197.58	4,907,702.42

2.Utilisation of appropriation

i. Appropriations of the current year

Budget Line	Description	Final budget available for commitments	Total amount commitments accepted	% Committed	Commitments credits cancelled	Total budget available for payments	Total payments accepted 2019 related to 2019	Total payments accepted 2019 related to 2018 commitments	Total amount payments accepted	% Payments executed	Payment credits available	Payment credits - Carry forward to 2020	Payment credits cancelled
1100	Basic salaries	10,866,104.69	10,866,104.69	100.00%	0.00	10,866,104.69	10,866,104.69	0.00	10,866,104.69	100.00%	0.00	0.00	0.00
1110	Contractual Agent	2,147,983.95	2,147,983.95	100.00%	0.00	2,147,983.95	2,147,983.95	0.00	2,147,983.95	100.00%	0.00	0.00	0.00
1112	Local staff	67,714.63	67,714.63	100.00%	0.00	67,714.63	67,714.63	0.00	67,714.63	100.00%	0.00	0.00	0.00
1172	Traineeships	22,126.69	22,126.69	100.00%	0.00	22,126.69	22,126.69	0.00	0.00	0.00%			
1177	Other services rendered and institutional audit services	279,951.72	279,951.72	100.00%	0.00	279,951.72	227,667.37	0.00	227,667.37	81.32%	52,284.35	52,284.35	0.00
1180	Sundry recruitment expenses	5,375.00	5,375.00	100.00%	0.00	5,375.00	3,745.86	0.00	3,745.86	69.69%	1,629.14	1,629.14	0.00
11 Chapter Total		13,389,256.68	13,389,256.68	100.00%	0.00	13,389,256.68	13,335,343.19	0.00	13,313,216.50	99.43%	53,913.49	53,913.49	0.00
1300	Mission and travel expenses	68,000.00	68,000.00	100.00%	0.00	68,000.00	54,264.14	0.00	54,264.14	79.80%	13,735.86	13,735.86	0.00
13 Chapter Total		68,000.00	68,000.00	100.00%	0.00	68,000.00	54,264.14	0.00	54,264.14	79.80%	13,735.86	13,735.86	0.00
1430	Medical service	24,340.00	24,340.00	100.00%	0.00	24,340.00	21,307.67	0.00	21,307.67	87.54%	3,032.33	3,032.33	0.00
1440	Internal training	200,637.00	200,637.00	100.00%	0.00	200,637.00	116,945.66	0.00	116,945.66	58.29%	83,691.34	83,691.34	0.00
1490	Other Interventions	38,040.81	38,040.81	100.00%	0.00	38,040.81	37,543.50	0.00	37,543.50	98.69%	497.31	497.31	0.00
14 Chapter Total		263,017.81	263,017.81	100.00%	0.00	263,017.81	175,796.83	0.00	175,796.83	66.84%	87,220.98	87,220.98	0.00
1520	National experts seconded	24,371.65	24,371.65	100.00%	0.00	24,371.65	24,371.65	0.00	24,371.65	100.00%	0.00	0.00	0.00
15 Chapter Total		24,371.65	24,371.65	100.00%	0.00	24,371.65	24,371.65	0.00	24,371.65	100.00%	0.00	0.00	0.00
1700	Entertainment and representation expenses	4,000.00	3,123.75	78.09%	876.25	4,000.00	1,735.29	0.00	1,735.29	43.38%	2,264.71	1,388.46	876.25
17 Chapter Total		4,000.00	3,123.75	78.09%	876.25	4,000.00	1,735.29	0.00	1,735.29	43.38%	2,264.71	1,388.46	876.25
1	TOTAL:	13,748,646.14	13,747,769.89	99.99%	876.25	13,748,646.14	13,591,511.10	0.00	13,569,384.41	98.70%	157,135.04	156,258.79	876.25
2000	Rentals	9,541.00	9,538.20	99.97%	2.80	9,541.00	7,016.20	0.00	7,016.20	73.54%	2,524.80	2,522.00	2.80
2020	Water, gas, electricity and heating	30,700.00	30,700.00	100.00%	0.00	30,700.00	16,943.00	0.00	16,943.00	0.00%	13,757.00	13,757.00	0.00
2030	Building associated costs	672,096.00	671,816.90	99.96%	279.10	672,096.00	585,313.31	0.00	585,313.31	87.09%	86,782.69	86,503.59	279.10
20 Chapter Total		712,337.00	712,055.10	99.96%	281.90	712,337.00	609,272.51	0.00	609,272.51	85.53%	103,064.49	102,782.59	281.90
2100	ICT hardware	252,844.65	252,389.70	99.82%	454.95	252,844.65	125,560.12	0.00	125,560.12	49.66%	127,284.53	126,829.58	454.95
2101	Software development and purchase	383,569.54	383,552.14	100.00%	17.40	383,569.54	285,663.78	0.00	285,663.78	74.48%	97,905.76	97,888.36	17.40
2103	Telecoms Costs	165,103.17	164,306.27	99.52%	796.90	165,103.17	148,990.26	0.00	148,990.26	90.24%	16,112.91	15,316.01	796.90
2105	EC IT systems	162,379.56	162,379.56	100.00%	0.00	162,379.56	146,040.00	0.00	146,040.00	89.94%	16,339.56	16,339.56	0.00
21 Chapter Total		963,896.92	962,627.67	99.87%	1,269.25	963,896.92	706,254.16	0.00	706,254.16	3.04	257,642.76	256,373.51	1,269.25
2200	Technical equipment ad furniture	61,821.00	61,791.00	99.95%	30.00	61,821.00	30,895.50	0.00	30,895.50	49.98%	30,925.50	30,895.50	30.00
22 Chapter Total		61,821.00	61,791.00	99.95%	30.00	61,821.00	30,895.50	0.00	30,895.50	49.98%	30,925.50	30,895.50	30.00
2300	Stationery and office supplies	33,497.27	33,492.79	99.99%	4.48	33,497.27	20,017.95	0.00	20,017.95	59.76%	13,479.32	13,474.84	4.48
2320	Miscellaneous Financial expenditure	1,000.00	250.00	25.00%	750.00	1,000.00	135.40	0.00	135.40	13.54%	864.60	114.60	750.00
2330	Miscellaneous legal and insurance expenditure	18,177.00	18,177.00	100.00%	0.00	18,177.00	17,097.00	0.00	17,097.00	94.06%	1,080.00	1,080.00	0.00
23 Chapter Total		52,674.27	51,919.79	98.57%	754.48	52,674.27	37,250.35	0.00	37,250.35	70.72%	15,423.92	14,669.44	754.48
2400	Correspondence and courier expenses	8,295.33	8,295.33	100.00%	0.00	8,295.33	7,570.69	0.00	7,570.69	91.26%	724.64	724.64	0.00
24 Chapter Total		8,295.33	8,295.33	100.00%	0.00	8,295.33	7,570.69	0.00	7,570.69	91.26%	724.64	724.64	0.00
2500	Meetings expenses in general	90,626.92	90,626.92	100.00%	0.00	90,626.92	63,126.92	0.00	63,126.92	69.66%	27,500.00	27,500.00	0.00
25 Chapter Total		90,626.92	90,626.92	100.00%	0.00	90,626.92	63,126.92	0.00	63,126.92	69.66%	27,500.00	27,500.00	0.00
2	TOTAL:	1,889,651.44	1,887,315.81	99.88%	2,335.63	1,889,651.44	1,454,370.13	0.00	1,454,370.13	76.96%	435,281.31	432,945.68	2,335.63
3010	General publications	383,000.00	382,010.45	99.74%	989.55	463,000.00	286,768.73	136,304.22	423,072.95	91.38%	0.00	0.00	39,927.05
3030	Professional memberships and fees	3,000.00	2,000.00	66.67%	1,000.00	3,000.00	1,315.20	51.00	1,366.20	45.54%	0.00	0.00	1,633.80
3040	Translation costs	58,000.00	58,000.00	100.00%	0.00	74,000.00	55,745.00	11,421.32	67,166.32	90.77%	0.00	0.00	6,833.68
30 Chapter Total		444,000.00	442,010.45	99.55%	1,989.55	540,000.00	343,828.93	147,776.54	491,605.47	91.04%	0.00	0.00	48,394.53
3100	Strategic projects	3,533,800.00	3,530,426.85	99.90%	3,373.15	3,486,800.00	2,392,420.83	964,449.54	3,356,870.37	96.27%	0.00	0.00	129,929.63
3140	Impact evaluation and WP act. auditing	226,902.42	226,321.28	99.74%	581.14	177,902.42	117,261.28	59,000.73	176,262.01	99.08%	0.00	0.00	1,640.41
31 Chapter Total		3,760,702.42	3,756,748.13	99.89%	3,954.29	3,664,702.42	2,509,682.11	1,023,450.27	3,533,132.38	96.41%	0.00	0.00	131,570.04
3200	Operational missions	703,000.00	703,000.00	100.00%	0.00	703,000.00	604,623.05	51,566.92	656,189.97	93.34%	0.00	0.00	46,810.03
32 Chapter Total		703,000.00	703,000.00	100.00%	0.00	703,000.00	604,623.05	51,566.92	656,189.97	93.34%	0.00	0.00	46,810.03
3	TOTAL:	4,907,702.42	4,901,758.58	99.88%	5,943.84	4,907,702.42	3,458,134.09	1,222,793.73	4,680,927.82	95.38%	0.00	0.00	226,774.60
	Funds Source Total	20,546,000.00	20,536,844.28	99.96%	9,155.72	20,546,000.00	18,504,015.32	1,222,793.73	19,704,682.36	95.91%	592,416.35	589,204.47	229,986.48

ii. Appropriations on re-use of funds

Budget Line	Description	Amount received for commitment in 2019	Total amount commitments accepted	% Committed	Commitment credits carried forward to 2020	Amount received for payment in 2019	Total amount payments accepted	% Payments executed	Available commitment credits carried forward to 2020	Available payment credits carried forward to 2020	Commitment & Payment credits automatically Carry forward
1100	Basic salaries	1,200.00	1,200.00	100.00%	0.00	1,200.00	1,200.00	100.00%	0.00	0.00	0.00
11	Chapter Total	1,200.00	1,200.00	100.00%	0.00	1,200.00	1,200.00	100.00%	0.00	0.00	0.00
1300	Missions	1,149.57	0.00	0.00%	1,149.57	1,149.57	0.00	0.00%	1,149.57	1,149.57	1,149.57
13	Chapter Total	1,149.57	0.00	0.00%	1,149.57	1,149.57	0.00	0.00%	1,149.57	1,149.57	1,149.57
1	TOTAL:	2,349.57	1,200.00	51.07%	1,149.57	2,349.57	1,200.00	51.07%	1,149.57	1,149.57	0.00
3100	Strategic projects	517.00	517.00	100.00%	0.00	517.00	517.00	100.00%	0.00	0.00	0.00
3140	Strengthening knowledge	0.00	0.00	0.00%	0.00	0.00	0.00	0.00%	0.00	0.00	0.00
31	Chapter Total	517.00	517.00	100.00%	0.00	517.00	517.00	100.00%	0.00	0.00	0.00
3200	Operational missions	12,287.56	12,287.56	100.00%	0.00	12,287.56	12,287.56	100.00%	0.00	0.00	0.00
32	Chapter Total	12,287.56	12,287.56	100.00%	0.00	12,287.56	12,287.56	100.00%	0.00	0.00	0.00
3	TOTAL:	12,804.56	12,804.56	100.00%	0.00	12,804.56	12,804.56	100.00%	0.00	0.00	0.00
	Funds Source Total	15,154.13	14,004.56	92.41%	1,149.57	15,154.13	14,004.56	92.41%	1,149.57	1,149.57	0.00

iii. Appropriations carried forward from 2018 to 2019

Budget line	Description	Commitments carried forward from 2018 to 2019	Payment credits available from 2018 in 2019	Total amount payment credits executed 2019	Payments credits from 2018 cancelled in 2019
1112	Local staff	4,781.01	4,781.01	4,781.01	0.00
1177	Other services rendered and institutional audit services	29,837.07	29,756.57	27,402.24	2,354.33
11	Chapter Total	34,618.08	34,537.58	32,183.25	2,354.33
1300	Mission and travel expenses	7,546.07	3,789.42	3,789.42	0.00
13	Chapter Total	7,546.07	3,789.42	3,789.42	0.00
1430	Medical service	3,578.50	2,762.05	2,762.05	0.00
1440	Internal training	36,167.80	35,414.31	30,850.87	4,563.44
1490	Other Interventions	4,691.00	4,595.90	4,595.90	0.00
14	Chapter Total	44,437.30	42,772.26	38,208.82	4,563.44
1700	Entertainment and representation	415.31	0.00	0.00	
17		415.31	0.00	0.00	0.00
1	TOTAL:	87,016.76	81,099.26	74,181.49	6,917.77
2020	Water, gas and electricity	8,000.00	8,000.00	8,000.00	0.00
2030	Building associated costs	62,712.40	62,692.90	62,692.90	-19.50
20	Chapter Total	70,712.40	70,692.90	70,692.90	-19.50
2100	ICT hardware	66,867.60	66,531.50	66,531.50	336.10
2101	Software development and purchase	108,412.60	108,340.00	108,340.00	72.60
2103	Telecoms Costs	5,073.90	3,073.90	3,073.90	2,000.00
2105	European Commission IT Systems	16,339.56	16,339.56	16,339.56	0.00
21	Chapter Total	196,693.66	194,284.96	194,284.96	2,408.70
2200	Technical equipment ad furniture	5,750.00	5,750.00	5,750.00	0.00
22	Chapter Total	5,750.00	5,750.00	5,750.00	0.00
2300	Stationery and office supplies	6,484.04	6,484.04	6,484.04	0.00
2320	Miscellaneous Financial expenditure	22.54	10.00	10.00	12.54
2330	Miscellaneous legal and insurance expenditure	2,002.00	1,665.91	1,665.91	336.09
23	Chapter Total	8,508.58	8,159.95	8,159.95	348.63
2400	Correspondence and courier expenses	500.00	219.42	219.42	280.58
24	Chapter Total	500.00	219.42	219.42	280.58
2500	Meetings expenses general	8,500.00	5,660.04	5,660.04	2,839.96
25	Chapter Total	8,500.00	5,660.04	5,660.04	2,839.96
2	TOTAL:	290,664.64	284,767.27	284,767.27	5,858.37
3010	General publications	148,089.32	136,304.22	0.00	0.00
3030	Professional members	206.36	51.00	51.00	0.00
3040	Translation costs	13,239.32	11,421.32	0.00	0.00
30	Chapter Total	161,535.00	147,776.54	51.00	0.00
3100	Strategic projects	1,051,817.48	964,449.54	0.00	0.00
3140	Impact evaluation and WP act. auditing	69,981.48	59,000.73	0.00	0.00
31	Chapter Total	1,121,798.96	59,000.73	0.00	0.00
3200	Operational missions	58,475.83	51,566.92	0.00	0.00
32	Chapter Total	58,475.83	51,566.92	0.00	0.00
3	TOTAL:	1,341,809.79	258,344.19	51.00	0.00
	Funds Source Total	1,719,491.19	624,210.72	358,999.76	12,776.14

For Title 3, commitments related to the ETF subvention, an accumulated amount of €1,341,809.79 was carried forward from 2018 to 2019. These commitments are paid with payment credits from 2019, and the amounts paid are included in table "i. Appropriations of the current year".

VII. ETF STAFF ESTABLISHMENT PLAN 2019

FUNCTION GROUP	GRADE	Establishment plan in voted EU budget 2019	Filled as of 31/12/2019
AD	16	0	0
	15	0	0
	14	1	1
	13	5	3
	12	15	4
	11	9	11
	10	6	11
	9	12	11
	8	7	6
	7	1	8
	6	0	1
	5	0	0
Sub-total Function Group AD		56	56
AST	11	3	1
	10	6	0
	9	8	8
	8	7	9
	7	4	1
	6	2	4
	5	0	3
	4	0	4
	3	0	0
	2	0	0
	1	0	0
Sub-total Function Group AST		30	30
TOTAL TA posts		86	86

Additionally, ETF has 40 contract agents. Furthermore, ETF has 1 local agent.

ANNEX I: LIST OF GOVERNING BOARD MEMBERS DURING 2019

European Commission Chair	Mr Joost Korte Director-General DG EMPL Employment, Social Affairs and Inclusion European Commission
European Commission Member	Ms Myriam Ferran Director DG NEAR A European Commission
European Commission Alternate Member	Ms Barbara Banki Gardinal Acting Head of Unit DG NEAR A3 European Commission
European Commission Member	Ms Henriette Geiger Director DG DEVCO Directorate B – People and Peace Human Development and Migration European Commission
European Commission Alternate Member (June meeting)	Mr Stefano Signore Head of Unit DG DEVCO B3 Migration, Employment, Inequalities European Commission
European Commission Alternate Member (November meeting)	Ms Camilla Hagstrom Deputy Head of Unit DG DEVCO B3 Migration, Employment, Inequalities European Commission
European Commission Alternate Member	Mr Jean-Paul Heerschap International Aid/Cooperation Officer – Secteur Emploi Cohésion et Protection Sociale Migration, Employment, Inequalities DG DEVCO European Commission
European External Action Service Observer (June Meeting)	Ms Alenka Zajc Policy Officer European Neighbourhood Policy European External Action Service IV.1
European External Action Service Observer (November meeting)	Ms Diana Senczyszyn Policy Coordinator MENA.5 – Strategy for Instruments of the European Neighborhood Policy European External Action Service (EEAS)
Non-voting Expert	Mr Alejandro Cercas Alonso Expert European Parliament
Non-voting Expert	Mr Jean-François Mezières President European Vocational Training Association European Parliament
Non-voting Expert	Ms Edit Bauer

Austria – Member
(June meeting)

Mr Karl Wieczorek
 Senior Expert
 Division for Vocational Training
 Federal Ministry for Digital and Economic Affairs

Austria – Alternate
(June meeting)

Mr Reinhard Nöbauer
 Senior Expert
 International Affairs
 Federal Ministry of Education, Science and Research

Austria – Member
(November meeting)

Mr Josef Hochwald
 Deputy Head
 Unit for Vocational Education and Training
 Department IV – national Market Strategies
 Federal Ministry for Digital and Economic Affairs

Austria – Alternate
(November meeting)

Ms Elisabeth Augustin
 Deputy Head
 Department for Bilateral International Affairs-Education
 Federal Ministry of Education, Science and Research

Belgium – Member

Mr Herman Panneels
 Head of Division for Advice and Support to Educational Personnel
 Agency for Educational Services – AGODi
 Ministry of Education and Training

Bulgaria – Member

Ms Maria Todorova
 Vocational Training and Education Directorate
 Ministry of Education and Science

Bulgaria – Alternate

Ms Mimi Daneva
 Chief Expert Department
 Ministry of Education and Science

Croatia – Member

Ms Andreja Uročić Landekić
 Head of Service for Vocational Education and Training
 Ministry of Science and Education

Croatia – Alternate

Ms Marina Živković
 Head of Section for International Cooperation
 Agency for VET and Adult Education
 Department for European Affairs, International Cooperation and Projects

Cyprus – Member

Mr Elias Margadjis
 Director of Secondary Technical and Vocational Education
 Ministry of Education and Culture

Cyprus – Alternate

Mr Kyriakos Kyriakou
 Coordinator VET
 Secondary Technical and Vocational Education
 Ministry of Education and Culture

Czech Republic – Member

Ms Marta Stará
 Head of Vocational Education and Training Unit
 Ministry of Education, Youth and Sports

Czech Republic – Alternate

Ms Martina Kaňáková
 National Institute for Education

Denmark – Member

Ms Lise Lotte Toft
 Head of Division
 Division for International Affairs
 Danish Ministry of Education

Denmark – Alternate	Mr Torben Schuster Chief Consultant Danish Ministry of Education
Estonia – Member (June meeting)	Ms Külli All Deputy Vocational and Adult Education Ministry of Education and Research
Estonia – Member (November meeting)	Ms Terje Haidak Head Adult Education Department
Estonia – Alternate (November meeting)	Mr Teet Tiko Head Vocational Education Department Ministry of Education Department
Finland – Member	Mr Mika Saarinen Councillor of Education, Head of Section Finnish National Agency for Education EDUFI
Finland – Alternate	Ms Anne Mårtensson Counsellor of Education Vocational Education and Training Division Department for Education Policy Ministry of Education and Culture
France – Member	Mr Stéphane Kunz Adjoint à la Cheffe du Bureau international Secrétariat général des ministères sociaux Délégation aux affaires européennes et internationales Ministère du Travail, de l'Emploi, de la Formation Professionnelle et du Dialogue Social
France – Alternate	Ms Nadine Nerguisian Chargée de mission au Département de l'Union européenne et des organisations multilatérales Délégation aux relations européennes et internationales et à la coopération Département de l'Union européenne et des organisations multilatérales Ministère de l'éducation nationale, de l'enseignement supérieur et de la recherche
Germany – Member	Mr Stefan Schneider Head of Division Federal Ministry of Education and Research Division 222-EU Education Programmes International Cooperation in Education
Germany – Member (June meeting)	Mr Frank Holly Federal Ministry of Education and Research Division 222 – EU Education Programmes International Cooperation in Education
Germany – Alternate (November meeting)	Ms Kristin Hess Federal Ministry of Education and Research Division 222 – EU Education Programmes International Cooperation in Education
Greece – Member	Mr Ilias Georgantas Secretary General Ministry of Education Research and Religious Affairs
Greece - Alternate	Ms Pantagiotis Passas Head Of the General Directorate for International, European Affairs, Education for Greeks Abroad and Intercultural Education Ministry of Culture, Education and Religious Affairs

Hungary – Member

Ms Katalin Zoltán
 Head of Unit
 Deputy State Secretariat for VET and Adult Learning
 Unit for International Relations and Grants, Department for
 Programme Development & School Governance
 Ministry for Innovation and Technology

Hungary – Alternate

Ms Judit Tauszig
 Senior Counsellor
 Deputy State Secretariat for VET and Adult Learning
 Unit for International Relations and Grants, Department for
 Programme
 Development and School Governance
 Ministry for Innovation and Technology

Ireland – Member

Mr Michael Kelleher
 Assistant Principal
 Department of Education & Skills

**Italy – Member
*(June meeting)***

Mr Daniele Rampazzo
 Deputy Director for European Integration
 Directorate General for the European Union
 Ministry of Foreign and International Cooperation

Latvia – Member

Ms Anita Vahere-Abražune
 Deputy Director
 Department of Policy Initiatives and Development
 Ministry of Education and Science

Latvia – Alternate

Maija Zvirbule
 Counsellor for Education, Youth and Sports
 Permanent Representation of the Republic of Latvia to the EU
 Of the Republic of Latvia

**Latvia – Alternate
*(June meeting)***

Ms Santa Ozolina
 Counsellor for Education, Youth and Sports
 Ministry of Education and Science
 Permanent Representation of Latvia to the EU

Luxembourg – Member

Ms Véronique Schaber
 Director
 Department of Vocational Training
 Ministry of Education, Children, and Youth

Luxembourg - Alternate

Mr Tom Muller
 Deputy Director
 Department of Vocational Training
 Ministry of Education, Children, and Youth

**Malta – Member
*(June meeting)***

Mr Manuel Vella
 Head of Quality Assurance Department
 National Commission for Further and Higher Education (NCFHE)
 Ministry of Education and Employment

**Malta – Alternate
*(June meeting)***

Ms Audrey Abela
 Head of Accreditation Unit
 National Commission for Further and Higher Education (NCFHE)
 Ministry of Education and Employment

**Malta-Member
*(November Meeting)***

Mr Joachim James Calleja
 Principal and CEO
 Malta College for Arts, Science and Technology (MCAST)

**Malta-Alternate
*(November meeting)***

Mr Francis Fabri
 Permanent Secretary
 Office of the Permanent Secretary
 Ministry for Education and Employment

Netherlands – Member

Mr Peter van IJsselmuiden
 Coordinator International Affairs in Vocational Education and Training
 Department for Vocational and Adult Education
 Ministry of Education, Culture and Science

Netherlands - Alternate

Ms Ellen Ipenburg – Tomesen
 Senior Policy Officer VET, International Affairs / Account Manager
 VET
 Vocational Education and Training
 Ministry of Education, Culture and Science

Poland – Member

Ms Stefania Wilkiel
 Counsellor to the Minister
 Strategy and International Cooperation Department
 Ministry of National Education

Poland - Alternate

Ms Danuta Czarnecka
 Deputy Director
 Department for International Programmes and Recognition of
 Diplomas
 Ministry of Science and Higher Education

Portugal – Member

Mr Fernando Catarino José
 Deputy Director General
 Directorate General for Employment and Labour Relations
 Ministry of Solidarity, Employment and Social Security

Portugal – Alternate

Mr Paulo Feliciano
 Vice President of the Governing Board of IEFP
 Institute of Employment and Vocational Training (Istituto de Emprego
 e Formação Profissional)

Romania - Member

Carmen Clapan
 Counselor for European Affairs
 General Directorate for International and European Affairs
 Ministry of National Education

Romania – Alternate

Ms Roxan Frățilă
 Adviser for European Affairs
 General Directorate for International and European Affairs
 Ministry of National Education

Slovakia – Member

Mr Karol Jakubík
 Main State Advisor
 Department of Regional Schooling
 Unit of Vocational Education and Training
 Ministry of Education, Science, Research and Sport of Slovak
 Republic

Slovakia - Alternate

Alexander Ludva
 State Advisor
 Unit of vocational Education and Training
 Ministry of Education, Science, Research and Sport

Slovenia – Member

Ms Slavica Černoša
 Head of Upper Secondary Education Department
 Secondary, Higher Vocational and Adult Education Directorate
 of Upper Secondary Education Department

Slovenia – Alternate

Ms Urška Marentič
 Deputy Director
 Institute for Vocational Education and Training

Spain – Member

Ms Gema Cavada Barrio
Head of Service
Deputy Directorate General for Guidance and VET
Ministry of Education, Social Policy and Sport

Spain - Alternate
(November meeting)

Ms Yolanda Nunez Escobar
Head of Service
Deputy Direction of Social, Education, Culture, Health and Consumer Affairs

Sweden – Member

Ms Malin Mendes
Deputy Director
Division for Upper Secondary and Adult Education
Ministry of Education and Research

Sweden – Alternate

Ms Carina Lindén
Deputy Director
Division for Upper Secondary and Adult Education and Research
Ministry of Education and Research

United Kingdom – Member

Ms Ann Miller
Senior EU Education Policy
International Education Directorate
Department for Education
Department for Business, Innovation and Skills