



MANAGEMENT BOARD DECISION BUDGET TRANSFERS 2023 EXCEEDING 10% OF THE INITIAL APPROPRIATIONS ADOPTED IN THE BUDGET LINE

THE MANAGEMENT BOARD OF CEDEFOP

Having regard to the Regulation (EU) 2019/128 of the European Parliament and of the Council of 16 January 2019 establishing a European Centre for the Development of Vocational Training (Cedefop) and repealing Council Regulation (EEC) No 337/75;

Having regard to the Financial Regulation of Cedefop adopted by the Management Board on 16 July 2019 (RB(2019)1034), hereafter referred to as 'Financial Regulation';

Whereas pursuant to Article 26(2) of the Financial Regulation ⁽¹⁾, the approval of the Management Board is required when a transfer is made from one Title of the Budget to another for an amount beyond 10% of the initial appropriations adopted in the Budget for the Budget Line from which the transfer is made;

Whereas, pursuant to Article 25(3) of the Financial Regulation, the limit of 10% shall be calculated at the time of the request for transfer with reference to the appropriations provided in the budget of the Agency, including amending budgets;

Whereas the MB adopted Amending Budget 01/2023 by means of Decision RB2023-1443253173-35125 on 10/11/2023;

Whereas the transfers of Commitment and Payment Appropriations of Budget 2023, from Title 2 to Titles 1 and 3 amount to EUR 156 485,98, as shown in detail in the annex;

Whereas the transfers of Commitment Appropriations out of Title 2 include amounts that exceed the 10% threshold of Article 26(2) of the Financial Regulation, as shown in detail in the annex;

Whereas the budget transfers are motivated by shifts in planning of activities and aim at optimising the budget execution;

⁽¹⁾ https://www.cedefop.europa.eu/files/rb201901034_cedefop_financial_regulation_2019_f.pdf

HAS DECIDED

To adopt the budget transfers 2023 annexed to this decision.

Done on 18 December 2023

For the Management Board

Mario Patuzzi

Chairperson of the Management Board

Annex: Budget Transfers 2023

Budget transfers 2023 for MB adoption - EXPENDITURE

			COMMITMENT APPROPRIATIONS			PAYMENT APPROPRIATIONS					
Type	Budget Item	Budget Item description	Current CA 2023	Transfers for MB approval	New CA 2023	Current PA 2023	Transfers for MB approval	New PA 2023	Remarks	Amount transferred out represents % on the Current CA	Justification
Expenditure	1	STAFF	12,837,448.23	23,154.27	12,860,602.50	12,837,448.23	23,154.27	12,860,602.50			
Expenditure	1100	Staff holding a post provided for in the establishment plan (Including: Basic salaries, Family allowances, Expatriation and foreign residence allowances, Secretarial allowances)	10,194,076.16	0.00	10,194,076.16	10,194,076.16	0.00	10,194,076.16	Staff Regulations of officials of the European Union and Conditions of employment of other servants of the European Union (CEOS). This appropriation is intended to cover: - Basic salaries of the staff in the establishment plan, calculated on the basis of the applicable provisions and having regard to possible adjustments (Articles 62 & 66, Article 20 CEOS) - Overtime (Article 56 and Annex VI, Article 16 CEOS) - Family allowances (Articles 62, 67 and 68, Article 20 CEOS) including ° head of household allowance ° allowance for dependent child or other dependent person (Annex VII, Article 2.4 and Article 21 CEOS) ° education allowance - Expatriation and foreign residence allowances (Articles 62 and 69, Article 20 CEOS as well as Article 4 of Annex VII and Article 21 CEOS) - Secretarial allowance (Article 18 of Annex XIII) - Employer's contributions ° sickness insurance (Article 72, Article 28 CEOS) ° insurance against the risk of accident and of occupational disease (Article 73, Article 28 CEOS) ° unemployment insurance, [Regulation (EU, Euratom) no 1023/2013 of the European Parliament and of the Council of 22 October 2013 amending the Staff Regulations of officials and the Conditions of employment of other servants of the European Union (OJ L287, 29.10.2013 p. 15)] The contributions referred to in the 3 bullet points above are payable to the Commission ° constitution or maintenance of pension rights (Article 42 CEOS) - Payment of salary weightings.		
Expenditure	1111	Seconded national experts	213,914.42	0.00	213,914.42	213,914.42	0.00	213,914.42	The rules adopted by the Commission guide Cedefop rules by analogy. This appropriation is intended to cover the costs of national officials and other experts on secondment to the Centre.		
Expenditure	1112	Contract Agents	1,306,600.48	0.00	1,306,600.48	1,306,600.48	0.00	1,306,600.48	Conditions of employment of other servants of the European Union (Title IV, in particular Article 79). This appropriation is intended to cover all salary costs, employer's contributions to social security schemes and the contribution to social welfare for contract Agents and the impact of weightings applicable to the remunerations of such staff.		
Expenditure	1113	Trainees	75,697.79	0.00	75,697.79	75,697.79	0.00	75,697.79	This appropriation is intended to cover expenditure incurred in practical administrative training for young students. This expenditure includes trainees' social security allowances and contributions, travel expenses for travel during the training programme and travel expenses at the beginning and end of the course or stay.		
Expenditure	1140	Miscellaneous allowances and grants	176,144.26	0.00	176,144.26	176,144.26	0.00	176,144.26	Staff Regulations of officials of the European Union (Articles 70, 74 and 75 as well as Article 8 of Annex VII and Articles 14, 26, 29 and 34 CEOS). This appropriation is intended to cover: - childbirth allowance, - allowance in the event of death, - travel expenses for annual leave, - dismissal compensation.		
Expenditure	1200	Allowances and expenses on entering and leaving the service and on transfer	160,405.32	0.00	160,405.32	160,405.32	0.00	160,405.32	Staff Regulations of officials of the European Union and Conditions of employment of other servants of the European Union (CEOS). This appropriation is intended to cover expenses relating to: - expenditure on recruitment (Articles 27 to 34 and Annex III, Articles 11 to 13 CEOS) - travel expenses on taking up appointment and leaving the service, including those of family members (Articles 20 and 71 and Article 7 of Annex VII, Articles 11 and 22 CEOS) - installation, resettlement and transfer allowances (Articles 20 and 71 as well as Articles 5 and 6 of Annex VII, Article 22 CEOS) - removal expenses (Articles 20 and 71 as well as Article 9 of Annex VII, Articles 11 and 22 CEOS) - temporary daily subsistence allowances (Articles 20 and 71 as well as Article 10 of Annex VII, Articles 11 and 22 CEOS).		
Expenditure	1300	Mission expenses, duty travel expenses and other ancillary expenses	107,000.00	0.00	107,000.00	107,000.00	0.00	107,000.00	This appropriation is intended to cover mission expenses of staff, seconded national experts and trainees assigned to the Director's office and the Department for Resources and Support.		

Type	Budget Item	Budget Item description	Current CA 2023	Transfers for MB approval	New CA 2023	Current PA 2023	Transfers for MB approval	New PA 2023	Remarks	Amount transferred out represents % on the Current CA	Justification
Expenditure	1430	Medical service	34,649.00	0.00	34,649.00	34,649.00	0.00	34,649.00	Staff Regulations of officials of the European Union, and in particular Article 59 thereof and Article 8 of Annex II, as well as Conditions of employment of other servants of the European Union, and in particular Articles 16 and 28 thereof. Apart from doctor's fees, this appropriation is intended to cover the cost of check-ups (special examination, analyses, etc.), consumables (dressings, medicines, etc.), special equipment and fittings and administrative costs of the Invalidity Committee.		
Expenditure	1490	Other expenditure	189,000.00	4,154.27	193,154.27	189,000.00	4,154.27	193,154.27	This appropriation is intended to cover other expenditure such as pre-school fees, fees for schooling and International Baccalaureate, etc. Expenses related to the operation of the restaurant and canteen are funded by the BL 2350 from 2020 onwards.		Additional funds will cover schooling costs for the year.
Expenditure	1500	Language courses, retraining and further vocational training	120,000.00	19,000.00	139,000.00	120,000.00	19,000.00	139,000.00	Staff Regulations of officials of the European Union, and in particular Article 24a thereof, as well as Conditions of employment of other servants of the European Union, and in particular Article 11 thereof. This appropriation is intended to cover the cost of introduction 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 cost of hiring organising consultants.		Additional funds will cover additional training courses planned.
Expenditure	1600	Supplementary services by external staff or companies	248,006.00	0.00	248,006.00	248,006.00	0.00	248,006.00	This appropriation is intended to cover: - the employment of agency staff (interimaires) and other external staff - audits of finance and accounts by third parties - accounting services - Service Level Agreements with administrative content. As of 2020, translations of legal documents are funded by BL 2330.		
Expenditure	1700	Receptions, events and social activities for staff	11,954.80	0.00	11,954.80	11,954.80	0.00	11,954.80	This appropriation is intended to cover receptions, events and other representation expenses (such as restaurants, medals for 20 years of Community service, gifts for staff leaving or retiring, receptions in house and hosting for the Director's Office, etc.) and the activities of the Sports and Leisure Club (including sports and cultural activities, Christmas party, etc.)		
Expenditure	2	INFRASTRUCTURE AND OPERATING EXPENDITURE	1,844,238.77	-156,485.98	1,687,752.79	1,844,238.77	-156,485.98	1,687,752.79			
Expenditure	2000	Rent and public utilities	252,720.00	0.00	252,720.00	252,720.00	0.00	252,720.00	This appropriation is intended to cover rents relating to occupied buildings or parts of buildings as well as current consumption of water, gas, electricity and heating.		
Expenditure	2030	Cleaning, maintenance and repair, gardening, minor construction and fitting-out	357,000.00	0.00	357,000.00	357,000.00	0.00	357,000.00	This appropriation is intended to cover the costs of cleaning, upkeep and repair of the premises used by the Centre (e.g. rooms, lift, heating system, air-conditioning, electricity and water facilities, outdoor premises including landscape and garden). It is also intended to cover the costs of the minor constructions in the building, the fitting-out of premises, as well as related feasibility studies and consulting services.		
Expenditure	2050	Security and surveillance of the buildings	126,518.77	0.00	126,518.77	126,518.77	0.00	126,518.77	This appropriation is intended to cover the services provided by external service providers in relation to security and surveillance of the premises and grounds of Cedefop.		
Expenditure	2100	Data-Processing equipment	91,000.00	0.00	91,000.00	91,000.00	0.00	91,000.00	This appropriation is intended to cover the purchase/rental of computers and peripherals. It also covers the costs for servicing, operating, repair, data media, documentation, other materials, etc. It also covers the purchase of toners for the operation of all printers.		
Expenditure	2101	Software purchase and development, other external services	651,797.15	0.00	651,797.15	651,797.15	0.00	651,797.15	This appropriation is intended to cover the cost of: - the maintenance of existing applications, - the introduction of new applications and the expansion of existing applications (feasibility study, analysis, programming, implementation, etc.), - purchase, rental and maintenance of programme packages and software, etc., - consulting, - other services (helpdesk, staff for data input, system engineers, etc.).		
Expenditure	2200	Technical installations and electronic office equipment	0.00	0.00	0.00	0.00	0.00	0.00	This appropriation is intended to cover expenditure on equipment, in particular: - audio-visual, reproduction, archive, library and interpreting equipment, namely booths, headsets and switching units for simultaneous interpretation facilities, - various tools for building maintenance workshops, - maintenance, repair, associated services and consulting related to technical equipment and installations.		
Expenditure	2210	Furniture	12,000.00	0.00	12,000.00	12,000.00	0.00	12,000.00	This appropriation is intended to cover the costs of purchase, hire, maintenance and repair of furniture for office and common spaces of the building, including meeting areas.		

Budget transfers 2023 for MB adoption - EXPENDITURE

Type	Budget Item	Budget Item description	Current CA 2023	Transfers for MB approval	New CA 2023	Current PA 2023	Transfers for MB approval	New PA 2023	Remarks	Amount transferred out represents % on the Current CA	Justification
Expenditure	2230	Transport equipment	2,000.00	0.00	2,000.00	2,000.00	0.00	2,000.00	This appropriation is intended to cover the purchase, hire, operation, maintenance and repair costs of transport equipment, including fuel.		
Expenditure	2300	Stationery and office supplies	1,400.00	0.00	1,400.00	1,400.00	0.00	1,400.00	This appropriation is intended to cover the cost of photocopying, supplies for the reproduction equipment, paper and office supplies.		
Expenditure	2330	Legal expenses and damages	100,000.00	-83,822.00	16,178.00	100,000.00	-83,822.00	16,178.00	This appropriation is intended to cover expenses for consulting, receiving legal advice and being represented as necessary by competent lawyers. This covers also the judicial fees related to procedures in Courts as well as the costs to be borne by Cedefop following Court judgements or conclusions of the Appeals Committee. Costs of travelling to and from the Court of Thessaloniki as well as costs for urgent photocopying outside of Cedefop related to Court proceedings, and any other petty costs related to legal matters are also covered by this appropriation. Related staff mission and meeting costs are covered by the apropriations of Articles 130 and 250 respectively. Translation costs were funded by BL 1600 until 2020.	84%	Decrease of appropriations due to low consumption of legal expenses.
Expenditure	2350	Other administrative expenditure	139,000.00	-56,380.82	82,619.18	139,000.00	-56,380.82	82,619.18	This appropriation is intended to cover miscellaneous administrative expenditure, in particular: - various insurances: personnel issues (accidents, missions, etc.), official cars, building and content - bank charges and exchange rate differences - any unforeseen expenditure in crisis or disaster situations that are needed to ensure business continuity. - operating costs and consumables for the restaurant and canteen (funded by BL 1490 until 2019). - other administrative expenditure not inserted in specific appropriations.	41%	Expenditure, including the cost of the functional analysis of Audio-Visual infrastructure upgrade, were lower than original forecasts.
Expenditure	2390	Publications and documentation of administrative nature	0.00	0.00	0.00	0.00	0.00	0.00	This appropriation is intended to cover publishing expenses not covered in Title 3. It is also intended to cover: - the cost of publication in the local or national Greek press of notices related to procurement procedures addressed to that market, - the cost of purchasing books or magazines for general purposes (language training) or specific professional needs (law, accounting, technical etc.), - the cost of binding and other expenditure necessary for the archiving and preservation of administrative documentation.		
Expenditure	2400	Postage on correspondence and delivery charges	13,000.00	-8,400.00	4,600.00	13,000.00	-8,400.00	4,600.00	This appropriation is intended to cover fixed rental costs, the cost of communications, maintenance fees and other charges.	65%	Expenditure was lower than originally forecast - savings in postal charges due to low traffic of physical documents.
Expenditure	2410	Telecommunications subscriptions and charges	29,000.00	-7,883.16	21,116.84	29,000.00	-7,883.16	21,116.84	This appropriation is intended to cover fixed rental costs, the cost of communications, maintenance fees and other charges.	27%	Expenditure was lower than originally forecast - savings achieved with new contracts signed with telecom providers
Expenditure	2411	Purchase and installation and maintenance of telecommunications equipment and material, and associated services	58,802.85	0.00	58,802.85	58,802.85	0.00	58,802.85	This appropriation is intended to cover expenditure on telecommunications equipment, including wiring, purchases, hire, installation, maintenance, documentation of equipment, associated services and consulting.		
Expenditure	2500	Meetings of administrative nature	10,000.00	0.00	10,000.00	10,000.00	0.00	10,000.00	This appropriation is intended to cover the costs of meetings not related to the operational activities organised by Department for Resources and Support or the Director's Office. This includes printing, interpretation and catering, as well as travel and subsistence expenses of external staff. It covers the costs incurred by the cafeteria for servicing internal meetings as well as those related to functioning of the water dispensers.		
Expenditure	2600	Unforeseen expenditure in crisis situation (p.m.)	0.00	0.00	0.00	0.00	0.00	0.00			
Expenditure	3	OPERATIONAL EXPENDITURE	4,958,923.00	133,331.71	5,092,254.71	5,458,923.00	133,331.71	5,592,254.71	Payment appropriations in Title 3 are handled centrally by the Accounting Service in collaboration with the Finance Service since 2012 - no specific allocation of payment appropriations by budget line for more efficient management. The amounts shown on each budget line are therefore purely indicative (with the exception of Chapter 31 that corresponds to assigned revenue).		
Expenditure	3050	Governing Board meetings	91,000.00	0.00	91,000.00	81,000.00	0.00	81,000.00	This appropriation is intended to cover operating expenses of the Management Board and the Executive Board (until 2018 named as Governing Board and Bureau respectively), including travel and subsistence expenses, the hiring of meeting rooms and interpretation expenses.		

Budget transfers 2023 for MB adoption - EXPENDITURE

Type	Budget Item	Budget Item description	Current CA 2023	Transfers for MB approval	New CA 2023	Current PA 2023	Transfers for MB approval	New PA 2023	Remarks	Amount transferred out represents % on the Current CA	Justification
Expenditure	3070	Transversal technical support	142,200.00	0.00	142,200.00	82,200.00	0.00	82,200.00	This appropriation is intended to cover costs related to Enterprise Management solutions. Until year 2020, costs related to ex post evaluations and controls on various activities were covered by this appropriations. As of 2021 they are covered by BL 3071.		
Expenditure	3071	Transversal support & services for statutory & regulatory obligations	60,000.00	0.00	60,000.00	20,000.00	0.00	20,000.00	This appropriation is intended to cover costs arising from statutory and regulatory obligations and costs of internal surveys, evaluations, performance measurement and control activities. Such costs were covered by BL 3070 until 2020.		
Expenditure	3120	Contribution Agreements	0.00	0.00	0.00	0.00	0.00	0.00	Contribution Agreements		
Expenditure	3200	Missions, meetings, interpretation	93,000.00	0.00	93,000.00	93,000.00	0.00	93,000.00	Appropriation available for covering the costs of organising meetings, including printing and catering, as well as travel and subsistence expenses of external and internal staff.		
Expenditure	3240	Pilot studies and projects	704,373.00	133,331.71	837,704.71	1,994,373.00	133,331.71	2,127,704.71	This appropriation is intended to cover the costs of concluding study contracts, evaluations and pilot projects in accordance with the work programme. It is also to cover the costs related to technical support/consultancy (including IT applications and/or tools) necessary for ensuring proper implementation of the projects.		Additional appropriations will fund a contract for keeping the skills intelligence online tool up to date and enriched with new set of indicators (built on findings of the European Skills and Jobs survey), combining outcomes of Cedefop's latest research on jobs and skills and skills forecast data.
Expenditure	3300	Missions, meetings, interpretation	71,000.00	0.00	71,000.00	71,000.00	0.00	71,000.00	Appropriation available for covering the costs of organising meetings, including printing, interpretation and catering, as well as travel and subsistence expenses of external and internal staff.		
Expenditure	3330	ReferNet annual grants (Specific Grant Agreements) (was 3250 until 2015)	844,000.00	0.00	844,000.00	844,000.00	0.00	844,000.00	This appropriation is intended to cover the costs of the annual grant agreements concluded with ReferNet partners to implement the annual work plan.		
Expenditure	3331	ReferNet other costs (new)	70,000.00	0.00	70,000.00	36,000.00	0.00	36,000.00	This appropriation is intended to cover costs necessary to manage the network and strengthen partnerships with and among ReferNet members. Activities incurring costs linked to managing the network meetings, evaluations and ex-post controls, travel and subsistence expenses, videoconferences and publications. Examples of activities strengthening partnerships are joint workshops or events, the preparation of additional publications (including in the national language) and joint actions with Cedefop or between partners.		
Expenditure	3340	Pilot studies and projects	802,000.00	0.00	802,000.00	802,000.00	0.00	802,000.00	This appropriation is intended to cover the costs of concluding study contracts, evaluations and pilot projects in accordance with the work programme. It is also to cover the costs related to technical support/consultancy (including IT applications and/or tools) necessary for ensuring proper implementation of the projects, in particular Europass.		
Expenditure	3400	Missions, meetings, interpretation (new)	116,000.00	0.00	116,000.00	116,000.00	0.00	116,000.00	Appropriation available for covering the costs of organising meetings, including printing, interpretation and catering, as well as travel and subsistence expenses of external and internal staff.		
Expenditure	3440	Pilot studies and projects (new)	1,322,350.00	0.00	1,322,350.00	676,350.00	0.00	676,350.00	This appropriation is intended to cover the costs of concluding study contracts, evaluations and pilot projects in accordance with the work programme. It is also to cover the costs related to technical support/consultancy (including IT applications and/or tools) necessary for ensuring proper implementation of the projects.		
Expenditure	3500	Missions, meetings, interpretation	24,000.00	0.00	24,000.00	24,000.00	0.00	24,000.00	Appropriation available for covering the costs of organising meetings, including printing and catering, as well as travel and subsistence expenses of external and internal staff.		
Expenditure	3510	Publications	95,000.00	0.00	95,000.00	95,000.00	0.00	95,000.00	This appropriation is intended to cover the costs of preparation (incl. cost of paper, typing, printing and other freelance services), publications (both in printed and electronic formats) and distribution of Cedefop's reports, incl. the Annual Report, the Work Programme and the Catalogue of Publications.		
Expenditure	3520	Translations	186,000.00	0.00	186,000.00	214,000.00	0.00	214,000.00	This appropriation is intended to cover costs of translations connected with implementation of the Centre's work programme, including the costs of freelance typing.		
Expenditure	3540	Establishment of operational documentation	71,000.00	0.00	71,000.00	71,000.00	0.00	71,000.00	This appropriation is intended to cover the costs involved in setting up an information and documentation system as an integral part of Centre's mission as stated in the founding Regulation. This appropriation also covers the cost of maintaining documentary software.		

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Expenditure	3541	Contracts for update and maintenance of databases	195,000.00	0.00	195,000.00	167,000.00	0.00	167,000.00	This appropriation is to cover the costs related to technical support/consultancy (including for dedicated IT applications and/or tools such as the web portal) necessary for ensuring proper implementation of the projects in the chapter. This budget line is also used for the acquisition of information for all Cedefop projects and activities. In particular, it covers the information needs from the operational departments/projects and the information tools and databases used for the PMS and for external communication.		
Expenditure	3546	Promotional activities and public relations	72,000.00	0.00	72,000.00	72,000.00	0.00	72,000.00	This appropriation is intended to cover all promotional activities (brochures, press releases, presentations, trade fairs, etc.). This appropriation covers also the cost related to the biannual Cedefop photography prize.		

Legend	
CA	Commitment Appropriations
PA	Payment Appropriations
AB	Amending Budget