

BUDGET 2023

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Contexte

Le budget 2023 est établi à partir des prévisions figurant dans le document unique de programmation de l'ETF pour la période 2023-2025, affiné au cours de la procédure budgétaire 2023 et reflété dans le projet de budget de l'Union pour 2023 [SEC(2022) 250] de juin 2022, qui prévoit une contribution de l'Union de 22 627 956 EUR.

À partir de 2021, l'ETF transposera sa nouvelle «Stratégie 2027» sous forme d'opérations, et le budget proposé vise à soutenir la réalisation des objectifs de l'ETF dans les domaines i) de la pertinence et de l'anticipation des compétences, ii) du développement et de la validation des compétences et iii) de la performance et de la qualité des politiques d'éducation et de formation.

SPECIFICITES DU BUDGET 2023

Recettes

Les recettes reposent sur une contribution de 22 627 956 EUR pour les crédits d'engagement et de paiement, dont 22 534 093 EUR proviennent du budget de l'Union et 93 863 EUR de la récupération de l'excédent lié à l'exécution du budget 2020¹.

En outre, le budget intègre les crédits suivants provenant de sources hors subventions:

- 2 000 000 EUR, représentant la tranche 2023 de la convention de contribution avec la délégation de l'UE au Kazakhstan (IVCDCI ASIA/2022/433-483) pour la mise en œuvre du projet intitulé «Dialogue et action en faveur de la jeunesse ingénieuse en Asie centrale» (DARYA), avec un montant global de 10 000 000 EUR de juin 2022 à juin 2027;
- 60 000 EUR représentant la contribution attendue de l'EU-OSHA pour 2023 pour la fourniture de services comptables par l'ETF.

Il est prévu qu'à l'automne 2022, un nouvel accord de niveau de service soit signé avec la DG EMPL (deuxième phase) afin de déployer et de mettre en œuvre les éléments livrables au titre du premier accord de niveau de service. Cette deuxième phase ou ce nouvel accord de niveau de service devrait prendre fin en 2025.

Dans le cadre de la future phase de programmation, l'ETF est en discussion avec les services de la CE afin d'évaluer si les actions supplémentaires pourraient nécessiter des fonds spécifiques appropriés et des ressources budgétaires supplémentaires.

Dépenses

Le budget de l'ETF pour 2023 prévoit une augmentation de 4 % par rapport au budget 2022, qui couvre principalement l'augmentation attendue des coûts de personnel et des coûts de fonctionnement.

¹ SEC(2022) 250 de juin 2022

L'ETF propose la ventilation suivante de la contribution:

Titre 1 - Dépenses liées au personnel travaillant pour l'ETF: 16 009 350 EUR

Les prévisions de dépenses relevant du titre 1 (Dépenses de personnel) reposent sur les hypothèses suivantes: une adaptation et une indexation cumulées des rémunérations conformes aux hypothèses de la Commission (+ 4,8 % en décembre 2022 et 2 % les années suivantes). En outre, une incidence à la hausse sur les coûts salariaux due, d'une part, au changement automatique d'échelon et à l'exercice annuel de reclassement et, d'autre part, aux économies découlant de la rotation du personnel et du départ à la retraite du personnel d'encadrement supérieur remplacé par du personnel ayant moins d'ancienneté, ont une incidence sur les prévisions du titre 1. Si la dotation financière s'avère insuffisante, l'ETF s'efforcera de prendre des mesures d'atténuation dans le cadre des mesures prévues en matière de personnel et/ou, à terme, procédera à des virements à partir des autres titres budgétaires sur la base de priorités négatives ou de reports d'actions.

Le titre 1 couvre:

- un tableau des effectifs de 86 agents temporaires, 42 agents contractuels et 1 agent local; en outre, le recrutement de deux agents temporaires est envisagé pour compenser les effets du travail à temps partiel, conformément à l'article 38, paragraphe 2, du règlement financier de l'ETF, y compris la contribution issue de l'ANS avec l'EU-OSHA;
- une adaptation et une indexation cumulées des salaires conformes aux hypothèses de la Commission (+ 4,8 % en décembre 2022 et 2 % les années suivantes);
- une augmentation due aux reclassements et aux changements d'échelons annuels;
- de petites économies résultant de la rotation du personnel et du départ à la retraite de personnel d'encadrement supérieur remplacé par un plus grand nombre d'agents ayant moins d'ancienneté;
- un budget alloué à l'enquête sur l'engagement du personnel (y compris le bien-être);
- un budget alloué au programme de stages;
- un budget alloué aux missions administratives;
- un budget alloué à la formation du personnel, à l'infrastructure socio-médicale, aux frais de représentation.

Titre 2 - Dépenses liées à l'infrastructure et à l'administration générale: 2 345 175 EUR

Les prévisions de dépenses pour le titre 2 – Infrastructures sont estimées à 2,3 millions d'EUR, soit une augmentation de 14 % par rapport à 2022. Cela couvre principalement les dépenses liées aux installations et à l'informatique. En ce qui concerne les installations, des efforts considérables ont été consentis en 2021 et 2022 pour mettre en œuvre des mesures qui contribuent à la fois au respect des exigences de l'EMAS et à la maîtrise du coût des services publics. Cela a permis une augmentation limitée du budget alloué aux services publics en 2022. Par conséquent, les estimations de la consommation et des prix pour 2023 sont basées sur les chiffres de 2022. Toutefois, la forte volatilité et l'évolution inconnue en 2023 et au-delà restent un facteur de risque considérable. Une augmentation supplémentaire attendue du coût des locaux est liée au travail de conseil requis pour l'évaluation approfondie et la conception du projet des locaux de l'ETF au-delà de 2027, à l'augmentation des besoins en assurance liée aux modalités de travail hybrides, aux travaux électriques obligatoires attendus entrepris par la «Regione Piemonte» (propriétaire du bâtiment), dont

une partie devra être supportée par l'ETF, et à des investissements supplémentaires dans des actions EMAS liées à la mobilité du personnel (déplacements domicile-travail et missions).

Comme indiqué, les dépenses informatiques devraient augmenter principalement en raison de la mise en œuvre obligatoire d'un nouveau cadre en matière de cybersécurité convenu au niveau de l'ensemble des institutions et organes de l'UE, et du déploiement prévu d'améliorations numériques. Les dépenses informatiques courantes devraient rester à des niveaux similaires à ceux de 2022, bien que des gains d'efficacité soient attendus au cours de l'exercice avec la fermeture des anciens systèmes. . Alors que la nouvelle normalité se dessine en ce qui concerne les modalités de travail, des travaux supplémentaires pourraient être envisagés en 2023.

Le titre 2 couvre:

- les dépenses liées aux technologies de l'information et de la communication (TIC), y compris le projet de transformation numérique;
- les frais de télécommunication;
- la maintenance du bâtiment et des équipements, les activités liées à l'EMAS² (installations);
- les dépenses liées à l'organisation des réunions du conseil de direction de l'ETF;
- les frais juridiques.

Titre 3 – Dépenses liées aux activités opérationnelles: 4 333 431 EUR

Le titre 3 correspond à 19 % de la contribution de l'Union, soit une légère diminution par rapport au budget rectificatif 1 pour 2022. Le titre 3 sert à soutenir et à compléter les principales contributions des experts de l'ETF dans le cadre du titre 1 et il couvre les dépenses liées:

- aux activités opérationnelles (divers services de mise en œuvre des projets, tels que l'expertise locale et régionale, le soutien logistique aux projets, la fourniture de bases de données et de plateformes, les missions opérationnelles, etc.);
- aux activités de communication (communications externes, publications, etc.);
- aux activités de planification, de suivi et d'évaluation.

Étant donné que les coûts de personnel et d'infrastructure devraient augmenter, cela entraînera une révision des prévisions budgétaires pour le titre 3 – Activités opérationnelles, y compris la recherche de moyens d'accroître l'efficacité de la mise en œuvre des activités, sur la base également des enseignements tirés de la COVID-19 en 2020, 2021 et 2022. Dans les années à venir, il est possible que la ventilation entre les différentes actions, notamment les missions et services, évolue. Tout en absorbant une réduction en 2023 (actuellement -10 %, initialement -12 %), les ressources disponibles pour le titre 3 devraient se redresser d'ici à 2025, en supposant que le coefficient de l'Italie reste stable malgré les tensions inflationnistes dans le pays. Une autre hypothèse est que les autres coûts liés au titre 1 ne dépassent pas les prévisions actuelles en matière d'inflation (par exemple, les coûts sociaux, le soutien médical, les stagiaires, etc.). Toutefois, il est important de souligner que la reprise est fragile, que l'inflation est un risque et que, d'une manière générale, cela signifierait que l'augmentation annuelle des subventions serait principalement absorbée par le titre 1. Actuellement,

² Le système de management environnemental et d'audit EMAS est un instrument de gestion environnementale volontaire mis au point en 1993 par la Commission européenne. Il permet aux organisations d'évaluer, de gérer et d'améliorer continuellement leurs performances environnementales.

cette réduction est compensée par le financement supplémentaire de l'UE, qui garantit une augmentation globale des fonds opérationnels correspondant à 1 million d'EUR en 2022 et à 2 millions d'EUR en 2023, ce qui permet à l'ETF de mieux remplir son mandat. Selon la pratique consolidée, les économies visées au titre 1 seront affectées aux activités opérationnelles et, si nécessaire, aux améliorations de l'infrastructure.

Format et structure du budget

Le budget 2023 contient, comme les années précédentes, des informations relatives à l'objectif de chaque ligne budgétaire, les hypothèses de planification utilisées pour justifier les montants nécessaires, une ventilation des crédits d'engagement et de paiement, le tableau des effectifs et un calendrier des paiements futurs sur les engagements contractés lors d'exercices précédents pour le titre 3.

Réorganisation du titre 4 – le premier financement supplémentaire limité a été intégré en tant que dépense au titre 3, tandis qu'après définition du financement le plus pertinent reçu par la suite, les recettes affectées externes les plus récentes ont été organisées dans un titre distinct (titre 4). À partir de 2023, toutes les recettes opérationnelles affectées externes, y compris celles actuellement associées au titre 3, seront déclarées sous le titre 4.

Afin d'améliorer et de simplifier la gestion budgétaire, les postes supprimés depuis plus de 3 ans ont été retirés.

Ces modifications, ainsi que les hypothèses prévues, sont reflétées dans les tableaux budgétaires.

Approbation

Après son adoption par le conseil de direction, le budget 2023 de l'ETF deviendra définitif une fois le budget général de l'Union européenne définitivement adopté.

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