



# Annual accounts of the European Agency for Safety and Health at Work

Financial year 2020

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## **CERTIFICATION OF THE ACCOUNTS**

I acknowledge my responsibility for the preparation and presentation of the annual accounts of EU-OSHA, the European Agency for Safety and Health at Work, in accordance with Article 102 of the Framework Financial Regulation ('FFR')<sup>1</sup> and I hereby certify that the annual accounts of EU-OSHA for the year 2020 have been prepared in accordance with Title IX of the FFR and the accounting rules adopted by the Commission's Accounting Officer, as are to be applied by all the institutions and union bodies.

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 assets and liabilities and the budgetary implementation. 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.

Rosa ALDEA BUSQUETS

**Accounting Officer of the  
European Agency for Safety and  
Health at Work**

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<sup>1</sup> COMMISSION DELEGATED REGULATION (EU) 2019/715 of 18 December 2018 on the framework financial regulation for the bodies set up under the TFEU and Euratom Treaty and referred to in Article 70 of Regulation (EU, Euratom) 2018/1046 of the European Parliament and of the Council.

## BACKGROUND INFORMATION NOTE

### 1.1. General background on the entity

#### Establishment

The European Agency for Safety and Health at Work (EU OSHA) is the European Union information agency for occupational safety and health. It contributes to the European Commission's Strategic Framework for Safety and Health at work 2014-2020 and other relevant EU strategies and programmes. EU OSHA was established in 1994 and it is based in Bilbao, Spain. Currently, the Agency functions based on a new founding regulation, which entered into force in early 2019<sup>2</sup>. The regulation defines its mandate and governance arrangements.

#### Mission

EU-OSHA's mission is to develop, gather and provide reliable and relevant information, analysis and tools to advance knowledge, raise awareness and exchange occupational safety and health (OSH) information and good practice, which will serve the needs of those involved in OSH.

#### Main operational activities

The Agency's long-term strategic objectives are established in a Multi-annual Strategic Programme (MSP) which addresses the main challenges of OSH in the EU as identified in the main EU policy documents – such as the EU strategic framework, adopted in 2015 and the Commission's 2017 Communication "Safer and Healthier Work for All - Modernisation of the EU Occupational Safety and Health Legislation and Policy".

These include, among others:

- The ageing of the EU working population and the need to ensure active and healthy ageing for all workers;
- The need to coordinate national strategies with a focus on implementation and enforcement;
- The importance of relying on comparable statistical data across Member States;
- The challenge of facilitating compliance with OSH regulations by medium, small and micro enterprises;
- The importance of managing dangerous substances at the workplace and ensuring adequate levels of prevention against work-related diseases;
- Anticipating other unknown and underestimated and emerging risks.

#### Governance<sup>3</sup>

As a tripartite organisation, EU OSHA works closely with governments', employers' and workers' representatives – in addition to the European Union institutions - in order to share good practices and reach workers and workplaces across Europe.

The Agency is headed by an Executive Director, who is responsible for the overall management of EU OSHA including day-to-day administration as well as financial and human resources management. He or she is appointed by a Management Board (MB), that is responsible for providing the strategic orientations of the Agency's activities and governance. It comprises representatives of:

- one member, representing the government, from each Member State;
- one member, representing the employers' organisations, from each Member State;
- one member, representing the employees' organisations, from each Member State;
- three members representing the Commission;
- one independent expert (without right to vote) appointed by the European Parliament.

<sup>2</sup> Regulation (EU) 2019/126 of the European Parliament and of the Council of 16 January 2019 establishing the European Agency for Safety and Health at Work (EU-OSHA), and repealing Council Regulation (EC) No 2062/94, cf. <https://eur-lex.europa.eu/legal-content/EN/ALL/?uri=CELEX:32019R0126>

<sup>3</sup> With the 2019 Regulation, the "Governing Board" and "Bureau" have become "Management Board" and "Executive Board", and the "Director" became the "Executive Director". In this report, the terminology from the new Regulation is used unless reference is made to actions and decisions taken before its entry into force on 20 February 2019.

The Management Board is assisted by an Executive Board, which is a smaller steering group drawn from the Management Board groups, i.e. governments, employers' organisations and the employees organisations. It oversees the preparation and implementation of Management Board decisions.

Advisory Groups cover the Agency's main operational activities and provide it with strategic guidance and feedback on its work. Their members are appointed by EU-OSHA and its Management Board and include individuals from workers' and employers' groups and government.

### **Sources of financing**

EU-OSHA is largely financed from the European Union's budget.

Each year, EU-OSHA is allocated funds by the EU's budgetary authority, which is made up of the European Parliament (directly elected MEPs) and the Council of the European Union (representatives of the 27 Member State governments). EU-OSHA also receives a contribution from local authorities via the INSST (Instituto Nacional de Seguridad y Salud en el Trabajo) and OSALAN (Instituto Vasco de Seguridad y Salud Laborales).

EU-OSHA also runs specific projects under the program IPAII (Instrument for Pre-accession Assistance) for which separate funds are earmarked by the EU.

## **1.2. Annual accounts**

### **Basis for preparation**

The legal framework and the deadlines for the preparation of the annual accounts are set by the Framework Financial Regulation (FFR)<sup>4</sup>. As per this regulation, the annual accounts are prepared in accordance with the rules adopted by the Accounting Officer of the Commission (EU Accounting Rules, EAR), which are based on internationally accepted accounting standards for the public sector (IPSAS).

### **Accounting Officer**

In accordance with the FFR, the Management Board of the entity appoints the Accounting Officer who is, amongst other tasks, responsible for preparation of the annual accounts, which are consolidated in those of the EU.

Following the decision of the EU-OSHA Management Board of 24 January 2019, the Accounting Officer of the Commission shall, as of 1 July 2019, act as the Accounting Officer of EU-OSHA.

### **Composition of the annual accounts**

The annual accounts cover the period from 1 January to 31 December and comprise the financial statements and the reports on the implementation of the budget. While the financial statements and the complementary notes are prepared on an accrual accounting basis, the budget implementation reports are primarily based on movements of cash.

### **Process from provisional accounts to discharge**

The provisional annual accounts prepared by the Accounting Officer are transmitted, by 1 March of the following year, to the European Court of Auditors (ECA) and to the audit company selected by the entity. Following the audit, the Accounting Officer prepares the final annual accounts and submits them to the Management Board for opinion.

The final annual accounts, together with the opinion of the management board, are sent to the Accounting Officer of the Commission, the Court of Auditors, the European Parliament and the Council by 1 July of the following financial year. The ECA scrutinises the final annual accounts and includes any findings in the annual report for the European Parliament and the Council.

<sup>4</sup> COMMISSION DELEGATED REGULATION (EU) 2019/715 of 18 December 2018 on the framework financial regulation for the bodies set up under the TFEU and Euratom Treaty and referred to in Article 70 of Regulation (EU, Euratom) 2018/1046 of the European Parliament and of the Council

It falls to the Council to recommend, and then to the European Parliament to decide, whether to grant discharge to the Executive Director in respect of the implementation of the budget for a given financial year. Amongst other elements this decision is also based on a review of the accounts and the annual report of the ECA.

## **1.3. Operational highlights**

### **Achievements of the year**

In 2020, important results from the Occupational safety and health (OSH) overview on “musculoskeletal disorders” (MSDs) have been made available. This activity started in 2018 with the aim of contributing to reduce the OSH burden resulting from MSDs by improving the understanding on the topic and promoting discussion among policy-makers, researchers and intermediaries. This OSH overview has established the knowledge base for the Healthy Workplaces Campaign “Lighten the Load”, which was launched in October and will feature an extended cycle of 24 months. The campaign is expected to provide an opportunity to improve the awareness and understanding of MSDs and its multifactorial cause. The fieldwork for the third edition of the enterprises’ survey ESENER (European Survey of Enterprises on New and Emerging Risks) finalised in 2019 and during 2020 the dataset was made available. The visualisation of ESENER 2019 data, as well as the comparisons of ESENER 2014 and 2019 data, were all launched at the beginning of June. EU-OSHA initiated an activity aimed at delivering a workers’ survey to determine their exposure to cancer risks factors and analyse the resulting data. The survey draws on the conclusions of a feasibility study from 2017 and the input from experts. Building on the experience of the Australian Worker Exposure Survey (AWES), this activity sets out to fill an important information gap that has been widely identified, most recently in the context of the revision of the Carcinogens and Mutagens Directive, but also in the January 2017 European Commission Communication on modernisation of EU OSH legislation and policy. Since 2019, EU-OSHA has fully taken over the development of an EU-OSH information system (comprising a dashboard, also known as “EU-OSH barometer”, and an analytical report, the “State of OSH in the EU”) to further the support provided to the Commission for its establishment. The OSH Barometer has been online since May 2020 and functions as an official comprehensive source of OSH information. EU-OSHA initiated two new OSH overviews: one on OSH and digitalisation; and another on supporting compliance. The former will provide insights into the consequences of digitalisation on workers’ safety and health and the challenges it poses to prevention, policy and practice as well as the opportunities it offers. The latter will focus on providing an insight into the environment or context that incentivises and assists enterprises – including small and micro – to fulfil their obligations under OSH regulations.

Finally, EU-OSHA has been serving as an information-based resource and platform for debate, facilitating the exchange of information on OSH research, policy and practice. In particular, it has provided support to the Commission, other Institutions and key stakeholders when requested, to strengthen the evidence base for their decision-making and to provide them with the input necessary for their policy work. Particularly relevant will be EU-OSHA’s assistance to the Commission in its follow-up on the ex-post evaluation of EU legislation on OSH, by providing relevant technical, scientific and economic information necessary for the preparation of possible legislative initiatives and follow-up actions.

### **COVID-19**

In 2020, the global COVID-19 pandemic has made occupational safety and health an even more relevant topic on the EU agenda. EU-OSHA has been strongly involved in the EU response to the crisis. Early on, EU-OSHA provided COVID-19 guidance for the workplace, an Online interactive Risk Assessment (OiRA) COVID-19 risk assessment tool along with other resources to facilitate the return to workplaces in safe and healthy conditions. As regards the operations of EU-OSHA, the Agency was able to deliver its planned work programme almost in its entirety and at the same time to assume and deliver unplanned COVID-19 related tasks and meet its stakeholders’ needs in uncertain and challenging times.

### **Budget and budget implementation**

The annual budget of the agency amounted to kEUR 16 058 in 2020 (+2.0% compared to 2019). The budget implementation in terms of commitment appropriations was 96.8%, payment appropriation implementation reached 62.1%, and 34.7% of payment appropriations were carried over to 2021.

Due to the COVID-19 crisis, a significant part of the budget for missions and meetings (+/- kEUR 900) was not used and partially transferred to:

1. the operational activities as EU-OSHA has been strongly involved in the EU response to the pandemic in EU workplaces;
2. ICT policy in the view of developing and optimizing tele-working solutions for its stakeholders and staff.

The final budget implementation of 96.8% corresponds to the implementation of 96.0% of the annual work programme through the delivery of the initially planned outputs for its activities 2020 and taking on board extra-deliverables as a result of the COVID-19 pandemic.

With regard to the IPA II 2018 programme (3-year EU contribution agreement 2019-2022 for a total amount of kEUR 399.6), 21.4% of the related commitment appropriations were committed by 31 December 2020.

### **Impact of the activities in the financial statements**

In the financial statements, the impact of the above mentioned activities can be noted in the:

- Level of revenue substantially unchanged (kEUR 15 587 in 2019 and kEUR 15 448 in 2020).
- Decreases of operating expenses by 30% (kEUR 8 326 in 2019 and kEUR 5 849 in 2020), of expenses for office supplies & maintenance by 36% (kEUR 641 in 2019 and kEUR 419 in 2020), of Property, plant and equipment related expenses by (kEUR 436 in 2019 and kEUR 344 in 2020) and of Communications & publications, training and missions expenses globally by 68% (kEUR 516 in 2019 and kEUR 164 in 2020). They all mainly mirror the initial slowdown of the activities due to the Covid-19 impact.
- Increase of the economic result of the year from a loss in 2019 of kEUR 1 063 to a surplus of kEUR 1 757 in 2020, as direct result of the large decrease of expenses combined with stable revenue.

# FINANCIAL STATEMENTS AND EXPLANATORY NOTES

*It should be noted that due to the rounding of figures into thousands of euros, some financial data in the tables below may appear not to add-up.*



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**BALANCE SHEET**

EUR '000

	Note	31.12.2020	31.12.2019
<b>NON-CURRENT ASSETS</b>			
<i>Intangible assets</i>	2.1	1	2
<i>Property, plant and equipment</i>	2.2	158	261
<i>Exchange receivables and non-exchange recoverables</i>	2.3	9	9
		<b>168</b>	<b>272</b>
<b>CURRENT ASSETS</b>			
<i>Exchange receivables and non-exchange recoverables</i>	2.3	6 402	4 421
<i>Cash and cash equivalents</i>	2.4	6	7
		<b>6 409</b>	<b>4 428</b>
<b>TOTAL ASSETS</b>		<b>6 577</b>	<b>4 700</b>
<b>CURRENT LIABILITIES</b>			
<i>Payables and other liabilities</i>	2.5	(686)	(769)
<i>Accrued charges and deferred income</i>	2.6	(1 678)	(1 475)
		<b>(2 364)</b>	<b>(2 244)</b>
<b>TOTAL LIABILITIES</b>		<b>(2 364)</b>	<b>(2 244)</b>
<b>NET ASSETS</b>		<b>4 213</b>	<b>2 456</b>
<i>Accumulated surplus</i>		2 456	3 519
<i>Economic result of the year</i>		1 757	(1 063)
<b>NET ASSETS</b>		<b>4 213</b>	<b>2 456</b>

## STATEMENT OF FINANCIAL PERFORMANCE

	Note	2020	2019
<b>REVENUE</b>			
<b>Revenue from non-exchange transactions</b>			
<i>Funds from the Commission</i>	3.1	15 348	15 315
<i>Other</i>	3.1	100	272
		<b>15 448</b>	<b>15 587</b>
<b>Revenue from exchange transactions</b>			
<i>Financial revenue</i>	3.2	9	61
<i>Other</i>	3.2	8	1
		<b>17</b>	<b>62</b>
<b>Total revenue</b>		<b>15 465</b>	<b>15 649</b>
<b>EXPENSES</b>			
<i>Operating costs</i>	3.3	(5 849)	(8 326)
<i>Staff costs</i>	3.4	(6 296)	(6 146)
<i>Finance costs</i>	3.5	(20)	(0)
<i>Other expenses</i>	3.6	(1 544)	(2 239)
<b>Total expenses</b>		<b>(13 708)</b>	<b>(16 711)</b>
<b>ECONOMIC RESULT OF THE YEAR</b>		<b>1 757</b>	<b>(1 063)</b>

**CASHFLOW STATEMENT<sup>5</sup>**

	EUR '000	
	2020	2019
<i>Economic result of the year</i>	1 757	(1 063)
<b>Operating activities</b>		
<i>Depreciation and amortization</i>	125	144
<i>(Increase)/decrease in pre-financing</i>	–	30
<i>(Increase)/decrease in exchange receivables and non-exchange recoverables</i>	(1 982)	(3 996)
<i>Increase/(decrease) in payables</i>	(83)	(12)
<i>Increase/(decrease) in accrued charges &amp; deferred income</i>	203	(376)
<b>Investing activities</b>		
<i>(Increase)/decrease in intangible assets and property, plant and equipment</i>	(21)	(9)
<b>NET CASHFLOW</b>	<b>(1)</b>	<b>(5 281)</b>
<i>Net increase/(decrease) in cash and cash equivalents</i>	(1)	(5 281)
<i>Cash and cash equivalents at the beginning of the year</i>	7	5 288
<i>Cash and cash equivalents at year-end</i>	6	7

<sup>5</sup> Following the appointment of the Accounting Officer of the Commission as the Accounting Officer of EU-OSHA, the treasury of EU-OSHA was integrated into the Commission's treasury system. Because of this, EU-OSHA does not have any bank accounts of its own. All payments and receipts are processed via the Commission's treasury system and registered on intercompany accounts, which are presented under the heading exchange receivables.

## STATEMENT OF CHANGES IN NET ASSETS

EUR '000

	Accumulated Surplus/ (Deficit)	Economic result of the year	Net Assets
<b>BALANCE AS AT 31.12.2018</b>	<b>2 438</b>	<b>1 081</b>	<b>3 519</b>
<i>Allocation 2018 economic result</i>	<i>1 081</i>	<i>(1 081)</i>	<i>–</i>
<i>Economic result of the year</i>	<i>–</i>	<i>(1 063)</i>	<i>(1 063)</i>
<b>BALANCE AS AT 31.12.2019</b>	<b>3 519</b>	<b>(1 063)</b>	<b>2 456</b>
<i>Allocation 2019 economic result</i>	<i>(1 063)</i>	<i>1 063</i>	<i>–</i>
<i>Economic result of the year</i>	<i>–</i>	<i>1 757</i>	<i>1 757</i>
<b>BALANCE AS AT 31.12.2020</b>	<b>2 456</b>	<b>1 757</b>	<b>4 213</b>

# NOTES TO THE FINANCIAL STATEMENTS

## 1. SIGNIFICANT ACCOUNTING POLICIES

### 1.1. ACCOUNTING PRINCIPLES

The objective of financial statements is to provide information about the financial position, performance and cashflows of an entity that is useful to a wide range of stakeholders.

The overall considerations (or accounting principles) to be followed when preparing the financial statements are laid down in EU Accounting Rule 1 'Financial Statements' and are the same as those described in IPSAS 1: fair presentation, accrual basis, going concern, consistency of presentation, materiality, aggregation, offsetting and comparative information. The qualitative characteristics of financial reporting are relevance, faithful representation (reliability), understandability, timeliness, comparability and verifiability.

### 1.2. BASIS OF PREPARATION

#### 1.2.1. Reporting period

Financial statements are presented annually. The accounting year begins on 1 January and ends on 31 December.

#### 1.2.2. Currency and basis for conversion

The annual accounts are presented in thousands of euros, the euro being the EU's functional currency. Foreign currency transactions are translated into euros using the exchange rates prevailing at the dates of the transactions. Foreign exchange gains and losses resulting from the settlement of foreign currency transactions and from the re-translation at year-end exchange rates of monetary assets and liabilities denominated in foreign currencies are recognised in the statement of financial performance. Different conversion methods apply to property, plant and equipment and intangible assets, which retain their value in euros at the date when they were purchased.

Year-end balances of monetary assets and liabilities denominated in foreign currencies are translated into euros on the basis of the European Central Bank (ECB) exchange rates applying on 31 December.

#### Euro exchange rates

Currency	31.12.2020	31.12.2019	Currency	31.12.2020	31.12.2019
<b>BGN</b>	<b>1.9558</b>	1.9558	<b>PLN</b>	<b>4.5597</b>	4.2568
<b>CZK</b>	<b>26.2420</b>	25.4080	<b>RON</b>	<b>4.8683</b>	4.783
<b>DKK</b>	<b>7.4409</b>	7.4715	<b>SEK</b>	<b>10.0343</b>	10.4468
<b>GBP</b>	<b>0.8990</b>	0.8508	<b>CHF</b>	<b>1.0802</b>	1.0854
<b>HRK</b>	<b>7.5519</b>	7.4395	<b>JPY</b>	<b>126.4900</b>	121.9400
<b>HUF</b>	<b>363.8900</b>	330.5300	<b>USD</b>	<b>1.2271</b>	1.1234

#### 1.2.3. Use of estimates

In accordance with IPSAS and generally accepted accounting principles, the financial statements necessarily include amounts based on estimates and assumptions by management based on the most reliable information available. Significant estimates include, but are not limited to: amounts for employee benefit liabilities, accrued and deferred revenue and charges, provisions, financial risk on accounts receivable, contingent assets and liabilities, and degree of impairment of assets. Actual results could differ from those estimates.

Reasonable estimates are an essential part of the preparation of financial statements and do not undermine their reliability. An estimate may need revision if changes occur in the circumstances on which the estimate was based or as a result of new information or more experience. By its nature, the revision of an estimate does not relate to prior periods and is not the correction of an error. The effect of a change in accounting estimate shall be recognised in the surplus or deficit in the periods in which it becomes known.

#### 1.2.4. Application of new and amended European Union Accounting Rules (EAR)

##### **New EAR which are effective for annual periods beginning on or after 1 January 2020**

There are no new EAR which became effective for annual periods beginning on or after 1 January 2020.

##### **New EAR adopted but not yet effective at 31 December 2020**

On 17 December 2020 the Accounting Officer of the European Commission adopted the revised EAR 11 'Financial Instruments', which is effective for accounting periods beginning on or after 1 January 2021. The revised EAR 11 has been updated in line with the new IPSAS 41 'Financial Instruments' and establishes the principles for the financial reporting of the financial assets and financial liabilities held by the EU entities. For more information please refer to the EU annual accounts of 2020. No material impact of this change is expected due to the small amount of financial instruments in the financial statements of the entity.

### **1.3. BALANCE SHEET**

#### 1.3.1. Intangible assets

An intangible asset is an identifiable non-monetary asset without physical substance. An asset is identifiable if it is either separable, or arises from binding arrangements. Acquired intangible assets are stated at historical cost less accumulated amortisation and impairment losses. Internally developed intangible assets are capitalised when the relevant criteria of the EU accounting rules are met and the expenses relate solely to the development phase of the asset. Intangible assets are amortised on a straight-line basis over their estimated useful lives (3 to 11 years).

#### 1.3.2. Property, plant and equipment

All property, plant and equipment are stated at historical cost less accumulated depreciation and impairment losses. Cost includes expenditure that is directly attributable to the acquisition, construction or transfer of the asset. Subsequent costs are included in the asset's carrying amount or recognised as a separate asset, as appropriate, only when it is probable that future economic benefits or service potential associated with the item will flow to the entity and its cost can be measured reliably. Repairs and maintenance costs are charged to the statement of financial performance during the financial period in which they are incurred. Land is not depreciated, as it is deemed to have an indefinite useful life. Assets under construction are not depreciated as these assets are not yet available for use. Depreciation on other assets is calculated using the straight-line method to allocate their cost less their residual values over their estimated useful lives, as follows:

Type of asset	Straight line depreciation rate
<i>Buildings</i>	<i>4 % to 10 %</i>
<i>Plant and equipment</i>	<i>10 % to 25 %</i>
<i>Furniture and vehicles</i>	<i>10 % to 25 %</i>
<i>Computer hardware</i>	<i>25 % to 33 %</i>
<i>Other</i>	<i>10 % to 33 %</i>

Gains or losses on disposals are determined by comparing proceeds less selling expenses with the carrying amount of the disposed asset and are included in the statement of financial performance.

## **Leases**

A lease is an agreement whereby the lessor conveys to the lessee, in return for a payment or series of payments, the right to use an asset for an agreed period of time. Leases are classified as either finance leases or operating leases.

Finance leases are leases where substantially all the risks and rewards incidental to ownership are transferred to the lessee.

An operating lease is a lease other than a finance lease, i.e. a lease where the lessor retains substantially all the risks and rewards incidental to ownership of an asset. When entering an operating lease as a lessee, the operating lease payments are recognised as an expense in the statement of financial performance on a straight-line basis over the lease term with neither an asset nor a liability recognised in the balance sheet.

### **1.3.3. Impairment of non-financial assets**

Assets that have an indefinite useful life are not subject to amortisation/depreciation and are tested annually for impairment. Assets that are subject to amortisation/depreciation are tested for impairment whenever there is an indication at the reporting date that an asset may be impaired. An impairment loss is recognised for the amount by which the asset's carrying amount exceeds its recoverable (service) amount. The recoverable (service) amount is the higher of an asset's fair value less costs to sell and its value in use.

Intangible assets and property, plant and equipment residual values and useful lives are reviewed, and adjusted if appropriate, at least once per year. If the reasons for impairments recognised in previous years no longer apply, the impairment losses are reversed accordingly.

### **1.3.4. Financial assets**

Financial assets are classified in the following categories: 'financial assets at fair value through surplus or deficit', 'loans and receivables', 'held-to-maturity investments' and 'available for sale financial assets'. The classification of the financial instruments is determined at initial recognition and re-evaluated at each balance sheet date. Based on this classification the entity only has 'loans and receivables'.

Loans and receivables are non-derivative financial assets with fixed or determinable payments that are not quoted in an active market. They arise when the entity provides money, goods or services directly to a debtor with no intention of trading the receivable. They are included in non-current assets, except for maturities within 12 months of the balance sheet date. Loans and receivables include term deposits with the original maturity above three months.

## **Initial recognition and measurement**

Cash equivalents and loans are recognised when cash is deposited in a financial institution or advanced to borrowers. Financial instruments are initially recognised at fair value. For all financial assets not carried at fair value through surplus or deficit, transaction costs are added to the fair value at initial recognition.

Financial instruments are derecognised when the rights to receive cashflows from the investments have expired or the entity has transferred substantially all risks and rewards of ownership to another party.

## **Subsequent measurement**

Loans and receivables are carried at amortised cost using the effective interest method.

The entity assesses at each balance sheet date whether there is objective evidence that a financial asset is impaired and whether an impairment loss should be recorded in the statement of financial performance.

### **1.3.5. Pre-financing amounts**

Pre-financing is a payment intended to provide the beneficiary with a cash advance, i.e. a float. It may be split into a number of payments over a period defined in the particular contract, decision, agreement or basic legal act. The float or advance is either used for the purpose for which it was provided during the



period defined in the agreement or it is repaid. If the beneficiary does not incur eligible expenditure, he has the obligation to return the pre-financing advance to the entity. Thus, as the entity retains control over the pre-financing and is entitled to a refund for the ineligible part, the amount is recognised as an asset.

Pre-financing is initially recognised on the balance sheet when cash is transferred to the recipient. It is measured at the amount of the consideration given. In subsequent periods pre-financing is measured at the amount initially recognised on the balance sheet less eligible expenses (including estimated amounts where necessary) incurred during the period.

#### 1.3.6. Receivables and recoverables

The EU accounting rules require a separate presentation of exchange and non-exchange transactions. To distinguish between the two categories, the term 'receivable' is reserved for exchange transactions, whereas for non-exchange transactions, i.e. when the EU receives value from another entity without directly giving approximately equal value in exchange, the term 'recoverables' is used (e.g. recoverables from Member States related to own resources).

Receivables from exchange transactions meet the definition of financial instruments and are thus classified as loans and receivables and measured accordingly.

Recoverables from non-exchange transactions are carried at original amount (adjusted for interests and penalties) less write-down for impairment. A write-down for impairment is established when there is objective evidence that the entity will not be able to collect all amounts due according to the original terms of the recoverables. The amount of the write-down is the difference between the asset's carrying amount and the recoverable amount. The amount of the write-down is recognised in the statement of financial performance.

#### 1.3.7. Cash and cash equivalents

Cash and cash equivalents are financial instruments and include cash at hand, deposits held at call or at short notice with banks, and other short-term highly liquid investments with original maturities of three months or less.

#### 1.3.8. Provisions

Provisions are recognised when the entity has a present legal or constructive obligation towards third parties as a result of past events, when it is more likely than not that an outflow of resources will be required to settle the obligation, and when the amount can be reliably estimated. Provisions are not recognised for future operating losses. The amount of the provision is the best estimate of the expenditure expected to be required to settle the present obligation at the reporting date. Where the provision involves a large number of items, the obligation is estimated by weighting all possible outcomes by their associated probabilities ('expected value' method).

Provisions for onerous contracts are measured at the present value of the lower of the expected cost of terminating the contract and the expected net cost of continuing with the contract.

#### 1.3.9. Payables

Included under accounts payable are both amounts related to exchange transactions such as the purchase of goods and services, and to non-exchange transactions e.g. to cost claims from beneficiaries, grants or other EU funding, or pre-financing received (see note **1.4.1**).

Where grants or other funding are provided to the beneficiaries, the cost claims are recorded as payables for the requested amount, at the moment when the cost claim is received. Upon verification and acceptance of the eligible costs, the payables are valued at the accepted and eligible amount.

Payables arising from the purchase of goods and services are recognised at invoice reception for the original amount. The corresponding expenses are entered in the accounts when the supplies or services are delivered and accepted by the entity.

### 1.3.10. Accrued and deferred revenue and charges

Transactions and events are recognised in the financial statements in the period to which they relate. At year-end, if an invoice is not yet issued but the service has been rendered, or the supplies have been delivered by the entity or a contractual agreement exists (e.g. by reference to a contract), an accrued revenue will be recognised in the financial statements. In addition, at year-end, if an invoice is issued but the services have not yet been rendered or the goods supplied have not yet been delivered, the revenue will be deferred and recognised in the subsequent accounting period.

Expenses are also accounted for in the period to which they relate. At the end of the accounting period, accrued expenses are recognised based on an estimated amount of the transfer obligation of the period. The calculation of accrued expenses is done in accordance with detailed operational and practical guidelines issued by the Accounting Officer. These aim at ensuring that the financial statements provide a faithful representation of the economic and other phenomena they purport to represent. By analogy, if a payment has been made in advance for services or goods that have not yet been received, the expense will be deferred and recognised in the subsequent accounting period.

## 1.4. STATEMENT OF FINANCIAL PERFORMANCE

### 1.4.1. Revenue

Revenue comprises gross inflows of economic benefits or service potential received and receivable by the entity, which represents an increase in net assets, other than increases relating to contributions from owners.

Depending on the nature of the underlying transactions in the statement of financial performance, revenue is distinguished between:

#### *(i) Revenue from non-exchange transactions*

Revenue from non-exchange transactions are taxes and transfers, because the transferor provides resources to the recipient entity, without the recipient entity providing approximately equal value directly in exchange. Transfers are inflows of future economic benefits or service potential from non-exchange transactions, other than taxes. For the EU entities, transfers mostly comprise funds received from the Commission (e.g. balancing subsidy to the traditional agencies, operating subsidy for the delegation agreements).

The entity shall recognise an asset in respect of transfers when the entity controls the resources as a result of a past event (the transfer) and expects to receive future economic benefits or service potential from those resources, and when the fair value can be reliably measured. An inflow of resources from a non-exchange transaction recognised as an asset (i.e. cash) is also recognised as revenue, except to the extent that the entity has a present obligation in respect of that transfer (condition), which needs to be satisfied before the revenue can be recognised. Until the condition is met the revenue is deferred and recognised as a liability.

#### *(ii) Revenue from exchange transactions*

Revenue from the sale of goods and services is recognised when the significant risk and rewards of ownership of the goods are transferred to the purchaser. Revenue associated with a transaction involving the provision of services is recognised by reference to the stage of completion of the transaction at the reporting date.

### 1.4.2. Expenses

Expenses are decreases in economic benefits or service potential during the reporting period in the form of outflows or consumption of assets or the incurring of liabilities that result in decreases in net assets. They include both the expenses from exchange transactions and expenses from non-exchange transactions.

Expenses from exchange transactions arising from the purchase of goods and services are recognised when the supplies are delivered and accepted by the entity. They are valued at the original invoice

amount. Furthermore, at the balance sheet date expenses related to the service delivered during the period for which an invoice has not yet been received or accepted are recognised in the statement of financial performance.

Expenses from non-exchange transactions relate to transfers to beneficiaries and can be of three types: entitlements, transfers under agreement and discretionary grants, contributions and donations. Transfers are recognised as expenses in the period during which the events giving rise to the transfer occurred, as long as the nature of the transfer is allowed by regulation or an agreement has been signed authorising the transfer; any eligibility criteria have been met by the beneficiary; and a reasonable estimate of the amount can be made.

When a request for payment or cost claim is received and meets the recognition criteria, it is recognised as an expense for the eligible amount. At year-end, incurred eligible expenses due to the beneficiaries but not yet reported are estimated and recorded as accrued expense.

## **1.5. CONTINGENT ASSETS AND LIABILITIES**

### **1.5.1. Contingent assets**

A contingent asset is a possible asset that arises from past events and of which the existence will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the entity. A contingent asset is disclosed when an inflow of economic benefits or service potential is probable.

### **1.5.2. Contingent liabilities**

A contingent liability is either a possible obligation of which the existence will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the entity; or a present obligation where it is not probable that an outflow of resources embodying economic benefits or service potential will be required to settle the obligation.

A contingent liability also arises in the rare circumstances where a present obligation exists but cannot be measured with sufficient reliability.

Contingent liabilities are not recognised in the accounts. They are disclosed unless the possibility of an outflow of resources embodying economic benefits or service potential is remote.

## **1.6. CONSOLIDATION**

The accounts of this entity are fully consolidated in the consolidated annual accounts of the EU.

## 2. NOTES TO THE BALANCE SHEET

### ASSETS

#### 2.1. INTANGIBLE ASSETS

EUR '000

	TOTAL
Gross carrying amount at 31.12.2019	194
<b>Gross carrying amount at 31.12.2020</b>	<b>194</b>
Accumulated amortisation at 31.12.2019	(192)
Amortisation charge for the year	(1)
<b>Accumulated amortisation at 31.12.2020</b>	<b>(193)</b>
<b>NET CARRYING AMOUNT AT 31.12.2020</b>	<b>1</b>
NET CARRYING AMOUNT AT 31.12.2019	2

The amounts under this heading entirely comprise computer software with the annual amortisation rate 25%.

#### 2.2. PROPERTY, PLANT AND EQUIPMENT

Property, plant and equipment are tangible assets that are held for use in the production or supply of goods or services, for rental to others, or for administrative purposes, and are expected to be used during more than one reporting period.

EUR '000

	Land and buildings	Plant and equipment	Furniture and vehicles	Computer hardware	Other	TOTAL
Gross carrying amount at 31.12.2019	445	362	448	825	39	2 119
Additions	–	–	–	21	–	21
Disposals	–	–	(28)	–	(1)	(29)
<b>Gross carrying amount at 31.12.2020</b>	<b>445</b>	<b>362</b>	<b>420</b>	<b>846</b>	<b>38</b>	<b>2 111</b>
Accumulated depreciation at 31.12.2019	(315)	(361)	(394)	(748)	(39)	(1 858)
Depreciation charge for the year	(67)	(0)	(15)	(41)	–	(124)
Disposals	–	–	28	–	1	29
<b>Accumulated depreciation at 31.12.2020</b>	<b>(382)</b>	<b>(362)</b>	<b>(381)</b>	<b>(789)</b>	<b>(38)</b>	<b>(1 953)</b>
<b>NET CARRYING AMOUNT AT 31.12.2020</b>	<b>62</b>	<b>0</b>	<b>39</b>	<b>57</b>	<b>(0)</b>	<b>158</b>
NET CARRYING AMOUNT AT 31.12.2019	130	1	54	78	(0)	261

#### 2.3. EXCHANGE RECEIVABLES & NON-EXCHANGE RECOVERABLES

Exchange transactions are transactions in which the entity receives assets or services, or has liabilities extinguished, and directly gives approximately equal value (primarily in the form of goods, services or use of assets) to the other party in exchange. Non-exchange transactions are transactions in which an entity either receives value from another entity without directly giving approximately equal value in exchange, or gives value to another entity without directly receiving approximately equal value in exchange.

EUR '000

	Note	31.12.2020	31.12.2019
<b>Non-current</b>			
<i>Receivables from exchange transactions</i>	2.3.1	9	9
		<b>9</b>	<b>9</b>
<b>Current</b>			
<i>Recoverables from non-exchange transactions</i>	2.3.2	3	3
<i>Receivables from exchange transactions</i>	2.3.1	6 400	4 418
		<b>6 402</b>	<b>4 421</b>
<b>Total</b>		<b>6 412</b>	<b>4 430</b>

## 2.3.1. RECEIVABLES FROM EXCHANGE TRANSACTIONS

EUR '000

	31.12.2020	31.12.2019
<b>Non-current</b>		
<i>Guarantees and deposits</i>	9	9
	<b>9</b>	<b>9</b>
<b>Current</b>		
<i>Central treasury liaison accounts</i>	6 170	4 177
<i>Staff</i>	220	235
<i>Deferred charges relating to exchange transactions</i>	–	6
<i>Accrued income exchange</i>	9	–
	<b>6 400</b>	<b>4 418</b>
<b>Total</b>	<b>6 409</b>	<b>4 427</b>

The long term guarantee and deposits refer to the various small amounts provided as guarantees to suppliers.

Following the appointment of the Accounting Officer of the Commission as the Accounting Officer of EU-OSHA, the treasury of the agency was integrated into the Commission's treasury system (see note 2.4). Because of this, all payments and receipts are processed via the Commission's central treasury system and registered on inter-company (liaison) accounts, which are presented under this heading. Only some small payments are made via the imprest account managed locally.

The large increase of the balance available on the treasury liaison accounts is explained by the lower payment implementation rate in 2020 (62.1%) compared to 2019 (76%) mainly due to the slowdown of activities for the COVID-19 impact.

The receivables from staff relate mainly to an ex-employee of EU-OSHA. The receivable was recognised following a decision of the Supreme Court of Belgium (Court of Cassation) in favour of EU-OSHA taken in 2019.

## 2.3.2. RECOVERABLES FROM NON-EXCHANGE TRANSACTIONS

EUR '000

	31.12.2020	31.12.2019
<b>Current</b>		
<i>Member States</i>	3	3
	<b>3</b>	<b>3</b>
<b>Total</b>	<b>3</b>	<b>3</b>

Recoverables from Member States represent VAT amounts to be recovered from Portugal.

## 2.4. CASH AND CASH EQUIVALENTS

Following the appointment of the Accounting Officer of the Commission as the Accounting Officer of the entity, the treasury of entity has been integrated into the Commission's treasury system. The majority of payments and receipts are processed via the Commission's treasury system and registered on liaison accounts, which are presented under heading 'receivables from exchange transactions'.

EUR '000

	31.12.2020	31.12.2019
<i>Imprest accounts</i>	6	7

Consequently, all bank accounts were closed and a new imprest account was created in order to allow EU-OSHA to manage small amounts locally. In accordance with the financial regulation, the imprest accounts may be set up for the collection of revenue other than own resources and/or for the payment of small amounts where it is materially impossible or inefficient to carry out payment operations by budgetary procedures.

## LIABILITIES

## 2.5. PAYABLES

Payables are liabilities to pay for goods or services that have been received or supplied and - unlike accrued charges - have already been invoiced or formally agreed with the supplier. Payables can relate to both exchange transactions (such as the purchase of goods and services) and non-exchange transactions (e.g. cost claims from beneficiaries of grants, pre-financing or other EU funding).

EUR '000

	31.12.2020	31.12.2019
<i>Pre-financing received from EC - operating subsidy</i>	328	507
<i>Pre-financing received from EC - balancing subsidy</i>	252	253
<i>Current payables</i>	105	8
<b>Total</b>	<b>686</b>	<b>769</b>

The most significant pre-financing amount received (kEUR 328) related to projects financed from the Commission under the framework of the Instruments for Pre-Accession Assistance (IPA).

The amount of kEUR 252 comprises the unused amount of the 2020 Commission balancing subsidy that is to be reimbursed by EU-OSHA in 2021.

## 2.6. ACCRUED CHARGES

Accruals are liabilities to pay for goods or services that have been received or supplied but - unlike payables - have not yet been invoiced or formally agreed with the supplier. They include amounts due to employees (e.g. accruals for untaken holidays). The calculation of accruals is based on the open amount of budgetary commitments at year-end. The portion of the estimated accrued charges relating to pre-financing paid has been recorded as a reduction of the pre-financing amounts.

EUR '000

	31.12.2020	31.12.2019
<i>Accrued charges</i>	1 678	1 475

The heading includes estimated operating expenses of kEUR 1 339, staff related expenses of kEUR 215 and administrative expenses of kEUR 124. The accrued administrative expenses are mainly composed of office supplies and maintenance (kEUR 71), communication and publication (kEUR 18), other services providers (kEUR 18) and maintenance and security of the premises (kEUR 17). The accrued staff expenses include accrued charges for untaken leave of kEUR 189.

### 3. NOTES TO THE STATEMENT OF FINANCIAL PERFORMANCE

#### REVENUE

##### 3.1. NON-EXCHANGE REVENUE

Revenue from non-exchange transactions relates to transactions where the transferor provides resources to the recipient entity without the recipient entity providing approximately equal value directly in exchange. The heading mainly includes amounts received from the Commission during the year and recoveries of operational expenses.

	EUR '000	
	2020	2019
<i>Funds from the Commission</i>	15 348	15 315
<i>Other</i>	100	272
<b>Total</b>	<b>15 448</b>	<b>15 587</b>

The heading funds from the Commission corresponds to the amounts of the Commission balancing subsidy of kEUR 15 262 and operating subsidy of kEUR 86 used during 2020. Unused amounts are recorded as pre-financing liabilities under accounts payable (see note **2.5** above) and will be reimbursed to the Commission in 2021.

The other non-exchange revenue refer to contributions received from the Spanish (kEUR 60) and the local Basque authorities (kEUR 40).

##### 3.2. EXCHANGE REVENUE

	EUR '000	
	2020	2019
<i>Financial revenue</i>	9	61
<i>Property, plant and equipment</i>	5	–
<i>Other</i>	3	1
<b>Total</b>	<b>17</b>	<b>62</b>

The financial revenue refer to the interests accrued for 2020 on the above mentioned amounts due by the ex-staff member, calculated in accordance with the Court's decision.

The property, plant and equipment revenue relate to the disposal of a vehicle.

#### EXPENSES

##### 3.3. OPERATING COSTS

Included under this heading are expenses incurred in relation to operational activities.

	EUR '000	
	2020	2019
<i>Operating costs</i>	5 849	8 326

The slowdown of operational activities in 2020 due to the Covid-19 crisis, explains the evident decrease of the operating costs compared to 2019.

### 3.4. STAFF COSTS

This heading includes the expenses for salaries, allowances and other employment-related benefits. Based on the service level agreement between the entity and the Commission, the calculations of staff-related costs is carried out by the Commission's Office for Administration and Payment of Individual Entitlements (also known as the Paymaster's Office - PMO). The pensions of the entity staff members are covered by the Pension Scheme of European Officials. This pension scheme is a defined benefit plan, i.e. the amount of benefit an employee will receive on retirement depends on several factors, the most important of which is years of service. Both the entity staff and the EU budget contribute to the pension scheme, with the contribution percentage being revised annually in line with the changes in the Staff Regulation governing the scheme. The cost to the EU Budget is not reflected in the entity accounts. Similarly, no provision related to the future pension payments is recognised in the annual accounts of the entity, as the obligation falls to the Commission. Consequently, both the annual cost to the EU budget, and the future benefits payable to the entity staff, are accounted for in the Commission's annual accounts as part of its provision for pensions and other post-employment benefits. The pension costs included in the Commission's Statement of Financial Performance represent current service cost (rights accrued during the year due to service) and interest cost (unwinding of the liability discounting) which have arisen following the year-end actuarial valuation of the employee benefits liabilities.

EUR '000

	2020	2019
<i>Staff costs</i>	6 296	6 146

### 3.5. FINANCE COSTS

The heading comprises interest on late payments and other financial expenses charged by banks.

EUR '000

	2020	2019
<i>Finance Costs</i>	20	0

### 3.6. OTHER EXPENSES

Included under this heading are expenses of administrative nature such as external non IT services, operating leasing expenses, communications and publications, training costs etc.

EUR '000

	2020	2019
<i>Office Supplies &amp; maintenance</i>	419	641
<i>Property, plant and equipment related expenses</i>	344	436
<i>Operating leasing expenses</i>	343	346
<i>External non IT services</i>	167	188
<i>Expenses with other consolidated entities</i>	99	95
<i>Communications &amp; publications</i>	77	115
<i>Training costs</i>	63	154
<i>Missions</i>	24	246
<i>Other</i>	8	18
<b>Total</b>	<b>1 544</b>	<b>2 239</b>

The property, plant and equipment related expenses are mainly for the 2020 depreciation and for the maintenance, security and insurance of the headquarters' offices in Bilbao. The operating lease expenses refer to the same premises.



The differences of many categories of expenses compared to last year (Office Supplies & maintenance, Property, plant and equipment, Communications & publications, Training and missions) is mainly connected to the decreased operational activity of the Agency at the start of the Covid-19 crisis.

The amounts committed to be paid during the remaining term of the above mentioned lease contracts are as follows:

					EUR '000
	Future amounts to be paid			Total	
	< 1 year	1- 5 years	> 5 years		
<i>Buildings</i>	259	–	–	259	

## 4. OTHER SIGNIFICANT DISCLOSURES

### 4.1. OUTSTANDING COMMITMENTS NOT YET EXPENSED

The outstanding commitments not yet expensed comprise the budgetary RAL ('Reste à Liquider') less related amounts that have been included as expenses in the current year's statement of financial performance. The RAL represents the open budgetary commitments for which payments and/or de-commitments have not yet been made. This is the normal consequence of the existence of multi-annual programmes.

	EUR '000	
	31.12.2020	31.12.2019
<i>Outstanding commitments not yet expensed</i>	3 975	2 047

### 4.2. RELATED PARTIES

The related parties of the entity are the other EU consolidated entities and the key management personnel of these entities. As transactions between the relevant entity and the parties involved take place as part of the normal operations of the entity and on terms and conditions that are normal for such transactions, no specific disclosures are required.

### 4.3. KEY MANAGEMENT ENTITLEMENTS

The Director, or head of entity, is remunerated in accordance with the Staff Regulations of the European Union, which establish the rights and obligations of all officials of the EU. The Staff Regulations are published on the Europa website.

	31.12.2020	31.12.2019
<i>Executive Director</i>	AD 15	AD 14

### 4.4. OTHER EVENTS

On 1 February 2020 the United Kingdom ceased to be a Member State of the European Union. Following the conclusion of the Agreement on the withdrawal of the United Kingdom of Great Britain and Northern Ireland from the European Union and the European Atomic Energy Community (the 'Withdrawal Agreement') between the two parties, the United Kingdom committed to pay all its obligations under the current MFF and previous financial perspectives following from its membership of the Union. The United Kingdom has paid into the 2020 EU Budget during the year, and received payments, as if it were a Member State.

At the date of transmission of these accounts, and based on the Withdrawal Agreement concluded and already in operation, there is no financial impact to be reported in these accounts. For further information on the impact of the Withdrawal Agreement on the EU, please see the 2020 consolidated EU annual accounts.

## 5. FINANCIAL RISK MANAGEMENT

### 5.1. TYPES OF RISK

**Market risk** is the risk that the fair value or future cash flows of a financial instrument will fluctuate, because of variations in market prices. Market risk embodies not only the potential for loss, but also the potential for gain. It comprises currency risk, interest rate risk and other price risk (the entity has no significant interest rate risk and other price risk).

(1) *Currency risk* is the risk that the entity operations will be affected by changes in exchange rates. This risk arises from the change in the price of one currency against another.

(2) *Interest rate risk* is the possibility of a reduction in the value of a security, especially a bond, resulting from an increase in interest rates. In general, higher interest rates will lead to lower prices of fixed rate bonds, and vice versa. The entity does not have any securities thus it is not exposed to the interest rate risk.

**Credit risk** is the risk of loss due to a debtor's non-payment or other failure to meet a contractual obligation. The default events include a delay in repayments, and bankruptcy.

**Liquidity risk** is the risk that arises from the difficulty in selling an asset; for example, the risk that a given security or asset cannot be traded quickly enough in the market to prevent a loss or meet an obligation.

### 5.2. CURRENCY RISKS

At the end of the year, the financial assets are composed of exchange receivables and non-exchange recoverables. The financial liabilities are composed of accounts payable. Their ending balances are mainly quoted in EUR, the entity is thus not exposed to currency risk.

### 5.3. CREDIT RISK

At the end of the year, the financial assets comprise exchange receivables and non-exchange recoverables that are neither past due nor impaired, the entity is thus not exposed to credit risk.

### 5.4. LIQUIDITY RISK

The financial liabilities are mainly composed of accounts payable. All the accounts payable have remaining contractual maturity of less than 1 year.

## **THE BUDGET IMPLEMENTATION REPORTS AND EXPLANATORY NOTES**

*It should be noted that due to the rounding of figures into thousands of euros, some financial data in the tables below may appear not to add-up.*

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# **1. BUDGETARY PRINCIPLES AND STRUCTURE**

## **1.1. BUDGETARY PRINCIPLES**

The establishment and implementation of the EU-OSHA budget is governed by the following basic principles set out in Article 5 of the Financial Regulation of the Agency adopted on 27 September 2019:

### **Principles of unity and budget accuracy**

This principle means that no revenue shall be collected and no expenditure effected unless booked to a line in the EU-OSHA budget. No expenditure may be committed or authorised in excess of the appropriations authorised by the budget. An appropriation may be entered in the budget only if it is for an item of expenditure considered necessary.

### **Principle of annuality**

The appropriations entered in the budget shall be authorised for a financial year which shall run from 1 January to 31 December.

### **Principle of equilibrium**

Revenue and payment appropriations shall be in balance.

### **Principle of unit of account**

The budget shall be drawn up and implemented in euros and the accounts shall be presented in euros.

### **Principle of universality**

Total revenue shall cover total payment appropriations and all revenue and expenditure shall be entered in full without any adjustment against each other.

### **Principle of specification**

Appropriations shall be earmarked for specific purposes by title and chapter. The chapters shall be further subdivided into articles and items.

### **Principle of sound financial management**

Appropriations shall be used in accordance with the principle of sound financial management, namely in accordance with the principles of economy, efficiency and effectiveness.

### **Principle of transparency**

The budget shall be established and implemented and the accounts presented in accordance with the principle of transparency. The budget and any amending budgets shall be published in the Official Journal of the European Union within three months of their adoption.

## **1.2. STRUCTURE AND PRESENTATION OF THE BUDGET**

Following the provisions of the EU-OSHA Financial Regulation adopted by the Management Board decision 2019/09 of 27 September 2019, the budget accounts shall consist of a statement of revenue and a statement of expenditure. The statement of expenditure must be set out on the basis of a nomenclature with a classification by purpose. That nomenclature shall be determined by EU-OSHA and shall make a clear distinction between administrative appropriations and operating appropriations:

### **Title 1**

Budget lines relating to staff expenditure such as salaries and allowances for personnel working with EU-OSHA. It also includes recruitment expenses, staff missions, expenses for the socio-medical infrastructure and representation costs.

### **Title 2**

Budget lines relating to all buildings, equipment and miscellaneous administrative expenditure.

### **Title 3**

Budget lines providing for the implementation of the activities and tasks assigned to EU-OSHA by its establishing Regulation (EU) No. 2019/126 of the European Parliament and of the Council of 16 January 2019 repealing Council Regulation (EC) No 2062/94.

### **Assigned revenue budget lines**

These relate to the financing of specific items of expenditure. They can be external or internal assigned revenue.

## 2. RESULT OF THE IMPLEMENTATION OF THE BUDGET

		EUR '000	
	Title	2020	2019
<b>Revenue</b>		<b>15 619</b>	<b>15 919</b>
of which:			
European Union subsidy	1	15 514	15 419
Other subsidies	2	100	500
Miscellaneous revenue	5	5	1
<b>Expenditure</b>		<b>(10 066)</b>	<b>(12 162)</b>
of which:			
Staff expenditure	1	(6 317)	(6 201)
Administrative expenditure	2	(954)	(1 017)
Operational expenditure	3	(2 708)	(4 795)
Specific expenditure	4	(86)	(149)
<b>Payment appropriat. carried over to the following year</b>		<b>(5 564)</b>	<b>(3 386)</b>
of which:			
Staff expenditure	1	(448)	(152)
Administrative expenditure	2	(609)	(319)
Operational expenditure	3	(4 507)	(2 915)
<b>Cancellation of unused approp. carried over from year n-1</b>		<b>177</b>	<b>132</b>
<b>Evolution of assigned revenue (B)-(A)</b>		<b>86</b>	<b>(250)</b>
Unused appropriations at the end of current year (A)		421	507
Unused appropriations at the end of previous year (B)		507	257
<b>Exchange rate differences</b>		<b>0</b>	<b>1</b>
<b>Budget result</b>		<b>252</b>	<b>253</b>



### 3. RECONCILIATION OF ECONOMIC RESULT WITH BUDGET RESULT

EUR '000

	2020	2019
<b>ECONOMIC RESULT OF THE YEAR</b>	<b>1 757</b>	<b>(1 063)</b>
<b>Adjustment for accrual items (items not in the budgetary result but included in the economic result)</b>		
<i>Adjustments for accrual cut-off (net)</i>	205	(343)
<i>Unpaid invoices at year end but booked in expenses</i>	107	7
<i>Depreciation, amortization and impairment of intangible and tangible assets</i>	125	144
<i>Recovery orders issued in the year and not yet cashed</i>	(212)	(232)
<i>Correction of recovery orders issued last year</i>	232	
<i>Pre-financing given in previous year and cleared in the year</i>		30
<i>Payments made from carry-over of payment appropriations</i>	3 209	4 771
<i>Other individually immaterial</i>		236
<b>Adjustment for budgetary items (item included in the budgetary result but not in the economic result)</b>		
<i>Asset acquisitions (less unpaid amounts)</i>	(21)	(9)
<i>Payments made from non-budget lines</i>	(15)	(33)
<i>Correction pre-financing in the year</i>	252	
<i>Payment appropriations carried over to next year</i>	(5 564)	(3 386)
<i>Cancellation of unused carried over payment appropriations from previous year</i>	177	132
<i>Other individually immaterial</i>		
<b>BUDGET RESULT OF THE YEAR</b>	<b>252</b>	<b>253</b>

## 4. IMPLEMENTATION OF BUDGET REVENUE

### 4.1. Implementation of budget revenue – Title 1

EUR '000

Item		Income appropriations		Entitlements established			Revenue			Out-standing	
		Initial budget	Final budget	Current year	Carried over	Total	On entitlements of current year	On entitlements carried over	Total		%
		1	2	3	4	5=3+4	6	7	8=6+7	9=8/2	10=5-8
1000	European Union subsidy	15 507	15 507	15 072	–	15 072	15 072	–	15 072	97 %	–
1010	Other revenue	72	72	72	–	72	72	–	72	100 %	–
1020	EEA-EFTA Contribution	379	379	369	–	369	369	–	369	97 %	–
Total Chapter 10		15 958	15 958	15 514	–	15 514	15 514	–	15 514	97 %	–
Total Title 1		15 958	15 958	15 514	–	15 514	15 514	–	15 514	97 %	–

### 4.2. Implementation of budget revenue – Title 2

EUR '000

		Income appropriations		Entitlements established			Revenue			Out-standing	
		Initial budget	Final budget	Current year	Carried over	Total	On entitlements of current year	On entitlements carried over	Total		%
Item		1	2	3	4	5=3+4	6	7	8=6+7	9=8/2	10=5-8
2000	Grant from the Basque regional government	40	40	40	–	40	40	–	40	100 %	–
2020	Grant from the spanish government	60	60	60	–	60	60	–	60	100 %	–
Total Chapter 20		100	100	100	–	100	100	–	100	100 %	–
Total Title 2		100	100	100	–	100	100	–	100	100 %	–

### 4.3. Implementation of budget revenue – Title 5

EUR '000

Item	Income appropriations		Entitlements established			Revenue		Total	%	Out-standing
	Initial budget	Final budget	Current year	Carried over	Total	On entitlements of current year	On entitlements carried over			
	1	2	3	4	5=3+4	6	7	8=6+7	9=8/2	10=5-8
5000 Proceeds from the sale of movable and immovable	-	-	5	-	5	5	-	5	-	-
Total Chapter 50	-	-	5	-	5	5	-	5	-	-
5400 Miscellaneous revenue	-	-	(4)	218	213	(218)	218	0	-	213
Total Chapter 54	-	-	(4)	218	213	(218)	218	0	-	213
5900 Other revenue from administrative operations	-	-	0	-	0	0	-	0	-	-
Total Chapter 59	-	-	0	-	0	0	-	0	-	-
<b>Total Title 5</b>	-	-	0	218	218	(213)	218	5	-	213
<b>GRAND TOTAL</b>	<b>16 058</b>	<b>16 058</b>	<b>15 614</b>	<b>218</b>	<b>15 832</b>	<b>15 401</b>	<b>218</b>	<b>15 619</b>	<b>97 %</b>	<b>213</b>

## 5. IMPLEMENTATION OF BUDGET EXPENDITURE

### 5.1. Breakdown & changes in commitment appropriations

#### 5.1.1. Breakdown & changes in commitment appropriations – Title 1

EUR '000

LCR 000

Item		Budget appropriations			Additional appropriations			Total apppr. available	
		Initial adopted budget	Amending budgets	Transfers	Final budget adopted	Carry- overs	Assigned revenue		Total
		1	2	3	4=1+2+3	5	6	7=5+6	8=4+7
1100	Basic salaries	3 371	–	(78)	3 293	–	–	–	3 293
1101	Family allowances	556	–	(18)	538	–	–	–	538
1102	Expatriation and foreign residence allowances	499	–	(16)	483	–	–	–	483
1103	Secretarial allowances	5	–	–	5	–	–	–	5
1113	Contract agents	1 515	–	(167)	1 348	–	–	–	1 348
1120	Professional training of staff	120	–	198	318	–	–	–	318
1130	Insurance against sickness	163	–	1	164	–	–	–	164
1131	Insurance against accidents and occupational disease	20	–	(2)	19	–	–	–	19
1132	Insurance against unemployment	62	–	1	63	–	–	–	63
1141	Travel expenses for annual leave	62	–	(3)	60	–	–	–	60
1175	Interim Services	100	–	113	213	–	–	–	213
1177	Interinstitutional support	115	–	15	130	–	–	–	130
1178	Interagencies secretariat	3	–	(1)	2	–	–	–	2
1180	Miscellaneous expenditure on staff recruitment	90	–	(79)	11	–	–	–	11
1181	Travel expenses	1	–	(1)	1	–	–	–	1
1182	Installation resettlement and transfer allowances	8	–	–	8	–	–	–	8
1183	Removal expenses	15	–	(8)	7	–	–	–	7
Total Chapter 11		6 704	–	(42)	6 662	–	–	–	6 662
1410	Medical services	20	–	–	20	–	–	–	20
1420	Other welfare expenditure	5	–	(3)	2	–	–	–	2
Total Chapter 14		25	–	(3)	22	–	–	–	22
1522	Trainees	92	–	(28)	64	–	–	–	64
Total Chapter 15		92	–	(28)	64	–	–	–	64
1620	Other social expenditure	35	–	–	35	–	–	–	35
Total Chapter 16		35	–	–	35	–	–	–	35
Total Title 1		6 856	–	(73)	6 784	–	–	–	6 784

## 5.1.2. Breakdown &amp; changes in commitment appropriations – Title 2

EUR '000

Item		Initial adopted budget	Budget appropriations			Additional appropriations			Total approp. available
			Amending budgets	Transfers	Final budget adopted	Carry-overs	Assigned revenue	Total	
		1	2	3	4=1+2+3	5	6	7=5+6	8=4+7
2000	Rent	352	–	(8)	344	–	–	–	344
2010	Insurance	8	–	(1)	7	–	–	–	7
2020	Water gas electricity and heating	90	–	(11)	79	–	–	–	79
2030	Cleaning and maintenance	75	–	2	77	–	–	–	77
2040	Fitting out of premises	16	–	–	16	–	–	–	16
2050	Security and surveillance of buildings	93	–	(14)	79	–	–	–	79
Total Chapter 20		633	–	(32)	601	–	–	–	601
2100	IT operating expenditure	245	–	10	255	–	–	–	255
2120	Services provided by IT external providers consultancy and other operating staff	279	–	101	380	–	–	–	380
2130	New and replacement purchases	85	–	81	166	–	–	–	166
Total Chapter 21		609	–	192	801	–	–	–	801
2210	New and replacement purchases furniture maintenance and repair	25	–	(24)	2	–	–	–	2
2231	Purchase of vehicle	2	–	–	2	–	–	–	2
2250	Publications and subscriptions	10	–	–	10	–	–	–	10
Total Chapter 22		37	–	(24)	13	–	–	–	13
2300	Stationery and office supplies	12	–	–	12	–	–	–	12
2320	Bank charges	1	–	–	1	–	–	–	1
2330	Legal expenses	10	–	(1)	9	–	–	–	9
2331	Audit services	25	–	(8)	17	–	–	–	17
2332	Other outsourced services	27	–	(3)	24	–	–	–	24
2352	Internal catering expenses	7	–	(6)	1	–	–	–	1
Total Chapter 23		81	–	(18)	62	–	–	–	62
2400	Postage and delivery charges	11	–	(6)	6	–	–	–	6
2410	Telephone telegraph telex radio and television subscriptions and charges	80	–	30	110	–	–	–	110
Total Chapter 24		91	–	24	115	–	–	–	115
<b>Total Title 2</b>		<b>1 450</b>	<b>–</b>	<b>142</b>	<b>1 592</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>1 592</b>

## 5.1.3. Breakdown &amp; changes in commitment appropriations – Title 3

EUR '000

Item		Budget appropriations			Additional appropriations			Total appropri- available	
		Initial adopted budget	Amending budgets	Transfers	Final budget adopted	Carry- overs	Assigned revenue		Total
		1	2	3	4=1+2+3	5	6	7=5+6	8=4+7
3010	Anticipating change and related activities defined in the Annual Work Programme	151	–	–	151	–	–	–	151
3020	Facts and figures and related activities defined in the Annual Work Programme	2 352	–	90	2 442	–	–	–	2 442
3030	Tools for OSH management and related activities defined in the Annual Work Programme	376	–	(21)	356	–	–	–	356
3040	Raising awareness and communication and related activities defined in the Annual Work Programme	3 893	–	248	4 141	–	–	–	4 141
3050	Networking knowledge and related activities defined in the Annual Work Programme	312	–	(31)	281	–	–	–	281
3060	Networking and related activities defined in the Annual Work Programme	546	–	(356)	190	–	–	–	190
Total Chapter 30		7 629	–	(70)	7 560	–	–	–	7 560
3100	Support to operational activities	123	–	–	123	–	–	–	123
Total Chapter 31		123	–	–	123	–	–	–	123
Total Title 3		7 752	–	(70)	7 683	–	–	–	7 683

## 5.1.4. Breakdown &amp; changes in commitment appropriations – Title 4

EUR '000

Item		Budget appropriations			Additional appropriations			Total appropri. available	
		Initial adopted budget	Amending budgets	Transfers	Final budget adopted	Carry-overs	Assigned revenue		Total
		1	2	3	4=1+2+3	5	6	7=5+6	8=4+7
4100	IPA II 2016 programme earmarked	–	–	–	–	–	7	7	7
Total Chapter 41		–	–	–	–	–	7	7	7
4200	IPA II 2018 programme earmarked	–	–	–	–	–	400	400	400
Total Chapter 42		–	–	–	–	–	400	400	400
4900	New IPA II programme	–	–	–	–	–	93	93	93
Total Chapter 49		–	–	–	–	–	93	93	93
Total Title 4		–	–	–	–	–	500	500	500
GRAND TOTAL		16 058	–	–	16 058	–	500	500	16 558

## 5.2. Breakdown & changes in payment appropriations

### 5.2.1. Breakdown & changes in payment appropriations – Title 1

EUR '000

Item		Budget appropriations			Additional appropriations			Total approp. available
		Initial budget adopted	Amending budgets	Transfers	Final adopted budget	Carry- overs	Assigned revenue	
		1	2	3	4=1+2+3	5	6	7=5+6
								8=4+7
1100	Basic salaries	3 371	–	(78)	3 293	–	–	3 293
1101	Family allowances	556	–	(18)	538	–	–	538
1102	Expatriation and foreign residence allowances	499	–	(16)	483	–	–	483
1103	Secretarial allowances	5	–	–	5	–	–	5
1113	Contract agents	1 515	–	(167)	1 348	–	–	1 348
1120	Professional training of staff	120	–	198	318	53	–	371
1130	Insurance against sickness	163	–	1	164	–	–	164
1131	Insurance against accidents and occupational disease	20	–	(2)	19	–	–	19
1132	Insurance against unemployment	62	–	1	63	–	–	63
1141	Travel expenses for annual leave	62	–	(3)	60	–	–	60
1175	Interim Services	100	–	113	213	77	–	290
1177	Interinstitutional support	115	–	15	130	8	–	138
1178	Interagencies secretariat	3	–	(1)	2	–	–	2
1180	Miscellaneous expenditure on staff recruitment	90	–	(79)	11	–	–	11
1181	Travel expenses	1	–	(1)	1	–	–	1
1182	Installation resettlement and transfer allowances	8	–	–	8	–	–	8
1183	Removal expenses	15	–	(8)	7	–	–	7
<b>Total Chapter 11</b>		<b>6 704</b>	<b>–</b>	<b>(42)</b>	<b>6 662</b>	<b>138</b>	<b>–</b>	<b>6 800</b>
1410	Medical services	20	–	–	20	11	–	31
1420	Other welfare expenditure	5	–	(3)	2	4	–	6
<b>Total Chapter 14</b>		<b>25</b>	<b>–</b>	<b>(3)</b>	<b>22</b>	<b>14</b>	<b>–</b>	<b>36</b>
1522	Trainees	92	–	(28)	64	–	–	64
<b>Total Chapter 15</b>		<b>92</b>	<b>–</b>	<b>(28)</b>	<b>64</b>	<b>–</b>	<b>–</b>	<b>64</b>
1620	Other social expenditure	35	–	–	35	–	–	35
<b>Total Chapter 16</b>		<b>35</b>	<b>–</b>	<b>–</b>	<b>35</b>	<b>–</b>	<b>–</b>	<b>35</b>
<b>Total Title 1</b>		<b>6 856</b>	<b>–</b>	<b>(73)</b>	<b>6 784</b>	<b>152</b>	<b>–</b>	<b>6 936</b>

## 5.2.2. Breakdown &amp; changes in payment appropriations – Title 2

EUR '000

Item		Budget appropriations				Additional appropriations			Total appropri- available
		Initial budget adopted	Amending budgets	Transfers	Final adopted budget	Carry-overs	Assigned revenue	Total	
		1	2	3	4=1+2+3	5	6	7=5+6	8=4+7
2000	Rent	352	–	(8)	344	12	–	12	356
2010	Insurance	8	–	(1)	7	0	–	0	7
2020	Water gas electricity and heating	90	–	(11)	79	3	–	3	82
2030	Cleaning and maintenance	75	–	2	77	68	–	68	144
2040	Fitting out of premises	16	–	–	16	2	–	2	18
2050	Security and surveillance of buildings	93	–	(14)	79	8	–	8	86
Total Chapter 20		633	–	(32)	601	92	–	92	693
2100	IT operating expenditure	245	–	10	255	13	–	13	268
2120	Services provided by IT external providers consultancy and other operating staff	279	–	101	380	98	–	98	477
2130	New and replacement purchases	85	–	81	166	23	–	23	189
Total Chapter 21		609	–	192	801	134	–	134	935
2210	New and replacement purchases furniture maintenance and repair	25	–	(24)	2	3	–	3	5
2231	Purchase of vehicle	2	–	–	2	–	–	–	2
2250	Publications and subscriptions	10	–	–	10	1	–	1	11
Total Chapter 22		37	–	(24)	13	4	–	4	17
2300	Stationery and office supplies	12	–	–	12	11	–	11	23
2320	Bank charges	1	–	–	1	–	–	–	1
2330	Legal expenses	10	–	(1)	9	–	–	–	9
2331	Audit services	25	–	(8)	17	13	–	13	30
2332	Other outsourced services	27	–	(3)	24	24	–	24	48
2352	Internal catering expenses	7	–	(6)	1	1	–	1	2
Total Chapter 23		81	–	(18)	62	49	–	49	111
2400	Postage and delivery charges	11	–	(6)	6	1	–	1	6
2410	Telephone telegraph telex radio and television subscriptions and charges	80	–	30	110	38	–	38	147
Total Chapter 24		91	–	24	115	39	–	39	154
<b>Total Title 2</b>		<b>1 450</b>	<b>–</b>	<b>142</b>	<b>1 592</b>	<b>319</b>	<b>–</b>	<b>319</b>	<b>1 911</b>



## 5.2.3. Breakdown &amp; changes in payment appropriations – Title 3

EUR '000

Item	Initial budget adopted	Budget appropriations		Final adopted budget	Additional appropriations			Total	Total approp. available
		Amending budgets	Transfers		Carry-overs	Assigned revenue			
	1	2	3	4=1+2+3	5	6	7=5+6	8=4+7	
3010 Anticipating change and related activities defined in the Annual Work Programme	151	–	–	151	68	–	68	219	
3020 Facts and figures and related activities defined in the Annual Work Programme	2 352	–	90	2 442	869	–	869	3 311	
3030 Tools for OSH management and related activities defined in the Annual Work Programme	376	–	(21)	356	123	–	123	479	
3040 Raising awareness and communication and related activities defined in the Annual Work Programme	3 893	–	248	4 141	1 612	–	1 612	5 753	
3050 Networking knowledge and related activities defined in the Annual Work Programme	312	–	(31)	281	16	–	16	296	
3060 Networking and related activities defined in the Annual Work Programme	546	–	(356)	190	202	–	202	392	
<b>Total Chapter 30</b>	<b>7 629</b>	<b>–</b>	<b>(70)</b>	<b>7 560</b>	<b>2 892</b>	<b>–</b>	<b>2 892</b>	<b>10 451</b>	
3100 Support to operational activities	123	–	–	123	24	–	24	147	
<b>Total Chapter 31</b>	<b>123</b>	<b>–</b>	<b>–</b>	<b>123</b>	<b>24</b>	<b>–</b>	<b>24</b>	<b>147</b>	
<b>Total Title 3</b>	<b>7 752</b>	<b>–</b>	<b>(70)</b>	<b>7 683</b>	<b>2 915</b>	<b>–</b>	<b>2 915</b>	<b>10 598</b>	

## 5.2.4. Breakdown &amp; changes in payment appropriations – Title 4

EUR '000

Item	Initial budget adopted	Budget appropriations		Final adopted budget	Additional appropriations			Total	Total approp. available
		Amending budgets	Transfers		Carry-overs	Assigned revenue			
	1	2	3	4=1+2+3	5	6	7=5+6	8=4+7	
4100 IPA II 2016 programme earmarked	–	–	–	–	–	15	15	15	
<b>Total Chapter 41</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>15</b>	<b>15</b>	<b>15</b>	
4200 IPA II 2018 programme earmarked	–	–	–	–	–	400	400	400	
<b>Total Chapter 42</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>400</b>	<b>400</b>	<b>400</b>	
4900 New IPA II programme	–	–	–	–	–	93	93	93	
<b>Total Chapter 49</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>93</b>	<b>93</b>	<b>93</b>	
<b>Total Title 4</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>507</b>	<b>507</b>	<b>507</b>	
<b>GRAND TOTAL</b>	<b>16 058</b>	<b>–</b>	<b>–</b>	<b>16 058</b>	<b>3 386</b>	<b>507</b>	<b>3 894</b>	<b>19 952</b>	

## 5.3. Implementation of commitment appropriations

### 5.3.1. Implementation of commitment appropriations - Title 1

EUR '000

Item		Total approp. available	from final adopt. budget	Commitments made			%	Appropriations carried over to 2021			Appropriations lapsing			
				from carry-overs	from assign. revenue	Total		Assign. revenue	By decision	Total	from final adopt. budget	from carry-overs	from assign. revenue	Total
		1	2	3	4	5=2+3+4	6=5/1	7	8	9=7+8	10	11	12	13=10+11+12
1100	Basic salaries	3 293	3 291	-	-	3 291	100 %	-	-	-	1	-	-	1
1101	Family allowances	538	538	-	-	538	100 %	-	-	-	0	-	-	0
1102	Expatriation and foreign residence allowances	483	483	-	-	483	100 %	-	-	-	0	-	-	0
1103	Secretarial allowances	5	5	-	-	5	85 %	-	-	-	1	-	-	1
1113	Contract agents	1 348	1 347	-	-	1 347	100 %	-	-	-	1	-	-	1
1120	Professional training of staff	318	314	-	-	314	99 %	-	-	-	4	-	-	4
1130	Insurance against sickness	164	164	-	-	164	100 %	-	-	-	0	-	-	0
1131	Insurance against accidents and occupational disease	19	18	-	-	18	100 %	-	-	-	0	-	-	0
1132	Insurance against unemployment	63	62	-	-	62	100 %	-	-	-	0	-	-	0
1141	Travel expenses for annual leave	60	59	-	-	59	99 %	-	-	-	0	-	-	0
1175	Interim Services	213	213	-	-	213	100 %	-	-	-	1	-	-	1
1177	Interinstitutional support	130	127	-	-	127	97 %	-	-	-	3	-	-	3
1178	Interagencies secretariat	2	2	-	-	2	92 %	-	-	-	0	-	-	0
1180	Miscellaneous expenditure on staff recruitment	11	11	-	-	11	99 %	-	-	-	0	-	-	0
1181	Travel expenses	1	-	-	-	-	0 %	-	-	-	1	-	-	1
1182	Installation resettlement and transfer allowances	8	7	-	-	7	98 %	-	-	-	0	-	-	0
1183	Removal expenses	7	7	-	-	7	96 %	-	-	-	0	-	-	0
Total Chapter 11		6 662	6 649	-	-	6 649	100 %	-	-	-	13	-	-	13
1410	Medical services	20	16	-	-	16	82 %	-	-	-	4	-	-	4

Item	Total approp. available	from final adopt. budget	Commitments made			%	Appropriations carried over to 2021			Appropriations lapsing			
			from carry- overs	from assign. revenue	Total		Assign. revenue	By decision	Total	from final adopt. budget	from carry- overs	from assign. revenue	Total
	1	2	3	4	5=2+3+ 4	6=5/1	7	8	9=7+8	10	11	12	13=10+ 11+12
1420 Other welfare expenditure	2	2	–	–	2	100 %	–	–	–	–	–	–	–
Total Chapter 14	22	18	–	–	18	84 %	–	–	–	4	–	–	4
1522 Trainees	64	63	–	–	63	98 %	–	–	–	1	–	–	1
Total Chapter 15	64	63	–	–	63	98 %	–	–	–	1	–	–	1
1620 Other social expenditure	35	35	–	–	35	100 %	–	–	–	–	–	–	–
Total Chapter 16	35	35	–	–	35	100 %	–	–	–	–	–	–	–
<b>Total Title 1</b>	<b>6 784</b>	<b>6 765</b>	<b>–</b>	<b>–</b>	<b>6 765</b>	<b>100 %</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>18</b>	<b>–</b>	<b>–</b>	<b>18</b>

## 5.3.2. Implementation of commitment appropriations - Title 2

EUR '000

		Total approp. available	Commitments made				Appropriations carried over to 2021			Appropriations lapsing				
			from final adopt. budget	from carry- overs	from assign. revenue	Total	%	Assign. revenue	By decision	Total	from final adopt. budget	from carry- overs	from assign. revenue	Total
Item		1	2	3	4	5=2+3+4	6=5/1	7	8	9=7+8	10	11	12	13=10+ 11+12
2000	Rent	344	343	–	–	343	100 %	–	–	–	1	–	–	1
2010	Insurance	7	6	–	–	6	98 %	–	–	–	0	–	–	0
2020	Water gas electricity and heating	79	79	–	–	79	100 %	–	–	–	0	–	–	0
2030	Cleaning and maintenance	77	77	–	–	77	100 %	–	–	–	0	–	–	0
2040	Fitting out of premises	16	15	–	–	15	93 %	–	–	–	1	–	–	1
2050	Security and surveillance of buildings	79	73	–	–	73	94 %	–	–	–	5	–	–	5
Total Chapter 20		601	593	–	–	593	99 %	–	–	–	8	–	–	8
2100	IT operating expenditure	255	254	–	–	254	99 %	–	–	–	2	–	–	2
2120	Services provided by IT external providers consultancy and other operating staff	380	375	–	–	375	99 %	–	–	–	4	–	–	4
2130	New and replacement purchases	166	156	–	–	156	94 %	–	–	–	10	–	–	10
Total Chapter 21		801	785	–	–	785	98 %	–	–	–	15	–	–	15
2210	New and replacement purchases furniture maintenance and repair	2	2	–	–	2	100 %	–	–	–	–	–	–	–
2231	Purchase of vehicle	2	1	–	–	1	72 %	–	–	–	0	–	–	0
2250	Publications and subscriptions	10	10	–	–	10	99 %	–	–	–	0	–	–	0
Total Chapter 22		13	13	–	–	13	96 %	–	–	–	0	–	–	0
2300	Stationery and office supplies	12	11	–	–	11	94 %	–	–	–	1	–	–	1
2320	Bank charges	1	0	–	–	0	47 %	–	–	–	1	–	–	1
2330	Legal expenses	9	9	–	–	9	100 %	–	–	–	–	–	–	–
2331	Audit services	17	16	–	–	16	97 %	–	–	–	0	–	–	0
2332	Other outsourced services	24	23	–	–	23	98 %	–	–	–	0	–	–	0

EUR '000

Item	Total approp. available	Commitments made					Appropriations carried over to 2021			Appropriations lapsing			
		from final adopt. budget	from carry-overs	from assign. revenue	Total	%	Assign. revenue	By decision	Total	from final adopt. budget	from carry-overs	from assign. revenue	Total
	1	2	3	4	5=2+3+4	6=5/1	7	8	9=7+8	10	11	12	13=10+11+12
2352 Internal catering expenses	1	0	-	-	0	20 %	-	-	-	0	-	-	0
<b>Total Chapter 23</b>	<b>62</b>	<b>60</b>	<b>-</b>	<b>-</b>	<b>60</b>	<b>96 %</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3</b>	<b>-</b>	<b>-</b>	<b>3</b>
2400 Postage and delivery charges	6	4	-	-	4	70 %	-	-	-	2	-	-	2
2410 Telephone telegraph telex radio and television subscriptions and charges	110	109	-	-	109	100 %	-	-	-	0	-	-	0
<b>Total Chapter 24</b>	<b>115</b>	<b>113</b>	<b>-</b>	<b>-</b>	<b>113</b>	<b>98 %</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2</b>	<b>-</b>	<b>-</b>	<b>2</b>
<b>Total Title 2</b>	<b>1 592</b>	<b>1 563</b>	<b>-</b>	<b>-</b>	<b>1 563</b>	<b>98 %</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>29</b>	<b>-</b>	<b>-</b>	<b>29</b>

## 5.3.3. Implementation of commitment appropriations - Title 3

EUR '000

		Total approp. available	Commitments made				Appropriations carried over to 2021			Appropriations lapsing				
			from final adopt. budget	from carry- overs	from assign. revenue	Total	%	Assign. revenue	By decision	Total	from final adopt. budget	from carry- overs	from assign. revenue	Total
Item		1	2	3	4	5=2+3+ 4	6=5/1	7	8	9=7+8	10	11	12	13=10+ 11+12
3010	Anticipating change and related activities defined in the Annual Work Programme	151	65	–	–	65	43 %	–	–	–	85	–	–	85
3020	Facts and figures and related activities defined in the Annual Work Programme	2 442	2 419	–	–	2 419	99 %	–	–	–	23	–	–	23
3030	Tools for OSH management and related activities defined in the Annual Work Programme	356	334	–	–	334	94 %	–	–	–	22	–	–	22

EUR '000

Item	Total approp. available	from final adopt. budget	Commitments made			%	Appropriations carried over to 2021			Appropriations lapsing			
			from carry- overs	from assign. revenue	Total		Assign. revenue	By decision	Total	from final adopt. budget	from carry- overs	from assign. revenue	Total
	1	2	3	4	5=2+3+4	6=5/1	7	8	9=7+8	10	11	12	13=10+11+12
3040 Raising awareness and communication and related activities defined in the Annual Work Programme	4 141	4 134	–	–	4 134	100 %	–	–	–	7	–	–	7
3050 Networking knowledge and related activities defined in the Annual Work Programme	281	150	–	–	150	54 %	–	–	–	130	–	–	130
3060 Networking and related activities defined in the Annual Work Programme	190	53	–	–	53	28 %	–	–	–	137	–	–	137
Total Chapter 30	7 560	7 156	–	–	7 156	95 %	–	–	–	404	–	–	404
3100 Support to operational activities	123	60	–	–	60	48 %	–	–	–	64	–	–	64
Total Chapter 31	123	60	–	–	60	48 %	–	–	–	64	–	–	64
<b>Total Title 3</b>	<b>7 683</b>	<b>7 215</b>	<b>–</b>	<b>–</b>	<b>7 215</b>	<b>94 %</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>467</b>	<b>–</b>	<b>–</b>	<b>467</b>

## 5.3.4. Implementation of commitment appropriations - Title 4

EUR '000

Item	Total approp. available	Commitments made				Appropriations carried over to 2021				Appropriations lapsing			
		from final adopt. budget	from carry- overs	from assign. revenue	Total	%	Assign. revenue	By decision	Total	from final adopt. budget	from carry- overs	from assign. revenue	Total
	1	2	3	4	5=2+3+ 4	6=5/1	7	8	9=7+8	10	11	12	13=10+ 11+12
4100 IPA II 2016 programme earmarked	7	-	-	-	-	0 %	7	-	7	-	-	-	-
Total Chapter 41	7	-	-	-	-	0 %	7	-	7	-	-	-	-
4200 IPA II 2018 programme earmarked	400	-	-	85	85	21 %	314	-	314	-	-	-	-
Total Chapter 42	400	-	-	85	85	21 %	314	-	314	-	-	-	-
4900 New IPA II programme	93	-	-	-	-	0 %	93	-	93	-	-	-	-
Total Chapter 49	93	-	-	-	-	0 %	93	-	93	-	-	-	-
<b>Total Title 4</b>	<b>500</b>	<b>-</b>	<b>-</b>	<b>85</b>	<b>85</b>	<b>17 %</b>	<b>415</b>	<b>-</b>	<b>415</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>GRAND TOTAL</b>	<b>16 558</b>	<b>15 544</b>	<b>-</b>	<b>85</b>	<b>15 629</b>	<b>94 %</b>	<b>415</b>	<b>-</b>	<b>415</b>	<b>514</b>	<b>-</b>	<b>-</b>	<b>514</b>

## 5.4. Implementation of payment appropriations

### 5.4.1. Implementation of payment appropriations - Title 1

EUR '000

		Total approp. availab.	from final adopt. budget	Payments made				Appropriations carried over to 2021				Appropriations lapsing			
Item				from carry- overs	from assign. revenue	Total	%	Autom. carry- overs	By decision	Assigned rev.	Total	from final adopt. budget	from carry- overs	from assign. rev.	Total
		1	2	3	4	5=2+3+ 4	6=5/1	7	8	9	10=7+8 +9	11	12	13	14=11+ 12+13
1100	Basic salaries	3 293	3 291	–	–	3 291	100 %	–	–	–	–	1	–	–	1
1101	Family allowances	538	538	–	–	538	100 %	–	–	–	–	0	–	–	0
1102	Expatriation and foreign residence allowances	483	483	–	–	483	100 %	–	–	–	–	0	–	–	0
1103	Secretarial allowances	5	5	–	–	5	85 %	–	–	–	–	1	–	–	1
1113	Contract agents	1 348	1 347	–	–	1 347	100 %	–	–	–	–	1	–	–	1
1120	Professional training of staff	371	55	30	–	86	23 %	259	–	–	259	4	23	–	26
1130	Insurance against sickness	164	164	–	–	164	100 %	–	–	–	–	0	–	–	0
1131	Insurance against accidents and occupational disease	19	18	–	–	18	100 %	–	–	–	–	0	–	–	0
1132	Insurance against unemployment	63	62	–	–	62	100 %	–	–	–	–	0	–	–	0
1141	Travel expenses for annual leave	60	59	–	–	59	99 %	–	–	–	–	0	–	–	0
1175	Interim Services	290	62	73	–	134	46 %	151	–	–	151	1	4	–	4
1177	Interinstitutional support	138	122	0	–	122	88 %	5	–	–	5	3	8	–	11
1178	Interagencies secretariat	2	2	–	–	2	92 %	–	–	–	–	0	–	–	0
1180	Miscellaneous expenditure on staff recruitment	11	3	–	–	3	28 %	8	–	–	8	0	–	–	0
1181	Travel expenses	1	–	–	–	–	0 %	–	–	–	–	1	–	–	1
1182	Installation resettlement and	8	7	–	–	7	98 %	–	–	–	–	0	–	–	0



EUR '000

Item	Total approp. availab.	from final adopt. budget	Payments made		Total	%	Appropriations carried over to 2021				Appropriations lapsing			
			from carry-overs	from assign. revenue			Autom. carry-overs	By decision	Assigned rev.	Total	from final adopt. budget	from carry-overs	from assign. rev.	Total
	1	2	3	4	5=2+3+4	6=5/1	7	8	9	10=7+8+9	11	12	13	14=11+12+13
transfer allowances														
1183 Removal expenses	7	7	–	–	7	96 %	–	–	–	–	0	–	–	0
Total Chapter 11	6 800	6 226	103	–	6 329	93 %	423	–	–	423	13	34	–	48
1410 Medical services	31	4	7	–	11	34 %	13	–	–	13	4	4	–	7
1420 Other welfare expenditure	6	1	3	–	5	80 %	1	–	–	1	–	0	–	0
Total Chapter 14	36	5	10	–	15	41 %	14	–	–	14	4	4	–	8
1522 Trainees	64	63	–	–	63	98 %	–	–	–	–	1	–	–	1
Total Chapter 15	64	63	–	–	63	98 %	–	–	–	–	1	–	–	1
1620 Other social expenditure	35	24	–	–	24	69 %	11	–	–	11	–	–	–	–
Total Chapter 16	35	24	–	–	24	69 %	11	–	–	11	–	–	–	–
<b>Total Title 1</b>	<b>6 936</b>	<b>6 317</b>	<b>114</b>	<b>–</b>	<b>6 431</b>	<b>93 %</b>	<b>448</b>	<b>–</b>	<b>–</b>	<b>448</b>	<b>18</b>	<b>38</b>	<b>–</b>	<b>57</b>

## 5.4.2. Implementation of payment appropriations - Title 2

EUR '000

		Total approp. availab.	Payments made					Appropriations carried over to 2021				Appropriations lapsing			
Item			from final adopt. budget	from carry-overs	from assign. revenue	Total	%	Autom. carry-overs	By decision	Assigned rev.	Total	from final adopt. budget	from carry-overs	from assign. rev.	Total
		1	2	3	4	5=2+3+4	6=5/1	7	8	9	10=7+8+9	11	12	13	14=11+12+13
2000	Rent	356	331	12	–	343	96 %	12	–	–	12	1	0	–	1
2010	Insurance	7	6	–	–	6	98 %	–	–	–	–	0	0	–	0
2020	Water gas electricity and heating	82	77	3	–	80	97 %	2	–	–	2	0	0	–	1
2030	Cleaning and maintenance	144	12	55	–	67	46 %	65	–	–	65	0	12	–	12
2040	Fitting out of premises	18	1	2	–	3	16 %	14	–	–	14	1	–	–	1
2050	Security and surveillance of buildings	86	64	7	–	71	82 %	10	–	–	10	5	0	–	5
Total Chapter 20		693	490	79	–	569	82 %	103	–	–	103	8	13	–	21
2100	IT operating expenditure	268	240	13	–	253	94 %	14	–	–	14	2	0	–	2
2120	Services provided by IT external providers consultancy and other operating staff	477	134	96	–	230	48 %	241	–	–	241	4	2	–	6
2130	New and replacement purchases	189	32	23	–	55	29 %	125	–	–	125	10	–	–	10
Total Chapter 21		935	406	132	–	538	58 %	380	–	–	380	15	2	–	17
2210	New and replacement purchases furniture maintenance and repair	5	0	3	–	4	75 %	1	–	–	1	–	–	–	–
2231	Purchase of vehicle	2	1	–	–	1	72 %	–	–	–	–	0	–	–	0
2250	Publications and subscriptions	11	7	0	–	7	63 %	3	–	–	3	0	1	–	1
Total Chapter 22		17	8	4	–	12	67 %	5	–	–	5	0	1	–	1
2300	Stationery and office supplies	23	2	11	–	13	57 %	9	–	–	9	1	–	–	1
2320	Bank charges	1	0	–	–	0	47 %	–	–	–	–	1	–	–	1

EUR '000

		Total approp. availab.	Payments made					Appropriations carried over to 2021				Appropriations lapsing			
			from final adopt. budget	from carry-overs	from assign. revenue	Total	%	Autom. carry-overs	By decision	Assigned rev.	Total	from final adopt. budget	from carry-overs	from assign. rev.	Total
Item		1	2	3	4	5=2+3+4	6=5/1	7	8	9	10=7+8+9	11	12	13	14=11+12+13
2330	Legal expenses	9	–	–	–	–	0 %	9	–	–	9	–	–	–	–
2331	Audit services	30	–	13	–	13	44 %	16	–	–	16	0	–	–	0
2332	Other outsourced services	48	–	18	–	18	38 %	23	–	–	23	0	6	–	6
2352	Internal catering expenses	2	0	1	–	1	58 %	–	–	–	–	0	0	–	1
Total Chapter 23		111	3	43	–	46	41 %	57	–	–	57	3	6	–	9
2400	Postage and delivery charges	6	3	1	–	3	52 %	1	–	–	1	2	0	–	2
2410	Telephone telegraph telex radio and television subscriptions and charges	147	45	37	–	82	56 %	64	–	–	64	0	1	–	1
Total Chapter 24		154	47	38	–	85	55 %	65	–	–	65	2	1	–	3
Total Title 2		1 911	954	296	–	1 250	65 %	609	–	–	609	29	23	–	52

## 5.4.3. Implementation of payment appropriations - Title 3

EUR '000

		Total approp. availab.	Payments made					Appropriations carried over to 2021				Appropriations lapsing			
			from final adopt. budget	from carry- overs	from assign. revenue	Total	%	Autom. carry- overs	By decision	Assigned rev.	Total	from final adopt. budget	from carry- overs	from assign. rev.	Total
Item		1	2	3	4	5=2+3+ 4	6=5/1	7	8	9	10=7+8 +9	11	12	13	14=11+ 12+13
3010	Anticipating change and related activities defined in the Annual Work Programme	219	32	63	–	96	44 %	33	–	–	33	85	5	–	91
3020	Facts and figures and related activities defined in the Annual Work Programme	3 311	258	866	–	1 124	34 %	2 161	–	–	2 161	23	3	–	26
3030	Tools for OSH management and related activities defined in the Annual Work Programme	479	122	123	–	245	51 %	212	–	–	212	22	–	–	22
3040	Raising awareness and communication and related activities defined in the Annual Work Programme	5 753	2 177	1 566	–	3 744	65 %	1 957	–	–	1 957	7	46	–	53
3050	Networking knowledge and related activities defined in the Annual Work Programme	296	35	15	–	50	17 %	116	–	–	116	130	1	–	131
3060	Networking and related activities defined in the Annual Work Programme	392	25	150	–	175	45 %	28	–	–	28	137	52	–	189
Total Chapter 30		10 451	2 649	2 784	–	5 432	52 %	4 507	–	–	4 507	404	108	–	511
3100	Support to operational activities	147	60	16	–	75	51 %	–	–	–	–	64	8	–	71
Total Chapter 31		147	60	16	–	75	51 %	–	–	–	–	64	8	–	71
Total Title 3		10 598	2 708	2 799	–	5 508	52 %	4 507	–	–	4 507	467	116	–	583

## 5.4.4. Implementation of payment appropriations - Title 4

EUR '000

Item		Total approp. availab.	Payments made					Appropriations carried over to 2021				Appropriations lapsing			
			from final adopt. budget	from carry- overs	from assign. revenue	Total	%	Autom. carry- overs	By decision	Assigned rev.	Total	from final adopt. budget	from carry- overs	from assign. rev.	Total
		1	2	3	4	5=2+3+ 4	6=5/1	7	8	9	10=7+8 +9	11	12	13	14=11+ 12+13
4100	IPA II 2016 programme earmarked	15	-	-	7	7	50 %	-	-	7	7	-	-	-	-
Total Chapter 41		15	-	-	7	7	50 %	-	-	7	7	-	-	-	-
4200	IPA II 2018 programme earmarked	400	-	-	79	79	20 %	-	-	321	321	-	-	-	-
Total Chapter 42		400	-	-	79	79	20 %	-	-	321	321	-	-	-	-
4900	New IPA II programme	93	-	-	-	-	0 %	-	-	93	93	-	-	-	-
Total Chapter 49		93	-	-	-	-	0 %	-	-	93	93	-	-	-	-
<b>Total Title 4</b>		<b>507</b>	-	-	<b>86</b>	<b>86</b>	<b>17 %</b>	-	-	<b>421</b>	<b>421</b>	-	-	-	-
<b>GRAND TOTAL</b>		<b>19 952</b>	<b>9 980</b>	<b>3 209</b>	<b>86</b>	<b>13 275</b>	<b>67 %</b>	<b>5 564</b>	-	<b>421</b>	<b>5 985</b>	<b>514</b>	<b>177</b>	-	<b>692</b>

## 6. OUTSTANDING COMMITMENTS

### 6.1. Outstanding commitments – Title 1

EUR '000

Item	Commitments outstanding at the end of previous year				Commitments of the current year				Total commitm. outstanding at year-end
	Commitm. carried forward from previous year	Decommit. Revaluation Cancellations	Pay-ments	Total	Commit-ments made during the year	Pay-ments	Cancel-lation of commit. which cannot be carried forward	Commit. outstand-ing at year-end	
	1	2	3	4=1+2+3	5	6	7	8=5-6-7	9=4+8
1100 Basic salaries	-	-	-	-	3 291	3 291	-	-	-
1101 Family allowances	-	-	-	-	538	538	-	-	-
1102 Expatriation and foreign residence allowances	-	-	-	-	483	483	-	-	-
1103 Secretarial allowances	-	-	-	-	5	5	-	-	-
1113 Contract agents	-	-	-	-	1 347	1 347	-	-	-
1120 Professional training of staff	53	(23)	30	-	314	55	-	259	259
1130 Insurance against sickness	-	-	-	-	164	164	-	-	-
1131 Insurance against accidents and occupational disease	-	-	-	-	18	18	-	-	-
1132 Insurance against unemployment	-	-	-	-	62	62	-	-	-
1141 Travel expenses for annual leave	-	-	-	-	59	59	-	-	-
1175 Interim Services	77	(4)	73	-	213	62	-	151	151
1177 Interinstitutional support	8	(8)	0	(0)	127	122	-	5	5
1178 Interagencies secretariat	-	-	-	-	2	2	-	-	-
1180 Miscellaneous expenditure on staff recruitment	-	-	-	-	11	3	-	8	8
1182 Installation resettlement and transfer allowances	-	-	-	-	7	7	-	-	-
1183 Removal expenses	-	-	-	-	7	7	-	-	-
<b>Total Chapter 11</b>	<b>138</b>	<b>(34)</b>	<b>103</b>	<b>(0)</b>	<b>6 649</b>	<b>6 226</b>	<b>-</b>	<b>423</b>	<b>423</b>
1410 Medical services	11	(4)	7	-	16	4	-	13	13
1420 Other welfare expenditure	4	(0)	3	-	2	1	-	1	1
<b>Total Chapter 14</b>	<b>14</b>	<b>(4)</b>	<b>10</b>	<b>-</b>	<b>18</b>	<b>5</b>	<b>-</b>	<b>14</b>	<b>14</b>

Item	Commitments outstanding at the end of previous year				Commitments of the current year				Total commitm. outstanding at year-end
	Commitm. carried forward from previous year	Decommit. Revaluation Cancel-lations	Pay-ments	Total	Commit-ments made during the year	Pay-ments	Cancel-lation of commit. which cannot be carried forward	Commit. outstand-ing at year-end	
	1	2	3	4=1+2-3	5	6	7	8=5-6-7	9=4+8
1522 Trainees	-	-	-	-	63	63	-	-	-
Total Chapter 15	-	-	-	-	63	63	-	-	-
1620 Other social expenditure	-	-	-	-	35	24	-	11	11
Total Chapter 16	-	-	-	-	35	24	-	11	11
<b>Total Title 1</b>	<b>152</b>	<b>(38)</b>	<b>114</b>	<b>(0)</b>	<b>6 765</b>	<b>6 317</b>	<b>-</b>	<b>448</b>	<b>448</b>

## 6.2. Outstanding commitments – Title 2

EUR '000

		Commitments outstanding at the end of previous year				Commitments of the current year				Total commitm. outstanding at year-end
Item		Commitm. carried for- ward from pre- vious year	Decommit. Revaluation Cancel- lations	Pay- ments	Total	Commit- ments made during the year	Pay- ments	Cancel- lation of commit. which cannot be carried forward	Commit. outstand- ing at year-end	
		1	2	3	4=1+2-3	5	6	7	8=5-6-7	9=4+8
2000	Rent	12	(0)	12	-	343	331	-	12	12
2010	Insurance	0	(0)	-	-	6	6	-	-	-
2020	Water gas electricity and heating	3	(0)	3	-	79	77	-	2	2
2030	Cleaning and maintenance	68	(12)	55	-	77	12	-	65	65
2040	Fitting out of premises	2	-	2	-	15	1	-	14	14
2050	Security and surveillance of buildings	8	(0)	7	-	73	64	-	10	10
Total Chapter 20		92	(13)	79	-	593	490	-	103	103
2100	IT operating expenditure	13	(0)	13	-	254	240	-	14	14
2120	Services provided by IT external providers consultancy and other operating staff	98	(2)	96	-	375	134	-	241	241
2130	New and replacement purchases	23	-	23	-	156	32	-	125	125
Total Chapter 21		134	(2)	132	-	785	406	-	380	380
2210	New and replacement purchases furniture maintenance and repair	3	-	3	-	2	0	-	1	1
2231	Purchase of vehicle	-	-	-	-	1	1	-	-	-
2250	Publications and subscriptions	1	(1)	0	-	10	7	-	3	3
Total Chapter 22		4	(1)	4	-	13	8	-	5	5
2300	Stationery and office supplies	11	-	11	-	11	2	-	9	9
2320	Bank charges	-	-	-	-	0	0	-	-	-
2330	Legal expenses	-	-	-	-	9	-	-	9	9
2331	Audit services	13	-	13	-	16	-	-	16	16
2332	Other outsourced services	24	(6)	18	-	23	-	-	23	23
2352	Internal catering expenses	1	(0)	1	-	0	0	-	-	-
Total Chapter 23		49	(6)	43	-	60	3	-	57	57
2400	Postage and delivery charges	1	(0)	1	-	4	3	-	1	1
2410	Telephone telegraph telex radio and television subscriptions and charges	38	(1)	37	-	109	45	-	64	64
Total Chapter 24		39	(1)	38	-	113	47	-	65	65
Total Title 2		319	(23)	296	-	1 563	954	-	609	609



### 6.3. Outstanding commitments – Title 3

EUR '000

Item	Commitments outstanding at the end of previous year				Commitments of the current year				Total commitm. outstanding at year-end
	Commitm. carried forward from previous year	Decommit. Revaluation Cancel-lations	Pay-ments	Total	Commit-ments made during the year	Pay-ments	Cancel-lation of commit. which cannot be carried forward	Commit. outstand-ing at year-end	
	1	2	3	4=1+2-3	5	6	7	8=5-6-7	9=4+8
3010 Anticipating change and related activities defined in the Annual Work Programme	68	(5)	63	–	65	32	–	33	33
3020 Facts and figures and related activities defined in the Annual Work Programme	869	(3)	866	–	2 419	258	–	2 161	2 161
3030 Tools for OSH management and related activities defined in the Annual Work Programme	123	–	123	–	334	122	–	212	212
3040 Raising awareness and communication and related activities defined in the Annual Work Programme	1 612	(46)	1 566	–	4 134	2 177	–	1 957	1 957
3050 Networking knowledge and related activities defined in the Annual Work Programme	16	(1)	15	–	150	35	–	116	116
3060 Networking and related activities defined in the Annual Work Programme	202	(52)	150	–	53	25	–	28	28
<b>Total Chapter 30</b>	<b>2 892</b>	<b>(108)</b>	<b>2 784</b>	<b>–</b>	<b>7 156</b>	<b>2 649</b>	<b>–</b>	<b>4 507</b>	<b>4 507</b>
3100 Support to operational activities	24	(8)	16	–	60	60	–	–	–
<b>Total Chapter 31</b>	<b>24</b>	<b>(8)</b>	<b>16</b>	<b>–</b>	<b>60</b>	<b>60</b>	<b>–</b>	<b>–</b>	<b>–</b>
<b>Total Title 3</b>	<b>2 915</b>	<b>(116)</b>	<b>2 799</b>	<b>–</b>	<b>7 215</b>	<b>2 708</b>	<b>–</b>	<b>4 507</b>	<b>4 507</b>

## 6.4. Outstanding commitments – Title 4

EUR '000

Item	Commitments outstanding at the end of previous year				Commitments of the current year				Total commitm. outstanding at year-end
	Commitm. carried forward from previous year	Decommit. Revaluation Cancellations	Pay-ments	Total	Commit-ments made during the year	Pay-ments	Cancel-lation of commit. which cannot be carried forward	Commit. outstand-ing at year-end	
	1	2	3	4=1+2-3	5	6	7	8=5-6-7	9=4+8
4100 IPA II 2016 programme earmarked	7	–	7	–	–	–	–	–	–
Total Chapter 41	7	–	7	–	–	–	–	–	–
4200 IPA II 2018 programme earmarked	–	–	–	–	85	79	–	6	6
Total Chapter 42	–	–	–	–	85	79	–	6	6
<b>Total Title 4</b>	<b>7</b>	<b>–</b>	<b>7</b>	<b>–</b>	<b>85</b>	<b>79</b>	<b>–</b>	<b>6</b>	<b>6</b>
<b>GRAND TOTAL</b>	<b>3 394</b>	<b>(177)</b>	<b>3 216</b>	<b>(0)</b>	<b>15 629</b>	<b>10 059</b>	<b>–</b>	<b>5 570</b>	<b>5 570</b>

## 7. GLOSSARY

### **Administrative appropriations**

Appropriations to cover the running costs of the entities (staff, buildings, office equipment).

### **Adopted budget**

Draft budget becomes the adopted budget as soon as approved by the budgetary authority.

### **Amending budget**

Decision adopted during the budget year to amend (increase, decrease, transfer) aspects of the adopted budget of that year.

### **Appropriations**

Budget funding.

The budget forecasts both commitments (legal pledges to provide finance) and payments (cash or bank transfers to the beneficiaries). Appropriations for commitments and payments often differ — differentiated appropriations — because multiannual programmes and projects are usually fully committed in the year they are decided and are paid over the years as the implementation of the programme and project progresses.

### **Assigned revenue**

Revenue dedicated to finance specific items of expenditure.

### **Budget result**

The difference between income received and amounts paid, including adjustments for carry-overs, cancellations and exchange rate differences.

For agencies, the resulting amount will have to be reimbursed to the funding authority.

### **Budget implementation**

Consumption of the budget through expenditure and revenue operations.

### **Budget item / Budget line / Budget position**

Revenue and expenditure are shown in the budget structure in accordance with a binding nomenclature, which reflects the nature and purpose of each item, as imposed by the budgetary authority. The individual headings (title, chapter, article or item) provide a formal description of the nomenclature.

### **Budgetary commitment**

Operation by which the authorising officer responsible reserves the budget appropriations necessary to cover for subsequent payments to honour legal commitments.

### **Cancellation of appropriations**

Appropriations which have not been used by the end of the financial year and which cannot be carried over, shall be cancelled.

### **Carryover of appropriations**

Exception to the principle of annuality in so far as appropriations that could not be used in a given budget year may, under strict conditions, be exceptionally carried over for use during the following year.

## **Commitment appropriations**

Commitment appropriations cover the total value of legal obligations (contracts, grant agreements or decisions) that could be signed in the current financial year.

## **De-commitment**

Operation whereby the authorising officer responsible cancels wholly or partly the reservation of appropriations previously made by means of a budgetary commitment.

## **Differentiated appropriations**

Differentiated appropriations are used to finance multiannual operations; they cover, for the current financial year, the total cost of the legal obligations entered into for operations whose implementation extends over more than one financial year.

## **Economic result**

Impact on the balance sheet of expenditure and revenue based on accrual accounting rules.

## **Entitlements established**

Right to collect income from a debtor as recognised through the issuing of a recovery order.

## **Exchange rate difference**

The difference resulting from currency exchange rates applied to the transactions concerning countries outside the euro area, or from the revaluation of assets and liabilities in foreign currencies at the date of the accounts.

## **Expenditure**

Term used to describe spending the budget from all types of funds sources.

## **Grants**

Direct financial contributions from the budget to third-party beneficiaries, engaged in activities that serve Union policies.

## **Lapsing appropriations**

Unused appropriations to be cancelled at the end of the financial year. Lapsing means the cancellation of all or part of the authorisation to make expenditures and/or incur liabilities, as represented by an appropriation.

For joint undertakings (and EIT), as specified in their Financial Rules, any unused appropriations may be entered in the estimate of revenue and expenditure of up to the following three financial years (the so-called "N+3" rule). Hence, lapsing appropriations for JUs can be re-activated until financial year "N+3".

## **Legal basis / basic act**

The legal act adopted by the legislative authority (usually the Council and European Parliament) specifying the objective of a Union spending programme, the purpose of the appropriations, the rules for intervention, expiry date and the relevant financial rules to serve as a legal basis for the implementation of the spending programme.

## **Legal commitment**

The act whereby the Authorising Officer enters into an obligation towards third parties which results in a charge for the Union budget.

Common forms of legal commitments are contracts in the case of procurement, grant agreements and grant decisions.

### **Non-differentiated appropriations**

Appropriations which meet annual needs and must therefore be committed during the budget year. Only amounts qualifying for automatic carryover can be disbursed in the following year. Non-differentiated appropriations which have not been used, i.e. committed, by the end of the year, are cancelled (unless, exceptionally, permission is given by a Commission decision for a non-automatic carryover). Non-differentiated appropriations apply to administrative expenditure and commitment appropriations equal payment appropriations.

### **Operational appropriations**

Operational appropriations finance the different policies, mainly in the form of grants or procurement.

### **Outstanding commitments**

Outstanding commitments (or RAL, from the French 'reste à liquider') are defined as the amount of appropriations committed that have not yet been paid. They stem directly from the existence of multiannual programmes and the dissociation between commitment and payment appropriations.

### **Payment appropriations**

Payment appropriations cover expenditure due in the current year, arising from legal commitments entered in the current year and/or earlier years.

### **RAL (Reste à liquider)**

Amount remaining to be paid on a budgetary commitment at a given moment. Cf. Outstanding commitments

### **Surplus**

Positive difference between revenue and expenditure, which has to be returned to the funding authority. Cf. Budget result

### **Transfer between budget lines**

Transfers between budget lines imply the relocation of appropriations from one budget line to another, in the course of the financial year, and thereby they constitute an exception to the budgetary principle of specification.