AUTHORISING OFFICER'S

ANNUAL ACTIVITY REPORT 2013

EUROPEAN AGENCY FOR SAFETY AND HEALTH AT WORK

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European Agency for Safety and Health at Work

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1 INTRODUCTION

This Annual Activity Report has been prepared in accordance with article 40 of EU-OSHA's Financial Regulation[1]:

- The authorising officer shall report to the Governing Board on the performance of his/her duties in the form of an annual activity report, together with financial and management information confirming that the information contained in the report presents a true and fair view except as otherwise specified by any reservations related to defined area of revenue and expenditure. The annual activity report shall indicate the results of her operations by reference to the objectives set, the risks associated with these operations, the use made of the resources provided and the efficiency and effectiveness of the internal control system. The internal auditor within the meaning of Article 71[2] shall take note of the annual activity report and any other pieces of information identified.
- By no later than 15 June each year the Governing Board shall send the budgetary authority and the Court of Auditors an analysis and assessment of the authorising officer's annual activity report on the previous financial year. This analysis and assessment shall be included in the Annual Report of the Agency, in accordance with the provisions of its constituent instrument.

The report for 2013 is prepared on the basis of the format defined by the Commission.[3]

The Activity Report has several purposes. It gives an account of the achievement of the key objectives taking into account the corresponding resources used during the year. The report therefore follows the structure of the management plan as it reports on the delivery of key objectives and activities identified in the management plan..

The Activity Report is also a management report of the Director. It covers all management aspects, including the implementation of Internal Control Standards.

Finally, the Activity Report includes a declaration of assurance in which the Director, in her role as Authorising Officer, provides assurance as regards the true and fair view given by the report and as regards the legality and regularity and the sound financial management of all financial transactions under her responsibility, as well as for the non-omission of significant information. If deemed necessary, the declaration contains reservations related to defined areas of revenue and expenditure.

1.1 Executive summary

2013 was the last year under the EU-OSHA Strategy 2009-2013. At the end of 2014, a new EU-OSHA Multi-annual Strategic Programme was adopted for the years 2014-2020.

The Agency's strategy 2009-2013 was closely linked the Community Strategy on Health and Safety at Work 2007-2012 as well as recommendations from EU-OSHA's second general, external evaluation. It should be noted that EU-OSHA had an important role in the implementation of the Community Strategy as is also reflected in the evaluation of the strategy.[4]

An overall, general evaluation of EU-OSHA and its 2009-2013 Strategy was finalised in November 2011.[5] The evaluation recognised that the Agency operates with limited resources in a complex environment with heterogeneous audiences. Despite this it concludes that the Agency does "a difficult job very well and have competent and responsive staff". The Agency's information is seen as credible and offering good quality OSH content. Further, the Agency is viewed as capable of designing,

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[1] Please note that a revised Financial Regulation applies from 1 January 2014. However, the articles on the Activity Report in the revised Financial Regulation will not apply until 1 January 2015.
[2] Article 82 in the 2014 Financial Regulation.
[3] Standing Instructions for 2013 Annual Activity Reports, Brussels, SEC(2013)584
[4] Evaluation of the European Strategy 2007-2012 on health and safety at work. Brussels 31 May 2013. SWD(2013) 202 final.
[5] Institute for Employment Studies, Mid-term evaluation of the European Agency for Safety and Health at Work's 2009-2013 Strategy. Available here: http://osha.europa.eu/en/publications/evaluation_reports/mid-term-evaluation-euosha-strategy_2009-2013_en.pdf

developing and conducting its own data collection e.g. through ESENER. The objectives of the strategy and the balance of activities are seen as appropriate.

The evaluation concludes that the relevance and usefulness of the Agency's activities to its target audiences are generally felt to be high, particularly among policy-makers and researchers. ESENER is a good example of activities relevant to researchers and policy-makers. The campaigns are another example of a major activity also assessed as relevant.

On the other hand, the evaluation recognises that it is difficult to reach workplaces though the Agency has made progress on this as well through the work on the Online interactive Risk Assessment. However, there is scope for better definition of the target audiences for some products.

It is concluded that there is clear European added value across all major activities although it tends to be greatest in Member States with less OSH resources. The evaluation assesses that the Agency has had a positive impact on the achievement of the objectives in the Community OSH Strategy, in particular via increasing the efficiency and effectiveness of legislation.

Data from EU-OSHA's indicators support the evaluation conclusions. An opinion poll from 2012 showed that of those giving an answer 82 per cent of employees aged 18+ in EU27 considered themselves to be fairly well or very well informed about OSH risks at work (the same figure for the total population aged 18+ is 69 per cent).[6] This, on the other hand, means that around 18 per cent of employees do not feel they are well informed about risks at work. It is at the same time obvious that the value of this measure does not depend exclusively on the activities of the Agency.

The key indicators specifically linked to 2013 were in general within the acceptable range. The indicators on reach (website visits) continue to show a positive trend and confirm that the Agency is actually reaching a wide audience. There has been a small decrease in one of the the indicators on the use of information. The results are, however, still within the target established in the AMP 2013.

The Agency works primarily via intermediaries and the networks of intermediaries continue to grow. Data on the level of activity among the intermediaries are, however, less conclusive. There is a strong commitment among stakeholders to EU-OSHA's campaign, whereas one of the other activity level indicators is less positive. The data may also reflect resource constraints at the Member State level.

The Inter-institutional Working Group (IWG) on decentralised EU agencies finalised its work in 2012 with the adoption of a joint statement and a common approach. The conclusions have since been operationalised in a roadmap and the Agency is fully committed to implementing the actions in the roadmap. The intention to reduce the size of the Governing Board means that the Agency has to find other ways to ensure the involvement of all relevant stakeholders as this is a key condition for its success.

[6] http://osha.europa.eu/en/safety-health-in-figures

Selected performance indicators for 2013

Indicator	Target	2012 result	2013 result
Reach of audience (visits to website)	1,000,000-1,500,000 visits	2,849,685	3,794,773
Use of information (web-pages viewed per visit/citations in scientific publications)	3 – 5 pages/10 per cent increase per year	3.82/420	3.35/521
Size of intermediary network (number of national network members)	700 network members	781	949
Activity level among intermediaries (number of meetings per country/number of countries participating in campaign scheme)	3 meetings per country/27 countries (90 per cent)	53% of countries at least 3 meetings/27 countries	50%of countries at least 3 meetings/29 countries

The information reported in the Annual Activity Report in relation to the effectiveness and efficiency of the Agency's internal control systems and management of resources is based on a systematic analysis of the evidence available.

The Agency can rely on a variety of sources to carry out such assessment and of processes and procedures to ensure completeness and reliability of the information.

Overall, the Director has reasonable assurance that the Agency's internal control systems are adequate and provide reasonable assurance and that the compliance and the implementation of the Internal Control Standards are satisfactory; risks are being appropriately monitored and mitigated; and necessary improvements and reinforcements are being implemented.

The Director bases her judgment on the existing measures in place to ensure legality and regularity and their functioning; the findings of the Security Report issued by the Agency's Security coordinator; the resources spent on trainings in relation to the implementation of the Financial Regulation, Ethics and Integrity and Fraud prevention; the annual risk assessment and ICSs self-assessment exercises; the quantitative and qualitative nature of the few exceptions admitted in the register for 2013; and, last but not least, on the overall favourable opinions expressed in the final reports by internal and external auditors and their recommendations.

2 MAIN ACTIVITIES AND ACHIEVEMENTS

2.1 European Risk Observatory

The aim of the European Risk Observatory (ERO) is to identify new and emerging risks so that preventive action can be taken. It provides an overview of safety and health at work in Europe, describes trends and underlying factors, and anticipates changes in work and their likely consequences for safety and health. Additionally, ERO also aims to stimulate debate and reflection among the stakeholders of EU-OSHA and to provide a platform for debate among policy-makers at various levels.

The 2011 evaluation confirmed that the Agency is meeting its objectives in this area.[7] The Risk Observatory is seen to provide valid, credible, relevant and useful information.

Reception among key target group has been very positive and it felt that the Agency's work fills in a gap in the existing knowledge.

The Agency's work is widely cited in scientific and scientific-like publications. From 2012 to 2013 there was an increase by almost 30 per cent in the number of publications citing the Agency's work (target: 10% increase per year).

Specific objective 1: To provide a basis for priority setting for OSH research and actions via identifying and monitoring trends and anticipating new and emerging risks related to OSH through foresight studies

Indicator	Target	2013 result
Influence research debate (citations)	10% increase per year	29%
Relevant risks identified	60% experts satisfied	77%[8]
Reliability of information	80% experts satisfied	96%[9]

Outputs planned	Status on output
Development of foresight projects to address priority issues (to be discussed with the PRAG), starting with a study of current and emerging OSH issues in the area of healthcare, including home and community care.	The report for the SOAR: Current and Emerging and OSH issues in the healthcare sector, including home and community care was developed and the final draft will be received in February 2014 and following a consolidation with the Focal Points, the report will be published by end of second quarter 2014.
Two workshops to encourage the application of scenarios to decision-making and to promote the policy relevance of the foresight on green jobs completed in 2012.	The summary of the green jobs foresight workshop with the Focal Points held in November 2013 was finalised after consultation with the Focal Points and will be published in March 2014. The second planned workshop will take place on 20 March 2014 in Brussels with the Electricity Committee of the EU sectoral social dialogue because of difficulties in finding a suitable date with the sectoral social dialogue committee
Proposals for follow-up to the foresight exercise through a scoping study to identify suitable topics.	A literature review and 19 phone interviews with experts and PRAG members were performed in order to identify possible topics for the next foresight and to discuss methodological foresight issues. The contractor will present the interim findings to the PRAG in March 2014[10]. Project end planned for mid-May.

[7] Institute for Employment Studies, Mid-term evaluation of the European Agency for Safety and Health at Work's 2009-2013 Strategy. Available here: http://osha.europa.eu/en/publications/evaluation_reports/mid-term-evaluation-euosha-strategy_2009-2013_en.pdf

[8] EU-OSHA 2014 Stakeholder Survey – finalised April 2014 with more than 2.000 completed responses

[9] EU-OSHA 2014 Stakeholder Survey

Specific objective 2: To provide input for more focused research and prevention efforts via the review and analysis of research on risk factors and health outcomes

Indicator	Target	2013 result
Influence research debate (citations)	10% increase per year	29%
Relevant risks identified	60% experts satisfied	82%[11]
Reliability of information	80% experts satisfied	96%[12]
Outputs planned	**Status on output**	
Literature reviews, reports and OSHwiki articles to support the Healthy Workplaces Campaign 2014-15 on Practical solutions for psychosocial risks, and other priority topics.	Final drafts of OSH Wiki articles covering a wide range of psychosocial issues were approved. The literature review on costs of stress and psychosocial risks at work was prepared and will go for final copy-editing in the first quarter of 2014	
Opening public access to OSHwiki, including for editing by approved authors, as preparation for a public launch at the World Congress on OSH in August 2014.	A 'soft launch' of the OSHwiki took place as planned at the HWC closing event in November 2013.	
A state of the art report will focus on carcinogens and work-related cancer.	The draft report was received in 2013 and the interim payment effected. The report will be revised ad published in 2014.	
A joint report with Eurofound will review the need to support enterprises to manage psychosocial risks and will examine organisational interventions in micro and SMEs	The final draft of the report was delivered in 2013 and will be sent for consultation to the focal points in the first quarter of 2014.	

Specific objective 3: To support priority setting for OSH research and actions via the provision of an overview of safety and health at work in Europe based on historical and current data

Indicator	Target	2013 result
Influence research debate (citations)	10% increase per year	29%
Relevant risks identified	60% experts satisfied	82%
Reliability of information	80% experts satisfied	96%
Outputs planned	**Status on output**	
A study comprising a state of the art review, the collection of case studies and a stakeholder workshop will examine the business case for good management of OSH a the enterprise level, focusing particularly on micro and small firms.	The study was prepared and a first draft from contractors will be received in 2014. The stakeholder workshop has been included in the AMP2014.	

[11] EU-OSHA 2014 Stakeholder Survey
[12] EU-OSHA 2014 Stakeholder Survey

Specific objective 4: To stimulate debate about, and ensure the relevance of, the observatory's findings through discussion and consolidation with target groups and beneficiaries

Indicator	Target	2013 result
Influence research debate (citations)	10% increase per year	29%

Outputs planned	Status on output
Seminar to consolidate the results of the study on 'poor OSH' at macroeconomic level with experts and stakeholders.	The expert meeting will take place in the second quarter of 2014 and will be held in Bilbao. The main aim will be to discuss the overview report and, more specifically, the possible ways forward to construct an EU level model/estimate
Summary of expert workshop on workplace risks to reproductivity, including recommendations for research and prevention.	The expert meeting took place on 15-16 January 2014. The report from the seminar will be published in 2014
Participation in events; publication of articles and scientific papers.	Participation in 61 events and writing of articles and papers: Führung und Mitarbeiterbeteiligung (Leadership and worker participation). Key-note speech presented at „Gesellschaft für Arbeitswissenschaft" – Austria September European Guide on Economic Incentives for Prevention. Paper presented at „Symposium of Culture of Prevention" – Helsinki September Working together for risk prevention. Paper presented at „European Academy of Dermatology and Venereology", Istanbul – October Interview Professional Safety - American Society of Safety Engineers
Publication of Seminar Online Summaries to widen access.	Safer and healthier work at any age – European Parliament, 2 December 2013 Foresight promotion workshop – Bilbao, 12-13 November 2013 *(promotion 2014)* Healthy Workplaces Summit 2013 – Bilbao, 11-12 November 2013 Seminar on the priorities for occupational safety and health research in the European Union – Brussels, 09-10 October *(promotion 2014)* Workshop on carcinogens and work-related cancer – Berlin, 3 September 2013
Further development of social media to widen interaction with stakeholders.	Ongoing
Provision of PowerPoint presentations to disseminate the findings of key reports.	None were prepared

Specific objective 5: To help policy-makers and providers of OSH information in giving better support to enterprises through the implementation of surveys to collect real-time information on OSH management and key emerging OSH risks

Indicator	Target	2013 result
Influence research debate (citations)	10% increase per year	29%
Relevant risks identified	60% experts satisfied	79%[13]
Reliability of information	80% experts satisfied	91%[14]

Outputs planned	Status on output
Preparations for the second wave of data collection: ESENER-2 (questionnaire development, translation and sampling).	The questionnaire was completed and sent for translation in December 2013. Focal Points have checked the national versions in February 2014, which should be ready for the pilot test (April 2014). Fieldwork is scheduled to run June-October 2014 and the dataset and reports should be delivered in November 2014.
Dissemination of the secondary analysis of the ESENER data.	The last two reports of the secondary analysis of ESENER-1 were published in September 2013 (Analysis of national determinants of OSH practice) and January 2014 (Qualitative post-test).

Specific objective 6: To seek a current consensus on research priorities in OSH, and to encourage national OSH research institutes to set joint priorities, exchange results as well as encourage the inclusion of OSH requirements in research programmes

Indicator	Target	2013 result
Relevant risks identified	60% experts satisfied	93%[15]

Outputs planned	Status on output
Dissemination and follow-up of the report on OSH research priorities in the EU.	The report on OSH research priorities in the EU for the years 2013-20 including feedback from focal points and seminar participants was published online and promoted in June 2013.
Forum on fostering research coordination.	As a follow-up to the report a high-level seminar was organised on 09-10 October to discuss and validate the priorities identified in the report and the ways in which to foster research coordination in the field of OSH. The seminar brought together representatives of research funding bodies, research institutes and European and national level policy makers.
Update online information on research funding.	Funding guide completed and available on the OiRA website.

[13] EU-OSHA 2014 Stakeholder Survey
[14] EU-OSHA 2014 Stakeholder Survey
[15] EU-OSHA 2014 Stakeholder Survey

2.2 Working Environment Information

The aim of the Agency's activities in this area is the provision of good practice information and materials. Producing good practice materials for prevention of OSH risks is an essential element in the creation of a European culture of risk prevention.

The 2011 evaluation highlighted some of the newer initiatives (for example OiRA) as a good way to address some of the challenges identified, in particular with regards to varying needs in different Member States. The information available was generally seen as useful, though language barriers limits the uptake. Major outputs under this area are foreseen for 2014.

Specific objective 1: To develop useful, practical and high-quality information products to support the Healthy Workplaces Campaigns

Indicator	Target	2013 result
Usefulness of good practice information	80% users satisfied	n/a – information to be provided to users in 2014/15

Outputs planned	Status on output
Information products for the 2014-15 campaign on Practical solutions for psychosocial risks, including a multilingual toolkit aiming to raise awareness and motivate micro and SME to take action to manage psychosocial risks.	The final draft of an English-master e-guide for managing stress and psychosocial risks in micro and small companies was approved. The validation process including usability testing and content-validation will take place in March 2014. In the next stage, 30 national versions will be prepared and validated by national experts.
Under the 2012-2013 campaign Working together for risk prevention, a benchmarking workshop will be held with campaign partners.	After the campaign summit the benchmarking steering group of campaign partners met and decided that the campaign partners would organise topic-specific benchmarking workshops at their own cost. So far four campaign partners have kindly offered to organise workshops at their own premises (ETPIS, Heineken, LEGO, Toyota). The larger benchmarking event has been postponed from November 2014 to the first quarter of 2015.

The larger benchmarking event including all campaign partners has been postponed from November 2014 to the first quarter of 2015. This will give all potentially new campaign partners the possibility to attend the meeting, also to those, who apply only in the second wave later this year. Further the benchmarking event can be merged with the hand-over ceremony of participation certificates. The combined benchmarking event and hand-over ceremony is cost-effective and was very much appreciated by campaign partners last year.

Specific objective 2: To strengthen prevention measures via the provision of useful and practical good practice information on priority sectors and topics

Indicator	Target	2013 result
Usefulness of good practice information	80% users satisfied	84%[16]

Outputs planned	Status on output
First overview report on OSH of older workers and summary of European Parliament seminar as deliverables from the first stage of a three-year activity implementing the EP pilot project.	The *report of the seminar* in the European Parliament was received from the contractors and approved. The summary and PPTs from the seminar were made available on the EU-OSHA website 23/01/14. It was promoted on the home page of the EU-OSHA website and in the February edition of OSHMAIL. The *draft overview report* received according to schedule from the contractors by 17/01/14 and approved for as part of the first interim payment.
Case studies to illustrate the benefits of investing in OSH, as part of the study that will also address Risk Observatory Specific objective 3.	The production of the report is on time, the first draft is expected by the end of February.

Specific objective 3: To support prevention measures via ensuring the continued relevance of existing information products

Indicator	Target	2013 result
Usefulness of good practice information	80% users satisfied	77%

Outputs planned	Status on output
Review and update of existing information on priority topics and legislation section.	The 2013 legislation project ended in January 2014 and the new items were published on the website.
Assistance with awareness-raising initiatives from the European Commission	An overview of the EU-OSHA activities on REACH and CLP and related to ECHA was given by the Director at a meeting with DG ENTR on 22 January 2014. EU-OSHA has assisted the Commission in advertising its information materials on CLP and OSH and the new Directive amending five OSH Directives to align them with CLP. EU-OSHA was contacted by ECHA to support in raising awareness of the new CLP deadline and invited to a DG ENTR Workshop in September on synergies between CLP and other legislation.

[16] EU-OSHA 2014 Stakeholder Survey

Specific objective 4: To improve the implementation and quality of risk assessments in micro and small enterprises (1-49 employees) via increased awareness on the need to do risk assessment and how to do it.

Indicator	Target	2013 result
Number of new OiRA tools	6	8
Number of tools translated into English	6	2
Number of visits to the OiRA web tools	Increase by 200% per year	195%
Number of visits to the OiRA project website	Increase by 30% per year	219%
Number of new agreements signed	5	6
Number of OiRA events	10	20

Outputs planned	Status on output
Promote the creation of additional OiRA tools.	EU-OSHA through the Topic Centre and OiRA low value contracts has supported the development of 14 OiRA tools at EU and Member State level and facilitated through the translation into English of several tools their adoption/adaptation in other Member States.
Develop specific modules to be integrated by tool developers.	Specific modules on topics or sector related risks are being developed to facilitate its take up and adaptation by the developers of OiRA tools to their specific sectors.
Promote the community of developers and users of OiRA tools.	This is done mainly through the OiRA website, the LinkedIn group “OiRA” and the OiRA community or OiRA promotion meetings-seminars
Provide help desk assistance for developers.	Throughout the year the EU-OSHA OiRA team provided help desk assistance (training, explanations/clarifications regarding specific questions (technical, content, …) to the OiRA developers. It is anticipated that the OiRA content management system and the OiRA guides intended for the developers are clear/good and that OiRA partners (after receiving the initial training) do not need much assistance.

2.3 Communication, Campaigning and Promotion

Work in this area aims at getting the occupational safety and health message across to multiple intermediaries and beneficiaries. The activities in this area bring the available information to the intended groups with the ultimate aim of benefitting people at European workplaces.

The 2011 evaluation concluded that the Agency's objectives in this area are being reached.[17] Most importantly, the campaign topics are considered relevant to the needs. As will be evident below, the indicators show that the Agency is also reaching its objectives in this area in 2013.

Specific objective 1: To raise awareness amongst key target groups of the importance of working together for risk prevention through the organisation of a decentralised pan-European campaign

Indicator	Target	2013 result
Engagement of stakeholders in campaign	90 percent of focal points participating in ECAP/60 official campaign partners	97 percent/87 campaign partners
Results of campaigns	Positive evaluation assessment	Evaluation ongoing

Outputs planned	Status on output
Implementation of the second year of the Healthy Workplaces Campaign 2012-13 on 'Working together for risk prevention'.	Completed – supported by national focal points and official campaign partners – hundreds of activities took place during the year
Organisation of EU Campaign flagship events in cooperation with the incumbent EU Presidencies, including the European Good Practice Awards Ceremony and the Healthy Workplaces Summit.	Completed - key EU events included good practice awards ceremony with Irish EU presidency in April; benchmarking event in June in Brussels; and closing summit with Lithuanian Presidency in November
Campaign related press, media and public relations activities at EU and national level.	Completed – included 3 news releases issued; journalist visits to good practice award winners; summit press conference; 20 campaign media partners
Implementation of the European Campaign Assistance Programme (ECAP) for national focal points, including the provision of seminars, conferences, media actions and campaign promotion material in 24 languages.	Completed – included 82 seminars; 7 journalist round tables and 4 trainings in media relations
Implementation of the Campaign Partnership Programme, including the active engagement of partners, organising meetings and providing campaign promotion material.	Completed – 87 official campaign partners supported the campaign; benchmarking event
Launch of the Online OSH Campaigning Toolkit.	Completed – launched online in May 2013
Preparatory actions for the Healthy Workplaces Campaign 2014-15, including the development of the campaign plan, the campaign branding and the core promotion material (including Napo film).	Completed – campaign strategy finalised; campaign products and branding developed.

[17] Institute for Employment Studies, Mid-term evaluation of the European Agency for Safety and Health at Work's 2009-2013 Strategy. Available here: http://osha.europa.eu/en/publications/evaluation_reports/mid-term-evaluation-euosha-strategy_2009-2013_en.pdf

Evaluation of the Healthy Workplaces Campaign 2012-13.	In progress according to plan – desk research and surveys of key stakeholders completed during 2013, final report due 2014

Specific objective 2: To maintain the Agency, including its website, as Europe's first reference point for OSH information by using appropriate communication tools and channels to reach the intended target groups

Indicator	Target	2013 result
Visibility on Internet	1,000,000 – 1,500,000 visits to website	3,794,773
Use of web-based information	3 – 5 pages viewed per visit	3.35
Visibility to users	10 percent increase in number of OSHmail subscribers per year	15%

Outputs planned	Status on output
Organisation of awareness raising activities.	Completed – activities included – healthy workplaces film award and screenings and debates in 12 countries; photo exhibitions in five countries; OSH information sessions in 17 countries.
Organisation of Communication partnerships activities.	Completed – 18 national partnership meetings; participation in Enterprise Europe Network annual conference; presentation of an EU-OSHA award to EEN member;
Production of the Corporate 2013 Publications and Giveaways plan.	Completed – included 11 reports; 11 e-facts; 1 literature review; campaign publications and promotional material
Implementation of a new Agency online strategy and redevelopment of the Agency online presence.	In progress according to plan – KPIs established; comparator websites; creation of personas to guide content development; testing and validation of information architecture
Production and publishing of online content and development of Agency online promotion and presence in social media.	Completed – activities included creation or update of 13 website sections; 12 issues of OSHmail; 52 web teasers and 20 blog articles
Development of the Online Interactive Risk Assessment (OiRA) site and application and of the Healthy Workplaces campaigns sites and applications.	In progress according to plan – Pilot and development phase finalised; 3 new language versions.

Specific objective 3: To effectively promote the agency's information to the intended target groups via media and public relations, events and exhibitions

Indicator	Target	2013 result
Media engagement	10 – 12 press releases	11
Press coverage	1,000 – 1,500 press clippings	812

Participation and visibility in events/exhibitions	Exhibition stand at 3 – 4 European OSH exhibitions/ conferences	6

Outputs planned	Status on output
Annual general report 2012.	Completed
Press and PR activities, including news releases, press articles and press conferences to promote topics such as results of the 3rd OSH opinion poll; foresight project and green jobs; CLP regulation; ESENER secondary analyses and macroeconomic costs of OSH information project; carcinogenic related publications; etc.	Completed – activities included press conferences and media encounters; 11 press releases issued; media monitoring – 812 online clippings; 4203 social media results.
Promotion and author recruitment strategy of the OSHwiki.	In progress according to plan - soft launch at campaign closing summit
Promotion and developers' recruitment of the Online interactive Risk Assessment tool	Completed – 9 national seminars organised in five countries;
Diffusion strategy of the NAPO teachers' online kit.	Completed – 12 additional national versions developed and launched
Presentations and active participation in selected European and international conferences and exhibitions by providing Agency speakers and / or an Agency stand and /or Agency literature:	Completed – major presence at A+A exhibition and conference;
Publications (reports, factsheets, Napo DVDs, etc…) and promotion material distributed all around Europe and beyond to reach our target audiences.	Completed
Joint activities with EU Council Presidencies (Ireland and Lithuania) in order to promote OSH in Council Presidency agendas.	Completed – included Good Practice Awards ceremony with Irish Presidency; Campaign closing summit with Lithuanian presidency

2.4 Networking and Coordination

Building effective links between those involved in occupational safety and health is a key aim for the Agency. It helps the Agency reach its audiences and implement its work programme as well as making the best use of the resources available across Europe.

Data is provided on the networking activities under the specific objectives below.

Specific objective 1: Via the engagement of the members of the Board and Bureau to contribute to the realisation of the Agency's mission and vision in an effective and efficient way

Indicator	Target	2013 result
Stakeholder engagement in Member States	75% attendance for each interest group in Board meetings/80 % total attendance	56 – 83% depending on group/66% overall attendance

Outputs planned	Status on output
Adoption of a new EU-OSHA Strategy 2014-2020.	EU-OSHA Multi-annual Strategic Programme 2014-2020 was adopted by the Governing Board in November 2013.
Adoption of analysis and assessment of 2012 activity report.	The analysis and assessment of 2012 activity report was adopted by the Governing Board in March 2013.
Adoption of management plan 2014 and budget 2014.	2014 AMP and budget were adopted by the Governing Board in November 2013.

Specific objective 2: Via a further development of the Focal Point network and the national networks to ensure an effective network which makes a decisive contribution to the Agency's performance in the areas of information collection and dissemination

Indicator	Target	2013 result
Stakeholder engagement in Member States	700 active stakeholders in Member States/at least three meeting in each Member State	949 active stakeholders/50% of countries had at least 3 meetings

Outputs planned	Status on output
Coordination activities, in particular focal point meetings.	EU-OSHA continued to develop and support the focal point network. Three focal point meetings were held in Bilbao.
Actions to support national networks (e.g. visits to Member States, support to national network activities).	EU-OSHA provided support to national tri-partite networks. This included attendance of Agency staff at national network meetings. In the implementation of the "portfolio" approach whereby Member States can elect their degree of engagement in some EU-OSHA activities in addition to the agreed focal point tasks, the need for consultation with the social partners at national level has been stressed.

Specific objective 3: Via coordination of relations between EU-OSHA and the EU institutions as well as other prime European stakeholders to contribute to the relevance of and awareness about the Agency's work

Indicator	Target	2013 result
Relevance of Agency's activities	80% users assessing Agency's work relevant to the intended target groups	82%[18]

Outputs planned	Status on output
Synergy between the European Commission and its Advisory Committee and the research and good practice work of the Agency.	The BLO provided input and backup to many activities in relation to research, including partly organizing Research Priority seminar and finding speakers. Good practice promoted regularly in Commission meetings.

[18] EU-OSHA 2014 Stakeholder Survey

Continued dissemination of EU-OSHA information to the European institutions, actors in the European Social Dialogue and other European stakeholders.	Increased activity in the Sectorial Social Dialogue Committees took place in 2013 as a new campaign gets ready and we need to broadcast it in advance. Regular reporting to the EP and to the MEPs concerned with OSH.
Interface between EU and international activities to ensure seamless collaboration.	Involvement with the Advisory Committee on US and China dialogue.
Mainstream of OSH within European Commission DGs, e.g.: education, health, research and environment.	This is an ongoing activity and many actors from these DGs have invited us to meetings or taken part in our meetings.

The Employment Committee of the European Parliament has continued to be a key stakeholder for EU-OSHA. In September 2013, EU-OSHA, along with three other EU Agencies, held a seminar in the Employment Committee to discuss the importance of the European Social Model. Another event was organised in the Employment Committee in December 2013 to report preliminary findings on EU-OSHA's work on the Committee's pilot project into the safety and health of older workers.

EU-OSHA has worked closely with European Social Partners, playing an active role in a number of Sectorial Social Dialogue Committees. These committees have provided a forum to involve Social Partners in key Agency projects, such as the Healthy Workplaces Campaign, Online Interactive Risk Assessment and the foresight project into Green Jobs.

Specific objective 4: Via coordination of relations between EU-OSHA and the international partners to contribute to the relevance of and awareness about the Agency's work

Indicator	Target	2013 result
Engagement with international bodies and non-Member States	8 networking actions	9 actions

Outputs planned	Status on output
Coordination activities.	EU-OSHA continues to manage its non-EU relations to ensure that its activities support prevention in the EU and beyond, ensuring coordination and avoiding duplication of efforts with other international and national actors engaged in international OSH affairs. Work in 2013 has included providing expert support to ILO training activities via the ILO Training Centre in Turin, and engagement in the preparation process for the 2014 World Congress.
Papers from conferences.	Presentations prepared and delivered. No papers submitted in 2013.

Specific objective 5: To carry out preparatory measures for the Western Balkans and Turkey to facilitate future participation in the Agency's network and activities and stimulate cooperation between them19

Indicator	Target	2013 result
Active participation in Agency's activities	3 Focal Points events (two network meetings and one awareness raising event	3 Focal Points meetings in which beneficiary countries participated; 3 awareness raising events (OSH

[19]This action is carried out for earmarked funds and included for information purposes.

	related to the European Campaign per programme country)	conferences) organised within the IPA programme in Montenegro, Serbia and FYROM.

Outputs planned	Status on output
Development of Focal Points and national networks in the countries.	Work continued in 2013 to ensure operational focal points and networks
Organization of European Campaign activities.	Campaign actions took place in a number of the participating countries under the programme. The Turkish and Serbian Focal Points joined the Good Practice Award related to the Campaign and submitted examples to the European selection procedure. The good practice example from Turkey was among the winners of the competition.
Dissemination of Agency information materials in relevant languages.	Translation and preparation of printing layouts was made for most of the participating countries under the programme as well as production of promotional materials

Specific objective 6: Via adequate programming, monitoring and evaluation systems and activities to contribute to the relevance and effectiveness of the Agency

Indicator	Target	2013 result
Relevance of Agency's activities	80% users assessing Agency's work relevant to the intended target groups	82%[20]

Outputs planned	Status on output
Finalisation of new EU-OSHA Strategy.	The new Strategy was adopted by the Governing Board on 13 November 2013
Management Plan for 2014.	The AMP was adopted by the Governing Board on 13 November 2013
Annual Activity Report for 2012.	The Annual Activity Report was provided to the Governing Board and communicated before the deadline (15 June 2013)
Stakeholder survey.	The survey was being prepared at the end of 2013 and will be launched beginning 2014.
Implementation of the 2013 evaluation plan and formulation of the 2014 plan.	Evaluations implemented. 2014 plan prepared beginning 2014.
Regular reporting on progress in implementation of management plan and strategy.	Three progress reports delivered to Bureau/Governing Board
Quality management initiatives.	Comprehensive process and procedure review/documentation initiative launched in 2013.

[20] EU-OSHA 2014 Stakeholder Survey

Specific objective 7: To contribute to effective multi-lingual communication via translation management

Indicator	Target	2013 result
Number of pages translated	10.000	7.129

Outputs planned	Status on output
Multi-lingual communication with intermediaries and beneficiaries.	Completed.

2.5 Administrative Support

In the area of administrative support the Agency aims at ensuring sound management of its human and financial resources and to ensure that resources are allocated to achieve the objectives defined in the management plan.

Indicator	Target	2013 result
Discharge	Positive	Positive (for the year 2011, granted in April 2013)
Audit reports on resources management	Positive	In 2013, the Court audited all the recruitment procedures carried out in 2012 and did not have any observation on any of them.
Budget implementation	95%	98.9% (C1+carry overs)
Number of training days	370-400 days per year	342,5 days
Organisation and completion of selection procedures	No claims	No claims

Outputs planned	Status on output
IT based contract management tool implemented	IT based solution will be considered in 2014.
Conclusion of the seat agreement and identification of new possible premises.	Seat Agreement: In December 2013, the Council of Ministers of the Kingdom of Spain agreed to pass for signature the seat agreement between the Agency and the Kingdom of Spain and the signature between the two parties is expected by the first quarter of 2014. New premises: In March 2013, the Agency published a prospection notice to identify new premises in Bilbao. The procedure was concluded successfully in September 2013. The Agency moved to the new premises as of 1 January 2014.

2.6 Improving economy and efficiency

EU-OSHA is continually focusing on increasing the impact for the resources available. Among the initiatives taken in 2013 has been reallocation of posts from support functions to operational functions. EU-OSHA has also prepared its 2014 budget and management plan on the basis of ABB principles which allows a much closer monitoring of where resources are spent and also a better assessment of what is achieved with which amount of resources.

Through the inter-agencies networks EU-OSHA gets access to best practices from other organisations and can reduce development costs on a number of initiatives considerably. The inter-agency networks are particularly valuable to a small agency like EU-OSHA.

In 2013 EU-OSHA has initiated a review of its processes and procedures to ensure the desired quality of its work but also to ensure efficiency in the way the work is carried out.

At the end of 2013 EU-OSHA has moved to new premises allowing a significant reduction in rent and thereby reducing the total cost per product.

2.7 Performance indicators

Be the European centre of excellence for occupational safety and health information, promoting a preventive culture to support the goal of making Europe's current and future workplaces safer, healthier and more productive (vision)	
Indicators	**Latest known results**
Impact on Awareness	69% of Europeans (all population, EU27) consider themselves to be fairly well or very well informed about OSH risks in the workplace. In 2009 the figure was 66%. Among employees 84% feel fairly well or very well informed.[21]
	75% of the respondents say that EU-OSHA has contributed to increased awareness about OSH in Europe to a great deal and a fair amount against 61% in 2010. The corresponding figure when asked about EU-OSHA's impact in the respondent's country is 44% against 30% in 2010.[22]
	62% of the respondents confirm that they have taken action to improve OSH on the basis of information from EU-OSHA, the same as in 2010.[23]
	78% of the respondents say that EU-OSHA meets the most important needs in OSH very well or fairly well, compared to 52% in 2010.[24]
	According to 74% of the respondents, the information included in the website is very useful and fairly useful.

[21] EU-OSHA, Pan-European opinion poll on occupational safety and health, 2009 and 2012, http://osha.europa.eu/en/statistics/surveys/

[22] EU-OSHA Network Survey 2010

[23] EU-OSHA 2014 Stakeholder Survey; EU-OSHA Network Survey 2010

[24] EU-OSHA 2014 Stakeholder Survey; EU-OSHA Network Survey 2010

Identify new and emerging risks via the provision of reliable and comprehensive information on new and emerging risks, and the provision of information which is useful and relevant for its key target audience	
Indicators	**Latest known results**
Inform the policy/research debate through the use of Agency material in policy/research documents	The Agency's work has been cited 521 times in scientific or similar publications at the beginning of 2014, compared to 420 at the beginning of 2013.
Reliability of Risk Observatory Information	The information provided by the ERO is regarded very reliable or fairly reliable by 94% of the respondents, compared to 80% in 2010[25].
Identification of new and emerging risks	77% of the respondents consider the ERO addresses the gap in the knowledge base very well or fairly well compared to 63% in 2010[26].
To help people involved in OSH develop a risk prevention culture via the identification and exchange of good practice in OSH. This will be done by providing practical and user-friendly information on prevention of work-related illnesses and accidents.	
Indicators	**Latest known results**
Coverage of information needs	66% of the respondents assess that EU-OSHA address information needs very well or fairly well, compared to 53% in 2010.[27]
Usefulness of good practice information	All publications were considered very useful and fairly useful by 94% of the respondents compared to 80% in 2010.
Use of Good Practice information	According to 63% of the respondents, the Good Practice information is very relevant or fairly relevant for the work of their organization, compared to 29% in 2010.[28]

[25] EU-OSHA 2014 Stakeholder Survey; EU-OSHA Network Survey 2010
[26] EU-OSHA 2014 Stakeholder Survey; EU-OSHA Network Survey 2010
[27] EU-OSHA 2014 Stakeholder Survey; EU-OSHA Network Survey 2010
[28] EU-OSHA 2014 Stakeholder Survey; EU-OSHA Network Survey 2010

To maintain and develop EU-OSHA's position as the European reference point for information on OSH issues, and to ensure that EU-OSHA and its network are able to deliver targeted and timely information. The key objective is to reach the target groups for the different activities	
Indicators	**Latest known results**
Visibility on Internet	2,959,623 unique visitors during 2013 compared to 2,210,045 unique visitors during 2012. 3,794,773 visits to the website in 2013 compared to 2,849,685 visits during 2012. 3.35 pages viewed per visit in 2013 compared to 3.82 pages viewed per visit during 2012[29] 7,826 new OSHmail subscribers in 2013 (compared to 4,310 new in 2012). In total 59,881 subscribers as of end 2013.
Engagement of stakeholders in campaigns	87 official campaign partners for the 2012-2013 campaign (53 for the 2010-2011 campaign). 29 out of 30 possible countries took part in the European Campaign Assistance Package.
To develop and maintain EU-OSHA's strategic and operational networks in Europe and beyond, and for these networks to add value to the work of the Agency, by increasing the relevance, the efficiency and/or the effectiveness of EU-OSHA's activities.	
Indicators	**Latest known results**
Stakeholder engagement in Member States	Participation rate at Board meetings (2012 figures in brackets): Workers 56 per cent (60 per cent); Employers 56 per cent (52 per cent); Governments 84 per cent (83 per cent)
	In 2013 there were 949 national network members (EU and EEA/EFTA[30]). Same figure for 2012 was 781.
	62 national network meetings were organised in the Member States and EFTA-EEA countries in 2013.[31] Same figure for 2012 was 79.

[29] Internal data, Unique Visitors measure how many unique browsers have visited the site. As some of the visitors come to the site more than once a month the actual total number of unique visitors might be lower.. Pages viewed are number of pages requested by all visitors. Usually a user during a visit requests different pages to find the information needed. Statistics exclude Agency visits and web crawlers visits.
[30] Some national reports still missing, March 2014.
[31] Some national reports still missing. March 2014.

3 MANAGEMENT OF RESOURCES

EU-OSHA is built on a Council Regulation[32] which defines its mandate and main organisational characteristics.

EU-OSHA is the European Union organisation responsible for the collection, analysis and dissemination of relevant information that can serve the needs of people involved in safety and health at work. This mission is of great importance to the European workforce and everybody involved in improving occupational safety and health in Europe. It is therefore in the interest of the public and of the Agency's stakeholders that the resources available to EU-OSHA are spent on getting most value for money and that the work of EU-OSHA meets a high standard. Achieving these objectives is highly dependent on the Agency's governance, management and operational arrangements.

Governance of the Agency

EU-OSHA can rely on a tri-partite structure and a wide network. The tri-partite structure means that key actors in OSH are represented in EU-OSHA's Governing Board: representatives of governments, employers and workers, in addition to the Commission and Eurofound. The combination of tri-partism and a network structure means that tri-partite dialogue is an integral element of EU-OSHA, both at European level and at Member State level via the national, tri-partite focal point networks. The focal points are one of the main elements of the Agency's operational networks and they play a key role at the Member State level. Focal points are not directly involved in the governance of EU-OSHA but they and their networks are important for implementation purposes and to provide input to planning.

The Governing Board is composed by 87 members. It sets the strategic direction for the Agency and adopts key documents such as the multi-annual strategic programme, the annual management plan, the annual report and the Agency's budget and establishment plan. It holds the Director accountable and appoints an independent accountant.

The Bureau reflects the governance arrangement of the Governing Board and one of its key responsibilities is the monitoring of the Agency's implementation of the Board's decisions, in particular in relation to the annual management plan.

The Agency regularly consults the Advisory Group on Communication and Promotion (AGCP) and the Advisory Group on Prevention and Research (PRAG).

In 2013, the Board met on 21 March and on 12-13 November. The Bureau met prior the Board meetings as well as on 13 June and 24 September.

The Agency's organizational structure

EU-OSHA consists of four Units, three of which operational (Prevention and Research Unit, Communication and Promotion Unit and Network Secretariat) and one administrative (Resource and Service Centre). The Director also serves as the Head of Unit of one of the operational Units (Network Secretariat). All Heads of Unit as well as an AD staff member at the Network Secretariat have delegated authorizing officer rights.

Management activities

The Director is assisted in her management responsibilities by the Management Group, comprising of the Head of Resource and Service Centre, the Head of Communication and Promotion and the Head of Prevention and Research.

[32] Council Regulation (EC) No 2062/94 of 18 July 1994

The Management Group meets regularly and monitors the implementation of the annual management plan and the budget, audit recommendations, the ICSs and risk register action plans, HR matters as well as any other issue that is relevant for the smooth running of the Agency.

Staff members receive a summary of the main conclusions after each Management Group meeting and hold regular meetings with their Heads of Unit and with the Director.

The ICT Steering Committee provides a platform for exchange on developments and proposals related to information and communication technology of strategic importance for the Agency.

At the level of the Units, a number of planning and monitoring features are in place, including the planning of publications to be produced, the communication and promotion actions, an HR management tool (EUHR Allegro), etc.

Management mode

The Agency's activities are implemented under direct decentralized management.

2.1. Management of human and financial resources by the Agency

2.1.1. Human resources

Human resources are EU-OSHA's main asset in delivering its mission and the objectives foreseen in the annual management plan.

Likewise other EU institutions and bodies, the Agency is subject to a 5% staff reduction over a period of 5 years, starting from 2013. As a contribution to this staff reduction, the Agency cancelled one AST post from its establishment plan. The staffing situation per Unit is available in Annex 1.2.

An effective human resources management is a key factor to meet the operational challenges and comply with a demanding regulatory framework and evolving organizational needs.

The Agency has been constantly striving to improve its performance in relation to staff planning, recruitment and development.

The Agency continued to offer training for its staff in the following areas: finance and procurement training, management coaching, ethics, integrity and anti-fraud among others.

The table below shows this positive trend.

Indicator	2011	2012	2013
Average temporary agents vacancy rate (= number of posts left vacant / number of posts available in the budget)	6.8%	9.1%	4.5%
Average contract agents vacancy rate (= number of posts left vacant / number of posts foreseen in the budget)	3.8%	7.7%	0%
Number of agents who attended language training programmes	31	20	4
Number of agents who attended finance training programmes	5	20	58[33]
Number of agents who attended ICT training programmes	63	25	0
Number of agents who attended miscellaneous training programmes	58	64	62

[33] Including training on Activity Based Budgeting

2.2.2. Financial resources

Financial management and control is grouped around three core processes: procurement, financial operations and supervisory measures.

The Management Group rely on a number of well-established tools to monitor performance of the Agency, including monthly budget execution reports, regular planned procurement updates, key performance indicator scoreboards. For both budgetary, financial and exception reporting, there are documented procedures.

Control effectiveness as regards legality and regularity

The Agency's Financial Regulation and the related Rules of Application are the legal basis and underpin every financial transaction that is implemented at the Agency.

As of 2012, the Agency has been operating under a clear, formalized procedure in relation to financial circuits, actors and delegations, which is reflected into the organizational structure. Clear and concise checklists on a routing sheet underpin each financial transaction and provide an audit trail of the actions performed by each actor involved.

The Agency has set up internal control processes aimed to ensure the adequate management of the risks relating to legality and regularity of the underlying transactions. Such processes include:

- Ex-ante controls: the Agency verifying agent(s) performs regular and systematic ex-ante verifications of financial and legal transactions to check whether operations are legal, regular and compliant with the principle of sound financial management. The Agency can rely on detailed financial verification checklists and a charter of the tasks and responsibilities for authorising officers.
- Four-eyes principle: responsibilities and tasks are allocated in such a way so as an individual staff member cannot initiate and verify the legality and regularity of an operation at the same time. Initiation and the ex-ante verification of an operation are two separate functions.
- Segregation of tasks: the roles of authorizing officer and authorizing officers by delegation (Heads of Units) and accounting officer are completely segregated and mutually incompatible. The Security report related to 2013 provides evidence of the fact that this principle has been consistently applied and respected and that all the financial delegations were correctly implemented in ABAC.
- Risk management: every year, the Agency runs a risk assessment exercise within the planning exercise that addresses both operational and corporate management (cross-cutting) activities. On that basis, the Management Group adopts a risk register and appoints a risk coordinator to draft and implement an action plan. The action plan is monitored regularly throughout the year. Both in 2012 and 2013 exercises, none of the risks identified and recorded in the risk register was assessed as critical.
  The Agency moved to new premises at the beginning of 2013. An ad hoc risk assessment was carried out and validated by the Management Group to ensure business continuity and prompt action in case of major disruptions during the removal.
- Processes and procedures and exception recording: the Agency can rely on an established set of procedures that are compliant with the legislative and regulatory framework of EU institutions and bodies. When a circumstance arise that cannot be handled within the established procedures, this is recorded in an exception form as foreseen in the relevant ICS.. The Management Group adopts the register of exceptions at the beginning of year n+1. In 2013, 5 exceptions were registered.
  Such exceptions do not indicate any weakness within the existing controls that is qualitatively and quantitatively relevant with respect to the materiality criteria (below 2% of authorized payments for 2013).

The table below reports key figures (compared to 2011 and 2012 figures) that provide reasonable assurance in relation to legality and regularity:

Control Objective	Item	2011	2012	2013
To secure the Agency Financial operations are implemented in accordance with its Financial Regulations by establishing and implementing the Annual Budget, developing processes within the framework of these regulations and by reviewing the adequacy of the internal controls in place.	Number of budget amendments	2	2	2
	Number of exceptions recorded	6	7	5
	Total number of transfers of budget appropriations carried out during the year (C1)	11	11	10
	% budget implementation at the end of the year for C1 (payment + carry over)	91,1%	94,6%	98,9%[34]
	% of cancellation of C1 appropriations	8,9%	5,4%	1,1%
	% of carry over at the end of the year (C1 to C8)	21,5%	21,2%	28,7%
	% cancellation of carry overs at the end of the year (C8)	9,1%	8,5%	6,5%
	% total cancellation of appropriations (C1+C8) at the end of the year	8,1%	5,9%	2,0%

The 1st amended budget 2013 mainly consisted of:

- the inscription, in both the sections Revenue and Expenditure of the budget, of the appropriations earmarked for the projects “IPAIII” and “Health & Safety for Older Workers” in 2013;
- information on staff population actually filled as of 31 December 2013.

The 2nd amended budget 2013 mainly consisted of:

- the increase (€ 19,000) of the yearly appropriations following the increase in the 2013 subsidy from the national and local authorities;
- inclusion of the 5 transfers of appropriations decided earlier by the Director.

The analysis of the available control results, the assessment of the weaknesses identified and that of their relative impact on legality and regularity has not unveiled any significant weakness which could have a material impact as regards the legality and regularity of the financial operations. It is possible to conclude that the control objective as regard legality and regularity has been achieved.

Control efficiency and cost-effectiveness

The Agency has identified a number of non-quantifiable benefits related to the control systems in place, including: better value for money, compliance with regulatory provisions.

At present, the Agency is carrying out an exercise to evaluate in qualitative terms the efficiency of such controls and the established set of procedures in general. The objective is to enhance the efficiency gains of the control systems, rationalise them and improve them whenever possible.

[34] Target in AMP 2013: 95%

Indicators for cost-effectiveness of controls	2013
Resources devoted to ex-ante verification to ensure legality and regularity of underlying transactions	
Staff devoted to ex-ante verification (in FTE)	0.80
Level and nature of controls carried out	
Budget coverage of ex-ante verification	100%
Budget execution percentage (C1)	98.9%
Results of controls: what the controls allowed to discover/remedy	
Number of complaints received from unsuccessful tenderers	None
Number of cases received by the Ombudsman relating to procurement procedures	None
Number of proceedings initiated by contractors against the Agency before the Court	None
Number of exceptions recorded	5

Fraud prevention and detection

At present, the measures that are ensuring the legality and regularity of the transactions (segregation of tasks, four-eyes principle etc.) are also intended to prevent and detect fraudulent behaviours. In the standard contract for external services, the Agency clearly informs contractors that by virtue of Regulation (EC) No 1073/1999 of the European Parliament and the Council of 25 May 1999 concerning investigation conducted by the European Anti-Fraud Office (OLAF), the OLAF may also carry out on the spot checks and inspections in accordance with the procedures laid down by Union law for the protection of the financial interests of the Union against fraud and other irregularities.

The Management Group has also taken additional measures to raise awareness among staff. Training sessions were organized during 2013 on Fraud prevention and Ethics and integrity, to which all staff members participated.

In the course of 2013, the Agency has been involved, together with the Inter-agency network, in the preparatory works for the establishment of the guidelines for an Anti-fraud strategy for EU Agencies led by the European Anti-Fraud Office (OLAF). The Agency will work on its anti-fraud policy during 2014 and any additional fraud prevention/detection measures shall be integrated into the processes and procedures.

Conflict of interest

In 2013 the members of the Governing Board took further measures to ensure the transparency and the accountability of the Agency and decided that declarations of interest from all Board members should be published on the Agency's website. The Commission has recently released guidelines to help Agencies design full-fledged policies on conflict of interest on the basis of their needs. The Agency will adopt a comprehensive policy during 2014.

2.2. Assessment of audit results and follow-up on audit recommendations

During 2013, the Agency underwent one external audit by the Court of Auditors and one internal audit by the Internal Audit Service of the Commission, which also serves as the Internal Auditor at the Agency.

2.2.1. Court of Auditors

The Court of Auditors carried out the external audit in relation to the financial year 2013 on 3-7 March 2014. In their preliminary observations and subsequent draft report , the Court of Auditors acknowledged the reliability of the 2013 accounts as well as the legality and regularity of the transactions underlying the accounts. The Court also included two comments on high level of carry forward. that do not call its overall opinion into question. The Court's observations do not raise any assurance implication.

Comments:

The overall level of committed appropriations was 99% as compared to 95% in 2012. However, the level of committed appropriations carried over to 2014 was high at € 601.426 euros (30%) for Title II (administrative expenditure) and € 3.693.549 (46%) for Title III (operational expenditure).

For Title II, this was caused by the purchase of goods and services, as planned, at the end of the year in connection with the Agency's move to its new premises and with the renewal of annual IT contracts. For Title III, the high level of planned carry-overs mainly resulted from the multiannual nature of major projects launched in 2013, such as the European Survey of Enterprises on New and Emerging Risks (ESENER II).

Agency's reply:

The Agency confirms the reasons for high carry forward reported by the Court.

2.2.2. Internal Audit Service

The Internal Audit Service carries out audits at the Agency on the basis of a Strategic Audit Plan that is agreed with the Agency before the start of the period of reference. In 2013, the Internal Audit Service audited the Agency on one occasion, in the framework of the Strategic Audit Plan 2013-2015.

The subject of the last audit (7-11 October 2013) was **"Reporting and building blocks of assurance".**

The IAS issued the final report on 20 January 2014. The audit concluded that the internal control system in place provides reasonable assurance regarding the business objectives set up for auditing except for only one very important recommendation (on Annual ICS self-assessment and related mitigating action plans). No critical recommendation was identified. The Agency submitted an action plan with the objective to meet the recommendations, which the IAS found appropriate on 21 February 2014.

IAS' very important recommendation: Annual ICS self-assessment and related mitigating action plans.

Agency's action plan:

1. Carry out pilot exercise on self-assessment of ICS and adopt action plans (Q1 2014)

2. Adopt an Internal Control policy which will include the annual self-assessment exercise, the adoption of action plans and the monitoring of their implementation (Q2 2014)
3. The DoA will be carefully reviewed and a close link will be established to the ICS self-assessment (Q2 2014)
4. The AAR will include an evidence-based conclusion on the efficiency and effectiveness of the IC system (Q2 2014)
5. The ICS 16 will be reviewed and a decision on the ICS 16 will be submitted to the Board (Q1 2014)

As regard the implementation of the IAS' recommendations included in the final report of the 2012 audit on **"Procurement and contract management"**, the action plan is being implemented. The IAS issued the final report on 1 October 2012 and included two very important recommendations (on the design and implementation of an integrated procedure for contract management at the Agency and on the adoption of a valid financing decision and the monitoring of the procurement plan). No critical recommendation was identified. The Agency submitted an action plan with the objective to meet the recommendations, which the IAS approved.

IAS' very important recommendation: Design and implement an integrated procedure for contract management at the Agency level.

Agency's action plan:

1. Develop an agency manual based on a mapping of current internal guidelines and templates, harmonisation of these where appropriate and collation of a final set covering the entire Agency (Q4 2014).

2. Ensure approval forms are clear and unambiguous and correspond clearly to the contractual conditions (Q4 2014).

IAS' very important recommendation: Adopt a valid financing decision and adopt and monitor a procurement plan.

Agency's action plan:

1. Include an annex to the Annual Management Plan outlining (for title 3):
   A) The type and subject of contracts to be concluded;
   B) An indication of the quarter for launching the procurement;
   C) An indication of the expected amount to be procured:

2. Pilot: 31/03/2013

3. Official annex to management Plan: 31/12/2013

In addition to the measures foreseen in the action plan, the Agency is in the process of establishing a finance and procurement team. There will be two coordinators, one for finance and one for procurement. It is the intention to start the work in the second quarter of 2014.

The IAS Annual Report 2012 (released in October 2013), acknowledged the Agency's excellent result as regards the implementation of the IAS' recommendations related to past audits and that the implementation of two very important recommendations from the audit carried out in 2012 was on track.

As a result of the assessment of the risks underlying the IAS' recommendations and the follow-up measures taken, the Management Group believes that there are no assurance implications.

2.2.3. Discharge

The discharge report in relation to 2011 was adopted during the plenary session of the European Parliament on 17 April 2013[35]. It grants the Director discharge in respect of the implementation of the budget for the financial year 2011 and approves the closure of the accounts for 2011.

On 29 October 2013, the Agency informed the Discharge Authority about the measures taken to meet recommendations included in the discharge report in a Report from the Director[36] as per Article 96(2) of EU-OSHA's Financial Regulation[37]. The recommendations from the Parliament and the measures adopted by the Agency are reported in the next section.

In addition, as a contribution to the 2012 discharge exercise, the Agency submitted the Annual Report of the Director on the internal audits carried out in 2012 as per Article 72(5) of EU-OSHA's Financial Regulation[38]. The Report was transmitted to the Discharge Authority on 22 November 2013.

Recommendations from the Discharge Authority and measures taken by the Agency – discharge report 2011

This section reports the main observations mentioned in the discharge report 2011 and the measures adopted by the Agency in this respect. The information provided is based on the Report of the Director to the Discharge Authority on measures taken in the light of the Discharge Authority's recommendations in respect of the budget for the financial year 2011. However, the Agency's replies to observations # 3 and # 7 include more recent updates.

Budget and financial management

Observation # 2:

(The European Parliament) regrets that at the same time, the cancellation rate for appropriations doubled from 4% in 2010 to 8% (EUR 1.3 million) of the total budget for 2011, indicating difficulties in the implementation of the actions foreseen in the annual work programme and in complying with the budgetary principle of annuality; calls for a more realistic and feasible programme to be presented in future.

Observation # 3:

(The European Parliament) acknowledges from the Agency that the levels of budget implementation for the financial year 2011 were generally better than in 2010, in particular the cancellation of C8 appropriation and the reduction of the carry-forward of C1 appropriations for Title III "Operational Activities"; notes that the higher cancellation rate for 2011 appropriations was partly due to some vacant posts in the Agency and the need to not engage in a major activity (the OSH Wikipedia project; an online occupational safety and health encyclopaedia) until international cooperation was secured; calls on the Agency to address the situation and to report on the actions taken to the discharge authority.

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[35] The discharge report is available at: http://www.europarl.europa.eu/sides/getDoc.do?pubRef=-//EP//NONSGML+TA+P7-TA-2013-0157+0+DOC+PDF+V0//EN
[36] The report is available at:
http://www.europarl.europa.eu/document/activities/cont/201312/20131204ATT75480/20131204ATT75480EN.pdf
[37] The article refers to the Financial Regulation in force until 31 December 2013.
[38] See previous footnote.

Response and measures taken by the Agency:

Reduction in the cancellation rate is reported for 2012: 5.9% (C1+C8) compared to 2011[39] (8, 9%). Besides, the Agency is committed to further improve its overall internal planning and monitoring of its annual management plan and consequently better budget implementation and achieve lower cancellation rate thanks to the implementation of an ABB model as from 2014.

Already in 2013, the cancellation rate was significantly lower (2% for C1+C8).

Observation # 4:

(The European Parliament) notes with concern that whereas the Agency's Financial Regulation and the corresponding Implementing Rules provide for a physical inventory at least once every three years, at the time of Court of Auditors' audit, the latest physical inventory was carried out in 2006.

Response and measures taken by the Agency:

The inventory was completed in 2012 as planned.

Seat Agreement

Observation # 6:

(The European Parliament) notes with concern the Court of Auditors' finding that the Agency has not concluded a seat agreement.

Observation # 7:

(The European Parliament) takes note of the Agency's reply that negotiations concerning the Agency's seat agreement continue and that the earlier negotiated draft of the agreement was again subject to inter-consultations involving several ministries; calls on the Agency to duly inform the discharge authority on the progress of the negotiations and invites the Member State hosting the Agency to take stapes to speed up the negotiations and to conclude the seat agreement in the near future.

Response and measures taken by the Agency:

The negotiations with the Kingdom of Spain have considerably advanced. On 20 December 2013, the Council of Ministers of the Kingdom of Spain agreed to pass for signature the seat agreement between the Agency and the Kingdom of Spain and the signature between the two parties is expected by the first quarter of 2014.

Performance:

Observation # 8:

(The European Parliament) invites the Commission, together with the European Training Foundation, the European Centre for the Development of Vocational Training, European Foundation for the Improvement of Living and Working Conditions and the European Agency for Safety and Health at Work to further explore the synergies that exist between those agencies and to report to the discharge authority before any decisions concerning possible changes to the respective responsibilities and/or working methods of these agencies are considered on the possible deeper integration of those four agencies; invites those agencies; invites those agencies and the Commission to evaluate whether closer cooperation could lead to economies of scale and optimisation of their performance.

[39] In the Report, the figure reported was 5.7% as at the time of the calculation (November 2013) the cancellation of C8 was not exhaustive.

Response and measures taken by the Agency:

The Agency has a well-established cooperation with Eurofound in the framework of a Memorandum of Understanding and annual Action Plans ensuring synergies between our respective activities. Staff in the two agencies provides expert input to each other's activities when relevant. With CEDEFOP and ETF the areas of work are more remote and it has therefore not been assessed beneficial to establish more formalised cooperation. However, when possible the agencies work together. An example is the 4-agencies event in the European Parliament in September. EU-OSHA always considers the possibility for cooperation with other agencies where relevant.

Internal Audit

Observation # 9:

(The European Parliament) notes that in 2011, the Agency's Internal Audit Service delivered an audit report on "Website and external communications in the EU-OSHA", resulting in no critical recommendations, two "very important" recommendations and five "important" recommendations; notes that all seven recommendations were accepted by the management and are already implemented (six out of seven in 2011 and the remaining one in 2012); notes that the Agency carried out an "IT task assessment in the EU-OSHA", issued the corresponding report and carried out a report out a review on the status of recommendations of previous audits.

Response and measures taken by the Agency:

As reported by the IAS in its annual report 2012, the Agency had no critical recommendations open at 31 December 2012. The implementation of the two very important recommendations related to the IAS audit on "Procurement and contract management" is on track.

2.3. Data Protection

In 2013, the Agency managed to close various open cases related to ex post prior-check notifications, including: return to work protocol, recruitment, storage of criminal records in the personal files, leave and flexitime, and health data.

Further to a request from the European Data Protection Supervisor to submit all procedures already in place that needed to be prior-checked by June 2013, the Agency's Data Protection Officer launched a mapping exercise, involving all Units to identify those processing operations which had to be submitted to the EDPS. This mapping exercise was finalized in June and the remaining procedure involving sensitive data was the procurement procedure which was sent to the EDPS according to schedule.

Recently, the European Data Protection Supervisor has issued a thematic guideline on procurement and orientation documents on IT procedures in preparation of up-coming IT guidelines. The Agency's Data Protection Officer, in collaboration with the relevant staff, has been working to ensure that the main features of the guidelines and orientation documents are incorporated into the Agency's procedures.

4 ASSESSMENT OF THE INTERNAL CONTROL SYSTEMS

Since the start of its activities, the Agency has been developing and implementing a broad range of internal measures to ensure that its work is subject to control and to provide reasonable assurance to management of the achievement of the Agency's objectives.

Thanks to these internal control measures, it is ensured that the Agency's operational activities are effective and efficient as well as compliant with all legal and regulatory requirements, that financial and management reporting is reliable and that assets and information are safeguarded.

In order to formalize these arrangements, in 2007 the Governing Board of the Agency adopted a set of Internal Control Standards, based on the Commission's and international good practice, aimed to ensure the achievement of the policy and operational objectives. As a result, the Agency established the organizational structure and the internal control systems that are in line with the standards and with the risk environment in which it operates.

In 2013, the Agency's annual review of the implementation of the Internal Control Standards was based on an initial desk review and further analysed by a cross-unit project team, which included the Management Group and other key staff members at the Agency. The Management Group then validated the results of the assessment and concluded that the Internal Control Standards are implemented in an effective way providing the necessary assurance. However, it was decided to give special priority to six control standards in 2015 as these standards are of great importance to the Agency and as room for improvement was identified.

The Agency agreed measures to further improve the effectiveness of the Agency's control systems in the area of staff allocation and mobility (ICS 3), staff evaluation and development (ICS 4), risk management process (ICS 6), processes and procedures (ICS 8), management supervision (ICS 9) and business continuity (ICS 10).

These Internal Control Standards were prioritized in the Annual Management Plan for 2014 and ICS coordinators were appointed and entrusted with the task of developing an action plan and ensuring its implementation. The Management Group will monitor the implementation of the action plans quarterly.

The objective for 2014 is to revise the current Internal Control Standards policy and to explore possible synergies with quality management systems specifically designed for public organizations.

On an annual basis – as part of the Annual Activity Report – the Head of Resource and Service Centre signs a statement on the accuracy and exhaustiveness of the information on management and internal control systems provided in the Annual Activity Report.

5 MANAGEMENT ASSURANCE

The information reported in Sections 3 and 4 stems from a systematic analysis of the evidence available. This approach provides sufficient guarantees as to the completeness and reliability of the information reported.

In the light of the measures in place to ensure legality and regularity, the findings of the Security Report issued by the Agency's Security coordinator, the resources spent on trainings in relation to the implementation of the Financial Regulation, Ethics and Integrity and Fraud prevention, the risk assessment and ICSs self-assessment exercise, the opinions expressed in the final reports by internal and external auditors, the quantitative and qualitative nature of the few exceptions admitted in the register for 2013, it can be concluded that the Agency's internal control systems are adequate and provide reasonable assurance and that the compliance and the implementation of the Internal Control Standards are satisfactory.

The Director has reasonable assurance that, overall, suitable controls are in place and working as intended; risks are being appropriately monitored and mitigated; and necessary improvements and reinforcement are being implemented. As a result, there have not been reasons to introduce any reservation for the year 2013.

I, the undersigned Christa Sedlatschek, Director of EU-OSHA.

In my capacity as authorising officer.

Declare that the information contained in this report gives a true and fair view.

State that I have reasonable assurance that the resources assigned to the activities described in this report have been used for their intended purpose and in accordance with the principles of sound financial management, and that the control procedures put in place give the necessary guarantees concerning the legality and regularity of the underlying transactions.

This reasonable assurance is based on my own judgement and on the information at my disposal, such as the results of the self-assessment, the work of the Internal Audit Service and the lessons learnt from the reports of the Court of Auditors for years prior to the year of this declaration.

Confirm that I am not aware of anything not reported here which could harm the interests of the Agency.

Place: Bilbao *date: 11 June 2014*

(signed)

Christa Sedlatschek

ANNEX 1: STATEMENT OF THE HEAD OF THE RESOURCE AND SERVICES CENTRE

I declare that I have reported my advice and my recommendations to the Director on the overall state of the internal control systems at the Agency.

I hereby certify that the information provided in Section 2 and 3 of the present Annual Activity Report and its annexes is, to the best of my knowledge, accurate and exhaustive.

Place: Bilbao *date: 11 June 2014*

(signed)

Françoise Murillo
Head of Resource and Service Centre

ANNEX 2: MATERIALITY CRITERIA

According to the European Commission's Standing Instructions for the Annual Activity Report 2013, a reservation should be included in the annual declaration of assurance in the context of the annual activity reporting on the basis of the materiality criteria.

Even if no reservation has been issued, the Agency should explain the materiality criteria that are applicable in its operations.

On the basis of the materiality criteria, the Authorizing Officer is enabled to determine significant deficiencies that would lead to a formal reservation in the declaration of assurance.

Types of possible weaknesses that are considered include:

- Significant occurrence of errors in the underlying transactions (legality and regularity) detected during the controls or supervision exercises;
- Significant control system weaknesses;
- Insufficient audit coverage and/or inadequate information from internal control systems;
- Critical issues outlined by the European Court of Auditors, the Internal Audit Service and the OLAF;
- Significant reputational events.

Materiality includes qualitative and quantitative criteria.

From a qualitative point of view, significance of a weakness is judged on the basis of:

- Nature and scope of the weakness;
- Duration of the weakness;
- Existence of satisfactory compensatory measures (mitigating controls);
- Existence of provably effective corrective actions (action plans).

From a quantitative point of view, a weakness is considered material if the financial impact or risk of loss is greater than 2% of the authorized payments of the reporting year.

ANNEX 3: HUMAN AND FINANCIAL RESOURCES

The Agency has been implementing a ABM/ABB/ABC system as of 1 January 2014. As of next year, reporting on financial and human resources will be possible by activity.

3.1. Human Resources

The staff population – as it was approved in EU Budget 2013 – amounts to 44 posts in the establishment plan. As of 31 December 2013, 42 positions were actually filled.

Staff population		**Staff population actually filled in 31.12.2012**	**Staff population in EU Budget 2013**	**Staff population actually filled at 31.12.2013**
Officials	AD	0	**0**	**0**
	AST	0	**0**	**0**
TA	AD	24	24	24
	AST	18	20	18
Total		42	44	42
CA GFIV		1	1	2*
CA GF III		11	13	11
CA GF II		12	10	11**
CA GFI		0	0	0
Total CA		24	24	24
Local staff		1	1	1
SNE		0	0	0
TOTAL		67	69	67

(*) In 2013, one additional FG IV was recruited on short-term contract (1 year) to support the ICT Business Analysis function and the implementation of the Activity Based Budget project. This post is counted in the table above.

(**) In 2013, one additional FG II was recruited on short-term contract (1 year) to cover unpaid leave. The post is not counted in the table above.

Staff population per category and Unit as of 31 December 2013.

Unit	Temporary Agents		Contract Agent	Local staff
	AD	AST		
NS (incl.Directorate)	5	2	3	1
PRU	13	2	5	0
CPU	5	9	8	0
RSC	2	4	8	0

3.2. Financial Resources

3.2.1. Revenues

Revenue item	**Revenue entered in the budget**	**Actual revenue**
100/101/102 - European Commission subsidy	15,071,880	14,845,233.00
200 - Grant from the Basque Regional Government	80,000	80,000.00
202 - Grant from the Spanish Government	100,000	100,000.00
220 - IPA III program (earmarked)	558,740 (1)	119,542.00
221.- “Older workers” project (earmarked)	1,650,000 (2)	650,000.00
540 - Miscellaneous revenue	p.m.	377,17
590- Other revenue from adm. operations	p.m.	627,19
602 – Revenues from sale of publications	p.m.	266,26
Total	17,460,620	15,796,045.62

Reinscription in the budget for 439,198.23, plus 119,542 cashed in 2013.

Reinscription in the budget for 1.000.000, plus 650,000 cashed in 2013.

Others incomes cashed not included in the budget are shown in the table below.

Bank interest	17,604.82

3.2.2. Expenditure

Implementation of the Budget for the Financial Year 2013

BUDGET TITLE	FUND SOURCE	COMMITMENT			PAYMENT		
		CREDIT AVAILABLE	COMMITTED	COMMITTED %	CREDIT AVAILABLE	PAID	PAID %
1	C1	5,197,417.00	5,113,392.77	98.4%	5,197,417.00	5,023,446.80	96.7%
2	C1	2,027,875.00	1,999,447.96	98.6%	2,027,875.00	1,398,021.48	68.9%
3	C1	8,026,588.00	7,977,932.80	99.4%	8,026,588.00	4,284,382.88	53.4%
TOTAL		15,251,880.00	15,090,773.53	98.9%	15,251,880.00	10,705,851.16	70.2%

BUDGET TITLE	FUND SOURCE	COMMITMENT			PAYMENT		
		CREDIT AVAILABLE	COMMITTED	COMMITTED %	CREDIT AVAILABLE	PAID	PAID %
1	C8	124,464.77	101,933.96	81.9%	124,464.77	101,933.96	81.9%
2	C8	595,873.68	573,152.39	96.2%	595,873.68	573,152.39	96.2%
3	C8	2,517,409.44	2,352,613.84	93.5%	2,517,409.44	2,352,613.84	93.5%
TOTAL		3,237,747.89	3,027,700.19	93.5%	3,237,747.89	3,027,700.19	93.5%

BUDGET TITLE	FUND SOURCE	COMMITMENT			PAYMENT		
		CREDIT AVAILABLE	COMMITTED	COMMITTED %	CREDIT AVAILABLE	PAID	PAID %
4	R0	558,740.23	324,875.89	58.1%	558,740.23	227,985.65	40.8%
4	R0	1,650,000.00	1,631,783.95	98.9%	1,650,000.00	2,487.85	0.2%
TOTAL		2,208,740.23	1,956,659.84	88.6%	2,208,740.23	230,473.50	10.4%

Overview 2011-2013 IPA III & Older Workers

BUDGET TITLE	FUND SOURCE	BUDGET	COMMITMENT			PAYMENT				
			CREDIT AVAILABLE	COMMITTED	COMMITTED %	2011	2012	2013	TOTAL	PAID %
4	R0	900,000.00	780,458.00	546,593.66	70.0%	-	221,717.77	227,985.65	449,703.42	57.6%
4	R0	2,000,000.00	1,650,000.00	1,631,783.95	98.9%		-	2,487.85	2,487.85	0.1%
TOTAL		2,900,000.00	2,430,458.00	2,178,377.61	89.6%	-	221,717.77	230,473.50	452,191.27	15.6%

Futher to the activities financed by the Agency yearly budget (C1), EU-OSHA runs specific projects over several years such like :
- IPA III in order to contribute to the preparatory measures for the Western Balkans and Turkey programme. The total grant is EUR 900,000 for the years 2011-2014. Until 31/12/2013, out of EUR 780,458 received, EUR 546,594 was committed and EUR 449,703 paid.
- "Older Workers" - pilot project in the Commission - in order to contribute to the preparatory measures on identification, exchange and sharing of good practices on the occupational safety and health and older workers. The total grant is EUR 2,000,000 for the years 2012-2015. Until 31/12/2013, out of EUR 1,650,000 received, EUR 1,627,279 was committed and EUR 2,488 paid.

Budget titles: 1=Staff; 2=Administrative expenditure; 3=Operating expenditure; 4=Specific projects

C1 = Budget for 2013

C8 = Financial obligations from 2012

R0 = Earmarked appropriations

ANNEX 4: EU-OSHA ACCOUNTS 2013 (INCL. REPORT ON IMPLEMENTATION OF THE BUDGET)

Certification text for the annual accounts of the EU-OSHA

The annual accounts of the EU-OSHA for the year 2013 have been prepared in accordance with the Financial Regulation applicable to the general budget of the European Union and the accounting rules adopted by the Commission's Accounting Officer, as are to be applied by all the institutions, agencies and joint undertakings.

I acknowledge my responsibility for the preparation and presentation of the annual accounts of the EU-OSHA in accordance with art 68 of the Financial Regulation.

I have obtained from the authorising officer, who certified its reliability, all the information necessary for the production of the accounts that show the EU-OSHA's assets and liabilities and the budgetary implementation.

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

Bilbao, 15th May, 2014

(signed)

Juan Carlos del Campo Benito
Accounting Officer

Adopted on 16th May 2014

(signed)

Christa Sedlatschek
Director

European Agency for Safety and Health at Work

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REPORT ON IMPLEMENTATION OF THE BUDGET FOR 2013

INTRODUCTION

A. Legal framework – Financial regulation

This report on the implementation of the budget has been prepared in accordance with Article 97 of the Financial Regulation of the Agency adopted on 15th January 2014.

B. Management information systems

The budget accounts are maintained by ABAC.

ABAC/ SAP are used as software for general accounting.

Various budgetary and financial reports are produced using the Business Object system.

REVENUES

Revenue entered in the 2013 budget is shown in the table below.

	2013 – Revenue entered in the budget	**2013 – Actual revenue**
100/101/102 - European Commission subsidy	15,071,880	14,845,233.00
200 - Grant from the Basque Regional Government	80,000	80,000.00
202 - Grant from the Spanish Government	100,000	100,000.00
220 - IPA III program (earmarked)	558,740 (1)	119,542.00
221.- “Older workers” project (earmarked)	1,650,000 (2)	650,000.00
540 - Miscellaneous revenue	p.m.	377,17
590- Other revenue from adm. operations	p.m.	627,19
602 – Revenues from sale of publications	p.m.	266,26
Total	**17,460,620**	**15,796,045.62**

(1) Reinscription in the budget for 439,198.23, plus 119,542 cashed in 2013 .
(2) Reinscription in the budget for 1.000.000, plus 650,000 cashed in 2013

Others incomes cashed not included in the budget are shown in the following table.

Bank interest	17,604.82

EXPENDITURES. GENERAL TABLE

	2012					2013					2013/2012	
Title	Credits	Committed	%	Payments	%	Credits	Committed	%	Payments	%	Comparative rates of execution	
	1	2	3=2/1	4	5=4/1	6	7	8=7/6	9	10=9/6	11=8/3	12=10/5
1	5,659,117.00	5,123,011.22	90.5%	4,998,546.45	88.3%	5,197,417.00	5,113,392.77	98.4%	5,023,446.80	96.7%	108.7%	109.4%
2	1,701,300.00	1,646,341.37	96.8%	1,050,467.69	61.7%	2,027,875.00	1,999,447.96	98.6%	1,398,021.48	68.9%	101.9%	111.7%
3	7,900,095.00	7,673,952.19	97.1%	5,156,542.75	65.3%	8,026,588.00	7,977,932.80	99.4%	4,284,382.88	53.4%	102.3%	81.8%
Total	**15,260,512.00**	**14,443,304.78**	**94.6%**	**11,205,556.89**	**73.4%**	**15,251,880.00**	**15,090,773.53**	**98.9%**	**10,705,851.16**	**70.2%**	**104.5%**	**95.6%**

BUDGET OUTURN ACCOUNT

			2013	2012
REVENUE				
	Balancing Commission subsidy	+	14,845,233.00	14,047,222.00
	Other subsidy from Commission (Phare, IPA,…)	+	769,542.00	1,000,000.00
	Fee income	+	1,270.62	2,575.11
	Other income	+	180,000.00	200,474.53
TOTAL REVENUE (a)			**15,796,045.62**	**15,250,271.64**
EXPENDITURE				
	Title I:Staff			
	Payments	-	5,023,446.80	4,998,546.45
	Appropriations carried over	-	89,945.97	124,464.77
	Title II: Administrative Expenses			
	Payments	-	1,398,021.48	1,050,467.69
	Appropriations carried over	-	601,426.48	595,873.68
	Title III: Operating Expenditure			
	Payments	-	4,514,856.38	5,645,803.98
	Appropriations carried over	-	5,671,816.65	3,956,607.67
TOTAL EXPENDITURE (b)			**17,299,513.76**	**16,371,764.24**
OUTTURN FOR THE FINANCIAL YEAR (a-b)			**-1,503,468.14**	**-1,121,492.60**
Cancellation of unused payment appropriations carried over from previous year		+	210,047.70	274,660.22
Adjustment for carry-over from the previous year of appropriations available at 31.12 arising from assigned revenue		+	1,439,198.23	928,459.46
BALANCE OF THE OUTTURN ACCOUNT FOR THE FINANCIAL YEAR			**145,777.79**	**81,627.08**
Balance year N-1		+/-	81,627.08	643,926.85
Positive balance from year N-1 reimbursed in year N to the Commission		-	-81,627.08	-643,926.85
Result used for determining amounts in general accounting			**145,777.79**	**81,627.08**
Commission subsidy - agency registers accrued revenue and Commission accrued expense			**14,699,455.21**	
Pre-financing remaining open to be reimbursed by agency to Commission in year N+1			**145,777.79**	

Not included in the budget outturn:

Interest generated by 31/12/N on the Commission balancing subsidy funds and to be reimbursed to the Commission (liability)	+	17,604.82	14,571.57

European Agency for Safety and Health at Work

BUDGET 2013. AMENDING AND BUDGET TRANSFERS

Budget Item		Appropriations 2013				
		Initial	Amending 1	Amending 2	Transfers	Current
Code	Description					
1100	Basic Salary	3,030,000		-95,000	-213,083	2,721,917
1101	Family allowances	485,000		-46,000	-43,900	395,100
1102	Expat+Foreign res. allow.	421,000	0	-8,000	-30,000	383,000
1103	Secretarial allowances	4,200	0			4,200
1112	Local staff	35,000	0		-2,100	32,900
1113	Contract agents	1,008,000	0		55,000	1,063,000
1120	Profess.training of staff	80,000	0		5,000	85,000
1130	Insurance ag. sickness	130,000	0			130,000
1131	Insurance ag. accidents	26,400	0			26,400
1132	Insurance ag. unemploy.	47,600	0			47,600
1140	Childbirth/death allow.	800				800
1141	Travel exp. annual leave	80,000		-5,000	-7,500	67,500
1175	Interim Services	64,000			0	64,000
1177	DG ADMIN admin. help	49,000			0	49,000
1180	Misc exp staff recruitm.	16,000			0	16,000
1181	Travel expenses	3,000			0	3,000
1182	Inst, reset & transfer allow	38,000		-3,000	-5,000	30,000
1183	Removal expenses	24,000			-18,000	6,000
1184	Temp daily subs allow.	30,000		-3,000	-3,000	24,000
1190	Salary weightings	20,000			-20,000	0
1410	Medical service	29,000			0	29,000
1420	Other welfare serv.	5,000			0	5,000
1522	Trainees	28,000			-14,000	14,000
1...	TOTAL T1 - Staff	5,654,000	0	-160,000	-296,583	5,197,417
2000	Rent	714,000	0	-60,000	-3,500	650,500

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BUDGET 2013. AMENDING AND BUDGET TRANSFERS

Budget Item		Appropriations 2013				
		Initial	Amending 1	Amending 2	Transfers	Current
Code	Description					
2010	Insurance	8,750	0		0	8,750
2020	Water, gas, elect, heating	111,000	0	-6,000	0	105,000
2030	Cleaning & maintenance	64,000	0	-40,000	0	24,000
2040	Fitting-out of premises	8,000	0	310,000	40,000	358,000
2050	Security&Surv. Buildings	65,500	0	-9,000	12,500	69,000
2090	Admin expendit, taxes	500	0	486	0	986
2100	IT operating expenditure	240,000	0	-3,000	-27,000	210,000
2120	Serv. provided by IT Staff	151,832	0	11,000	0	162,832
2130	New & repl. Purchases	70,293	0		52,500	122,793
2133	Mainten, use and repair	500	0		0	500
2134	Electronic office equipm.	300	0		0	300
2210	Replacement purchases	27,000	0		61,000	88,000
2232	Vehicle upkeep, petrol	1,650	0		0	1,650
2250	Public. & subscriptions	10,500	0		0	10,500
2300	Stationery & office supp.	10,000	0		16,000	26,000
2320	Bank charges	2,000	0		0	2,000
2330	Legal expenses	20,500	0	-18,000	0	2,500
2352	Internal catering serv.	6,000	0		4,000	10,000
2353	Depart. removals	650	0		0	650
2359	Other expenditure	1,500	0	37,414	16,000	54,914
2400	Post. & deliv. charges	11,500	0		0	11,500
2410	Teleph, telegraph, etc.	154,500	0	-43,000	-4,000	107,500
2…	TOTAL T2 - Infrastructure	1,680,475	0	179,900	167,500	2,027,875
3200	Communication	1,150,000	0	-70,000	-3,027	1,076,973
3201	Campaigning	1,804,816	0		-999	1,803,817
3202	Promotion	670,000	0	-100,000	-59,600	510,400

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BUDGET 2013. AMENDING AND BUDGET TRANSFERS						
Budget Item		Appropriations 2013				
		Initial	Amending 1	Amending 2	Transfers	Current
Code	Description					
3209	Missions CPU	50,000	0		-1,000	49,000
3300	Networking and Coordination	510,000	0		0	510,000
3302	Entertainment and representation	9,000	0		-7,532	1,468
3304	Translation of studies, reports and …	700,000			0	700,000
3309	Mission NS and RSC	130,000	0		-5,000	125,000
3400	Prevention and Research Information	2,773,689	0	170,000	206,241	3,149,930
3409	Missions PRU	100,000	0		0	100,000
3…	TOTAL T3 - Operational expenditure	7,897,505	0	0	129,083	8,026,588
	TOTAL CURRENT BUDGET	15,231,980	0	19,900	0	15,251,880
4600	Intrument for preaccession Wester Balkans and Turkey(IPA III)		558,740			558,740
4700	Heaklth and Safety at Work of Older Workers		1,650,000			1,650,000
4…	TOTAL T4 - Special projects (earnmarked)	0	2,208,740	0	0	2,208,740
	GRAND TOTAL	15,231,980	2,208,740	19,900	0	17,460,620

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European Agency for Safety and Health at Work

TRANSFERS OF APPROPRIATIONS 2013

#	Ref.	Title	from to	item	Amounts	Transfer	Total transfers	*FR Check Art. 23 10% limit*	*Cumulated amount*	*%*
TR/01/13	**OSH.3169**	**Title 2**	**from**	**2359**	**- 486.00**	**486.00**	**486.00**	**n/a**	**n/a**	**n/a**
			to	**2090**	**486.00**					

Justification : Further appropriations (EUR 486) necessary in budget line 2090 for covering local taxes for the Agency's parking slot.

TR/02/13	**OSH.3178**	**Title 3**	**from**	**3200**	**- 70,000.00**	**170,000.00**	**170,486.00**	**n/a**	**n/a**	**n/a**
				3202	**- 100,000.00**					
			to	**3400**	**170,000.00**					

Justification : Less services than expected for the project Awareness Raising Portfolio (CPU) leads to an availabilty of EUR 170,000 to dedicate to ESENER in 2013 (PRU) as anticipation of possible budgetary constraints in 2014.

TR/03/13	**OSH.3192**	**Title 2**	**from**	**2100**	**- 3,000.00**	**11,000.00**	**181,486.00**	**n/a**	**n/a**	**n/a**
				2410	**- 8,000.00**					
			to	**2120**	**11,000.00**					

Justification: Further appropriations (EUR 11,000) necessary for contracting additional ICT support in 2013.

TR/04/13	**OSH.3196**	**Title 1**	**from**	**1100**	**- 95,000.00**	**100,000.00**	**281,486.00**	**checked**	**95,000.00**	**3.1%**
				1101	**- 5,000.00**			**checked**	**5,000.00**	**1.0%**
		Title 2	**from**	**2000**	**- 60,000.00**	**168,000.00**	**449,486.00**			
				2020	**- 6,000.00**					
				2030	**- 40,000.00**					
				2050	**- 9,000.00**					
				2330	**- 18,000.00**					

European Agency for Safety and Health at Work

TRANSFERS OF APPROPRIATIONS 2013										
#	Ref.	Title	from to	item	Amounts	Transfer	Total transfers	*FR Check Art. 23 10% limit*	*Cumulated amount*	*%*
				2410	- 35,000.00					
		Title 2	to	2040	250,000.00					
				2359	18,000.00					

Justification: Appropriations (EUR 268,000) necessary for the removal of EU-OSHA to the new seat of Miribilla. In particular, expressed needs are for the fitting-out of the new premises and removal related costs. The transfers of appropriations between budget items of titles 1 & 2 are in line with the provisions of the article 23 of the Agency's Financial Regulation:

"The Director may make transfers from one chapter to another and from one article to another without limit and from one title to another up to a maximum of 10 % of the appropriations for the financial year shown on the line from which the transfer is made."

#	Ref.	Title	from to	item	Amounts	Transfer	Total transfers	FR Check Art. 23 10% limit	Cumulated amount	%
TR/05/13	OSH.3201	Title 1	from	1101	- 41,000.00	60,000.00	509,486.00	checked	46,000.00	9.5%
				1102	- 8,000.00			checked	8,000.00	1.9%
				1141	- 5,000.00			checked	5,000.00	6.3%
				1182	- 3,000.00			checked	3,000.00	7.9%
				1184	- 3,000.00			checked	3,000.00	10.0%
		Title 2	to	2040	60,000.00					

Justification : Further appropriations (EUR 60,000) necessary for the removal of EU-OSHA to the new seat of Miribilla. In particular, expressed needs are for the fitting-out of the new premises and related costs. The transfer of appropriations between budget items of titles 1 & 2 are in line with the provisions of the article 23 of the Agency's Financial Regulation:

"The Director may make transfers from one chapter to another and from one article to another without limit and from one title to another up to a maximum of 10 % of the appropriations for the financial year shown on the line from which the transfer is made."
Amending 2 to budget 2013 contains transfers 1 to 5.

#	Ref.	Title	from to	item	Amounts	Transfer	Total transfers	FR Check Art. 23 10% limit	Cumulated amount	%
TR/06/13	OSH.3205	Title 1	from	1100	- 40,000.00	40,000.00	40,000.00	checked	40,000.00	1.4%
		Title 2	to	2040	40,000.00					

TRANSFERS OF APPROPRIATIONS 2013

#	Ref.	Title	from to	item	Amounts		Transfer	Total transfers	*FR Check Art. 23 10% limit*	*Cumulated amount*	*%*

Justification : Further works for fitting out premises of new Agency offices in Miribilla require extra appropriations (ERE 40,000) for covering related services in 2013.
related costs. The transfer of appropriations between budget items of titles 1 & 2 are in line with the provisions of the article 23 of the Agency's Financial Regulation:

"The Director may make transfers from one chapter to another and from one article to another without limit and from one title to another up to a maximum of 10 % of the appropriations for the financial year shown on the line from which the transfer is made."

#	Ref.	Title	from to	item	Amounts		Transfer	Total transfers	FR Check Art. 23 10% limit	Cumulated amount	%
TR/07/13	**OSH.3207**	**Title 1**	**from**	**1183**	**-**	**18,000.00**	**55,000.00**	**95,000.00**	**n/a**	**n/a**	**n/a**
				1184	**-**	**3,000.00**					
				1190	**-**	**20,000.00**					
				1522	**-**	**14,000.00**					
			to	**1113**		**55,000.00**					

Justification : Further appropriations necessary (EUR 55,000) in order to cover salary/allowances obligations for contract agents staff in 2013.

#	Ref.	Title	from to	item	Amounts		Transfer	Total transfers	FR Check Art. 23 10% limit	Cumulated amount	%
TR/08/13	**OSH.3209**	**Title 1**	**from**	**1182**	**-**	**5,000.00**	**5,000.00**	**100,000.00**	**n/a**	**n/a**	**n/a**
			to	**1120**		**5,000.00**					

Justification: Further appropriations necessary (EUR 5,000) for complementary trainings needs identified end of 2013.

#	Ref.	Title	from to	item	Amounts		Transfer	Total transfers	FR Check Art. 23 10% limit	Cumulated amount	%
TR/09/13	**OSH.3227**	**Title 1**	**from**	**1100**	**-**	**129,083.00**	**129,083.00**	**229,083.00**	**checked**	**169,083.00**	**5.8%**
		Title 3	**from**	**3200**	**-**	**3,027.00**	**77,158.00**	**306,241.00**	**n/a**	**n/a**	**n/a**
				3201	**-**	**999.00**					
				3202	**-**	**59,600.00**					
				3209	**-**	**1,000.00**					
				3302	**-**	**7,532.00**					
				3309	**-**	**5,000.00**					
		Title 3	**to**	**3400**		**206,241.00**					

TRANSFERS OF APPROPRIATIONS 2013

Justification : No payment of salary rappels 2011/2012 in 2013 and optimization of appropriations in Title 3 (several media and promotion activities were implemented at lower cost than originally estimated - chapter 32 of the Agency's budget) make available from Titles 1 & 3 sufficient appropriations for covering extra ESENER survey for now identified further countries.

In details, the planning for the second enterprise survey (ESENER-2) anticipated that fieldwork preparation for some of the countries covered by the survey would commence earlier than others as a result of additional sampling challenges. The information allowing these countries to be identified (e.g. assessment of quality of business registers, countries which have opted for a larger sample) was not available at the start of the project, so a framework contract allowing fieldwork to be contracted for groups of countries at different times was put in place. Having assessed the information on sampling challenges, the first specific contract will cover Austria, Luxembourg, Belgium, Malta, Bulgaria, Portugal, Croatia, Romania, Cyprus, Slovakia, Czech Republic, Slovenia, Estonia, Spain, Greece, United Kingdom, Hungary, Iceland, Lithuania and Norway.

The transfer of appropriations between budget items of titles 1 & 3 are in line with the provisions of the article 23 of the Agency's Financial Regulation:

"The Director may make transfers from one chapter to another and from one article to another without limit and from one title to another up to a maximum of 10 % of the appropriations for the financial year shown on the line from which the transfer is made."

#	Ref.	Title	from to	item	Amounts	Transfer	Total transfers	*FR Check Art. 23 10% limit*	*Cumulated amount*	*%*
TR/10/13	**OSH.3230**	**Title 1**	**from**	**1100**	**- 44,000.00**	**127,500.00**	**433,741.00**	**checked**	**213,083.00**	**7.3%**
				1101	**- 43,900.00**				**43,900.00**	**10.0%**
				1102	**- 30,000.00**				**30,000.00**	**7.3%**
				1112	**- 2,100.00**				**2,100.00**	**6.0%**
				1141	**- 7,500.00**				**7,500.00**	**10.0%**
		Title 2	**from**	**2000**	**- 3,500.00**	**34,500.00**	**468,241.00**	**n/a**	**n/a**	**n/a**
				2100	**- 27,000.00**					
				2410	**- 4,000.00**					
		Title 2	**to**	**2050**	**12,500.00**					
				2130	**52,500.00**					
				2210	**61,000.00**					
				2300	**16,000.00**					

TRANSFERS OF APPROPRIATIONS 2013										
#	**Ref.**	**Title**	**from to**	**item**	**Amounts**	**Transfer**	**Total transfers**	***FR Check Art. 23 10% limit***	***Cumulated amount***	***%***
				2352	**4,000.00**					
				2359	**16,000.00**					

Justification : No payment of salary rappels 2011/2012 in 2013 makes possible to frontload expenditures necessary and mainly dedicated to the removal to Miribilla, related works and services such like security and new equipment.

TOTAL TRANSFERS 2013	**977,727.00**

Item	Heading	Final credits	Committed	% Committed (2/1)	Paid	% Paid (5/1)	Carry forward	% carry forward	Cancelled credits	% cancelled credits
BUDGETARY IMPLEMENTATION – CURRENT APPROPIATIONS (C1)										
		1	2	3=2/1	4	5=4/1	6	7=6/1	9=1-8	10=9/1
A-1100	BASIC SALARIES	2,721,917.00	2,720,503.43	99.95 %	2,720,503.43	99.95%	0.00	0.00%	1,413.57	0.05%
A-1101	FAMILY ALLOWANCES	395,100.00	387,567.90	98.09 %	387,567.90	98.09%	0.00	0.00%	7,532.10	1.91%
A-1102	EXPATRIATION AND FOREIGN-RESIDENCE ALLOWANCES	383,000.00	382,336.61	99.83 %	382,336.61	99.83%	0.00	0.00%	663.39	0.17%
A-1103	SECRETARIAL ALLOWANCES	4,200.00	4,007.76	95.42 %	4,007.76	95.42%	0.00	0.00%	192.24	4.58%
A-1112	LOCAL STAFF	32,900.00	32,294.13	98.16 %	32,294.13	98.16%	0.00	0.00%	605.87	1.84%
A-1113	CONTRACT AGENTS	1,063,000.00	1,055,603.50	99.30 %	1,055,603.50	99.30%	0.00	0.00%	7,396.50	0.70%
A-1120	PROFESSIONAL TRAINING OF STAFF	85,000.00	83,447.10	98.17 %	50,066.89	58.90%	33,380.21	39.27%	1,552.90	1.83%
A-1130	INSURANCE AGAINST SICKNESS	130,000.00	123,893.98	95.30 %	123,893.98	95.30%	0.00	0.00%	6,106.02	4.70%
A-1131	INSURANCE AGAINST ACCIDENTS AND OCCUPATIONAL	26,400.00	18,281.56	69.25 %	18,281.56	69.25%	0.00	0.00%	8,118.44	30.75%
A-1132	INSURANCE AGAINST UNEMPLOYMENT	47,600.00	45,580.88	95.76 %	45,580.88	95.76%	0.00	0.00%	2,019.12	4.24%
A-1140	CHILDBIRTH AND DEATH ALLOWANCES AND GRANTS	800.00	198.31	24.79 %	198.31	24.79%	0.00	0.00%	601.69	75.21%
A-1141	TRAVEL EXPENSES FOR ANNUAL LEAVE	67,500.00	67,326.89	99.74 %	67,326.89	99.74%	0.00	0.00%	173.11	0.26%
A-1175	INTERIM SERVICES	64,000.00	63,740.34	99.59 %	17,943.67	28.04%	45,796.67	71.56%	259.66	0.41%
A-1177	PMO ADMINISTRATIVE HELP	49,000.00	47,000.00	95.92 %	45,017.94	91.87%	1,982.06	4.05%	2,000.00	4.08%
A-1180	MISCELLANEOUS EXPENDITURE ON STAFF RECRUITMENT	16,000.00	14,518.37	90.74 %	12,307.19	76.92%	2,211.18	13.82%	1,481.63	9.26%
A-1181	TRAVEL EXPENSES	3,000.00	1,225.21	40.84 %	1,225.21	40.84%	0.00	0.00%	1,774.79	59.16%
A-1182	INSTALLATION RESETTLEMENT AND TRANSFER ALLOW	30,000.00	5,802.09	19.34 %	5,802.09	19.34%	0.00	0.00%	24,197.91	80.66%
A-1183	REMOVAL EXPENSES	6,000.00	5,765.16	96.09 %	5,765.16	96.09%	0.00	0.00%	234.84	3.91%
A-1184	TEMPORARY DAILY SUBSISTENCE ALLOWANCES	24,000.00	16,686.42	69.53 %	16,686.42	69.53%	0.00	0.00%	7,313.58	30.47%
A-1410	MEDICAL SERVICE	29,000.00	20,175.46	69.57 %	13,704.61	47.26%	6,470.85	22.31%	8,824.54	30.43%
A-1420	OTHER WELFARE EXPENDITURE	5,000.00	4,369.44	87.39 %	4,264.44	85.29%	105.00	2.10%	630.56	12.61%

	BUDGETARY IMPLEMENTATION – CURRENT APPROPIATIONS (C1)									
Item	Heading	Final credits	Committed	% Committed (2/1)	Paid	% Paid (5/1)	Carry forward	% carry forward	Cancelled credits	% cancelled credits
		1	2	3=2/1	4	5=4/1	6	7=6/1	9=1-8	10=9/1
A-1522	TRAINEES	14,000.00	13,068.23	93.34 %	13,068.23	93.34%	0.00	0.00%	931.77	6.66%
TOTAL TITLE I		**5,197,417.00**	**5,113,392.77**	**98.38 %**	**5,023,446.80**	**96.65%**	**89,945.97**	**1.73%**	**84,024.23**	**1.62%**
A-2000	RENT	650,500.00	650,339.17	99.98 %	641,522.32	98.62%	8,816.85	1.36%	160.83	0.02%
A-2010	INSURANCE	8,750.00	8,395.23	95.95 %	8,395.23	95.95%	0.00	0.00%	354.77	4.05%
A-2020	WATER GAS ELECTRICITY AND HEATING	105,000.00	104,788.28	99.80 %	93,934.67	89.46%	10,853.61	10.34%	211.72	0.20%
A-2030	CLEANING AND MAINTENANCE	24,000.00	22,590.70	94.13 %	14,934.75	62.23%	7,655.95	31.90%	1,409.30	5.87%
A-2040	FITTING-OUT OF PREMISES	358,000.00	357,964.73	99.99 %	330,387.87	92.29%	27,576.86	7.70%	35.27	0.01%
A-2050	SECURITY AND SURVEILLANCE OF BUILDINGS	69,000.00	68,327.85	99.03 %	32,391.96	46.94%	35,935.89	52.08%	672.15	0.97%
A-2090	ADMINISTRATIVE EXPENDITURE TAXES	986.00	985.25	99.92 %	985.25	99.92%	0.00	0.00%	0.75	0.08%
A-2100	I.T. OPERATING EXPENDITURE	210,000.00	209,702.96	99.86 %	150,970.34	71.89%	58,732.62	27.97%	297.04	0.14%
A-2120	SERVICES PROVIDED BY I.T. STAFF	162,832.00	162,392.35	99.73 %	34,635.38	21.27%	127,756.97	78.46%	439.65	0.27%
A-2130	NEW AND REPLACEMENT PURCHASES	122,793.00	122,660.58	99.89 %	2,718.03	2.21%	119,942.55	97.68%	132.42	0.11%
A-2133	MAINTENANCE USE AND REPAIR	500.00	500.00	100.00 %	147.55	29.51%	352.45	70.49%	0.00	0.00%
A-2134	ELECTRONIC OFFICE EQUIPMENT	300.00	0.00	0.00 %	0.00	0.00%	0.00	0.00%	300.00	100.00%
A-2210	NEW AND REPLACEMENT FURNITURE PURCHASES FURN	88,000.00	75,720.59	86.05 %	13,323.65	15.14%	62,396.94	70.91%	12,279.41	13.95%
A-2232	VEHICLE UPKEEP PETROL AND HIRING MEANS OF TRANSP	1,650.00	1,475.37	89.42 %	1,247.92	75.63%	227.45	13.78%	174.63	10.58%
A-2250	PUBLICATIONS AND SUBSCRIPTIONS	10,500.00	10,500.00	100.00 %	3,008.55	28.65%	7,491.45	71.35%	0.00	0.00%
A-2300	STATIONERY AND OFFICE SUPPLIES	26,000.00	18,275.82	70.29 %	5,779.99	22.23%	12,495.83	48.06%	7,724.18	29.71%
A-2320	BANK CHARGES	2,000.00	400.00	20.00 %	267.61	13.38%	132.39	6.62%	1,600.00	80.00%
A-2330	LEGAL EXPENSES	2,500.00	2,500.00	100.00 %	0.00	0.00%	2,500.00	100.00%	0.00	0.00%
A-2352	INTERNAL CATERING EXPENSES	10,000.00	9,648.07	96.48 %	5,636.99	56.37%	4,011.08	40.11%	351.93	3.52%

European Agency for Safety and Health at Work

Item	Heading	Final credits	Committed	% Committed (2/1)	Paid	% Paid (5/1)	Carry forward	% carry forward	Cancelled credits	% cancelled credits
BUDGETARY IMPLEMENTATION – CURRENT APPROPIATIONS (C1)										
		1	2	3=2/1	4	5=4/1	6	7=6/1	9=1-8	10=9/1
A-2353	DEPARTMENTAL REMOVALS	650.00	0.00	0.00 %	0.00	0.00%	0.00	0.00%	650.00	100.00%
A-2359	OTHER EXPENDITURE	54,914.00	54,505.62	99.26 %	30,864.42	56.21%	23,641.20	43.05%	408.38	0.74%
A-2400	POSTAGE AND DELIVERY CHARGES	11,500.00	11,450.00	99.57 %	4,763.12	41.42%	6,686.88	58.15%	50.00	0.43%
A-2410	TELEPHONE TELEGRAPH TELEX RADIO AND TELEVISION	107,500.00	106,325.39	98.91 %	22,105.88	20.56%	84,219.51	78.34%	1,174.61	1.09%
TOTAL TITLE II		**2,027,875.00**	**1,999,447.96**	**98.60 %**	**1,398,021.48**	**68.94 %**	**601,426.48**	**29.66%**	**28,427.04**	**1.40%**
B-3200	COMMUNICATION	1,076,973.00	1,075,840.95	99.89 %	923,066.39	85.71%	152,774.56	14.19%	1,132.05	0.11%
B-3201	CAMPAIGNING	1,803,817.00	1,793,751.73	99.44 %	1,210,032.91	67.08%	583,718.82	32.36%	10,065.27	0.56%
B-3202	PROMOTION	510,400.00	502,385.24	98.43 %	388,238.56	76.07%	114,146.68	22.36%	8,014.76	1.57%
B-3209	MISSION EXPENSES DUTY TRAVEL EXPENSES AND OTHER	49,000.00	49,000.00	100.00 %	46,213.43	94.31%	2,786.57	5.69%	0.00	0.00%
B-3300	NETWORKING AND COORDINATION	510,000.00	503,129.24	98.65 %	359,155.26	70.42%	143,973.98	28.23%	6,870.76	1.35%
B-3302	REPRESENTATION EXPENSES	1,468.00	1,467.77	99.98 %	566.76	38.61%	901.01	61.38%	0.23	0.02%
B-3304	TRANSLATION OF STUDIES REPORTS AND WORKING	700,000.00	700,000.00	100.00 %	406,791.70	58.11%	293,208.30	41.89%	0.00	0.00%
B-3309	MISSION EXPENSES DUTY TRAVEL EXPENSES OF NETW	125,000.00	113,175.00	90.54 %	108,856.48	87.09%	4,318.52	3.45%	11,825.00	9.46%
B-3400	PREVENTION AND RESEARCH INFORMATION	3,149,930.00	3,149,182.87	99.98 %	759,113.69	24.10%	2,390,069.18	75.88%	747.13	0.02%
B-3409	MISSION EXPENSES DUTY TRAVEL EXPENSES OF PRU	100,000.00	90,000.00	90.00 %	82,347.70	82.35%	7,652.30	7.65%	10,000.00	10.00%
TOTAL TITLE III		**8,026,588.00**	**7,977,932.80**	**99.39 %**	**4,284,382.88**	**53.38%**	**3,693,549.92**	**46.02%**	**48,655.20**	**0.61%**
TOTAL BUDGET		**15,251,880.00**	**15,090,773.53**	**98.94 %**	**10,705,851.16**	**70.19%**	**4,384,922.37**	**28.75%**	**161,106.47**	**1.06%**

European Agency for Safety and Health at Work

	BUDGETARY IMPLEMENTATION. APPROPRIATIONS CARRIED FORWARD (C8)					
Item	**Heading**	**Credits**	**Paid**	**% Paid (5/1)**	**Cancelled credits**	**% cancelled credits**
		1	**2**	**3=2/1**	**9=1-8**	**10=9/1**
A-1120	PROFESSIONAL TRAINING OF STAFF	37,203.94	34,170.89	91.85%	3,033.05	8.15%
A-1175	INTERIM SERVICES	61,358.60	57,159.80	93.16%	4,198.80	6.84%
A-1177	PMO ADMINISTRATIVE HELP	3,482.06	0.00	0.00%	3,482.06	100.00%
A-1180	MISCELLANEOUS EXPENDITURE ON STAFF RECRUITMENT	14,111.39	6,562.68	46.51%	7,548.71	53.49%
A-1410	MEDICAL SERVICE	8,308.78	4,040.59	48.63%	4,268.19	51.37%
TOTAL TITLE I		**124,464.77**	**101,933.96**	**81.90%**	**22,530.81**	**18.10%**
A-2000	RENT	58,567.30	58,567.30	100.00 %	0.00	0.00%
A-2020	WATER GAS ELECTRICITY AND HEATING	15,515.25	13,713.67	88.39%	1,801.58	11.61%
A-2030	CLEANING AND MAINTENANCE	46,028.04	46,028.04	100.00 %	0.00	0.00%
A-2040	FITTING-OUT OF PREMISES	2,105.17	2,105.17	100.00 %	0.00	0.00%
A-2050	SECURITY AND SURVEILLANCE OF BUILDINGS	27,811.14	27,811.14	100.00 %	0.00	0.00%
A-2100	I.T. OPERATING EXPENDITURE	29,448.44	27,843.82	94.55%	1,604.62	5.45%
A-2120	SERVICES PROVIDED BY I.T. STAFF	198,010.70	196,463.43	99.22%	1,547.27	0.78%
A-2130	NEW AND REPLACEMENT PURCHASES	92,992.13	92,523.19	99.50%	468.94	0.50%
A-2210	NEW AND REPLACEMENT FURNITURE PURCHASES FURN	4,567.75	4,567.75	100.00 %	0.00	0.00%
A-2300	STATIONERY AND OFFICE SUPPLIES	2,452.42	2,452.42	100.00 %	0.00	0.00%
A-2330	LEGAL EXPENSES	1,785.00	1,470.00	82.35%	315.00	17.65%
A-2352	INTERNAL CATERING EXPENSES	365.52	352.30	96.38%	13.22	3.62%
A-2353	DEPARTMENT REMOVALS	34.10	34.10	100.00 %	0.00	0.00%
A-2400	POSTAGE AND DELIVERY CHARGES	2,022.64	1,050.62	51.94%	972.02	48.06%
A-2410	TELEPHONE TELEGRAPH TELEX RADIO AND TELEVISION	114,168.08	98,169.44	85.99%	15,998.64	14.01%
TOTAL TITLE II		**595,873.68**	**573,152.39**	**96.19%**	**22,721.29**	**3.81%**
B-3200	COMMUNICATION	509,456.10	465,515.68	91.38%	43,940.42	8.62%
B-3201	CAMPAIGNING	278,829.81	258,977.31	92.88%	19,852.50	7.12%
B-3202	PROMOTION	278,306.93	260,091.05	93.45%	18,215.88	6.55%
B-3209	MISSION EXPENSES	7,648.69	1,700.78	22.24%	5,947.91	77.76%
B-3300	NETWORKING AND COORDINATION	96,631.84	72,611.07	75.14%	24,020.77	24.86%
B-3302	REPRESENTATION EXPENSES	1,825.01	486.39	26.65%	1,338.62	73.35%
B-3304	TRANSLATION OF STUDIES REPORTS AND WORKING	152,279.50	151,552.00	99.52%	727.50	0.48%
B-3309	MISSION EXPENSES	19,602.69	12,262.94	62.56%	7,339.75	37.44%
B-3400	PREVENTION AND RESEARCH INFORMATION	1,162,643.54	1,123,847.85	96.66%	38,795.69	3.34%
B-3409	MISSION EXPENSES	10,185.33	5,568.77	54.67%	4,616.56	45.33%
TOTAL TITLE III		**2,517,409.44**	**2,352,613.84**	**93.45%**	**164,795.60**	**6.55%**
TOTAL C8		**3,237,747.89**	**3,027,700.19**	**93.51%**	**210,047.70**	**6.49%**

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BUDGETARY IMPLEMENTATION. EARMARKED REVENUES. (R0)											
Item	**Heading**	**Credit**		**Committed**	**Paid**				**Carry forward comm. to 2013**	**Carry over credits to 2013**	**Cancelled**
		Total	**2013**	**2013**	**2012**	**2013**	**Total**	**%**	**Amount**		
		1	**2**	**3**	**4**	**5**	**6= 4+5**	**7=6/1**	**8=3-5**	**9=2-3**	**10=3-5-8-9**
B-4600	IPA III	780,458.00	558,740.23	324,875.89	221,717.77	227,985.65	449,703.42	57,62%	96,890.24	233,864.34	0.00
B-4700	OLDER WORKERS	1,650,000.00	1,650,000.00	1,631,783.95	0.00	2,487.85	2,487.85	0.15%	1,629,296.10	18,216.05	0.00
TOTAL R0		**2,430,458.00**	**2,208,740.23**	**1,956,659.84**	**221,717.77**	**230,473.50**	**452,191.27**	**18,60%**	**1,726,186.34**	**252,080.39**	**0.00**

FINANCIAL STATEMENTS

Pursuant to article 145 of the general Financial Regulation, the financial statement shall comprise:

- The balance sheet
- The statement of financial performance
- The statement of changes on net assets
- The cash-flow table
- Notes to the financial statements;

According to the ABAC standards and to the instructions given by the Commission accountant, the accounts are presented under accrual basis[40]. According to the existing tools, and since ABAC was implemented in 2008, the accounts are produced during the year in a limited accrual basis, and by the end of the year the closing of the accounts are adapted to be presented in a full accrual basis. This adaptation consists mainly in:

- Consideration of impact of fixed assets and depreciation
- Consideration of impact of prefinancings
- Withdrawal of carry overs and introduction of real debts (payables and accrued expenses)
- Withdrawal of the impact of the accrual operation of the last year.

These accounts are presented in respect of the accounting principles, explained as follows:

Going concern basis.

OSHA is deemed to have been established for an indefinite duration.

Prudence.

Assets and income have not been overstated; liabilities and expenses have not been understated. No hidden reserves or undue provisions have been created.

Consistent accounting methods.

The accounting methods and valuation must not be changed from one year to the next.

The calculation of the depreciation starts the day of “mise en service”. The depreciation rates are those established in the ABAC rules, and will be detailed in the specific item.

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[40] “In accrual accounts, transactions are recognized when they occur… even if the payments (are) to be made the following year”.

Comparability of information.

The financial statements show all the amounts in the corresponding item for the previous year. When the presentation of the classification of one of the components is changed, the corresponding amounts for the previous year shall be made comparable and reclassified.

Materiality and aggregation.

All the operations which are significative for the information have been taken into account in the financial statements. Items that are material by virtue of their size but with the same nature can be aggregated. Amounts negligible can also be aggregated.

No-netting principle.

Receivables and debts have not been offset against each other, nor may changes or incomes, save where charges and income derive from the same transaction, from similar transactions or from hedging operations and provided they are not individually material

Reality over appearance.

Accounting events recorded in the financial statements are presented by reference to their economic nature.

Accrual-based accounting principle

Transactions and events shall be entered in the accounts when they occur and not when amounts are actually paid or recovered. They shall be booked to the financial years to which they relate.

Concerning the operations financed by earmarked revenues (R0) the cash principle has been kept. The effect of this in the whole accounts is negligible.

Valuation of assets and liabilities

Assets and liabilities shall be valued at purchase price or production cost. However, the value of non-financial fixed assets and formation expenses shall be written down for depreciation. In addition a write-down may be applied where the value of an asset decreases and an increase in the value of a liability may be covered by a provision.

BALANCE SHEET

The balance sheet gives a description of assets and liabilities at year-end. Assets are presented according to their liquidity…liabilities according to the extents to which they are due.

	Annex n°	31.12.2013	31.12.2012	Variation
ASSETS				
A. NON CURRENT ASSETS				
Intangible assets	**A1**	**19,179.76**	**36,954.08**	**-17,774.32**
Property, plant and equipment		**540,298.66**	**221,813.13**	**318,485.53**
Land and buildings		319,051.58	0.00	319,051.58
Plant and equipment		18,825.99	36,914.41	-18,088.42
Computer hardware		100,728.80	80,738.02	19,990.78
Furniture and vehicles		101,328.55	103,462.85	-2,134.30
Other fixtures and fittings		363.74	697.85	-334.11
Long-term receivables	**A2**	**4,200.00**	**4,294.89**	**-94.89**
Long-term receivables		4,200.00	4,294.89	-94.89
TOTAL NON CURRENT ASSETS		**563,678.42**	**263,062.10**	**300,616.32**
B. CURRENT ASSETS				
Short-term pre-financing	**A3**	**43,368.74**	**193,307.00**	**-149,938.26**
Short-term pre-financing		43,368.74	193,307.00	-149,938.26
Short-term receivables		**281,587.32**	**231,115.73**	**50,471.59**
Current receivables	**A4**	0.00	524.23	-524.23
Sundry receivables	**A5**	15,103.76	8,873.73	6,230.03
Other	**A6**	222,919.37	221,717.77	1,201.60
Accrued income with consolidated EU entities		222,919.37	221,717.77	1,201.60
Short-term receivables with consolidated EU entities	**A7**	43,564.19	0.00	43,564.19
Cash and cash equivalents	**A8**	**6,564,838.11**	**4,851,450.49**	**1,713,387.62**
TOTAL CURRENT ASSETS		**6,889,794.17**	**5,275,873.22**	**1,613,920.95**
TOTAL		**7,453,472.59**	**5,538,935.32**	**1,914,537.27**
LIABILITIES				
A. Net Assets		**3,886,153.52**	**2,239,452.92**	**1,646,700.60**
Accumulated surplus/deficit		**2,239,452.92**	**2,613,661.11**	**-374,208.19**
Economic outturn for the year - profit+/loss-		1,646,700.60	-374,208.19	2,020,908.79
TOTAL NET ASSETS		**3,886,153.52**	**2,239,452.92**	**1,646,700.60**
D. CURRENT LIABILITIES		**3,567,319.07**	**3,299,482.40**	**267,836.67**
Provisions for risks and charges	**L1**	**0.00**	**160,000.00**	**-160,000.00**
Accounts payable		**3,567,319.07**	**3,139,482.40**	**427,836.67**
Current payables	**L2**	4,429.46	68,851.11	-64,421.65
Sundry payables	**L3**	56,275.24	46,864.27	9,410.97
Other	L4	1,142,045.66	1,144,145.62	-2,099.96
Accrued charges		1,118,858.66	1,072,151.26	46,707.40
Accrued charges with consolidated EU entities		23,187.00	71,994.36	-48,807.36
Accounts payable with consolidated EU entities		2,364,180.32	1,879,621.40	484,558.92
Pre-financing received from consolidated EU entities	**L5**	2,346,963.89	1,742,543.08	604,420.81
Other accounts payable against consolidated EU entities	**L6**	17,604.82	137,078.32	-119,473.50
TOTAL CURRENT LIABILITIES		**3,567,319.07**	**3,299,482.40**	**267,836.67**
TOTAL		**7,453,472.59**	**5,538,935.32**	**1,914,537.27**

European Agency for Safety and Health at Work

STATEMENT OF FINANCIAL PERFORMANCE

This financial statement sets out all revenue and expenditure incurred during the year, even if the related movement of cash will only take place in later years.

	2013	2012	Variation
Revenues from administrative operations	10,946.18	474.53	10,471.65
Other operating revenue (1)	15,100,053.15	14,414,758.08	685,295.07
TOTAL OPERATING REVENUE	15,110,999.33	14,415,232.61	695,766.72
Administrative expenses	-7,106,070.23	-7,084,518.01	-21,552.22
All Staff expenses	-4,815,889.20	-5,108,362.41	292,473.21
Fixed asset related expenses	-120,721.84	-124,583.67	3,861.83
Other administrative expenses	-2,169,459.19	-1,851,571.93	-317,887.26
Operational expenses	-6,357,970.61	-7,704,182.43	1,346,211.82
TOTAL OPERATING EXPENSES	-13,464,040.84	-14,788,700.44	1,324,659.60
SURPLUS/(DEFICIT) FROM OPERATING ACTIVITIES	**1,646,958.49**	**-373,467.83**	**2,020,426.32**
Financial expenses	-257.89	-740.36	482.47
SURPLUS/ (DEFICIT) FROM NON OPERATING ACTIVITIES	**-257.89**	**-740.36**	**482.47**
SURPLUS/(DEFICIT) FROM ORDINARY ACTIVITIES	**1,646,700.60**	**-374,208.19**	**2,020,908.79**
ECONOMIC OUTTURN FOR THE YEAR	**1,646,700.60**	**-374,208.19**	**2,020,908.79**

(1) Ventilation of the operational incomes

Concept	2013	2012
Subvention Commission	14,699,455.21	13,965,594.92
Grants Spanish authorities	180,000.00	200,000.00
Accrued incomes IPA II	0.00	24,670.28
Accrued incomes IPA III	220,431.52	221,717.77
Other operational incomes	166.42	2,775.11
TOTAL	**15,100,053.15**	**14,414,758.08**

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BUDGETARY VERSUS ECONOMIC OUTTURN: COMPARISON

	Items included in economic, but not in budgetary outturn	Items included in budgetary, but not in economic outturn	TOTAL
Earmarked (RO) operations			
Project IPA III (273-995)			**-330,754.58**
Open prefinancing		-330,754.58	
Prefinancing received -551,186.10			
Outstanding cost statements			
Total paid 220,431.52			
Project Old Workers			**-1,647,512.15**
Prefinancing received -1,650,000.00		-1,647,512.15	
Outstanding cost statements			
Total paid 2,487.85			
Adjustment of expenses			**1,978,266.73**
Elimination carry over 12-13		1,978,266.73	
Carry over IPA III 330,754.58			
Carry over Old Workers 1,647,512.15			
Economic Outturn Account			**0.00**
No earmarked operations			
Budget Outturn 2013		145,777.79	**145,777.79**
Outturn to reimburse to the EC	-145,777.79		**-145,777.79**
Prefinancing given			**-149,938.26**
Prefinancing paid 2013		39,170.24	
Prefinancing 2012 cleared 2013	-189,108.50		
Impact on fixed assets			**300,711.21**
Purchase	421,433.05		
Depreciation	-120,721.84		
Reversal of accrual operations			**1,032,838.62**
Expenses	1,032,838.62		
Amounts paid C8			**-3,027,700.19**
Paid C8	-3,027,700.19		
Adjustment of incomes			**-200.00**
RO 2012 cashed 2013	-200.00		
Adjustment of expenses			**3,701,036.92**
Elimination carry over		4,384,922.37	
Accrued expenses 2013	-870,738.66		
Amounts payables 2013 with conforme aux faits	-4,429.46		
Amounts payables 2012 with conforme aux faits	191,357.86		
Expenses 2013 budgetized in 2014	-75.19		
Cancellation unused C8		-210,047.70	**-210,047.70**

CASH-FLOW TABLE (INDIRECT METHOD)

	2013	2012
Cash Flows from ordinary activities		
Surplus/(deficit) from ordinary activities	**1,646,700.60**	**-374,208.19**
Operating activities		
Adjustments		
Amortization (intangible fixed assets) +	18,374.59	19,046.33
Depreciation (tangible fixed assets) +	102,347.25	105,537.34
Increase/(decrease) in Provisions for risks and liabilities	-160,000.00	127,112.25
(Increase)/decrease in Short term Pre-financing	149,938.26	-179,334.00
(Increase)/decrease in Long term Receivables	94.89	0.00
(Increase)/decrease in Short term Receivables	-6,907.40	139,201.38
(Increase)/decrease in Receivables related to consolidated EU entities	-43,564.19	0.00
Increase/(decrease) in Accounts payable	-57,110.64	255,706.49
Increase/(decrease) in Liabilities related to consolidated EU entities	484,947.31	-91,895.00
Net cash Flow from operating activities	**2,134,820.67**	**1,166.60**

Cash Flows from investing activities		
Increase of tangible and intangible fixed assets (-)	-421,433.05	-62,055.60
Net cash flow from investing activities	**-421,433.05**	**-62,055.60**

Net increase/(decrease) in cash and cash equivalents	1,713,387.62	-60,889.00
Cash and cash equivalents at the beginning of the period	**4,851,450.49**	**4,912,339.49**
Cash and cash equivalents at the end of the period	**6,564,838.11**	**4,851,450.49**

STATEMENT OF CHANGES ON NET ASSETS

Net assets	Accumulated Surplus / Deficit	Economic result of the year	Net assets (total)
Balance as of 31 December 2012	2,613,661.11	-374,208.19	2,239,452.92
Balance as of 1 January 2013	**2,613,661.11**	**-374,208.19**	**2,239,452.92**
Allocation of the Economic Result of Previous Year	-374,208.19	374,208.19	0.00
Economic result of the year		1,646,700.60	1,646,700.60
Balance as of 31 December 2013	**2,239,452.92**	**1,646,700.60**	**3,886,153.52**

OFF – BALANCE ITEMS:

CONTINGENT LIABILITIES AND COMMITMENTS FOR FUTURE FUNDING

This item consists in amounts that have low risk to finish in real liabilities. The items accounted are:

Contingent Liabilities	2013	2012
Guarantees given	0.00	72,893.94
Legal contingencies	0.00	0.00
TOTAL	**0.00**	**72,893.94**
Commitments for future funding	**2013**	**2012**
RAL - Commitments against appropriations not yet consumed	3,168,130.56	2,035,000.00
Operating lease	2,140,551,00	700,000.00
TOTAL	**5,308,681.56**	**2,735,000.00**

NOTES TO THE FINANCIAL STATEMENTS

A1. FIXED ASSETS.

Intangible fixed assets

2013	Computer Software
Gross carrying amounts 01.01.2013	**371,214.26**
Additions	600.27
Disposals	0.00
Gross carrying amounts 31.12.2013	**371,814.53**
Accumulated amortization and impairment 01.01.2013	**-334,260.18**
Amortization	-18,374.59
Disposals	0.00
Accumulated amortization and impairment 31.12.2013	**-352,634.77**
Net carrying amounts 31.12.2013	**19,179.76**

Tangible fixed assets

2013	Building	Plant and Equipment	Computer hardware	Furniture and vehicles	Other Fixtures and Fittings	**Total**
Gross carrying amounts 01.01.2013	**0.00**	**453,059.17**	**617,158.67**	**487,784.99**	**12,080.39**	**1,570,083.22**
Additions	322,363.53	0.00	83,939.90	14,529.35	0.00	**420,832.78**
Disposals						
Gross carrying amounts 31.12.2013	**322,363.53**	**453,059.17**	**701,098.57**	**502,314.34**	**12,080.39**	**1,990,916.00**
Accumulated amortization and impairment 01.01.2013	**0.00**	**-416,144.76**	**-536,420.65**	**-384,322.14**	**-11,382.54**	**-1,348,270.09**
Depreciation	-3,311.95	-18,088.42	-63,949.12	-16,663.65	-334.11	**-102,347.25**
Disposals						
Accumulated amortization and impairment 31.12.2013	**-3,311.95**	**-434,233.18**	**-600,369.77**	**-400,985.79**	**-11,716.65**	**-1,450,617.34**
Net carrying amounts 31.12.2013	**319,051.58**	**18,825.99**	**100,728.80**	**101,328.55**	**363.74**	**540,298.66**

A2. Long term receivables.

Amounts paid in concept of guarantees

	2013	**2012**
Guarantees given: cash guarantee for the camarote rent:	Reclassified into sundry receivables	94.89
Guarantees given: cash guarantee for office in Brussels	4,200.00	4,200.00
TOTAL:	**4,200.00**	**4,294,89**

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FIXED ASSETS. DEPRECIATION RATES

Asset type	Depreciation rate, consolidation manual	Depreciation rate used by reporting entity	Comments if differs from the Common rates (see column A)
Intangible assets			
Software for personal computers and servers	**25%**	**25.0%**	
Tangible assets			
Buildings	**4%**	**12,5%**	**Duration of the renting contract**
Furniture and vehicles			
Office, laboratory and workshop furniture	**10%**	**10.0%**	
Electrical office equipment, printing and mailing equipment	**25%**	**25.0%**	
Transport equipment (vehicles and accessories)	**25%**	**25,0%**	
Computer hardware			
Computers, servers, accessories, data transfer equipment, printers, screens	**25%**	**25.0%**	
Copying equipment, digitising and scanning equipment	**25%**	**25.0%**	
Other fixtures and fittings			
Telecommunications equipment	**25%**	**25.0%**	
Audio-visual equipment	**25%**	**25.0%**	

NOTE A3: PREFINANCING GIVEN 2013

Item	Commitment	Payment number	Concept	LE Key List	Committed 2013	Prefinancing paid 2013	RAL 2013	Estimation expenses incurred by the final beneficiary in 2013
3,201	OSH.3927	10,195	HW SUMMIT BILBAO 11-12/11/2013	6000055873	45,522.72	31,670.24	13,852.48	45,522.72
3,202	OSH.3707	9,118	MEDIA MONITORING	6000332235	15,000.00	7,500.00	7,500.00	15,000.00
TOTAL CURRENT BUDGET (C1)					**60,522.72**	**39,170.24**	**21,352.48**	**60,522.72**
Item	**Commitment**	**Payment number**	**Concept**	**LE Key List**	**Committed 2012**	**Prefinancing paid 2012**	**RAL 2013**	
4,600	OSH.3343	7,888	Translation	6000263383	13,995.00	4,198.50	9,796.50	
TOTAL EARNMARKED REVENUES (RO)					**13,995.00**	**4,198.50**	**9,796.50**	
TOTAL					**74,517.72**	**43,368.74**	**31,148.98**	

NOTE A4: CURRENT RECEIVABLES

	2013	2012
Others	0.00	524.23

NOTE A5: SUNDRY RECEIVABLES

	2013	2012
To be recovered to staff / agencies (HB 45202000/45290000)	15,008.87	8,673.73
Others	94.89	200.00
TOTAL	**15,103.76**	**8,873.73**

NOTE A6: ACCRUED INCOMES CONSOLIDATED ENTITIES

	2013	2012
Outstanding cost statements IPA 3 project	220,431.52	221,717.77
Outstanding cost statements delegation agreement Older Workers	2,487.85	0.00
TOTAL	222,919.37	221,717.77

NOTE A7 SHORT TERM RECEIVABLES WITH CONSOLIDATED ENTITIES

	2013	2012
Salary for pension adjustments	43,564.19	0.00

NOTE A8 CASH AND CASH EQUIVALENTS

The Agency held 2 bank accounts.

	2013	2012
Bank accounts	6,561,838.11	4,850,746.85
Petty cash	3,000.00	703.64
TOTAL	**6,564,838.11**	**4,851,450.49**

NOTE L1: PROVISION FOR RISKS AND CHARGES

	2013	2012
Pending salary increase	0.00	160,000.00

The provision at year end has been adjusted taking into account last available information.

NOTE L2: CURRENT PAYABLES.

The amounts correspond to pending invoices arrived in 2013 and pending of payment at the year end, with the "conforme aux faits"

	2013	2012
Pending invoices arrived during the year	4,429.46	68,851.11

NOTE L3: SUNDRY PAYABLES

The amount corresponds to miscellaneous amounts concerning staff expenses and tax withdrawn from the rent of the Agency premises.

	2013	2012
TOTAL	56,275.24	46,864.27

NOTE L4: DEFERRALS AND ACCRUALS

This amount corresponds to pending amounts owed, whose invoices were not arrived up to 31/12/13. Also the estimated expenses of prefinancement given (See note A3) are included.

	2013	2012
Outstanding cost statements for year N, to be arrived the year N+1, not covered by prefinancing (eligible expenses) – see note A3	60,522.72	176,330.00
Pending invoices, not arrived up to 31/12 of the year	918,932.43	784,514.26
Untaken annual leave	139,403.51	111,307.00
TOTAL	**1,118,858.66**	**1,072,151.26**

With consolidated entities:

	2013	2012
Translation Centre	23,187.00	16,027.25
OPOCE	0.00	55,967.11
TOTAL	**23,187.00**	**71,994.36**

NOTE L5: PRE-FINANCING RECEIVED FROM CONSOLIDATED EC ENTITIES

The amount corresponds to the amounts owed to the Commission for the following items:

	2013	2012
Budget outturn (see table)	145,777.79	81,627.08
IPA III. Open prefinancing	551,186.10	660,916.00
Older workers project	1,650,000.00	1,000,000.00
TOTAL	**2,346,963.89**	**1,742,543.08**

NOTE L6: OTHER ACCOUNTS PAYABLE AGAINST CONSOLIDATED EC ENTITIES.

	2013	2012
Interest bank account	17,604.82	14,571.57
Other amounts consolidated entities (CDT)	0.00	122,506.75
TOTAL	**17,604.82**	**137,078.32**

ANNEX 4a: COMPLIANCE WITH PAYMENT TIME LIMITS AND SUSPENSION OF TIME LIMITS

Financial Year 2013	
Days Authorising Officer	15.832692
Days Authorising Officer (w. Susp)	13.539744
Days Horizontal Services	2.6544872
Days Total (without Susp.)	18.487179
Days Total (with Susp.)	16.194231
Number of PR	1560
Late Payments (FR)	137
Overdue Days (FR)	-15
Late Payments (Target)	81
Overdue Days (Target)	-14

ANNEX 4b: LIST OF NEGOTIATED PROCEDURES

Date	Procedure	Status
1 March 2013	Office space prospection notice to house the European Agency for Safety and Health at Work (EU-OSHA) in Bilbao	Awarded
2 May 2013	Services related to Destruction of confidential documents	Awarded
25 June 2013	Removal services	Awarded
11 October 2013	Provision of interim staff services	Awarded

ANNEX 5: MEMBERS OF GOVERNING BOARD, BUREAU AND ADVISORY GROUPS (AS OF 31 DECEMBER 2013)

5.1. Governing Board

Governments

Members	Country	Alternates
Mr Jan BATEN	Belgium	Ms Véronique CRUTZEN
Ms Darina KONOVA	Bulgaria	Ms Vaska SEMERDZHIEVA
Mr Zdravko MURATTI	Croatia	Mr Miroslav ELEZOVIĆ
Mr Jaroslav HLAVÍN	Czech Republic	Ms Anežka SIXTOVÁ
Ms Charlotte SKJOLDAGER	Denmark	Ms Annemarie KNUDSEN
Mr Kai SCHÄFER	Germany	Ms Ellen ZWINK
Mr Rein REISBERG	Estonia	Ms Kristel PLANGI
Ms Margaret LAWLOR	Ireland	Ms Paula GOUGH
Mr Antonios CHRISTODOULOU	Greece	Ms Stamatina PISSIMISSI
Ms Dolores LIMÓN TAMÉS	Spain	Mr Mario GRAU-RIOS
Ms Sophie BARON	France	Mr Olivier MEUNIER
Mr Paolo ONELLI	Italy	Ms Emanuela PROCOLI
Mr Anastassios YIANNAKI	Cyprus	Mr Aristodemos ECONOMIDES
Mr Renārs LŪSIS	Latvia	Ms Jolanta GEDUSA
Ms Aldona SABAITIENĖ	Lithuania	Ms Vilija KONDROTIENĖ
Mr Robert HUBERTY	Luxembourg	Mr Raul SCHMIDT
Awaiting new name	Hungary	Ms Éva GRÓNAI
Mr Mark GAUCI	Malta	Mr Vincent ATTARD
Mr Rob TRIEMSTRA	Netherlands	Mr Martin DEN HELD
Ms Gertrud BREINDL Vice-Chairperson	Austria	Ms Anna RITZBERGER-MOSER
Ms Danuta KORADECKA	Poland	Mr Daniel PODGÓRSKI
Mr Antonio SANTOS	Portugal	Mr Carlos PEREIRA
Mr Niculae VOINOIU	Romania	Mr Marian TĂNASE
Ms Tatjana PETRIČEK Coordinator	Slovenia	Mr Jože HAUKO
Ms Laurencia JANČUROVÁ	Slovakia	Ms Eleonóra FAVIÁNOVÁ

Members	Country	Alternates
Mr Leo SUOMAA	Finland	Mr Wiking HUSBERG
Mr Mikael SJÖBERG	Sweden	Mr Per EWALDSSON
Mr Clive FLEMING	United Kingdom	Mr Stuart BRISTOW

Employers

Members	Country	Alternates
Mr Kris DE MEESTER	Belgium	Mr Thierry VANMOL
Mr Georgi STOEV	Bulgaria	Awaiting new name
Mr Nenad SEIFERT	Croatia	Mrs Admira RIBICIC
Mr Karel PETRŽELKA	Czech Republic	Mr Martin RÖHRICH
Mr Sven-Peter NYGAARD	Denmark	Mr Benjamin HOLST
Mr Eckhard METZE	Germany	Mr Stefan ENGEL
Mr Marek SEPP	Estonia	Ms Marju PEÄRNBERG
Ms Theresa DOYLE	Ireland	Mr Kevin ENRIGHT
Mr Christos KAVALOPOULOS	Greece	Mr Pavlos KYRIAKONGONAS
Ms Marina GORDON ORTIZ	Spain	Ms Laura CASTRILLO NÚÑEZ
Ms Nathalie BUET	France	Mr Patrick LÉVY
Ms Fabiola LEUZZI	Italy	Mr Marco FREGOSO
Mr Polyvios POLIVIOU	Cyprus	Mr Emilios MICHAEL
Ms Irena UPZARE	Latvia	Mr Aleksandrs GRIGORJEVS
Mr Vaidotas LEVICKIS	Lithuania	Mr Jonas GUZAVICIUS
Mr François ENGELS	Luxembourg	Mr Pierre BLAISE
Mr Géza BOMBERA	Hungary	*Mr Dezsö SZEIFERT*
Mr Joe DELIA	Malta	Mr John SCICLUNA
Mr Mario VAN MIERLO	Netherlands	Mr R. VAN BEEK
Ms Christa SCHWENG Chairperson	Austria	Ms Julia ENZELSBERGER
Mr Jacek MECINA	Poland	Awaiting new name
Mr Marcelino PENA COSTA	Portugal	Mr Luis HENRIQUE
Mr Ovidiu NICOLESCU	Romania	Mr Octavian Alexandru BOJAN
Mr Igor ANTAUER	Slovenia	Ms Maja SKORUPAN

Members	Country	Alternates
Mr Robert MEITNER	Slovakia	Awaiting new name
Mr Jan SCHUGK	Finland	Mr Rauno TOIVONEN
Ms Bodil MELLBLOM	Sweden	Ms Cecilia ANDERSSON
Ms Lena LEVY	United Kingdom	Ms Hannah MURPHY

Workers

Members	Country	Alternates
Mr François PHILIPS	Belgium	Mr Herman FONCK
Mr Aleksandar ZAGOROV	Bulgaria	Mr Ivan KOKALOV
Ms Gordana PALAJSA	Croatia	Mr Marko PALADA
Mr Miroslav KOSINA	Czech Republic	Ms Radka SOKOLOVÁ
Mr Jan KAHR FREDERIKSEN	Denmark	Mr Stephan AGGER
Ms Marina SCHRÖDER	Germany	Mr Thomas VEIT
Mr Argo SOON	Estonia	Ms Aija MAASIKA
Mr Sylvester CRONIN	Ireland	Ms Esther LYNCH
Mr Andreas STOIMENIDIS	Greece	Mr Ioannis ADAMAKIS
Mr Pedro J. LINARES	Spain	Ms Marisa RUFINO
Mr Gilles SEITZ	France	Mr Henri FOREST
Mr Marco LUPI	Italy	Mr Sebastiano CALLERI
Mr Nikos SATSIAS	Cyprus	Mr Nicos ANDREOU
Mr Ziedonis ANTAPSONS	Latvia	Mr Mārtiņš PUŽULS
Mr Vitalius JARMONTOVIČIUS	Lithuania	Mr Gediminas MOZŪRA
Mr Serge SCHIMOFF	Luxembourg	Mr Marcel GOEREND
Mr Károly GYÖRGY Vice-Chairperson	Hungary	Mr Szilárd SOMLAI
Mr Anthony CASARU	Malta	Mr Joe CARABOTT
Mr Rik VAN STEENBERGEN	Netherlands	Ms Sonja BALJEU
Ms Julia NEDJELIK-LISCHKA	Austria	Mr Alexander HEIDER
Mr Dariusz GOC	Poland	Ms Marzena FLIS
Ms Catarina TAVARES	Portugal	Mr Fernando GOMES
Mr Corneliu CONSTANTINOAIA	Romania	Mr Adrian CLIPII

Members	Country	Alternates
Ms Lučka BÖHM	Slovenia	Ms Andreja MRAK
Mr Bohuslav BENDÍK	Slovakia	Mr Alexander ŤAŽÍK
Mr Erkki AUVINEN	Finland	Ms Paula ILVESKIVI
Ms Christina JÄRNSTEDT	Sweden	Ms Karin FRISTEDT
Mr Hugh ROBERTSON	United Kingdom	Ms Liz SNAPE

European Commission

Member	Alternate
Mr Armindo SILVA Employment, Social Affairs and Equal Opportunities DG	Ms Maria-Teresa MOITINHO DE ALMEIDA Employment, Social Affairs and Equal Opportunities DG
Mr Jesús ALVAREZ Vice-Chairperson Employment, Social Affairs and Equal Opportunities DG	Awaiting new name
Mr Andrzej RUDKA Enterprise and Industry DG	Awaiting new name

Observers

Member	Alternate
Mr Juan MENÉNDEZ-VALDÉS European Foundation for the Improvement of Living and Working Conditions	Ms Erika MEZGER European Foundation for the Improvement of Living and Working Conditions
Mr Jerzy CIECHANSKI Chairperson of the Board of the European Foundation for the Improvement of Living and Working Conditions	
Ms Rebekah SMITH, Coordinator BUSINESSEUROPE	Ms Valerie CORMAN CNPF
Ms Judith KIRTON-DARLING, Coordinator ETUC	

Observers - ICELAND

Member	Interest group	Alternate
Mr Eyjólfur SÆMUNDSSON	Government	Awaiting new name
Mr Jón Rúnar PÁLSSON	Employers	Ms Guđrun S. EYJÓLFSDÓTTIR
Mr Björn Ágúst SIGURJÓNSSON	Workers	Ms Helga JÓNSDÓTTIR

Observers - LIECHTENSTEIN

Member	Interest group	Alternate
Mr Robert HASSLER	Government	Mr Elmar FRICK
Mr Jürgen NIGG	Employers	Ms Brigitte HAAS
Mr Sigi LANGENBAHN	Workers	Ms Petra SOHLER

Observers - NORWAY

Member	Interest group	Alternate
Mr Yogindra SAMANT	Government	Ms Thorfrid HANSEN
Ms Ann Torill BENONISEN	Employers	Ms Gry MYKLEBUST
Ms Marianne SVENSLI	Workers	Mr Jon Olav BERGENE

5.2. Bureau

Member

Mag Christa SCHWENG (Employers representative), Chairperson
Mr Károly GYÖRGY (Workers representative), Vice-chairperson
Dr Gertrud BREINDL (Government representative), Vice-chairperson
Dr Francisco Jesús ALVAREZ HIDALGO (European Commission representative), Vice-chairperson
Ms Tatjana PETRIČEK (Government representative), Coordinator
Ms Rebekah SMITH (Employers representative, BUSINESSEUROPE), Coordinator
Ms Judith KIRTON-DARLING (Workers representative, ETUC), Coordinator
Mr Renārs LŪSIS (Government representative)
Mr Kris DE MEESTER (Employers representative)
Ms Lučka BÖHM (Workers representative)
Mr Armindo SILVA (European Commission representative)

Alternate

Mr Sven-Peter NYGAARD (Employers representative)
Mr Eckhard METZE (Employers representative)
Mr François ENGELS (Employers representative)
Mr Viktor KEMPA (Workers representative)
Mr Jan Kahr FREDERIKSEN (Workers representative)
Mr Gilles SEITZ (Workers representative)
Prof Danuta KORADECKA (Government representative)
Mr Mario GRAU RIOS (Government representative)
Ms Charlotte SKJOLDAGER (Government representative)
Ms Maria-Teresa MOITINHO DE ALMEIDA (European Commission representative)

5.3. Advisory Group on Communication and Promotion (AGCP)

Member

Ms Zinta PODNIECE (European Commission representative)
Ms Tatjana PETRICEK (Government representative)
Mr Károly GYÖRGY (Workers representative)
Mr Manuel Marcelino PENA COSTA (Employers representative)
Mr Sylvester CRONIN (Workers representative)
Ms Charlotte SKJOLDAGER (Government representative)
Mr Igor ANTAUER (Employers representative)
Mr Francois ENGELS (Employers representative)

Alternate

Mr Gilles SEITZ (Workers representative)
Mr Martin DEN HELD (Government representative)
Mr Dariusz GOC (Workers representative)
Mr Eckhard METZE (Employers representative)
Ns Kristel PLANGI (Government representative)

5.4. Prevention and Research Advisory Group (PRAG)

Member

Mr Viktor KEMPA (Workers representative)
Mr Francois ENGELS (Employers representative)
Mr Jan Kahr FREDERIKSEN (Workers representative)
Mr Martin DEN HELD (Government representative)
Ms Jolanta GEDUSA (Government representative)
Ms Maria Teresa MOITINHO DE ALMEIDA (European Commission representative)
Mr Daniel PODGÓRSKI (Government representative)
Ms Lučka BÖHM (Workers representative)
Mr Francisco Jesús ALVAREZ HIDALGO (European Commission representative)
Mr Eckhard METZE (Employers representative)
Mr Martin RÖHRICH (Employers representative)
Mr Pascal WOLFF (European Commission representative)

Alternate

Mr Herman FONCK (Workers representative)
Mr Igor ANTAUER (Employers representative)

Observer

Ms Agnès PARENT-THIRION (Eurofound representative)

ANNEX 6: DECISIONS TAKEN BY THE GOVERNING BOARD

- Analysis and assessment of the Annual Activity Report 2012
- Annual Report 2012
- Amending Budget 2013 n.1
- Amending Budget 2013 n.2
- Multi-annual Strategic Programme 2014-2020
- Decision on new European Campaign 2016-2017
- Annual Management Plan 2014 and financing decision
- Budget and establishment plan 2014
- Opinion on final accounts for the financial year 2012

ANNEX 7: ORGANIZATIONAL STRUCTURE