



TEXTS ADOPTED

P9_TA(2023)0153

Discharge 2021: European Agency for Safety and Health at Work (EU-OSHA)

1. European Parliament decision of 10 May 2023 on discharge in respect of the implementation of the budget of the European Agency for Safety and Health at Work (EU-OSHA) for the financial year 2021 (2022/2118(DEC))

The European Parliament,

- having regard to the final annual accounts of the European Agency for Safety and Health at Work (EU-OSHA) for the financial year 2021,
- having regard to the Court of Auditors' annual report on EU agencies for the financial year 2021, together with the agencies' replies¹,
- having regard to the statement of assurance² as to the reliability of the accounts and the legality and regularity of the underlying transactions provided by the Court of Auditors for the financial year 2021, pursuant to Article 287 of the Treaty on the Functioning of the European Union,
- having regard to the Council's recommendation of 28 February 2023 on discharge to be given to the Agency in respect of the implementation of the budget for the financial year 2021 (06248/2023 – C9-0100/2023),
- having regard to Article 319 of the Treaty on the Functioning of the European Union,
- having regard to Regulation (EU, Euratom) 2018/1046 of the European Parliament and of the Council of 18 July 2018 on the financial rules applicable to the general budget of the Union, amending Regulations (EU) No 1296/2013, (EU) No 1301/2013, (EU) No 1303/2013, (EU) No 1304/2013, (EU) No 1309/2013, (EU) No 1316/2013, (EU) No 223/2014, (EU) No 283/2014, and Decision No 541/2014/EU and repealing Regulation (EU, Euratom) No 966/2012³, and in particular Article 70 thereof,
- having regard to Regulation (EU) 2019/126 of the European Parliament and of the Council of 16 January 2019 establishing the European Agency for Safety and Health at Work (EU-OSHA), and repealing Council Regulation (EC) No 2062/94⁴, and in

¹ OJ C 412, 27.10.2022, p. 12.

² OJ C 399, 17.10.2022, p. 240.

³ OJ L 193, 30.7.2018, p. 1.

⁴ OJ L 30, 31.1.2019, p. 58.

particular Article 16 thereof,

- having regard to Commission Delegated Regulation (EU) 2019/715 of 18 December 2018 on the framework financial regulation for the bodies set up under the TFEU and Euratom Treaty and referred to in Article 70 of Regulation (EU, Euratom) 2018/1046 of the European Parliament and of the Council¹, and in particular Article 105 thereof,
 - having regard to Rule 100 of and Annex V to its Rules of Procedure,
 - having regard to the opinion of the Committee on Employment and Social Affairs,
 - having regard to the report of the Committee on Budgetary Control (A9-0132/2023),
1. Grants the Interim Executive Director of the European Agency for Safety and Health at Work (EU-OSHA) discharge in respect of the implementation of the Agency's budget for the financial year 2021;
 2. Sets out its observations in the resolution below;
 3. Instructs its President to forward this decision, and the resolution forming an integral part of it, to the Interim Executive Director of the European Agency for Safety and Health at Work (EU-OSHA), the Council, the Commission and the Court of Auditors, and to arrange for their publication in the *Official Journal of the European Union* (L series).

¹ OJ L 122, 10.5.2019, p. 1.

2. European Parliament decision of 10 May 2023 on the closure of the accounts of the European Agency for Safety and Health at Work (EU-OSHA) for the financial year 2021 (2022/2118(DEC))

The European Parliament,

- having regard to the final annual accounts of the European Agency for Safety and Health at Work (EU-OSHA) for the financial year 2021,
- having regard to the Court of Auditors' annual report on EU agencies for the financial year 2021, together with the agencies' replies¹,
- having regard to the statement of assurance² as to the reliability of the accounts and the legality and regularity of the underlying transactions provided by the Court of Auditors for the financial year 2021, pursuant to Article 287 of the Treaty on the Functioning of the European Union,
- having regard to the Council's recommendation of 28 February 2023 on discharge to be given to the Agency in respect of the implementation of the budget for the financial year 2021 (06248/2023 – C9-0100/2023),
- having regard to Article 319 of the Treaty on the Functioning of the European Union,
- having regard to Regulation (EU, Euratom) 2018/1046 of the European Parliament and of the Council of 18 July 2018 on the financial rules applicable to the general budget of the Union, amending Regulations (EU) No 1296/2013, (EU) No 1301/2013, (EU) No 1303/2013, (EU) No 1304/2013, (EU) No 1309/2013, (EU) No 1316/2013, (EU) No 223/2014, (EU) No 283/2014, and Decision No 541/2014/EU and repealing Regulation (EU, Euratom) No 966/2012³, and in particular Article 70 thereof,
- having regard to Regulation (EU) 2019/126 of the European Parliament and of the Council of 16 January 2019 establishing the European Agency for Safety and Health at Work (EU-OSHA), and repealing Council Regulation (EC) No 2062/94⁴, and in particular Article 16 thereof,
- having regard to Commission Delegated Regulation (EU) 2019/715 of 18 December 2018 on the framework financial regulation for the bodies set up under the TFEU and Euratom Treaty and referred to in Article 70 of Regulation (EU, Euratom) 2018/1046 of the European Parliament and of the Council⁵, and in particular Article 105 thereof,
- having regard to Rule 100 of and Annex V to its Rules of Procedure,
- having regard to the opinion of the Committee on Employment and Social Affairs,
- having regard to the report of the Committee on Budgetary Control (A9-0132/2023),

¹ OJ C 412, 27.10.2022, p. 12.

² OJ C 399, 17.10.2022, p. 240.

³ OJ L 193, 30.7.2018, p. 1.

⁴ OJ L 30, 31.1.2019, p. 58.

⁵ OJ L 122, 10.5.2019, p. 1.

1. Approves the closure of the accounts of the European Agency for Safety and Health at Work (EU-OSHA) for the financial year 2021;
2. Instructs its President to forward this decision to the Interim Executive Director of the European Agency for Safety and Health at Work (EU-OSHA), the Council, the Commission and the Court of Auditors, and to arrange for its publication in the *Official Journal of the European Union* (L series).

3. European Parliament resolution of 10 May 2023 with observations forming an integral part of the decision on discharge in respect of the implementation of the budget of the European Agency for Safety and Health at Work (EU-OSHA) for the financial year 2021 (2022/2118(DEC))

The European Parliament,

- having regard to its decision on discharge in respect of the implementation of the budget of the European Agency for Safety and Health at Work (EU-OSHA) for the financial year 2021,
 - having regard to Rule 100 of and Annex V to its Rules of Procedure,
 - having regard to the opinion of the Committee on Employment and Social Affairs,
 - having regard to the report of the Committee on Budgetary Control (A9-0132/2023),
- A. whereas according to its statement of revenue and expenditure¹ the final budget of the European Agency for Safety and Health at Work (the ‘Agency’) for the financial year 2021 was EUR 16 114 100, representing a slight increase of 0,35 % compared to 2020; whereas the Agency’s budget derives mainly from the Union budget;
- B. whereas the Court of Auditors (the ‘Court’) in its report on the Agency’s annual accounts for financial year 2021 (the ‘Court's report’), states that it has obtained reasonable assurance that the Agency’s annual accounts are reliable and that the underlying transactions are legal and regular;

Budget and financial management

1. Notes that the budget monitoring efforts during the financial year 2021 resulted in a budget implementation rate of current year commitment appropriations of 97,26 %, representing a slight increase of 0,46 % compared to 2020; regrets that the current year payment appropriations execution rate was 63,53 %, representing a slight increase of 1,38 % compared to 2020;
2. Welcomes, however, the fact that the Agency has completed all actions taken with regard to the Court’s observations related to the implementation of the budget for the financial years 2018 and 2019;
3. Notes that the Agency has a quarterly planning of commitment and payment appropriations under title 3 of the budget for the related annual work programme, as well as a monthly planning for both commitment and payment appropriations during the implementation phase reviewed periodically; notes, moreover, that in 2021, the Agency centralised the administrative resources and expertise for the management of all of its procurements, including planning, tendering, awarding and monitoring; calls on the Agency to report to the discharge authority whether the expected results of harmonisation and efficiency have been achieved, especially in respect of the management of carry-overs;

¹ OJ C 141, 29.3.2022, p. 45.

Performance

4. Notes with appreciation the Agency's activities to develop, gather and provide reliable and relevant information, analysis and tools on occupational safety and health, which contribute to the Union policy of aiming to promote healthy and safe workplaces across the Union;
5. Notes that the Agency uses certain measures as key performance indicators (KPIs) to assess the added value provided by its activities and other measures to improve its budget management, such as work programme delivery, cancellation of payments appropriations and outreach capacity of intermediaries through networking; notes, in particular, that the Agency uses a KPI for the implementation of commitment appropriations; notes that the Agency achieved almost all its targets and that six of the work programme outputs were cancelled as the pandemic had an impact on traveling and events;
6. Notes that in 2021 the Agency made available results of an occupational safety and health overview, which was focused on teleworking and the role of psychosocial risk factors and worker participation in prevention and management of musculoskeletal disorders, which served as the base for the Healthy Workplaces campaign "Lighten the Load", launched in October 2020 for a period of 24 months; notes, moreover, the Agency's activities and overviews focusing on digitalisation, psychological risks, and on the healthcare sector; welcomes the involvement of the Agency in the Union response to the COVID-19 crisis; notes, moreover, the adoption in June 2021 of the Agency's Strategic Framework for Safety and Health at Work 2021-2027;
7. Notes further the role that the Agency can play in supporting the Union institutions' work with regard to the protection of workers from risks related to exposure to asbestos at work, the protection of workers from risks related to exposure to carcinogens, mutagens or reprotoxic substances at work, in accordance with Directive 2004/37/EC of the European Parliament and of the Council¹, and the revision of the Council Directive 98/24/EC²;
8. Notes the prominent role that the Agency has been given when implementing the principles enshrined in the European Pillar of Social Rights and achievements of Porto targets; welcomes the Agency's strong commitment to ensuring that all workers enjoy the same occupational health and safety rights regardless of the size of the undertaking, the type of contract or the employment relationship and delivering on the 'vision zero' approach to work-related deaths;
9. Highlights the need to ensure adequate human and financial resources allowing the Agency to continue implementing its work programme with a very high activity completion rate, in particular in the light of the implementation of the new EU Strategic

¹ Directive 2004/37/EC of the European Parliament and of the Council of 29 April 2004 on the protection of workers from the risks related to exposure to carcinogens or mutagens at work (Sixth individual Directive within the meaning of Article 16(1) of Council Directive 89/391/EEC) (OJ L 158, 30.4.2004, p. 50).

² Council Directive 98/24/EC of 7 April 1998 on the protection of the health and safety of workers from the risks related to chemical agents at work (fourteenth individual Directive within the meaning of Article 16(1) of Directive 89/391/EEC) (OJ L 131, 5.5.1998, p. 11).

Framework on Health and Safety at Work (2021-2027);

10. Notes that the Agency collaborates closely with other agencies, such as the European Foundation for the Improvement of Living and Working Conditions (Eurofound), the Fundamental Rights Agency, the European Centre for the Development of Vocational Training and the Joint Research Centre, on topics of common interest such as the employment and social affairs policy, and is formalising cooperation with the European Labour Authority (ELA); notes that the Agency cooperated with Eurostat for the development of the OSH Barometer; notes, moreover, the Agency's support to the European Maritime Safety Agency in the development of guidance for health and safety in oil-spill removal actions, to the European Asylum Support Office in its work on an extensive guide on risk assessment, focusing on the psychosocial burden of front desk officers, and the contribution to the initiative EU4BorderSecurity with Frontex; notes that the Agency continued to provide logistical support to the national focal points and their networks;

Staff policy

11. Notes that on 31 December 2021, the establishment plan was 97,5 % implemented (39 temporary agents posts were filled out of 40 temporary agents authorised under the Union budget); notes that, in addition, 25 contract agents were working for the Agency in 2021;
12. Notes the gender balance reporting for 2021, at senior management level with 3 men (representing 75 %) and 1 woman (representing 25 %), at the level of the management board with 65 men (representing 66 %) and 34 women (representing 34 %), and among the Agency's overall staff, with 21 men (representing 33 %) and 43 women (representing 67 %); calls on the Agency to improve the gender balance in its overall staff, and to report any developments in that regard to the discharge authority; reiterates its call on the Commission and on the Council to ensure that gender balance is taken into account when nominating members to the management board of the Agency;
13. Notes that the Agency employed 64 staff from 15 Member States; is deeply concerned by the underrepresentation of staff from remaining 12 Member States; urges the Agency to consider with utmost priority geographical balance in its recruitment procedures and report to the discharge authority any development in this regard;
14. Welcomes the fact that no harassment cases were reported in 2021 and that the Agency has a strong engagement in promoting anti-harassment policies, organising regularly awareness raising sessions for its staff and updating a specialised intranet page on the topic;

Procurement

15. Notes that the Agency implemented a strategy of its finance and procurement function aiming to optimise the use of resources, harmonising processes, better defining roles and responsibilities, and achieving efficiency gains; notes further that the implementation of this strategy delivered the optimal finance and procurement operating model for the Agency;
16. Notes with concern from the Court report that in one open procurement procedure

divided into lots, in one lot, the members of the evaluation committee had signed the declaration of absence of conflicts of interest only after the contract was awarded, and that this represents a weakness in the procurement procedure and goes against the requirements of Articles 61 and 150 of the Financial Regulation; calls on the Agency to comply with the Financial Regulation in future procedures;

Prevention and management of conflicts of interest, and transparency

17. Acknowledges the Agency's existing measures and ongoing efforts to ensure transparency and the prevention and management of conflicts of interest; notes that in December 2021 the decision providing rules for acceptance of gifts and hospitality by the Agency staff was adopted; notes that the management board members are requested to provide a declaration of absence of conflicts of interest in addition to a declaration of interests; welcomes that both declarations are available on the Agency's website; notes with appreciation that no cases of conflicts of interest were reported in 2021;

Internal control

18. Welcomes the fact that the Agency uses a non-conformity strategy that records not only *ex-ante* exceptions, but also *ex-post* events, aiming to improve existing procedures and detect internal control weaknesses at earlier stages; notes that in 2021 the non-conformities recorded did not indicate significant weaknesses in terms of the existing controls; welcomes the fact that in 2021 the Agency took again part in the peer review exercise on risk management in decentralised agencies launched by the Commission, by sharing knowledge, methodologies and critical risks with the other agencies taking part to the working group;
19. Recalls the fact that the internal control framework (ICF) was adopted by the management board in 2019, based on the internal control framework of the European Commission; notes that the assessment of the ICF for the reporting year 2021 concluded that the compliance and the implementation of the framework are satisfactory;
20. Notes that the Agency's corporate risk register is linked to the ICF and that both are subject to regular reviews by senior management; notes that four risks monitored during 2021 were categorised as related to the 'external environment', two risks were categorised as related to the 'internal environment' and none of them is classified as a potential threat for the Agency's reputation or strategic achievement;
21. Notes that in 2021 the Agency drafted and finalised its new anti-fraud strategy 2022-2026; welcomes the fact that in 2021 the procedure on identification and management of sensitive functions was implemented;

Digitalisation and the green transition

22. Recalls the remote working arrangements and document management system adopted in previous years, and notes that the Agency launched and further implemented a number of new electronic internal procedures; notes, moreover, the implementation of e-Tools through a wide use of e-Meetings, e-Procurement (e-Tendering, e-Submission and Public Procurement Management Tool), and adoption of e-Signature and e-Workflows; welcomes, in that regard, the progressive simplification and digitalisation of the Agency's administration areas;

23. Notes the Agency's contribution to a foresight study on the circular economy to identify new and emerging risks on occupational safety and health related to the green transition, relevant for policy-makers and researchers;
24. Notes that the Agency started a cooperation with CERT-EU via a service level agreement in order to ensure cyber protection for the Agency; notes that in 2021 several security audits were launched to assess the level of security of the Agency's applications and websites; notes that at the inter-agency level the Agency has started coordinating the implementation of a common solution to provide cybersecurity services to the Union's smaller agencies; calls on the Agency to report any developments in that regard to the discharge authority;

Business continuity during the COVID-19 crisis

25. Notes that due to the COVID-19 crisis, a significant part of the 2021 budget for missions and meetings was not used and partially transferred via credit operations between titles, chapters, items and activities;
26. Notes with appreciation that the Agency organised expert discussions related to pandemic preparedness at workplace; notes that the Agency delivered almost all the activities (corresponding to 96 %) of its work programme as planned, while also assuming and delivering unplanned COVID-19-related tasks;
27. Notes that in order to support the remote working arrangements for staff, in place since 2020, in 2021 the Agency launched and further implemented new electronic internal procedures to facilitate business continuity;
28. Notes that in 2021, the Agency continued to effectively communicate and promote occupational safety and health either directly or through its network, almost entirely online due to the pandemic restrictions;

Other comments

29. Welcomes the Agency's engagement at governance level with Eurofound, ELA, and the European Institute for Gender Equality (EIGE) and the draft work programmes exchange with Eurofound, the European Chemicals Agency and EIGE, for the purpose of ensuring synergies in the respective work programmes of those bodies; urges the Agency to explore further synergies and possibilities for extending its activities and working arrangements with other Union bodies; urges the Agency to explore possibilities of resource sharing of overlapping tasks with other Union bodies;
30. Calls on the Agency to step up its efforts and report relevant performance information to Union citizens and the general public in clear and accessible language; urges the Agency to ensure greater transparency and public accountability by better-utilising the media and social media channels;

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31. Refers, for other observations of a cross-cutting nature accompanying its decision on

discharge, to its resolution of 10 May 2023¹ on the performance, financial management and control of the agencies.

¹ Texts adopted, P9_TA(2023)0190.