

BILANCIO 2023

BILANCIO 2023

Premessa

Il bilancio 2023 si basa sulle previsioni fornite nel documento unico di programmazione 2023-2025 ulteriormente perfezionato nella procedura di bilancio 2023 e ripreso nel progetto di bilancio dell'Unione per l'esercizio finanziario 2023 SEC(2022) 250 del giugno 2022, che prevede un contributo dell'Unione pari a 22 627 956 EUR.

A partire dal 2021, l'ETF mette in atto la sua nuova strategia 2027 e il bilancio proposto mira a sostenere il conseguimento da parte dell'ETF dei suoi obiettivi in materia di i) pertinenza e previsione delle competenze, ii) sviluppo e convalida delle competenze e iii) efficacia e qualità delle politiche di istruzione e formazione.

SPECIFICITÀ DEL BILANCIO 2023

Entrate

Le entrate si basano su un contributo di 22 627 956 EUR in stanziamenti di impegno e di pagamento, composto da un contributo di 22 534 093 EUR proveniente dal bilancio dell'Unione e di un importo di 93 863 EUR derivante dal recupero delle eccedenze relative all'esecuzione del bilancio 2020 ⁽¹⁾.

In aggiunta, il bilancio integra i seguenti stanziamenti provenienti da fonti di sovvenzione extra:

- 2 000 000 EUR, che rappresentano la quota 2023 dell'accordo di contributo con la delegazione dell'UE in Kazakhstan (NDICI ASIA/2022/433-483) per l'attuazione del progetto «Dialogo e azione per una gioventù efficiente in Asia centrale» (DARYA), per un importo complessivo di 10 000 000 EUR da giugno 2022 a giugno 2027.
- 60 000 EUR, che rappresentano il contributo atteso dall'EU-OSHA nel 2023 per la prestazione di servizi contabili da parte dell'ETF.

Si prevede che nell'autunno 2022 sarà firmato un nuovo accordo sul livello dei servizi con la DG EMPL (seconda fase) per l'introduzione e l'attuazione dei risultati previsti dall'accordo sul primo livello dei servizi. Questa seconda fase o il nuovo accordo sul livello dei servizi dovrebbero concludersi nel 2025.

Come parte della futura fase di programmazione, l'ETF è in contatto con i servizi della Commissione europea per valutare se ulteriori azioni potrebbero richiedere fondi dedicati appropriati e opzioni di risorse di bilancio aggiuntive.

Spese

Il bilancio dell'ETF per il 2023 segna un aumento pari al 4 % rispetto al bilancio 2022 per coprire principalmente gli aumenti previsti dei costi per il personale e dei costi operativi.

⁽¹⁾ SEC(2022) 250 da giugno 2022

L'ETF propone la seguente ripartizione del contributo.

Titolo 1 – Spese relative al personale dell'ETF: 16 009 350 EUR

La previsione di spesa per il titolo 1, spese relative al personale, si basa sulle seguenti ipotesi: un adeguamento e un'indicizzazione cumulati delle retribuzioni in linea con le ipotesi della Commissione (+4,8 % nel dicembre 2022 e 2 % negli anni successivi). Inoltre, sia un impatto al rialzo sugli oneri salariali dovuto all'aumento automatico dello scatto e all'esercizio annuale di riclassificazione, da un lato, sia i risparmi derivanti dall'avvicendamento del personale e dal pensionamento del personale di inquadramento superiore sostituiti da personale più giovane, dall'altro, incidono sulle previsioni del titolo 1. Qualora la dotazione finanziaria si rivelasse insufficiente, l'ETF cercherà di adottare misure di mitigazione nell'ambito delle misure previste in materia di personale e/o, eventualmente, di storni da altri titoli di bilancio sulla base di priorità negative o di un rinvio delle azioni.

Il titolo 1 comprende:

- una tabella dell'organico di 86 agenti temporanei, 42 agenti contrattuali e 1 agente locale; inoltre, vengono considerati due agenti temporanei per compensare gli effetti del lavoro a tempo parziale ai sensi dell'articolo 38, paragrafo 2, del regolamento finanziario dell'ETF, compreso il contributo ascrivibile allo SLA dell'EU-OSHA;
- un adeguamento salariale cumulativo in linea con le previsioni della Commissione (+4,8 % nel dicembre 2022 e 2 % negli anni successivi);
- un aumento per le riclassificazioni annuali e le variazioni negli scatti;
- piccoli risparmi derivanti dall'avvicendamento del personale e dal pensionamento del personale anziano sostituito da personale più giovane;
- una dotazione di bilancio per l'indagine sull'impegno del personale (compreso il benessere);
- una dotazione di bilancio per il programma dei tirocini;
- una dotazione di bilancio per le missioni amministrative;
- una dotazione di bilancio per lo sviluppo del personale, le infrastrutture sociali e mediche, le spese di rappresentanza.

Titolo 2 – Spese per infrastrutture e amministrazione generale: 2 345 175 EUR

La previsione di spesa per il titolo 2 – Infrastrutture è stimata a 2,3 milioni di EUR, con un aumento del 14 % rispetto al 2022. Si tratta principalmente delle spese per l'informatica e per gli impianti. Per quanto riguarda le strutture, nel 2021 e nel 2022 sono stati compiuti notevoli sforzi per attuare misure che contribuiscano sia al rispetto dei requisiti EMAS sia al contenimento dei costi dei servizi di pubblica utilità, il che ha consentito un aumento contenuto del bilancio per i servizi di pubblica utilità nel 2022. Pertanto, le stime per i consumi del 2023 e i prezzi stimati si basano sul 2022. Tuttavia, l'elevata volatilità e l'evoluzione sconosciuta nel 2023 e oltre rimangono un fattore di rischio considerevole. Un ulteriore incremento imprevisto nel costo dei locali è legato al lavoro di consulenza necessario per la valutazione approfondita e la progettazione dei locali dell'ETF oltre il 2027, all'incremento dei fabbisogni assicurativi legati alle modalità di lavoro ibrido, ai lavori elettrici obbligatori previsti eseguiti dalla Regione Piemonte (proprietario dell'edificio), parte dei quali dovrà essere sostenuta dall'ETF, e ulteriori investimenti in misure EMAS connesse alla mobilità del personale (pendolarismo e missioni).

Come indicato, le spese per l'informatica dovrebbero aumentare principalmente a causa dell'applicazione obbligatoria di un nuovo quadro in materia di cibersicurezza concordato a livello di tutte le istituzioni e di tutti gli organi dell'UE e della prevista introduzione dei miglioramenti digitali. Le spese per l'informatica consuete dovrebbero rimanere a livelli simili a quelli del 2022, anche se nel corso dell'anno si prevede un aumento dell'efficienza con la chiusura dei sistemi preesistenti. Man mano che la nuova normalità prende forma in termini di modalità di lavoro, si potrebbero prevedere alcuni lavori aggiuntivi nel 2023.

Il titolo 2 comprende:

- spese per le tecnologie dell'informazione e della comunicazione (TIC), compreso il progetto di trasformazione digitale;
- i costi delle telecomunicazioni;
- la manutenzione dell'edificio e delle attrezzature, le attività connesse all'EMAS ⁽²⁾ (strutture);
- le spese relative all'organizzazione delle riunioni del consiglio di amministrazione dell'ETF;
- le spese legali.

Titolo 3 – Spese per attività operative: 4 333 431 EUR

Il titolo 3 corrisponde al 19 % del contributo dell'UE, il che riflette un leggero calo rispetto al bilancio rettificativo 1 del 2022. Il titolo 3 è necessario per sostenere e integrare i principali contributi forniti dagli esperti dell'ETF attraverso il titolo 1 e comprende le spese relative a:

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

Poiché si prevede un aumento dei costi del personale e delle infrastrutture, potrà riscontrarsi una revisione delle previsioni di bilancio per il titolo 3 – attività operative, compresa la ricerca di modalità per aumentare l'efficienza nella realizzazione delle attività, anche sulla base degli insegnamenti tratti dalla COVID-19 nel 2020, 2021 e 2022. Nei prossimi anni c'è la possibilità di una diversa ripartizione fra le varie azioni, quali missioni e servizi. Pur assorbendo una riduzione nel 2023 (attualmente -10 %, inizialmente -12 %), le risorse disponibili per il titolo 3 dovrebbero essere in ripresa entro il 2025, ipotizzando che il coefficiente dell'Italia rimanga stabile nonostante le pressioni inflazionistiche nel paese. Un'altra ipotesi è che gli altri costi connessi al titolo 1 non aumentino al di sopra delle attuali prospettive di inflazione (ad esempio, costi sociali, assistenza medica, tirocinanti, ecc.). Tuttavia, è importante sottolineare che la ripresa è fragile, l'inflazione è un rischio e, in generale, ciò significherebbe che l'aumento annuo delle sovvenzioni sarebbe per lo più assorbito dal titolo 1. Attualmente tale riduzione è compensata dai finanziamenti supplementari dell'UE, che garantiscono un aumento complessivo dei fondi di esercizio pari a 1 milione di EUR nel 2022 e 2 milioni di EUR nel 2023, consentendo così all'ETF di adempiere meglio al proprio mandato. Come da prassi consolidata,

⁽²⁾ L'EMAS – *Eco-Management and Audit Scheme* (sistema di ecogestione e audit) è uno strumento volontario di gestione ambientale sviluppato nel 1993 dalla Commissione europea, che consente alle organizzazioni di valutare, gestire e migliorare su base continuativa le proprie prestazioni ambientali.

gli importi derivanti da risparmi nel titolo 1 saranno stanziati per attività operative e, se necessario, per miglioramenti infrastrutturali

Formato e struttura del bilancio

Il bilancio per il 2023, coerentemente con gli esercizi precedenti, comprende informazioni sulle finalità di ciascuna linea di bilancio, le previsioni di pianificazione adottate per giustificare gli importi necessari, la ripartizione degli stanziamenti di impegno e di pagamento, la tabella dell'organico nonché un calendario dei pagamenti futuri relativi agli impegni assunti negli esercizi precedenti per il titolo 3.

Riorganizzazione del titolo 4 – il primo limitato finanziamento extra sovvenzione è stato integrato come spesa nel titolo 3, mentre sulla base della definizione del finanziamento più pertinente ricevuto successivamente, le entrate con destinazione specifica esterne più recenti sono state organizzate in un titolo separato (titolo 4). A partire dal 2023, tutte le entrate operative esterne con destinazione specifica, compresa quella attualmente associata al titolo 3, saranno indicate nel titolo 4.

Al fine di migliorare e semplificare la gestione del bilancio, le voci interrotte da più di tre anni sono state eliminate.

Le tabelle del bilancio tengono conto di tali modifiche e delle previsioni di pianificazione.

Approvazione

A seguito dell'adozione da parte del consiglio di amministrazione, il bilancio dell'ETF per il 2023 entrerà in vigore successivamente all'adozione finale del bilancio generale dell'Unione europea.

European Training Foundation

Budget 2023

REVENUE

Item/Art.	Title	Budget 2023		Amending Budget 1 / 2022		Outturn 2021	
		COM	PAY	COM	PAY	COM	PAY
TITLE 1 European Union contribution							
Chap.1 2	European Training Foundation (07.10.06, ex 04.03.14, ex 15.02.12, ex 15.02.27)	22 534 092	22 534 092	21 378 798	21 378 798	21 053 287	20 753 287
1 20	European Training Foundation	22 534 092	22 534 092	21 378 798	21 378 798	21 053 287	20 753 287
1 20 0	ETF - Subsidy	22 534 092	22 534 092	21 378 798	21 378 798	21 053 287	20 753 287
Chap.1 3	Union contribution from recovery of surplus from previous years	93 864	93 864	347 202	347 202	246 713	246 713
1 30	Union contribution from recovery of surplus from previous years	93 864	93 864	347 202	347 202	246 713	246 713
1 30 0	Contribution	93 864	93 864	347 202	347 202	246 713	246 713
TITLE 1	TOTAL TITLE 1	22 627 956	22 627 956	21 726 000	21 726 000	21 300 000	21 000 000
TITLE 8 European Union contribution in kind							
Chap. 8 0	European Union contribution in kind	p.m.	p.m.	p.m.	p.m.		
8 00	European Union contribution in kind	p.m.	p.m.	p.m.	p.m.		
8 00 0	European Union contribution in kind	p.m.	p.m.	p.m.	p.m.		
TITLE 8	TOTAL TITLE 8	p.m.	p.m.	p.m.	p.m.		
TITLE 9 MISCELLANEOUS REVENUE							
Chap. 9 0	Miscellaneous revenue	p.m.	p.m.	p.m.	p.m.	31 795.00	31 795.00
9 00	Miscellaneous revenue	p.m.	p.m.	p.m.	p.m.	31 795.00	31 795.00
9 00 0	Miscellaneous revenue	p.m.	p.m.	p.m.	p.m.	31 795.00	31 795.00
TITLE 9	TOTAL TITLE 9	p.m.	p.m.	p.m.	p.m.	31 795.00	31 795.00
TITLE 10 RESULTS EARLIER YEARS							
Chap. 10 1	Results earlier years	p.m.	p.m.	p.m.	p.m.	-	-
10 11	Results earlier years	p.m.	p.m.	p.m.	p.m.	-	-
10 11 1	Result budget year -/- 1	p.m.	p.m.	p.m.	p.m.	-	-
TITLE 10	TOTAL TITLE 10	p.m.	p.m.	p.m.	p.m.	-	-
TOTAL ETF SUBVENTION REVENUE		22 627 956	22 627 956	21 726 000	21 726 000	21 331 795.00	21 031 795.00

Budget 2023

REVENUE

Item/Art.	Title	Budget 2023		Amending Budget 1 / 2022		Outturn 2021	
		COM	PAY	COM	PAY	COM	PAY

TITLE 4 REVENUE FROM OTHER SOURCES (Earmarked revenue)

Chap. 4 2	Co-operation with other European institutions and other bodies	2 060 000	2 060 000	3 225 640	3 225 640	102 739	102 739
4 20	Projects related to agreements between European Commission and the Foundation	2 060 000	2 060 000	3 218 000	3 218 000	102 739	102 739
4 20 3	INTPA Training	p.m.	p.m.	p.m.	p.m.	102 739	102 739
4 20 4	SLA DG EMPL: "International dimension of Centres of Vocational Excellence"	p.m.	p.m.	1 000 000	1 000 000		
4 20 5	GIZ 81251617/81276409: "Skills initiative for Africa"	p.m.	p.m.	188 000	188 000		
4 20 6	NDICI ASIA/2022/043-337: "Dialogue and Action for Resourceful Youth in Central Asia (DARYA)"	2 000 000	2 000 000	2 000 000	2 000 000		
4 20 7	SLA EU-OSHA: "Provision of Accountancy services"	60 000	60 000	30 000	30 000		
4 21	Financing earlier years	p.m.	p.m.	7 640	7 640	p.m.	p.m.
4 21 3	INTPA Training	p.m.	p.m.	7 640	7 640		
Chap. 4 3	Cooperation with Italian institutions	p.m.	p.m.	p.m.	p.m.	p.m.	p.m.
4 30	Cooperation with Italian institutions	p.m.	p.m.	p.m.	p.m.	p.m.	p.m.
4 30 0	Cooperation with Italian institutions	p.m.	p.m.	p.m.	p.m.	p.m.	p.m.
TITLE 4	TOTAL TITLE 4	2 060 000	2 060 000	3 225 640	3 225 640	102 739	102 739

TOTAL EARMARKED / PROJECT REVENUE	2 060 000	2 060 000	3 225 640	3 225 640	102 739.00	102 739.00
--	------------------	------------------	------------------	------------------	-------------------	-------------------

GRAND TOTAL	24 687 956	24 687 956	24 951 640	24 951 640	21 434 534.00	21 134 534.00
--------------------	-------------------	-------------------	-------------------	-------------------	----------------------	----------------------

Budget 2023

EXPENDITURE

Item/Art.	Title	Budget 2023		Amending Budget 1 / 2022		Outturn 2021		Assumptions 2023	
		COM	PAY	COM	PAY	COM	PAY		
TITLE 1 EXPENDITURE RELATING TO PERSONS WORKING WITH THE FOUNDATION									
Chap. 1 1	Staff in active employment	15 620 850	15 620 850	14 621 700	14 621 700	14 485 620.57	14 485 620.57		
<i>Art. 110</i>	<i>Agents included in the workforce</i>	<i>12 358 000</i>	<i>12 358 000</i>	<i>11 690 500</i>	<i>11 690 500</i>	<i>11 414 604.95</i>	<i>11 414 604.95</i>		
1 10 0	Temporary Agents	12 358 000	12 358 000	11 690 500	11 690 500	11 414 604.95	11 414 604.95	This budget line covers the basic salary costs and management allowance of the ETF's Temporary Agents as indicated in the Staff regulations (art. 44 & 66) and Conditions of Employment of Other Servants of the EU (art. 20). It covers all salaries, allowances, social security and contributions, weighting factor, salary adaptation, annual leave not taken at the end of the contract, cost of starting and end of service for Temporary Agents, as well as the possible modifications due to the weighting factor and salary adaptation. Planning assumptions: The ETF establishment plan of 86 posts will be achieved from the beginning of 2023 as well as the 2 additional TA for offsetting part times (cf art. 38. 2 of the FR). Estimated +4.8% indexation and weighting in Dec 2022 and +2% indexation and weighting in Dec 2023, reclassification, annual travel. Small increase foreseen for automatic increase in step as well as savings from staff turnover and recruitment in lower grades. The year 2022 has seen a steep increase of the salary adaptation (about +6%) - should that repeat in 2023 additional funds should be allocated. It includes €60,000 from SLA with EU OSHA for provision of accountancy services.	
<i>Art. 111</i>	<i>Other staff</i>	<i>2 825 000</i>	<i>2 825 000</i>	<i>2 545 600</i>	<i>2 545 600</i>	<i>2 573 331.13</i>	<i>2 573 331.13</i>		
1 11 0	Contract agents	2 750 000	2 750 000	2 478 600	2 478 600	2 503 070.46	2 503 070.46	This budget line covers all salaries, allowances, social security and contributions, weighting factor, salary adaptation, annual leave not taken at the end of the contract, cost of starting and end of service for Contract Agents. Planning assumptions: In 2023 there are expected 42 contract agents and possibly additional short-term contract agents as the ETF intends to offset long-term part time workers, recurrent parental leave, or long-term sickness absences amongst the same population. Estimated +4.8% indexation and weighting in Dec 2022 and +2% indexation and weighting in Dec 2023, reclassification, annual travel and all posts occupied. The year 2022 has seen a steep increase of the salary adaptation (about +6%) - should that repeat in 2023 additional funds should be allocated.	
1 11 2	Local staff	75 000	75 000	67 000	67 000	70 260.67	70 260.67	This budget line covers all salaries, allowances, social security and contributions for Local Agents. Planning assumptions: Salary for 1 Local Agent and services provided by an Italian labour law company for application of Italian legislation to Local Agents and preparation of salary related documentation. This includes a 6% estimated increase of salary	
<i>Art. 117</i>	<i>Supplementary services</i>	<i>412 850</i>	<i>412 850</i>	<i>376 600</i>	<i>376 600</i>	<i>468 054.49</i>	<i>468 054.49</i>		
1 17 2	Cost of organising traineeships with the Foundation	103 000	103 000	96 600	96 600	85 037.61	85 037.61	These appropriations cover the costs of traineeships for young professionals from the EU and ETF partner countries in order to give them the opportunity to get to know the practices of an EU agency. Planning assumptions: the ETF foresees to continue the internship programme in 2023 of 9 months each	
1 17 7	Other services rendered and institutional audit services	309 850	309 850	280 000	280 000	383 016.88	383 016.88	This budget line covers recourse to other suppliers of services, consultants and experts, for services under the general administration of the ETF when such services cannot be provided by ETF staff (for reasons of expertise or availability). Planning assumptions: * Services provided by the EU administrative bodies through Service Level Agreements (processing of salary costs and other optional services) and Interagency Service Legal Agreement for secretariat of coordination agency and cost of EC badge * Approximately 3 FTE interim staff can be contracted with the budget available, usually used for compensating for ETF staff absence (long-sickness, parental leave or else) or for covering peak periods + associated cost for interim according to Italian Law; * Relocation services newcomers; * Consultancy services.	
<i>Art. 118</i>	<i>Recruitment and transformation costs</i>	<i>25 000</i>	<i>25 000</i>	<i>9 000</i>	<i>9 000</i>	<i>29 630.00</i>	<i>29 630.00</i>		
1 18 0	Sundry recruitment expenses	25 000	25 000	9 000	9 000	29 630.00	29 630.00	Staff Regulations of Officials of the EU, and in particular Art. 27 to 31 and 33 thereof. This budget line covers various recruitment expenses including : - publication costs, - costs directly linked to the promotion and organisation of group recruitment tests (hire of rooms, furniture, machines and miscellaneous equipment, water, fees for the preparation and correction of tests, etc.), - travel costs and daily allowances for candidates and external selection panel member(s). Planning assumptions: One assessment centre and only travel costs for newcomers medical (assuming online interviews) , external supervisors during tests, candidate reimbursement costs	
Chap. 1 3	Missions and travel	50 000	50 000	65 000	65 000	4 495.26	4 495.26		
<i>Art. 130</i>	<i>Mission and travel expenses</i>	<i>50 000</i>	<i>50 000</i>	<i>65 000</i>	<i>65 000</i>	<i>4 495.26</i>	<i>4 495.26</i>		
1 30 0	Mission and travel expenses	50 000	50 000	65 000	65 000	4 495.26	4 495.26	Staff Regulations of Officials of the EU, and in particular Art. 11 to 13 of Annex VII thereof. This budget line covers: transport expenses; payments of daily mission allowances and the necessary or extraordinary costs incurred in the performance of a mission by staff covered by the Staff Regulations applicable to Officials of the EU. Planning assumptions: Covers directorate's and administrative missions . Attempts are made to reduce the appropriations for missions by a more intensive use of online meetings and synergy. Includes also cost for using EC MIPS system (Service Level Agreement PMO).	
Chap. 1 4	Socio-medical infrastructure	334 500	334 500	210 500	210 500	298 101.39	298 101.39		
<i>Art. 143</i>	<i>Medical service</i>	<i>45 000</i>	<i>45 000</i>	<i>33 500</i>	<i>33 500</i>	<i>40 817.80</i>	<i>40 817.80</i>		

European Training Foundation
Budget 2023
EXPENDITURE

Item/Art.	Title	Budget 2023		Amending Budget 1 / 2022		Outturn 2021		Assumptions 2023
		COM	PAY	COM	PAY	COM	PAY	
1 43 0	Medical service	45 000	45 000	33 500	33 500	40 817.80	40 817.80	Staff Regulations of Officials of the EU, and in particular Art. 59 and Art. 8 of Annex II thereof. This budget line covers the costs of the external health service acting for the ETF (in particular carrying out regular and pre-recruitment medical examinations of ETF staff, the cost of a medical officer and medical products, first aid material etc.). Planning assumptions: Annual medical check up visits (average cost for 90 visits); ETF medical advisor visits and consultancy cost, including mission cost when representing the ETF at the Inter-institutional Medical College; Medical supplies and medicines, or other medical services; Psycho-social support to staff and other initiatives; Pre-recruitment medical costs.
<i>Art. 144</i>	<i>Internal training</i>	200 000	200 000	115 000	115 000	141 739.09	141 739.09	
1 44 0	Internal training	200 000	200 000	115 000	115 000	141 739.09	141 739.09	Staff Regulations of Officials of the EU, and in particular Art. 24 (3) thereof. This budget line covers introductory courses for new recruits, staff development courses, retraining, courses on the use of modern techniques, seminars, information sessions on EU matters etc. It also covers the purchase of equipment, supplies and documentation and the hiring of consultants. Planning assumptions: This appropriation correspond to expected needs at corporate level, individual training requests, language training as well as corporate and team activities; includes mission costs related to learning and development.
<i>Art. 149</i>	<i>Other interventions</i>	89 500	89 500	62 000	62 000	115 544.50	115 544.50	
1 49 0	Other interventions	89 500	89 500	62 000	62 000	115 544.50	115 544.50	This budget line covers amongst other social events and institutional well being programmes that the ETF is putting in place. Planning assumptions: Social/well being activities and services such as contribution to schooling and pre-school costs and financial aid for parents with disabled children , canteen/coffee services for staff events and internal meetings, ETF Christmas events and other social events
Chap. 1 5 Staff exchanges between the ETF and the public sector		p.m.	p.m.	p.m.	p.m.	-	-	
<i>Art. 152</i>	<i>Staff exchanges between the ETF and the public sector</i>	p.m.	p.m.	p.m.	p.m.	-	-	
1 52 0	National experts seconded	p.m.	p.m.	p.m.	p.m.	-	-	This budget line covers the costs of national or international officials and of private sector employees temporarily seconded to the ETF to provide knowledge of matters in which they have in-depth experience. Planning assumptions: No Seconded National Experts are foreseen any longer since 2020.
Chap. 1 7 Entertainment and representation expenses		4 000	4 000	4 000	4 000	39.00	39.00	
<i>Art. 170</i>	<i>Entertainment and representation expenses</i>	4 000	4 000	4 000	4 000	39.00	39.00	
1 70 0	Entertainment and representation expenses	4 000	4 000	4 000	4 000	39.00	39.00	This chapter covers expenses linked to hospitality costs for guests (e.g. lunches, dinners, etc.). Planning assumptions: Representation costs including catering expenses, local transport costs and small gifts authorised by the director as well as representation costs linked to the end of the year activities
TITLE 1	TOTAL TITLE 1	16 009 350	16 009 350	14 901 200	14 901 200	14 788 256.22	14 788 256.22	

TITLE 2 BUILDING, EQUIPMENT AND MISCELLANEOUS OPERATING EXPENDITURE

Chap. 2 0 Investments in immovable property, rental of buildings and associated costs	875 075	875 075	729 100	729 100	685 367.57	685 367.57		
<i>Art. 200</i>	<i>Rentals</i>	p.m.	p.m.	2 801	2 801	2 525.00	2 525.00	
2 00 0	Rentals	p.m.	p.m.	2 801	2 801	2 525.00	2 525.00	This budget line covered property rental and "charges locatives" Planning assumptions: Symbolic amount for rental of ETF Villa Gualino premises, alternative office, external archive. As of 2023 it is integrated within BL2020.
<i>Art. 202</i>	<i>Water, gas, electricity and heating</i>	175 000	175 000	162 000	162 000	99 000.00	99 000.00	
2 02 0	Water, gas, electricity and heating	175 000	175 000	162 000	162 000	99 000.00	99 000.00	This budget line covers utilities (water, gas, electricity and heating). Planning assumptions: Utilities cost forecast based on current consumption and forecasted costs. As of 2023 it includes rental of alternative office, external archive and 1€ symbolic rent for Villa Gualino premises
<i>Art. 203</i>	<i>Building associated costs (ex. Cleaning and Maintenance)</i>	700 075	700 075	564 299	564 299	583 842.57	583 842.57	
2 03 0	Building associated costs (ex. Cleaning and Maintenance)	700 075	700 075	564 299	564 299	583 842.57	583 842.57	This budget line covers maintenance costs (infrastructure, plants, lifts, heating, air-conditioning, pipes) and cleaning of the common spaces as well as for the cleaning of the ETF building areas. The total cost for maintenance and cleaning of the common parts of the building varies according to the number of unforeseen repairs and interventions during the year. The age of the property and infrastructure tends to place this estimate at risk due to breakages, failures and urgent needs that may emerge with preventative maintenance or replacements. Planning assumptions: Canteen, reception, water dispensers, cleaning, management of technological systems, green plant maintenance, on site surveillance, inspection and radio surveillance; regione Piemonte costs ; greening, optimisation and extra-ordinary maintenance of management of technological system (heating, lights) - towards EMAS certification; RSPP services; ETF's Access control system; garbage taxes to Turin municipality ; insurance on the building - reimbursement to the region; EEAS security advice

EXPENDITURE

Item/Art.	Title	Budget 2023		Amending Budget 1 / 2022		Outturn 2021		Assumptions 2023
		COM	PAY	COM	PAY	COM	PAY	
Chap. 2 1 Information & Communication Technology		1 307 000	1 307 000	1 143 000	1 143 000	1 212 136.06	1 212 136.06	
<i>Art. 210 ICT expenditure</i>		1 307 000	1 307 000	1 143 000	1 143 000	1 212 136.06	1 212 136.06	
2 10 0	ICT hardware	149 000	149 000	120 000	120 000	271 636.07	271 636.07	This budget line covers the purchase of computer hardware including network servers, personal computers, printers and networking / communications equipment etc. as well as accessories and consumables. The life cycle of ICT equipment is usually of three/four years with smaller or larger procurement depending upon the amount of equipment reaching obsolescence. Since 2017 it also includes expenses related to copiers/faxes etc. previously on budget line 2200. Planning assumptions: Maintenance and improvement of ICT infrastructure including Wi-Fi, wired network infrastructure, servers and storage; managed print services; digital workplace - hardware; multimedia equipment; mobile devices.
2 10 1	Software acquisition, maintenance and development	768 600	768 600	683 650	683 650	508 633.32	508 633.32	This budget line covers the purchase of standard software applications, its maintenance and the development of software systems. Planning assumptions: Software licences and maintenance fees; cloud and hosting services; Advancing information management, sharing and integration; cloud migration; ICT consultancy services; end user support services; digital technology partners
2 10 3	Telecoms costs	140 000	140 000	132 985	132 985	248 786.27	248 786.27	This budget line covers the fixed costs of subscriptions, communication costs and internet service fees. Planning assumptions: Mobile services; internet connectivity; hosted IP PBX and related services
2 10 5	European Commission IT systems	249 400	249 400	206 365	206 365	183 080.40	183 080.40	This budget line covers expenses relating the the use of EC distributed systems Planning assumptions: ABAC annual fee; ABAC hosting fee; ABAC Assets annual fee; ePrior (eInvoice ;eSubmission; eTendering; eRequest) and PPMT fees; TESTA-ng connectivity fee; SYSPER annual fee (estimate); CERT-EU; Ares and Rachel annual fees; Cloud fee; no fees are yet foreseen for MIPS.
Chap. 2 2 Movable property and associated costs		10 000	10 000	p.m.	p.m.	9 861.00	9 861.00	
<i>Art. 220 Technical equipment and furniture (ex Technical installations and office equipment)</i>		10 000	10 000	p.m.	p.m.	9 861.00	9 861.00	
2 20 0	Technical equipment and furniture (ex Technical installations and office equipment)	10 000	10 000	p.m.	p.m.	9 861.00	9 861.00	This budget line covers the purchase of technical and office equipment, especially audiovisual, copying, archiving and interpretation equipment, as well as office furniture. Planning assumptions: Continuous upgrade of obsolete furniture
Chap. 2 3 Current administrative expenditure		48 100	48 100	38 000	38 000	36 121.66	36 121.66	
<i>Art. 230 Stationery and office supplies</i>		20 000	20 000	9 000	9 000	12 319.06	12 319.06	
2 30 0	Stationery and office supplies	20 000	20 000	9 000	9 000	12 319.06	12 319.06	Office supplies, normal and headed paper, envelopes, business cards, etc. as well as promotional material (pens, bags, mouse mats) Planning assumptions: Normal and branded stationery , headed paper, envelopes, business cards, etc., promotional material (pens, bags, etc.) used for meetings and visitors.
<i>Art. 232 Financial charges</i>		p.m.	p.m.	p.m.	p.m.	-	-	
2 32 0	Miscellaneous Financial expenditure (discontinued)	p.m.	p.m.	p.m.	p.m.	-	-	This budget line covers bank charges and other financial charges as well as damages and interest. As of 2021, it has been merged into BL 2330 Planning assumptions: Miscellaneous financial expenditure (covers bank charges)
<i>Art. 233 Other expenses (ex Legal expense)</i>		28 100	28 100	29 000	29 000	23 802.60	23 802.60	
2 33 0	Miscellaneous legal, insurance, publication and financial expenditure (ex Legal expenses)	28 100	28 100	29 000	29 000	23 802.60	23 802.60	Miscellaneous administrative and financial expenses, like general legal expenses, trial expenses, external lawyers' expenses, miscellaneous expenditure on insurance , publications in Official Journal , financial charges Planning assumptions: Legal services - reserve for external legal advice, management of enquiries and disciplinary procedures; accident insurance , civil liability , theft and robbery , collective insurance versus accidents for non statutory , fire, ARD and electronic insurance , reserve for reconciliation.
Chap. 2 4 Post and telecommunications		5 000	5 000	8 200	8 200	610.00	610.00	
<i>Art. 240 Correspondence and courier expenses</i>		5 000	5 000	8 200	8 200	610.00	610.00	
2 40 0	Correspondence and courier expenses	5 000	5 000	8 200	8 200	610.00	610.00	This budget line covers correspondence and courier expenses, including the dispatching of parcels by post. Planning assumptions: Courier expenses - estimation based on previous year , purchase of stamps, imprest account for mailing
Chap. 2 5 Meetings and associated costs		100 000	100 000	130 000	130 000	81 030.00	81 030.00	
<i>Art. 250 Meetings and associated costs</i>		100 000	100 000	130 000	130 000	81 030.00	81 030.00	
2 50 0	Meetings expenses in general	100 000	100 000	130 000	130 000	81 030.00	81 030.00	This budget line covers the costs relating to the meetings of the Governing Board and the participation of GB members to other meetings organised by the ETF. Planning assumptions: Two governing board meetings (Torino)
TITLE 2	TOTAL TITLE 2	2 345 175	2 345 175	2 048 300	2 048 300	2 025 126.29	2 025 126.29	

TITLE 3 EXPENSES RELATING TO PERFORMANCE OF SPECIFIC MISSIONS

Chap. 3 0 Operational expenses	375 000	375 000	375 000	375 000	378 951.37	443 654.10
---------------------------------------	----------------	----------------	----------------	----------------	-------------------	-------------------

Budget 2023

EXPENDITURE

Item/Art.	Title	Budget 2023		Amending Budget 1 / 2022		Outturn 2021		Assumptions 2023
		COM	PAY	COM	PAY	COM	PAY	
Art. 301	Communications	315 000	315 000	315 000	315 000	320 509.87	365 519.60	This budget line covers the costs associated with writing, editing, printing and distributing publications of a corporate nature (e.g. information leaflet, Work Programme, Annual Report, Highlights), as well as corporate activities, website maintenance and development. Planning assumptions: website design and development, hosting and technical support, Live and Learn and other corporate publications, thematic publications, media relations, printer, audio visual, design
3 01 0	Communications	315 000	315 000	315 000	315 000	320 509.87	365 519.60	
Art. 304	Translation costs	60 000	60 000	60 000	60 000	58 441.50	78 134.50	This budget line covers translation costs for corporate documents unrelated to specific operational activities. Planning assumptions: Translation of corporate documents
3 04 0	Translation costs	60 000	60 000	60 000	60 000	58 441.50	78 134.50	
Chap. 3 1 Priority actions : Work programme activities		3 558 431	3 558 431	5 227 140	5 227 140	4 176 637.50	3 814 694.37	
Art. 310	Priority actions : Work programme	3 310 431	3 310 431	5 012 640	5 012 640	4 034 637.50	3 631 269.83	This budget line covers costs associated with the implementation of the operational projects, as described in the work programme. Planning assumptions: Implementation of the operational activities. More details can be found in the work programme. In 2022 it includes external assigned revenue which, as of 2023, has been decided to be reported under Title 4 (for higher transparency and visibility): * 1,000,000€ from SLA DG EMPL (COVES), for two years; * 7,640€ from EC (ADM-MULTI/2020/417-237: "Delivery of VET training seminars and study") * 188,000€ from GIZ - "Skills for Africa"
3 10 0	Operational Projects	3 310 431	3 310 431	5 012 640	5 012 640	4 034 637.50	3 631 269.83	
Art. 314	Projects to support strengthening knowledge and systems	248 000	248 000	214 500	214 500	142 000.00	183 424.54	This budget line covers expenditure related to evaluation and audit, for ETF's quality control activities and strategic development. These funds are allocated according to annual audit and evaluation plans adopted in the Work Programme. Planning assumptions: Monitoring and evaluation, audit and risk management, stakeholder's management. More details are in the work programme.
3 14 0	Projects to support strengthening knowledge and systems	248 000	248 000	214 500	214 500	142 000.00	183 424.54	
Chap. 3 2 Operational Missions		400 000	400 000	400 000	400 000	14 000.00	3 369.86	
Art. 320	Operational Missions	400 000	400 000	400 000	400 000	14 000.00	3 369.86	This budget line covers: transport expenses; payments of daily mission allowances and the necessary or extraordinary costs incurred in the performance of a mission by staff covered by the Staff Regulations applicable to Officials of the EU. Planning assumptions: Operational missions to support the implementation of the operational projects. Attempts are made to reduce the appropriations for missions by a more intensive use of online/virtual meetings and synergy.
3 20 0	Operational Missions	400 000	400 000	400 000	400 000	14 000.00	3 369.86	
TITLE 3	TOTAL TITLE 3	4 333 431	4 333 431	6 002 140	6 002 140	4 569 588.87	4 261 718.33	

TITLE 8 European Union contribution in kind

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

TITLE 9 EXPENSES NOT SPECIFICALLY PROVIDED FOR

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

TITLE 10 RESULTS EARLIER YEARS

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

TOTAL EXPENDITURE ETF PROPER

22 687 956	22 687 956	22 951 640	22 951 640	21 382 971.38	21 075 100.84
------------	------------	------------	------------	---------------	---------------

TITLE 4 Cooperation with other organisations (Earmarked expenditure)

Budget 2023

EXPENDITURE

Item/Art.	Title	Budget 2023		Amending Budget 1 / 2022		Outturn 2021		Assumptions 2023
		COM	PAY	COM	PAY	COM	PAY	
Chap. 4 2	Co-operation with other European institutions and other bodies	2 000 000	2 000 000	3 188 000	3 188 000	102 739.00	95 099.00	
<i>Art. 420</i>	<i>Projects related to agreements between European Commission and the Foundation</i>	<i>2 000 000</i>	<i>2 000 000</i>	<i>3 188 000</i>	<i>3 188 000</i>	<i>102 739.00</i>	<i>95 099.00</i>	
4 20 3	INTPA TRAINING	p.m.	p.m.	p.m.	p.m.	102 739.00	95 099.00	Planning assumptions: The ETF has signed agreements with DG INPTA for provision of trainings. In 2022 this expense was reported under BL3100
4 20 4	COVES SLA	p.m.	p.m.	1 000 000	1 000 000	-	-	Planning assumptions: The ETF has signed a Service Level Agreement with DG EMPL for the International dimension of Centres of Vocational Excellence in 2022. In 2022 this expense was reported under BL3100
4 20 5	ACQF	p.m.	p.m.	188 000	188 000	-	-	Planning assumptions: The ETF has signed three service agreements with GIZ for ACQF - "Skills for Africa". In 2022 this amount was reported under BL3100
4 20 6	DARYA	2 000 000	2 000 000	2 000 000	2 000 000	-	-	Planning assumptions: The ETF has signed in 2022 the contribution agreement NDICI ASIA/2022/043-337: "Dialogue and Action for Resourceful Youth in Central Asia (DARYA)" which foresees 10M€ across 5 years, until 2027
Chap. 4 3	Co-operation with national institutions	p.m.	p.m.	p.m.	p.m.	-	-	
<i>Art. 430</i>	<i>Co-operation with Italian institutions</i>	<i>p.m.</i>	<i>p.m.</i>	<i>p.m.</i>	<i>p.m.</i>	<i>-</i>	<i>-</i>	
4 30 0	Cooperation with Italian institutions	p.m.	p.m.	p.m.	p.m.	-	-	
TITLE 4	TOTAL TITLE 4	2 000 000	2 000 000	3 188 000	3 188 000	102 739.00	95 099.00	
TOTAL ETF EARMARKED EXPENDITURE		2 000 000	2 000 000	3 188 000	3 188 000	102 739.00	95 099.00	
GRAND TOTAL EXPENDITURE		24 687 956	24 687 956	26 139 640	26 139 640	21 485 710.38	21 170 199.84	

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

Art 3030 Professional memberships and fees (discontinued)

European Training Foundation
 Budget 2023
 ESTABLISHMENT PLAN

GB/22/DEC/011

Grade	2023 Authorised posts		2022 Authorised posts		2021 Actual on 31/12/2021	
	Permanent	Temp.	Permanent	Temp.	Permanent	Temp.
AD 16						
AD 15						
AD 14		1		1		1
AD 13		5		5		2
AD 12		11		11		7
AD 11		10		10		8
AD 10		10		10		14
AD 9		12		12		12
AD 8		5		5		6
AD 7		4		4		8
AD 6						1
AD 5		1				
Sub-total AD	0	59	0	58		59
AST 11						1
AST 10		2		3		1
AST 9		13		13		13
AST 8		6		6		2
AST 7		4		4		2
AST 6		2		2		5
AST 5						4
AST 4						1
AST 3						
AST 2						
AST 1						
Sub-total AST		27		28		29
Total	0	86	0	86		88

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

European Training Foundation
Budget 2023
Payment Schedule

GB/22/DEC/011

Chapter 3 0

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

Commitments		Payments	
		2023	2024
Pre-2023 commitments still outstanding	150 000	150 000	-
Appropriations 2023	375 000	225 000	150 000
Total	525 000	375 000	150 000

Chapter 3 1

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

Commitments		Payments	
		2023	2024
Pre-2023 commitments still outstanding	1 700 000	1 700 000	-
Appropriations 2023	3 558 431	1 858 431	1 700 000
Total	5 258 431	3 558 431	1 700 000

Chapter 3 2

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

Commitments		Payments	
		2023	2024
Pre-2023 commitments still outstanding	40 000	40 000	-
Appropriations 2023	400 000	360 000	40 000
Total	440 000	400 000	40 000