

European Agency for Safety and Health at Work

# European Agency for Safety and Health at Work

## Consolidated Annual Activity Report 2020

Adopted by the Management Board on 3 June 2021

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## List of acronyms

ABB:	Activity Based Budgeting
ABC:	Activity Based Costing
ABM:	Activity Based Management
CA:	Contract Agent
CEDEFOP:	The European Centre for the Development of Vocational Training
DG EMPL:	European Commission Directorate-General for Employment, Social Affairs and Inclusion
DG GROW:	European Commission Directorate-General for Internal Market, Industry, Entrepreneurship and SMEs
DG NEAR:	European Commission Directorate-General for Neighbourhood and Enlargement Negotiations
EB:	Executive Board
EC:	European Commission
ECA:	European Court of Auditors
ECHA:	European Chemicals Agency
EDMS:	Electronic Document Management System
EEA:	European Economic Area; European Environment Agency
EEN:	Enterprise Europe Network
EFTA:	European Free Trade Association
EIGE:	European Institute for Gender Equality
EMSA:	European Maritime Agency
EP:	European Parliament
ESENER:	European Survey of Enterprises on New and Emerging Risks
ETF:	European Training Foundation
EU:	European Union
EUAN:	European Agencies' Network
EU-OSHA:	European Agency for Safety and Health at Work
EUR:	Euro
EUROFOUND:	The European Foundation for Working and Living Conditions
EWCS:	European Working Conditions Survey
FAST:	Focal Point Assistance Tool
FG:	Function Group
FOP:	Focal points
FRA:	European Union Agency for Fundamental Rights
FTE:	Full Time Equivalent
GPA:	Good Practice Award

HWC:	Healthy Workplaces Campaign
IAS:	Internal Audit Service
ICF:	Internal Control Framework
ICT:	Information and Communication Technology
ILO:	International Labour Organisation.
IPA:	Instrument for Pre-accession Assistance
KPIs:	Key performance indicators
MB:	Management Board
MSD:	Musculoskeletal Disorders
MSE:	Micro and Small Enterprises
MSP:	Multi-annual Strategic Programme
OSH:	Occupational Safety and Health
OCP:	Official Campaign Partner
OiRA:	Online Interactive Risk Assessment
OKAG	OSH Knowledge Advisory Group
OSH:	Occupational Safety and Health
PR:	Public Relations
SC/FWC:	Specific Contract/Framework Contract
SLA:	Service Level Agreement
SNE:	Seconded National Expert
SLIC:	Senior Labour Inspectors Committee
SPD:	Single Programming Document
SR:	Staff Regulations
TA:	Temporary Agent
TARAG	Tools and Awareness Raising Advisory Group
VAT:	Value-Added Tax
WES:	Workers' survey on exposure to cancer risk factors
WHO:	World Health Organisation

## Management Board's analysis and assessment

The Management Board of EU-OSHA,

Having regard to:

- Regulation (EU) 2019/126 of the European Parliament and of the Council of 16 January 2019 establishing the European Agency for Safety and Health at Work (EU-OSHA), and repealing Council Regulation (EC) No 2062/94,
- Financial Regulation of the European Agency for Safety and Health at Work of 27 September 2019, and in particular article 48 therein,
- EU-OSHA's 2020-2022 Programming Document adopted by the Governing Board on 16 December 2019, and, in particular, the work programme for 2020,
- EU-OSHA's Consolidated Annual Activity Report of the Authorising Officer for the year 2020:

Acknowledges the results achieved by EU-OSHA and notes the following analysis and assessment:

1. Considers that the Consolidated Annual Activity Report 2020 represents a comprehensive and transparent account of the Agency's activities and results of the year; takes note that the Executive Director, in her capacity as Authorising officer, had no reservation to report;
2. Congratulates the Agency on the important and timely contribution, through several actions carried out alone or in collaboration with others, to safer and healthier workplaces in Europe further to the global health crisis triggered by the COVID-19 pandemic;
3. Notes with satisfaction that the role played by EU-OSHA in the implementation of the EU-OSH Strategic Framework coming to an end in 2020 has been broadly acknowledged, including by an independent external evaluation and wishes for an equally successful contribution to EU policy priorities on OSH as reflected in the next Strategic Framework and in other EU policy documents;
4. Appreciates the Agency's progress in achieving its strategic objectives as outlined in EU-OSHA's Multi-annual Strategic Programme and welcomes that these are aligned to and considerably contribute to wider EU policy objectives on OSH and beyond; acknowledges in particular the Agency's contribution to:
  - Reducing the OSH burden resulting from MSDs by improving the understanding on the topic and promoting discussion among policy-makers, researchers and intermediaries via the OSH overview on Musculoskeletal disorders and the HWC "Lighten the Load", launched in October 2020;
  - Gathering comparable and reliable OSH data across Member States via its monitoring activities such as ESENER, the Workers' exposure survey to cancer risk factors and the OSH barometer that will enable evidence-based policy making and actions.
  - Providing support to medium, small and micro enterprises for a better implementation of OSH legislation through more and better risk assessments via OiRA, and the OSH overview on supporting compliance;
  - Providing 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 via a dedicated OSH overview that will constitute the knowledge base for the next HWC starting in 2022.
5. Notes with satisfaction that the key performance indicators results are positive across all activities and that the ambitious targets were achieved or almost achieved in all cases;
6. Welcomes the very high implementation of the annual work programme resulting in an almost full implementation rate of the budget;
7. Appreciates the cooperation established with other EU Agencies aimed at expertise and methodology exchange as well as joint delivery; welcomes the good progress made during 2020

with regard to the implementation of the action plan adopted in response to the evaluation of EU-OSHA, Eurofound, ETF and Cedefop;

8. Welcomes that the positive results have been confirmed in ex-post evaluations concluding that the Agency's work is of high-quality and important for its stakeholders.
9. Stresses the importance of tripartism at the EU and national level to ensure the effective functioning of the Agency and its Focal Points and encourages EU-OSHA to keep up its efforts to disseminate its activities and engage with the relevant stakeholders;
10. Considers that the main risks that threaten the achievement of the strategic and operational objectives have been properly identified and that the necessary measures have been adopted to mitigate their impact or likelihood; and that the internal control systems put in place by the Agency are adequate as confirmed by various audits;
11. Observes that the Executive Director's declaration of assurance is based on a robust control system build around the Internal Control Framework which is also confirmed by the absence of significant findings from the Internal Audit Service and the Court of Auditors;
12. Considers that the information provided in the Consolidated Annual Activity Report gives the Management Board reasonable assurance that the resources available to EU-OSHA in 2020 were used for their intended purpose and in accordance with the principles of sound financial management. Furthermore, the control procedures in place give the necessary guarantees concerning the legality and regularity of the underlying transactions

In light of the above, the Management Board requests the Consolidated Annual Activity Report 2020 be forwarded, together with this analysis and assessment, to the European Parliament, the European Council, the European Commission and the Court of Auditors.

3 June 2021

(signed)

Renārs Lūsis  
Chairperson of the Management Board

## Executive Summary

### *The Agency in brief*

The European Agency for Safety and Health at Work (EU-OSHA) is an Agency of the European Union. Established in 1994, the Agency works on the basis of a new founding regulation, which entered into force in early 2019.<sup>1</sup> The regulation defines EU-OSHA's mandate and governance arrangements.

EU-OSHA's mission and vision are enshrined in the Agency's [Multi-annual Strategic Programme](#) (MSP), which the Management Board extended up to 2023 in 2018. The Agency'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 information and good practice which will serve the needs of those involved in OSH.

The Agency's vision is to be a recognised leader promoting healthy and safe workplaces in Europe based on tripartism, participation and the development of an OSH risk prevention culture, to ensure a smart, sustainable, productive and inclusive economy. The Agency's long-term strategic objectives are also established in the MSP. The MSP identifies six priority areas that correspond to related strategic objectives based on EU policy objectives on OSH. Such priority areas are: Anticipating change, Facts and figures, Tools for OSH management. Awareness raising and communication, Networking knowledge, and Strategic and operational networking.

The Agency is based on a tripartite structure as is the standard in the employment and social affairs field. Key actors in OSH in Europe are represented in the Agency's Management Board: representatives of governments, employers and workers of the EU 27 and the European Commission. An expert appointed by the EP EMPL Committee also participates in the work of the Management Board, and EEA/EFTA countries and Eurofound have an observer status in the Management Board. Whereas the Management Board takes the key strategic decisions, the Executive Board oversees effective preparation and follow-up of the Management Board decisions.<sup>2</sup>

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

The tripartite dialogue is an essential element not only at the decision-making stage but also at the implementation stage of EU-OSHA's mandate - both at European level and at Member State level via the national, tripartite focal point networks. The Focal Points are the Agency's main operational network. Whereas they are not directly involved in the governance of the Agency, they play a key role by providing input to the Agency's planning and implementation of the work programme at the national level. They are key actors for the development and co-ordination of the tripartite network in Member States. It is only by engaging Focal Points and their networks that the Agency can achieve its objectives and it is therefore decisive that the network partners perceive the Agency's work as adding value to their work. Thanks to their work, EU-OSHA can rely on high-quality information and data from the national level that feeds into the implementation of the Agency's activities and through their networking and dissemination actions involving social partners EU-OSHA manages to reach out to the intended target audiences in the Member States.

While preparing decisions for the Management Board, the Agency regularly consults its three Advisory Groups, the "Tools and Awareness Raising Advisory Group" (TARAG), the "OSH Knowledge Advisory Group" (OKAG), and the Workers' Exposure Survey Advisory Group (WESAG) and has regular coordination meetings with Directorate B, Unit 3 of the Directorate General for Employment and Social Affairs, which serves as the Agency's primary partner at the Commission.

Internally, the Agency is organised in four Units, three of which are operational (Prevention and Research Unit, Communication and Promotion Unit and Network Secretariat) and one administrative

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<sup>1</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>2</sup> With the 2018 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.



(Resource and Service Centre). The Executive Director also serves as the Head of Unit of one of the operational Units (Network Secretariat). The Executive Director has delegated appointing authority powers by the Management Board whereas all Heads of Unit as well as one Temporary agent/Administrator staff member in the Network Secretariat have delegated authorising officer powers.

The Executive Director is assisted in her management responsibilities by the Heads of Unit. There are regular meetings at the management level to monitor the Agency's performance, the implementation of the annual work programme and the budget, audit recommendations, the internal control and risk register action plans, human resources matters as well as any other issue that is relevant for the smooth running of the Agency.

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

### The year in brief

#### *Key conclusions in relation to operational activities*

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 OIRA COVID-19 risk assessment tool along with other resources to facilitate the return to workplaces in safe and healthy conditions<sup>3</sup>. 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. This is in no small part due to the flexibility and commitment shown by the Agency's national focal points and the national tripartite networks which they operate.

Besides that, EU-OSHA continued progressing towards its strategic objectives across its six priority areas. This resulted in a budget implementation of 97% and a work programme implementation of 96% (target: 90%).

During 2020, important results from the OSH overview on "musculoskeletal disorders" 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 2020 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 causes. This means: improving awareness about work-related MSDs risk factors and how to prevent and manage them (importance of risk assessment / management); improving awareness about health outcomes related to MSDs, along with the impact of MSDs for enterprises and society as a whole. As a consequence of the COVID-19 pandemic and the increased demand towards teleworking practices, the Agency integrated a new focus on 'good practice examples on teleworking in times of crisis' into the campaign.

The fieldwork for the third edition of the enterprises' survey ESENER finalised in 2019 and during 2020 the dataset was made available. The data visualisation of ESENER 2019 data, as well as the comparisons of ESENER 2014 and 2019 data, were all launched 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 the 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, the aka '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 is online since May 2020 and functions as the EU's official comprehensive source of OSH information,

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<sup>3</sup> See here for more of the resources provided by EU-OSHA:

[https://osha.europa.eu/en/themes/covid-19-resources-workplace#pk\\_campaign=ban\\_homecw](https://osha.europa.eu/en/themes/covid-19-resources-workplace#pk_campaign=ban_homecw)



That will also be the opportunity for the Executive Director to thank the OSH community for the smooth and valuable cooperation during her mandate and to pass on her legacy.

EU-OSHA initiated two new OSH overviews: one on OSH and digitalisation; and another one 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 provide an insight on the environment or 'context' that incentivises and assists enterprises – including small and micro – to fulfil their obligations under OSH regulations.

Furthermore, 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.

Finally, EU-OSHA continued to effectively communicate and promote OSH, either directly or through its network. Due to the COVID-19 restrictions, communication and promotion actions were moved almost in their entirety on-line. Notwithstanding, EU-OSHA managed to actively present its work at over 300 events and adapted its FAST support scheme to enable focal points to reorient FAST awareness raising actions (for example media actions) in the member states to address the COVID-19 pandemic, providing guidance to workers and employers as they return to the workplace.

#### *Key conclusions related to management, internal control and assurance*

The Agency's internal control systems and management of resources is based on a systematic analysis of the evidence available.

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

Overall, the Executive Director received reasonable assurance that the Agency's internal control systems had been adequate and had provided reasonable assurance and that the compliance and the implementation of the Internal Control Framework are satisfactory; risks are being appropriately monitored and mitigated; and necessary improvements and reinforcements are being implemented.

The Executive Director issued her judgment on the basis of the control processes in place and the outcomes of such controls; the resources spent to raise awareness with respect to ethics and integrity and fraud prevention; the annual risk assessment and Internal Control Framework assessment exercises; the quantitative and qualitative nature of the non-conformities included in the register for 2020; the assurance received by the Internal Control Coordinator; and, last but not least, on the overall favourable opinions expressed in the final reports by internal and external auditors and their recommendations in the past few years.

In her declaration of assurance, the Executive Director has not deemed it necessary to include any reservation.

## Introduction

This Consolidated Annual Activity Report has been prepared in accordance with EU-OSHA's Founding Regulation and its Financial Regulation.

EU-OSHA's Founding Regulation, article 11 (5) (g) provides that the Executive Director is responsible for preparing the annual activity report on the EU-OSHA's activities and for presenting this report to the Management Board for its adoption and assessment. Furthermore, the Founding Regulation defines in its article 5 (1) (d) that the Management Board shall adopt the activity report together with an assessment of the Agency's activities and submit the report and the assessment by 1 July to the European Parliament, the Council, the Commission, and the Court of Auditors, in addition to making the report public.

Article 48 of EU-OSHA's 2019 Financial Regulation defines the content of the activity report, which must include information on:

- The achievement of the objectives defined in the Programming Document;
- Action plans to follow-up on evaluations and the status of their implementation;
- Implementation on the annual work programme, budget and staff resources;
- The contribution of EU-OSHA to EU policy priorities;
- Organisation management and efficiency and effectiveness of internal control systems;
- Observations from the Court of Auditors and follow-up on these;
- Contribution and grant agreements;
- Service-level agreements; and
- Acts of delegation or sub-delegation of budgetary powers.

The report must also include a declaration of assurance from the Executive Director.

The present report is prepared based on the guidelines adopted by the Commission end April 2020<sup>4</sup>.

The Activity Report has several purposes. It gives an account of the achievement of the key objectives taking into account the corresponding resources used during the year. The report (Part I) therefore follows the structure of the work programme<sup>5</sup> as it reports on the delivery of key objectives and activities identified therein.

The Activity Report is also a management report of the Executive Director. It covers all management aspects, including the implementation of the risk management policy and the compliance to the Internal Control Framework.

Finally, the Activity Report includes a declaration of assurance where the Executive Director, in her role as Authorising Officer, provides assurance as regards the true and fair view given by the report and as regards the legality and regularity and the sound financial management of all financial transactions under her responsibility, as well as for the non-omission of significant information.

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<sup>4</sup> Guiding Principles across Agencies for a consolidated annual activity report – template and explanatory notes

<sup>5</sup> The information related to the implementation of the 2020 work programme related to "Corporate Management" (Management and control: ABM, internal control and data protection; Programming, monitoring and evaluation) and "Administrative support: Finance and Human resources" are not included in Part I as they were made available in Part II and Part III (as applicable) to avoid repetitions and redundancies.

## Part I. Policy Achievements of the year

### Policy context and key achievements of the year

With the entry into force of EU-OSHA's new Founding Regulation in February 2019 following a careful analysis by the European Parliament, the Council and the Commission, EU-OSHA has an updated legal framework for its contribution to EU policy priorities which is fully in line with the Common Approach agreed between the European Parliament, Council and the Commission.

The Multi-Annual Strategic Programme 2018-2023 addresses the main challenges in 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 an 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 to facilitate compliance with OSH regulations by medium, small and micro enterprises; the importance to manage dangerous substances at the workplace and ensure adequate levels of prevention against work-related diseases; as well as to anticipate other unknown and underestimated and emerging risks. In some cases EU-OSHA is given a direct task in policy documents (such as the Online interactive Risk Assessment tool), in other cases EU-OSHA's work is designed to contribute to broader objectives – such as reducing the burden of musculoskeletal disorders.

With the publication of the European pillar of social rights at the end of 2017 and the action plan to turn the principles into reality in 2021, a stable framework for the EU's and EU-OSHA's work on occupational safety and health has been established. EU-OSHA welcomes that the European Parliament foresees an important role for EU-OSHA in the realisation of the pillar.<sup>6</sup>

The pillar establishes workers' rights to a high level of protection of their health and safety at work and the right to a working environment adapted to their professional needs enabling them to age healthily<sup>7</sup>, which goes beyond workers' rights as enshrined in the existing EU legislation. The overall aim is to have an accident-free and a casualty-free working environment. In addition, the importance of individual occupational needs is stressed as well as the increasing importance of safe and healthy ageing. In the action plan from January 2021, the importance of occupational safety and health is stressed once again and the Commission commits to presenting a new EU OSH Strategic Framework in 2021.

In January 2020, the Commission launched a new Communication - "[A Strong Social Europe for Just Transitions](#)". It is articulated in six sections – one of which addresses fair working conditions, including OSH. The Communication stresses the new risks linked with digitalisation and new technologies alongside the more traditional ones, such as exposure to dangerous substances and risk of accidents at work. The Agency's work, in particular on carcinogens and mutagens at work and on digitalisation and OSH, will indeed contribute to this important initiative.

EU-OSHA's research, networking, awareness raising and campaigns are leading the way in improving occupational safety and health across Europe and help organisations adopt effective policies and approaches to occupational safety and health management with the necessary tools.

EU-OSHA's activities play a key role in delivering on the EU policy priorities. Among some of the recent examples is the EU OSH Information System developed together with the Commission and allowing to monitor developments in OSH in the EU against strategic objectives. For 2020, it is also particularly relevant to highlight the contribution EU-OSHA has made to the overall EU effort in relation to the COVID 19 pandemic. EU-OSHA very early on provided information on OSH related aspects of the pandemic. In 2020 EU-OSHA continued the implementation of its OSH Overview on Musculoskeletal Disorders which is widely recognised as one of the main EU priorities. The OSH Overview provides research based knowledge of relevance to policy-makers, researchers and others involved in the area and is followed up by the Healthy Workplaces Campaign on the topic running from 2020-2022. The

<sup>6</sup> Cf. the EP decision on discharge for 2018, 13 May 2020.

<sup>7</sup> Quoted from the European Pillar of Social Rights, available here: [https://ec.europa.eu/info/sites/info/files/social-summit-european-pillar-social-rights-booklet\\_en.pdf](https://ec.europa.eu/info/sites/info/files/social-summit-european-pillar-social-rights-booklet_en.pdf)

dataset from the third edition of the ESENER project was provided in 2020 giving access to the a European level picture of how OSH is managed in the workplace.

EU-OSHA's Online interactive Risk Assessment project is regularly mentioned in the EU policy documents and by the end of 2020 239 tools had been made available while another 75 tools were under development. The aim is still to facilitate more and better risk assessment – in particular among micro and small enterprises.

Evaluations have consistently confirmed the performance and the relevance to EU policy priorities of EU-OSHA and its work. This is both the case for activity evaluations commissioned by the Agency and for the evaluation of EU-OSHA and three other agencies commissioned by the European Commission.<sup>8</sup> The Commission's Staff Working Document (SWD) based on the evaluation of EU-OSHA, ETF, Cedefop and Eurofound highlights how EU-OSHA contributes to and sometimes is the only source of high-quality information on OSH. It also documents how EU-OSHA facilitates effective and efficient knowledge transfer between Member States and how EU-OSHA provides the European picture. The SWD goes on to conclude that EU-OSHA complements EU policies and legislation through support for awareness raising and implementation, making knowledge and good practices available to stakeholders. Another important aspect highlighted is the complementarity between the decision-making level with, for example the Advisory Committee on Safety and Health at work, and the technical knowledge and awareness raising provided by EU-OSHA.

In addition to the contribution to the established EU policy priorities, 2020 was, of course, marked by the COVID 19 pandemic which had an impact on EU-OSHA as on any other similar organisation, but in addition created an immediate need for information from the Agency in relation the impact of the impact on the workplace. EU-OSHA remained fully operational throughout 2020 and was able to draw on its recent work on biological agents as well as its ongoing work on musculoskeletal disorders to respond quickly and effectively to the challenges posed by COVID-19. EU-OSHA's networks – in particular the focal points - also proved to be an efficient and effective way to rapidly collect information on actions at the national level and to disseminate targeted resources, such as guidelines, the dedicated OiRA tool, NAPO and more.

A full account of the scores of the KPIs can be found in annex I. The data shows that the Agency has achieved almost all its targets. The budget was almost implemented completely (97%) and posts were occupied at 97%, meaning EU-OSHA used all available resources. The work programme was implemented to a level of 96% which is very satisfactory given that the pandemic had an important impact on EU-OSHA as a networking organisation. The part of the work programme not achieved was due to the pandemic and the impossibility to travel having an impact on business travel, events etc. Whenever possible, EU-OSHA converted physical events into virtual events and thereby to a large extent was able to implement its networking and promotion actions and achieve the results foreseen.

EU-OSHA's stakeholder survey is a key source for qualitative KPI data. The survey finalised end-May 2020 and shows that the Agency overall reaches its ambitious targets for all key aspects, i.e. relevance, usefulness, EU added value, impact, and performance.

When looking at reaching the targets for the strategic objectives and individual activities, the results are also positive across all activities. The targets are very ambitious and achieved or almost achieved in all cases. The one strategic objective where results are slightly below the targets is objective related to Tools for OSH management which mainly covers OiRA. Most results for OiRA are above targets, except for stakeholder feedback. This may have to do with the sample which is used to assess a wide variety of activities, but only a minor part of the sample may actually see the final OiRA product. In 2021 EU-OSHA will analyse the issue in the light of the mid-term evaluation of OiRA – see part 2 (B).

Other data of interest from the stakeholders' survey evidence that there is a widespread positive perception (over 90% of the respondents) about EU-OSHA's contribution to different aspects, namely to increased awareness about occupational safety and health risks and solutions to occupational safety and health risks; and to improved occupational safety and health in the workplace. 85% of the surveyed stakeholders also agree that the Agency addresses the right priorities on OSH and 87% consider that

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<sup>8</sup> For the evaluation and the Commission's Staff Working Document, SWD(2019)159, please see here: <https://ec.europa.eu/social/main.jsp?langId=en&catId=85&furtherNews=yes&newsId=9348>

the work of EU-OSHA adds value to the work done by others, such as national organisations. Finally, 94% of the sample have used EU-OSHA's work for at least one purpose.

As mentioned earlier, Focal points play a key role in ensuring that EU-OSHA can achieve its objectives. The diversity in available resources and priorities represents a challenge in this respect and the Agency has continued to rely on flexible implementation arrangements to adapt to the needs and priorities. The portfolio approach and FAST focal point support scheme are key elements in adapting the Agency's work to the variety of needs, priorities and resources among the network partners.

In conclusion, the results for 2020 confirm the relevance, performance and EU added value of EU-OSHA's work. As outlined above and throughout this report, a number of different sources support these conclusions.



# KEY PERFORMANCE INDICATORS 2020



## MISSION

At EU-OSHA, we 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.



## VISION

EU-OSHA wants to be a recognised leader promoting healthy and safe workplaces in Europe based on tripartism, participation and the development of an OSH risk prevention culture, to ensure a smart, sustainable, productive and inclusive economy.



## GOOD GOVERNANCE

As a EU body, we place public interest at the core of our work. We are accountable and transparent towards stakeholders and EU citizens as we strive to ensure the most efficient possible use of public money.

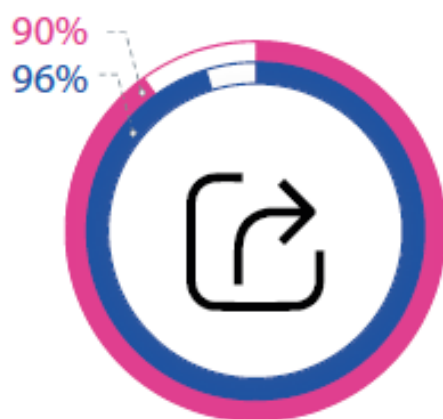


## Key performance indicators

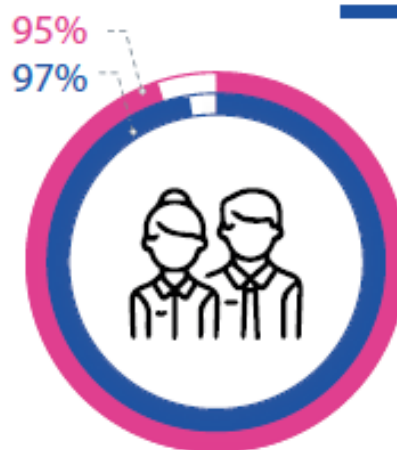


GOOD GOVERNANCE

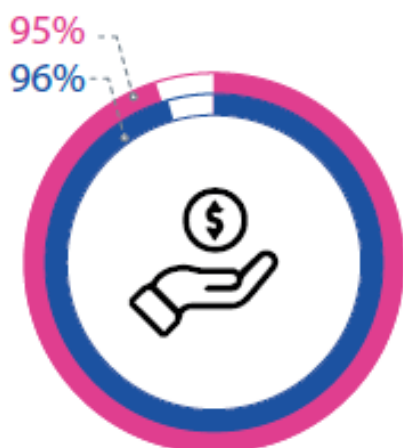
● Actual  
● Target



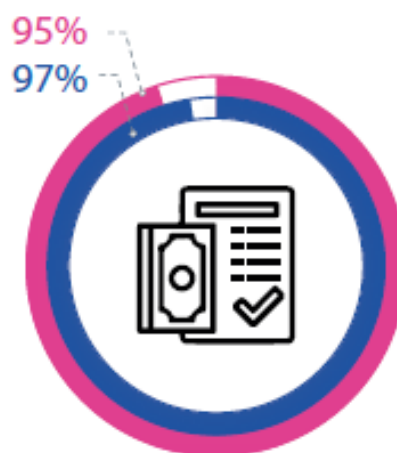
Completed outputs



Staff capacity



Fulfilled payments



Committed amount of budget



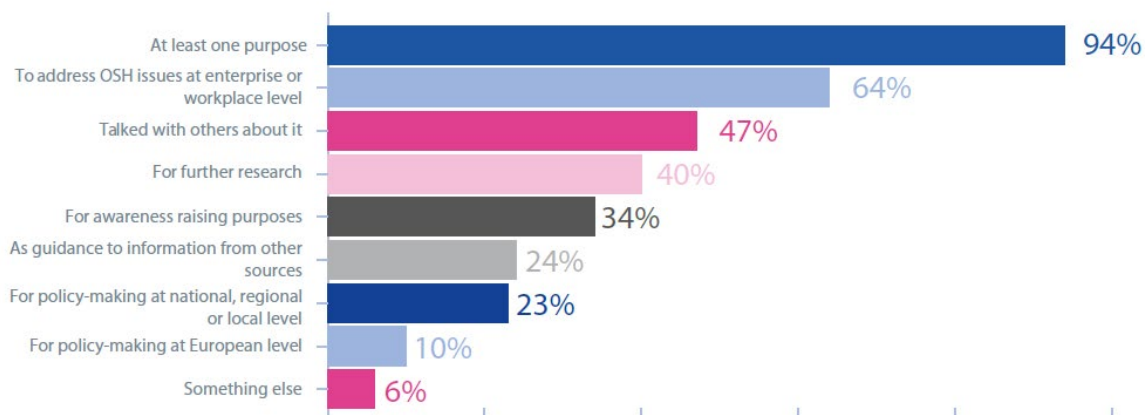


## REACH AND USE

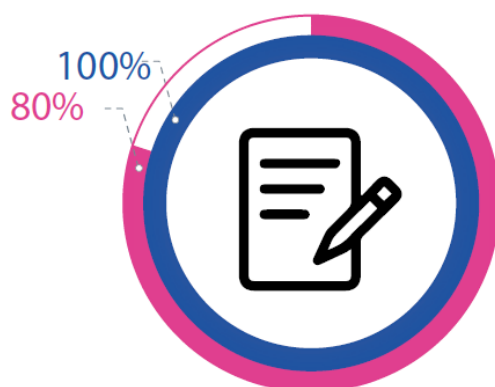
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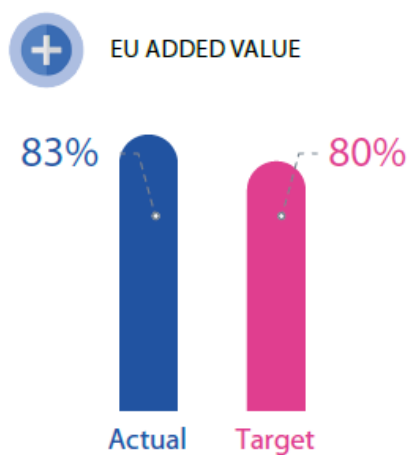
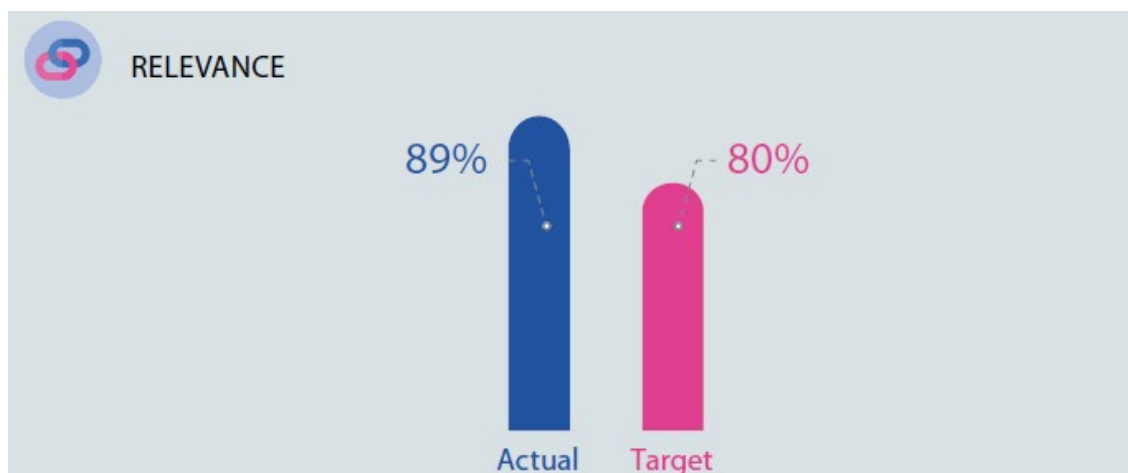
### Purpose of use



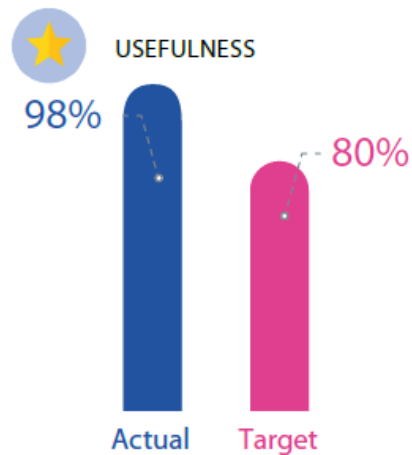
## PERFORMANCE



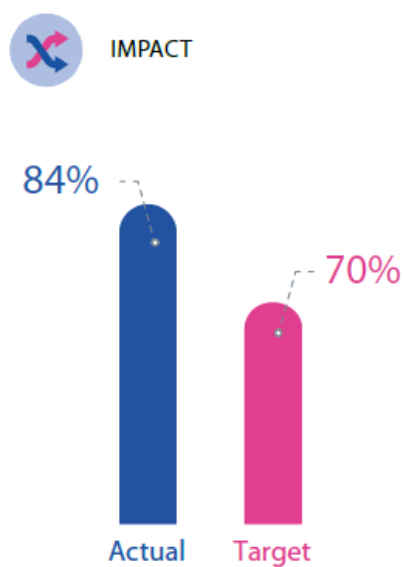




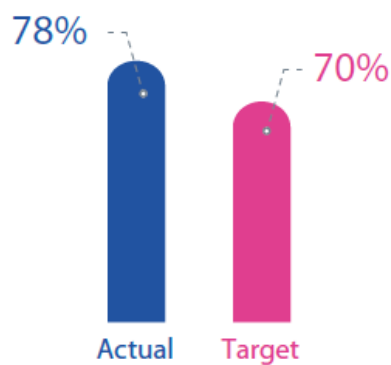
**Stakeholders' assessment  
of EU added value**



**Stakeholders' assessment  
of usefulness**



**On workplace practice**



**On policy making**

Source: EU-OSHA © Stakeholders survey 2020 and other surveys carried out by EU-OSHA or on behalf of EU-OSHA throughout 2020

## COOPERATION WITH OTHER EU AGENCIES AND BODIES

EU-OSHA has been collaborating closely with other agencies during 2020 – both those within the employment and social affairs policy field and beyond. On several operational activities, there is good cooperation to make the best use of the respective resources of each agency. This is for example the case for the collaboration on survey methods with **Eurofound** in relation to ESENER, the involvement of the **Fundamental Rights Agency (FRA)** and **Eurofound** survey expertise in the development of the workers' exposure survey, and the collaboration with Eurofound and the **Joint Research Centre** within the digitalisation activity. For the MSD overview, the Agency also collaborates with the **Joint Research Centre, Eurofound** and **Cedefop** on teleworking, and on seasonal workers, collaboration kicked off with the newly established **European labour Authority (ELA)**. For the development of the OSH Barometer, regular cooperation has taken place with **Eurostat**. For the work done on dangerous substances, EU-OSHA worked closely with **European Chemical Agency (ECHA)**. As a result of the COVID-19 pandemic, EU-OSHA has been working frequently with **ECDC**. EU-OSHA has also been working together with the **Joint Research Centre** and **European Environment Agency (EEA)** to take the first steps to the establishment a European-wide database that makes available measured exposure data from national work place exposure databases (HazChem@Work). Cooperation is also ongoing with the **European Maritime Safety Agency (EMSA)** on an OSH guidance for responders of incidental oil spills at sea and shorelines.

In line with its cooperation agreement with DG GROW, EU-OSHA also cooperates with the **Executive Agency for Small and Medium-sized Enterprises (EASME)** and the **Enterprise Europe Network (EEN)** that it coordinates in the dissemination of its work. The Agency also reached out to the vocational education and training community via a new networking initiative, **OSHVET**.

The Agency participates actively in the **European Agencies' network (EUAN)** and its sub-networks. Within the network of scientific Agencies **EU-ANSA**, EU-OSHA participates in the clusters on quantitative surveys and sustainability.

For the horizontal activities a variety of cooperation takes place, from shared services to information exchange. This covers almost all topics, ranging from peer risk assessment reviews, over shared procurement actions to mutual support in development of performance measures.

## COVID-19 RELATED ACTIONS

### Impact on Work Programme 2020

Since the first days of the COVID-19 outbreak in 2020, EU-OSHA played a key role in providing useful information and resources to intermediaries to assess the risks and the impact on workplaces and mitigate them. To do this, the Agency carried out several actions, alone or in collaboration with the Commission and other Agencies. A list of these actions – already delivered or planned to be delivered – and the activities to which they were ascribed is included below. Some actions were delivered in 2020, and, for others, work started in 2020 and are planned for delivery in 2021 and beyond.

REF	ACTIVITY	ACTION	STATUS
2.1	ESENER	<ul style="list-style-type: none"> <li>- Secondary analysis on NACE Q (Human health and social work sector)</li> <li>- Secondary study on psychosocial risk management will address impact of COVID-19; economic impact on the business, management of OSH, telework.</li> </ul>	<p>To be delivered in 2021</p> <p>To be delivered in 2021</p>
2.7	MSD OSH Overview	<ul style="list-style-type: none"> <li>- Projects related to telework, MSDs and psychosocial risks;</li> <li>- Final report "Telework: psychosocial risks and MSDs";</li> <li>- OSHwiki article - Telework: psychosocial risks and MSDs - Risk assessment;</li> <li>- OSHwiki article - Telework: psychosocial risks and MSDs;</li> <li>- Expert article "Telework: literature review and case examples";</li> <li>- Expert article "Telework: quantitative analysis of ESENER data";</li> <li>- Webinar on telework</li> <li>- Expert article "COVID-19 and impact on migrants"</li> </ul>	To be delivered in 2021
2.11	Supporting compliance	<ul style="list-style-type: none"> <li>- Focus of the activity – how risks of occupational exposure of workers to COVID-19 are affected by contextual influences, such as national and global supply chains, will be the focus of this activity</li> </ul>	Throughout the activity
3.1	OiRA	<ul style="list-style-type: none"> <li>- OiRA COVID-19 tool</li> <li>- France – promotional approach to OiRA, case study will cover aspects related to the pandemic.</li> </ul>	<p>Delivered in 2020, with regular updates throughout 2021</p> <p>To be delivered in 2021</p>
4.6	HWC 2020-2022	<ul style="list-style-type: none"> <li>- Module on MSDs and Telework</li> </ul>	To be delivered in 2021-2022
4.7	Awareness raising actions	<ul style="list-style-type: none"> <li>- "Healthy Workplaces Stop the Pandemic" integrated in Agency's related communications, including the specific section on website bringing together all relevant resources related</li> </ul>	Delivered

		<p>to Covid-19 and the prevention of OSH risks.</p> <ul style="list-style-type: none"> <li>- “Napo in...stop the pandemic” videoclip addressing essential workers whose jobs did not allow them to telework</li> <li>- “Napo is...teleworking to stop the pandemic” videoclip addressing teleworkers</li> <li>- Adjustments in time and in nature of FAST offers for 2020 and 2021 to accommodate Focal points’ changed needs as a result of the pandemic</li> </ul>	<p>Delivered</p> <p>Delivered</p> <p>Ongoing</p>
5.3	Networking knowledge	<ul style="list-style-type: none"> <li>- Final report on work-related diseases from biological agents</li> <li>- Surveys to focal points to gather information on current state of affairs in the Member States</li> <li>- OSHwiki article: “COVID-19: guidance for the workplace”</li> <li>- With the support of European Commission and ACSH, EU guidance “COVID-19: Back to the workplace - Adapting workplaces and protecting workers”</li> <li>- Contribution to several documents prepared by other institutions, e.g. regarding travel and tourism, transport, long-term care facilities, and protection measures for healthcare workers, notably those provided by ECDC, including assessments of the conditions of outbreaks in occupational contexts and OSH measures to be taken.</li> <li>- Provision of background information on specific issues to the Commission</li> <li>- Member of the ACSH Working party on pandemic OSH-related issues</li> <li>- Support on the promotion of vaccinations against seasonal flu in an occupational context (in coordination with ECDC).</li> <li>- Participation in several high-level meetings related to protection of vulnerable collectives and the protection of workers in specific professions in the context of the COVID-19 pandemic</li> <li>- Participation in XXII World Congress</li> </ul>	<p>Delivered</p> <p>Delivered in 2020, more planned for 2021</p> <p>Delivered</p> <p>Delivered</p> <p>Throughout 2020 and ongoing</p> <p>Throughout 2020 and ongoing</p> <p>Ongoing</p> <p>Delivered</p> <p>Throughout 2020 and ongoing</p> <p>Delivered</p>

		<p>Digital Meeting Special Virtual Session: COVID-19 and OSH.</p> <ul style="list-style-type: none"> <li>- Joint campaign on seasonal workers in cooperation with ELA</li> <li>- Collaboration with SLIC on a joint SLIC/EU-OSHA labour inspectors' survey on high risk occupations</li> </ul>	<p>Ongoing discussions for delivery in 2021</p> <p>Ongoing discussions for delivery in 2021</p>
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## Anticipating change

Under this strategic objective, EU-OSHA aims to provide policy-makers and researchers with reliable data on new and emerging occupational safety and health (OSH) risks, so they can anticipate trends and take timely and effective action.

### Activity 1.3: Anticipating future challenges to OSH

*Activity goal: Raise awareness and improve knowledge among policy makers and researchers on the topics selected and their implications for OSH as well as foster debate on new and emerging challenges to OSH risks associated with the changing world of work, so as to inform policy-making and help set priorities for action and research.*

The nature of work, employment relationships, workplaces and technologies used for work are developing rapidly. At the same time, the workforce is getting more diverse and dispersed. Trends like these together with migration and climate change will bring new challenges to OSH in the future that need to be anticipated adequately to allow effective prevention. All previous and current EU OSH strategy documents have identified risk anticipation as a core task for EU-OSHA and it is expected that this will continue to be a strategic priority for OSH at EU level in future years.

This activity builds on the results of the ex-post evaluation of the previous foresight (Large-scale foresight on digitalisation). The evaluation was commissioned in 2018 that supported EU-OSHA in selecting the method and instruments best suited for the next cycle of the activity. One important finding of the evaluation is that EU-OSHA clearly adds value to the work of others via this activity. The stakeholders' survey run in 2020 as well as other stakeholder feedback show that the proportion of respondents that indicated that they (strongly) agreed that information under this activity adds value has increased with each consecutive survey between 2016 and 2020.

The ex-post evaluation also provided the basis for the Management Board's decision in January 2020 on the topic for the foresight, which is the impact on OSH of the circular economy. The study involves literature review, review of/cooperation with other organisations carrying out foresight and future-oriented work at EU or national level implementing foresight to guide priority setting and strategic development (such as the STOA, the EU-ANSA, PEROSH, JRC, etc.) and has a strong focus on consultation with Agency's stakeholders. EU-OSHA has started collaboration with INRS to benefit from the French institute's recent foresight work on this topic.

The new foresight study consists of two phases: 1. Review of existing future-oriented research and documentation on 'the Circular Economy and its OSH consequences', and adaptation of macro-scenarios to the EU context; 2. Tailoring of scenario and dissemination via Stakeholder dialogue and workshops, to strengthen and enlarge the anticipated impact of this third foresight study and address the needs of specific stakeholder groups. In 2020, the work focussed on the report related to the first phase, which will be published in Q2 2021 and includes four scenarios on the future of Circular Economy and implications for OSH in the European context.

A [review of the future of agriculture](#) has been finalised end of 2020. Three policy briefs will be published throughout 2021.

Under this activity, EU-OSHA has also intended to stimulate high quality debate among selected stakeholder groups on new issues relevant to OSH. In particular, a Focal point seminar was organised to discuss [expert articles](#), including one on 'Supply Chains and their present and future implications on OSH' (David Walters, Phil James), and another one on 'Smart Personal Protective Equipment: intelligent protection for the future' (Michael Thierbach).

## Facts and figures

Under this strategic objective, EU-OSHA aims at providing an accurate and comprehensive picture of current OSH risks, their health effects, and how they can be prevented and managed, to allow a better understanding of these issues among policy-makers and researchers.

## Activity 2.1: European Survey of Enterprises on New & Emerging Risks (ESENER)

*Activity goal: Contribute to the formulation of evidence-based policies by providing high quality information on OSH and in particular on the participation of workers, the practical management of OSH and the management of psychosocial risks.*

The European Survey of Enterprises on New and Emerging Risks (ESENER) is a representative establishment survey looking at how safety and health risks are managed in European workplaces.

With this activity, EU-OSHA intends to contribute to improving statistical data and developing the necessary information for evidence-based policy-making, which is one of the main challenges identified in the EU OSH Strategic Framework and other subsequent documents.

Since the first edition in 2009, ESENER has played a key role in helping EU-OSHA to provide cross-nationally comparable information that can contribute to OSH policy-making. 89% and 84% of the respondents of 2020 EU-OSHA's stakeholders' survey regarded ESENER as a valuable source for policy making respectively at European and national level and 46% considered that providing comparable data as its most valuable contribution to better occupational safety and health in Europe.

Following fieldwork completion in 2019, the 'new' overview report and dashboard were published in the first half of 2020. The data visualisation of ESENER 2019 data, as well as the comparisons of ESENER 2014 and 2019 data, were all launched beginning of June 2020. Whereas the high level and launch event had to be cancelled as a result of the COVID-19 pandemic, throughout the year there have been national online events to present the ESENER findings in Slovakia, Cyprus, Belgium, Norway, Portugal, Romania and Slovenia

Still in 2020 EU-OSHA has initiated in-depth follow-up studies based on ESENER-3 data, including a qualitative study on psychosocial risk management in MSEs, an Overview Report looking at the findings across all three ESENER waves, and a sectoral study on Healthcare. Bearing in mind the COVID-19 crisis and the forthcoming OSH Overview on the "Healthcare sector", it was felt that Healthcare was the first evident candidate for such an ESENER sectoral study. All ESENER follow-up studies include interviews with key informants in order to reflect the impact of the COVID-19 crisis on the management of OSH.

More information at: [www.esener.eu](http://www.esener.eu)

## Activity 2.7: OSH overview – Work-related musculoskeletal disorders (MSDs)

*Activity goal: To contribute to reducing OSH burden resulting from MSDs by providing a comprehensive analysis of the phenomenon, identifying and sharing good practices and successful initiative and raising awareness amongst researchers and policy-makers.*

MSDs are one of the key priorities in European OSH policy, as is clearly expressed in the Commission Communication on modernisation of OSH legislation and policy from January 2017. Surveys such as ESENER show that risk factors for MSDs are among the most prevalent across all sectors and so illustrate the need for better-targeted policy instruments at EU and national level. The ex-post evaluation of the OSH acquis identified a number of growing concerns, which companies would need more support to address, which included musculoskeletal disorders.

With this activity, which started in 2018, EU-OSHA aimed at encouraging more and better-targeted policy instruments and actions at EU and national level. To do so, the Agency filled research gaps by providing a better picture of the prevalence and costs of MSDs in Europe; identified successful initiatives, schemes and workplace measures aimed at a sustainable reintegration of workers with MSD, and stimulated discussions about support measures at national level among policy-makers and OSH intermediaries to improve preventive action at the workplace. Projects under this activity covered topics such as prevalence, costs and demographics of MSD, OSH policies, chronic MSDs and emerging MSD risks. As a consequence of the COVID-19 crisis, which forced millions of workers to telework from home, a number



of new projects related to telework, MSDs and psychosocial risks, have been included in the activity and launched in the second half of 2020.

EU-OSHA has produced overview reports and guidance/best practice documents as well as case studies and a database with practical resources to manage MSDs at the workplace. Stakeholders were engaged via several events and workshops on specific topics. This OSH overview has established the knowledge base for the Healthy Workplaces Campaign “Lighten the Load” which was launched in October 2020 and will feature an extended cycle of 24 months – see below under activity 4.6.

More information at: <https://osha.europa.eu/en/themes/musculoskeletal-disorders>

## Activity 2.8: Workers’ exposure survey on cancer risk factors in Europe (WES)

*Activity goal: To contribute to the reduction of work-related cancer by providing data and information aimed at improving the understanding among policy-makers, researchers and intermediaries about workers’ exposure to cancer risk factors in order for them to be able to prioritise and target appropriate actions.*

The workers’ exposure survey on cancer risk factors draws on the conclusions of the feasibility study from 2017 and the input from experts and builds on the experience of the Australian Workplace Exposures Study (AWES). The 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. EU-OSHA aims to contribute to meeting the challenge of reducing work-related cancer by improving knowledge among policy-makers, researchers and intermediaries about workers’ exposure to cancer risk factors. The survey results will help them to prioritise and target appropriate actions. The survey is expected to provide an accurate and comprehensive picture of current risks related to workers’ exposure to cancer risk factors. It also seeks to provide information that could contribute to updating EU legislation, where appropriate, to improve the protection against dangerous substances and fight occupational cancer, in particular as regards the preparation of possible future amendment proposals of the Carcinogens and Mutagens Directive. In addition, this activity is expected to contribute to the OSH actions of Europe’s Beating Cancer Plan. The survey will provide a reliable assessment of exposure related to jobs and tasks that complements existing workplace exposure measurements, national surveys and information available from national administrative sources in many EU member states. EU-OSHA will carry out a survey in a broadly representative selection of European countries (Germany, Ireland, Spain, France, Hungary and Finland). In each of the selected countries, EU-OSHA will contact a representative sample of workers for a telephone interview about their current job. The size of the samples will allow detailed analysis of the results to be performed (3,000 workers in each country on average).

In 2020, preparatory work on the survey started, with the first steps for the methodology design and adaptation of the AWES survey instrument to the European context. The Agency worked on preparing and launching several procurements to get the project started, as there is a need for specialist expertise on the survey tool, on occupational hygiene at national level, and on survey fieldwork, which includes questionnaire adaptation into national languages. International expert and advisory groups advise EU-OSHA on the project implementation and provide feedback on the survey. The advisory group (WES-AG) provides strategic input and includes appointed members representing the three interest groups of the Management Board and the European Commission since 2020. The international expert group provides technical input and consists of researchers in the field of exposure to cancer risk factors, epidemiologists, OSH experts, occupational hygienists and worker survey experts from other agencies (Eurofound and FRA).

More information at: <https://osha.europa.eu/en/facts-and-figures/workers-exposure-survey-cancer-risk-factors-europe>

## Activity 2.9: EU OSH Info System

*Activity goal: To contribute to improve evidence-based policy-making and research by providing high quality, comparable and timely data on relevant OSH indicators.*

With this activity, EU-OSHA intends to design and develop a reliable information system on OSH in Europe, based on data from the relevant national and European data providers, thereby providing a valuable input to support policy-making and research via a stable monitoring tool and periodic reports. This is done by developing and establishing a dashboard, the 'OSH Barometer', which provides an up-to-date and comprehensive overview of basic data on important indicators that describe the OSH situation in Europe. With the information developed within this activity, the Agency is also in a good position to provide support to the European Commission in the preparation of the new EU OSH Strategic Framework.

The OSH Barometer is online since May 2020 and functions as the official source on OSH information; it contains quantitative and qualitative data from governmental sources, statistical authorities, European surveys and research. It uses extensively visualisations for quantitative data, and harmonised descriptions for qualitative data, e.g. for OSH strategies or Social Dialogue descriptions. It offers filtering and adaptation to the information needs of the users. It allows for all quantitative data a comparison between Member States and between Member States and the EU-average. In 2020 and until March 2021 already more than 10,000 users visited the OSH-Barometer.

The second element of the EU OSH Info System is an analytical report, interpreting the existing data. EU-OSHA will publish this first "State of OSH in the EU" report at the end of 2021, with the aim of publishing further editions at regular intervals.

The Agency will continue to work closely with the Commission, its network of National Contact Points and with the corresponding ACSH Working Party to consolidate the indicators and develop consensus on new indicators over time.

More information at: <http://www.osh-barometer.eu/>

## Activity 2.10: OSH Overview: Digitalisation

*Activity goal: To contribute to policy and research related to digitalisation and its consequences on OSH by providing a comprehensive insight into new technologies and their application at work, existing policies and practices, an analysis of main cross-cutting themes and a focus on specific occupations.*

As pointed out in the Commission Communication "A Strong Social Europe for Just Transitions", the new risks linked to digitalisation and new technologies will be one of the focus areas of the new EU OSH strategic framework. This OSH overview builds upon the issues identified in the Agency's large-scale foresight on new and emerging risks resulting from digitalisation (concluded in 2018). It provides 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 COVID-19 pandemic has brought about significant and abrupt changes in the world of work, such as the unprecedented increase of teleworking, which makes it essential to undertake discussions around technological developments such as digitalisation, robotisation or artificial intelligence.

Drawing on the scoping work and expert meeting that took place in 2019, the four following main areas of work are addressed as part of the OSH overview: advanced robotics and automation of tasks (physical as well as cognitive tasks); new forms of worker management of workers through AI-based systems (including people analytics, gamification, app-driven jobs, etc.); OSH and the digital platform economy; and new monitoring systems for the improvement of workers' safety and health.

The OSH Overview takes into account the results from ESENER 3 related to digitalisation. Cooperation with key organisations working on the topic have been established, in particular with Eurofound and the Joint Research Centre (exchanging information, participating in each other's projects and ensuring complementarity), as well as the Future of work group of the Global OSH Coalition and the Nordic Group

on Future forms of work and OSH. This activity will also seek to implement a new strategy to better reach the SMEs by engaging with the Sustainability Advisors through DG-GROW.

Deliverables include literature reviews, qualitative research (e.g. interviews/focus groups/case studies), and reviews of policy and practices.

In 2020, the following projects were initiated:

- Overview on research and practices in relation to advanced robotics and AI-based systems for automation of (physical and cognitive) tasks and occupational safety and health;
- Overview of research and practices in relation to new forms of worker management through AI-based systems and Occupational Safety and Health (OSH)"
- Overview of OSH policies, research and practices in the context of digital platform work in the European Union

A [policy brief](#) on the impact of artificial intelligence on OSH was also produced.

More information at: <https://osha.europa.eu/en/publications/digitalisation-and-occupational-safety-and-health-osh-eu-osha-research-programme/view>

For information on other work done by EU-OSHA on this subject: <https://osha.europa.eu/en/emerging-risks/developments-ict-and-digitalisation-work>

## Activity 2.11: OSH Overview: Supporting compliance

*Activity goal: To contribute to formulating policies aiming at creating an environment or 'context' that incentivises and assists enterprises – including small and micro – to fulfil their obligations under OSH regulations.*

Improving the extent and quality of compliance with OSH regulations and of preventive action in general is a longstanding objective at European and national level. However, meeting this objective is an increasing challenge given the rapidly evolving world of work, especially as regards changes in society and markets, new forms of employment, business models and the nature of work.

Research such as EU-OSHA's OSH overview on micro and small enterprises has pointed to the importance not only of factors internal to the enterprise (management commitment, worker participation, etc.), but also to those that are external to it. The context in which an enterprise operates exerts a strong influence on whether, and if so to what extent, it complies with OSH regulations and takes effective and efficient prevention measures. These external factors include enforcement, supply chains, prevention services, societal norms and expectations, availability of financial support, etc.

This activity aims to provide an insight into the environment or 'context' that incentivises and assists enterprises – including small and micro – to fulfil their obligations under OSH regulations. In so doing, it addresses one of the three main challenges identified in the EC Communication on modernisation of the EU OSH legislation and policy. The five themes identified as part of this OSH overview are: (1) innovation in enforcement, (2) prevention services, (3) social reporting, (4) supply chains and (5) business incentives.

In addition to the main policy focused outputs, the Agency is looking for instrumental activities that would support enterprises in their OSH performance, such as exchange of good practices, policies and tools. Following the experts' and stakeholders' opinion, in 2020 EU-OSHA started with an overarching review, which set the scene regarding the topic and the research already done. This new EU-OSHA research provides a review of the literature on institutional support for improving OSH in the context of the fast-changing structure, organisation and control of work in the EU, and adapt it to the evolving nature and distribution of work-related risks. It seeks to understand what is effective, and what determines the effectiveness of different types of support as mentioned in the five themes above. The influence of Member State, social and political contexts on effectiveness is also explored. The research concludes that the various types of support for OSH compliance do not exist in isolation, and key to successfully supporting compliance and better OSH practice is effective coordination. Based on the findings of the overarching review, EU-OSHA will pursue two strands of research with in-depth projects starting in 2021. In the first place, the Agency will focus on market influences on OSH compliance, such

as the impact of supply chain relations, social reporting and business incentives. Secondly, it will focus on regulatory influences and analyse the role of innovative inspection and enforcement practices and the role of preventive services in supporting compliance. As a cross-cutting factor, the Agency will investigate the influence of social norms on OSH compliance.

Based on stakeholder discussions, the activity will also address the risks of occupational exposure of workers to the risk of transmission of COVID-19 and how this is affected by contextual influences, such as national and global supply chains. The scale of the pandemic is unprecedented and measures to support compliance with best practice to reduce risks are therefore worthy of special attention.

## Tools for OSH management

Under this strategic objective, EU-OSHA aims at providing relevant tools for smaller workplaces to manage health and safety, and the engagement of intermediaries in the further development and dissemination of these tools.

### Activity 3.1: OiRA

*Activity goal: to contribute to assist enterprises comply with OSH regulations by increasing the number of enterprises carrying out their own, good quality and up-to-date risk assessment.*

OiRA is specifically mentioned in the EU OSH Strategic Framework and in subsequent policy documents, and as such this activity has been playing an important role in delivering on the framework.

With OiRA, EU-OSHA aims at meeting the challenge of helping enterprises – in particular, micro and small enterprises– comply with occupational safety and health rules by providing free of charge state-of-art tools. EU-OSHA works with national and social partners to develop and promote the OiRA tools to meet the needs of the target groups and adapt to the national contexts. Furthermore, the Agency supports the implementation of national strategies to encourage enterprises to use the developed tools.

EU-OSHA's "Stakeholders survey 2020" showed high satisfaction with both the quality of the tools and the support provided by EU-OSHA. By end of the 2020, 239 tools were online (and 75 under development). The target of having 20-25 new OiRA tools published in 2020 has been exceeded with 61 tools published by the end of the year and more than 47 tools updated. The number of registered users is more than 90 000 and the number of accumulated risk assessments carried out is more than 156 000, almost one third of which were performed only in 2020 (45 500 risk assessments). 60% of the users doing a risk assessment downloaded the general report in 2020.

OiRA played a significant role in the Agency's response to the COVID-19 crisis. The Agency developed a dedicated 'risk-based' COVID-19 OiRA tool, which has been translated and adapted by almost all OiRA partners. EU-OSHA provided the OiRA COVID-19 risk assessment tool along with other resources to facilitate the return to workplaces in safe and healthy conditions. During 2021, the master version of the tool will be updated according to new research insights and the OiRA website will continuously inform about COVID tools from OiRA partners and related promotional activities. National partners are working on their national adaptations and updates autonomously.

In close cooperation with the Sectoral Social Dialogue Unit in the Commission, EU-OSHA involved the Sector Social Dialogue partners from the agricultural sector in a tool development for their sector that is expected to go online early 2022. The audio-visual sectoral social dialogue partners also work on a tool development to be launched in April 2021. In addition, EU-OSHA supported the development of a series of tools in several OiRA partner countries.

In order to strengthen the promotion of OiRA and the tools developed, the promotional support that started in 2018 continued in 2020. The programme is based on specific promotional activities for selected national tools and aims at increasing uptake among enterprises. EU-OSHA also adapts and improves the OiRA software to facilitate development of more risk assessment tools at national and EU levels as well as training and support to stakeholders. Several new features were released in 2020, among those some that are expected to be used for more efficient tool promotion and stakeholder engagement.

In 2020, OiRA underwent an external mid-term evaluation. The findings and recommendations from the evaluation provide valuable input to shape the strategic approach to this activity for the future.

More information at: [oiraproject.eu](http://oiraproject.eu)

## Raising awareness

Under this strategic objective, EU-OSHA aims to get the occupational safety and health message across to multiple beneficiaries by raising awareness about workplace risks and how to prevent them, together with the Agency's intermediaries.

### Activity 4.7: Awareness raising actions and communication

*Activity goal: Raise awareness about the importance of OSH and the work of the Agency among the OSH community as well as among a wider set of beneficiaries and intermediaries beyond the Agency's primary audiences.*

This activity is focused on communicating and raising awareness on OSH, the Agency and its projects, products and services, primarily among the OSH community, but also to policy-makers and EU citizens in general. For this purpose, the communication and promotion actions undertaken use both traditional channels and tools (website, publications, press office) as well as more innovative ones (such as data visualisation tools, Napo, social media and film screenings and debates). EU-OSHA is actively collaborating with the other EU Agencies (under DGEMPL and beyond), as well as the European Commission and other institutions in co-promotion actions for topics of common interest, via our website(s), joint publications and social media channels.

During the COVID-19 pandemic, keeping workplaces safe and healthy in the context of the COVID-19 pandemic has been a major objective of the Agency's information and communication actions.

Since the beginning of the pandemic in March, the Agency has actively communicated and promoted the diverse information, guidance and good practice resources developed in response to the pandemic. As a quick response to the extraordinary situation created by the COVID-19, a tailored branding design for the Agency's action plan "*Healthy Workplaces Stop the Pandemic*" was developed and integrated in the Agency's related communications. The section has been regularly updated co-promoting new relevant resources from the Commission and other organisations.

Via the FAST programme, EU-OSHA provides logistical support to focal points and their networks in implementing OSH-related awareness-raising, communication and promotional activities and events related to EU-OSHA's work and context-relevant OSH themes at national level, thereby ensuring widespread coverage adapted to the needs. Participants' feedback has evidenced high satisfaction with such events.

Organising onsite activities was mostly not allowed throughout Europe until the end of 2020. The Agency therefore reacted very quickly in March and allowed the focal points to organise their FAST Awareness Raising activities in a virtual way and to adapt them according to their needs for promoting the information on the pandemic, including the Agency's COVID-19 EU guidance and the measures to be taken in businesses, as part of the 'Healthy Workplaces Stop the Pandemic' action plan. In spite of the challenging circumstances, a total of 116 FAST Awareness Raising activities promoted 10 major Agency's projects in all EU and EEA countries, including; Musculoskeletal disorders; Enterprise Europe Network; OiRA; Healthy Workplaces Film Award (HFWA); Work-Related Diseases; ESENER 2019; Micro and small enterprises (SESAME project); Foresight/Digitalisation; Costs and Benefits of OSH and Napo for teachers' toolkit.

Napo has also come to help fight the pandemic caused by COVID-19 with two short clips: "*Napo in...stop the pandemic*", with a very simple message to the millions of essential workers whose jobs did not allow them to telework – wash your hands frequently to avoid unknowingly spreading the virus. The second clip, "*Napo is...teleworking to stop the pandemic*", was released shortly after to support the World Day for Safety and Health at Work that in 2020 chose the slogan "Stop the pandemic: safety and health at work can save lives". In this short clip, Napo's message is again a simple one – work at home but work safely and help stop the pandemic.



Whereas the distribution programme, the events and exhibition planned for 2020 were adversely affected by the global situation, on-line promotion was particularly intensive. This included actions such as multilingual highlights and news items on the website as well as social media. The press office was also very active by engaging in direct communication with media outlets to promote the broad range of outputs that had been produced during 2020. Via the media partnership offer, EU-OSHA has managed so far to engage 23 partners from 12 EU countries with a view to support EU-OSHA communications. With the piloting of a three year HWC cycle from 2020-2022, the Agency made an effort to increase its communicating and promoting actions for its policy-facing activities, this need having been evidenced by several evaluations. As an example, promotion actions covered extensively the work produced under the OSH overview on musculoskeletal disorders.

Results from the stakeholders' survey 2020 confirm the positive results achieved by the Agency's communication actions. EU-OSHA website is broadly seen as an authoritative source of information by the vast majority of Agency's stakeholders (over 90%) of 2020 it totalled more than 1 800 000 visits and over 3 900 000 page views. Overall, all Agency's websites (including OiRA, Napo, OSHwiki etc.) totalled over 4,500,000 visits versus 2,500,000 being the target.

Most respondents (91%) were (very) satisfied with EU-OSHA's awareness raising actions and most found them to be (very/somewhat) relevant for addressing needs at a national level (86%) and for different groups of intermediaries (89%). Moreover, respondents (80%) found the practical support provided by the Agency in relation to awareness raising and promotion actions to the national focal point in their country to be (very) satisfactory.

## 4.5 Healthy Workplaces Campaign (HWC) on dangerous substances

*Activity goal: To contribute to establishing a prevention culture on dangerous substances across the EU and beyond, by raising awareness of the importance and relevance of managing dangerous substances in many European workplaces; promoting risk assessment, elimination and substitution, and the hierarchy of prevention measures; raising awareness of risks linked to exposure to carcinogens at work; targeting groups of workers with specific needs and higher levels of risk; improving awareness of policy developments and the legislative framework by providing an overview of the existing framework and existing guidance.*

The 2018-2019 Healthy Workplaces Campaign (HWC) aimed at raising awareness of the importance of properly managing dangerous substances in European workplaces. This was achieved by implementing various campaign activities throughout 2018 and 2019 in close cooperation with the Agency's network partners.

Through the HWC on dangerous substances, the Agency promoted risk assessment, elimination and substitution by disseminating information on practical tools and good practice examples.

The HWC saw an unprecedented level of support and engagement, not only from target audiences through channels such as social media, but also from partners organising events and activities related to the campaign.

The activity underwent an external independent evaluation which concluded that the HWC 2018-2019 campaign had been very successful, particularly when looking at the level of engagement of stakeholders and of dissemination activities. It appears to have significantly raised awareness of the importance of managing dangerous substances at the workplace and the existing legislative framework.

In particular, the relevance of the topic, the alignment with other EU-OSHA and wider EU initiatives promoting dangerous substances, the reliable and easy-to-understand materials, the strong engagement and involvement of key intermediaries, and the hands-on support and responsiveness provided by the Agency are some of the key factors that have contributed to the success of this campaign.

More information at:

<https://healthy-workplaces.eu/en/previous-campaigns/dangerous-substances-2018-19>

## 4.6 Healthy Workplaces Campaign (HWC) on musculoskeletal disorders (MSDs)

*Activity goal: To contribute to reduce the burden of work-related musculoskeletal diseases through better preventive action in European workplaces, especially micro and small sized ones.*

The 2020-2022 campaign focuses on the prevention of work-related MSDs and the understanding of MSDs and their multifactorial causes. To achieve these objectives, the 2020-2022 HWC aims at increasing awareness of prevention and management of work-related MSDs along with the impact of MSDs on enterprises and society as a whole.

The HWC 2020-2022 was launched on 12 October 2020 and it is the first healthy workplaces campaign to run on a three-year cycle. Due to the COVID-19 pandemic, the Agency integrated a new focus on “good practice examples on teleworking in times of crisis” into the campaign.

The multilingual campaign website includes a range of resources, such as the campaign guide, leaflet, poster and PPT, as well as a practical tools and guidance database, and a collection of relevant publications. These publications include recent reports and case studies released under the OSH overview activity on MSDs – see above under activity 2.7. Since the end of April - the pre-launch of the campaign website has received more than 100 000 visits.

Furthermore, on 14 December 2020 at a virtual information session, the first promotion package for the campaign priority area “Facts & Figures (business case)” - running from January to March 2021 - was introduced to support the efforts of the Focal Points, Official Campaign Partners and media partners when promoting the campaign at national level and among their networks.

Whereas the pandemic had a significant and direct impact on this activity when it came to events and the implementation at the national level by the Focal points via the FAST programme, EU-OSHA could re-adapt to the new circumstances by developing special online and hybrid packages, so that campaign events could go ahead as planned. The traditional EU partnership meeting to present the new HWC 20-22 campaign partnership offer also took place successfully and some 100 Official Campaign Partners are now backing the campaign.

More information at: <https://healthy-workplaces.eu/>

## 4.9 Healthy Workplaces Campaign (HWC) on OSH and digitalisation

*The goal for this activity will be defined as part of the campaign strategy.*

In 2019, the Management Board decided on Digitalisation and OSH as the topic of the forthcoming Healthy Workplaces Campaign 2023-24/25. In 2020, EU-OSHA started working on the campaign strategy, data collection and cooperation with other EU and international organisations in order to allow the Management Board to adopt the campaign strategy in 2021.

The 2023-24/25 HWC will take into account the previous campaigns and the lessons learnt through their evaluations. As all previous healthy workplaces campaigns, this campaign aims at raising awareness among stakeholders to encourage activities affecting European workplaces.

The campaign will draw on and help promote the findings of the OSH Overview on Digitalisation that started in 2020 and will be concluded in 2023.

## 4.8 Multilingualism

*Activity goal: To contribute to better reach of the intended target groups of the Agency's work by providing access to language versions of the Agency's materials taking into account national focal point needs and priorities*

The activity entails the arrangement and implementation of the multilingual aspect of EU-OSHA's communication strategy. The Agency's translated products are essential to get the OSH messages to the target groups across European member states.



The Agency aims at maximising the efficiency of its budget for translations by involving its national Focal Points in the prioritisation of texts for translation (portfolio approach) and by working both with the Translation Centre (CdT) and the Focal Points to deliver high quality translations and to manage its multilingual websites and contents. In 2020, the Agency's COVID-19 guidance as well its campaign materials were made available in 25 languages.

Focal points checked the linguistic adaptation of the "OSH Thesaurus", which was updated at the end of 2019. The "Thesaurus" has been now integrated in the Agency's website management system, in IATE (Interactive Terminology for Europe) and in Eurovoc's databases. The project was finalised in March 2021.

In the final quarter of 2020, the Agency launched its regular portfolio offer for 2021 for focal points and an additional ad-hoc offer with extra credits.

More information at: <https://osha.europa.eu/en/tools-and-resources/multilingualism>

## Networking knowledge

Under this strategic objective, EU-OSHA aims to support the OSH community through new tools to promote and facilitate the generation and maintenance of a body of high quality knowledge.

### Activity 5.3: Networking Knowledge

*Activity goal: Foster an informed debate and decisions on relevant OSH themes by provide an information-based resource and platform for debate, facilitating the exchange of information on OSH research, policy and practice.*

This activity complements the actions on exchange of information and good practice at policy-making level and concerning strategies, programmes and other interventions and aims at facilitating an informed debate on OSH. Under this activity, the Agency continued to provide knowledge-based 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.

There were a number of unplanned initiatives related to COVID-19 that EU-OSHA either proactively undertook or cooperated with others at the request of the European Commission. The Agency published "COVID-19: guidance for the workplace" as an OSHwiki article. Subsequently, in cooperation with the European Commission and Advisory Committee on Health and Safety, EU-OSHA published the EU guidance "COVID-19: Back to the workplace - Adapting workplaces and protecting workers" together with a web-section bringing together all relevant resources related to COVID-19 and the prevention of OSH risks. The OSHwiki version of the guidance received over one million visitors over the first four months. The guidance has been continuously updated to include an overview of hundreds of national tools, mostly for the sectoral level. A revised version of the guidance was published at the end of 2020 to take account of developments. In addition, EU-OSHA contributed to a number of other institutions' and agencies' work on COVID-19, in particular related to public health, to mainstream OSH into other policy areas, e.g. into COVID-19 guidance for different professions under different policy areas (e.g. public health, transport, etc.).

At the same time, EU-OSHA published the results of a multiannual project related to work-related diseases from exposure to biological agents exposure right on time to feed into COVID-19 actions and provide recommendations for pandemic preparedness. The information also provides a basis for discussing the lack of awareness of the issues around biological agents management witnessed during the COVID-19 pandemic and may feed into future action, e.g. regarding the identification and recognition of diseases.

Via its OSHwiki platform the Agency was able to provide quality assured information on COVID-19 in relation to workplaces. It was also possible to include in the regular revision of OSH wiki updates of several of the relevant OSHwiki articles to ensure that they provide the most recent information. Given the huge success and increasing number of users, a thorough review of the technical functionalities

and accessibility was commissioned. Major changes to the OSH wiki platform will be implemented in 2021.

The Agency continued the provision of information on national OSH strategies and on legislation, including a report on national strategies and an update to relevant sections of the OSHwiki. This information feeds into the EU-OSH Barometer.

EU-OSHA is maintaining the database of practical tools and guidance, including visual materials, and the workplace risk assessment tool developed under the HWC 2018-19 campaign. Currently EU-OSHA offers seven national versions of the interactive e-tool 'Dangerous substances', namely for Austria, Estonia, Iceland, Norway, Portugal, Romania, and Slovenia. A German and a Spanish tool were commissioned in 2020. All country versions are adapted to the specific national context and legislation. In 2020, the database 'Practical tools and guidance - Dangerous substances' was quality checked to improve and update entry descriptions and guarantee timely correction of errors. EU-OSHA has also commissioned an assessment and update to the VeSafe tool.

Significant support to the Commission's policy work is provided under this activity. Some of the 2020 highlights were the participation in the preparatory work for the fourth wave of Occupational Exposure Limits into the carcinogens directive as well as a number of other legislative initiatives. In addition, EU-OSHA continued its work as a partner to the roadmap on carcinogens. A topic of specific attention in 2020 was biomonitoring. EU-OSHA is engaged in a major European biomonitoring initiative (HBM4EU) and its follow-up, the PARC initiative, providing advice and input on the inclusion of occupational biomonitoring.

Other actions included, intensified cooperation with ELA, such as on seasonal workers and collaboration with ILO/WHO on development of a costing model for the burden of work-related injury and disease.

Due to the pandemic, the expert exchange programme and the e-tools seminar as well as some other actions involving travel could not be implemented in 2020.

In 2020, EU-OSHA carried out three ex-post evaluations on activities concluded in 2019 and 2020 the OSH overviews on OSH in MSEs, the activity on Costs and benefits of OSH, and the activity on work-related diseases. The results of the evaluation were presented and discussed at the meeting of the Management Board in January 2021 and the meeting of the OSH Knowledge Advisory Group in March 2021. Overall, it was concluded that the OSH overviews provided information of high quality that filled major information gaps and provided useful recommendations for policy and practice. The methodological approach, bringing together state-of the art literature reviews and the views from researchers, OSH intermediaries and OSH practitioners at the workplace level through qualitative research was appreciated and EU-OSHA was encouraged to continue developing innovative methodological features. Overall, it was concluded that EU-OSHA should continue its efforts in these important topical areas and specific recommendations were provided on every topical area. However, communication of the results from the OSH overviews needed to be fortified and enhanced.

In parallel, an evaluation of the OSH overview format was carried out, which was partly based on the findings from the three ex-post evaluations of OSH overviews and complemented by stakeholder's views gathered from interviews and a focus group. The evaluation provided a positive view of the OSH overview format together with a number of recommendations.

## Networking

Under this strategic objective, EU-OSHA aims to develop and implement networking activities to ensure that the Agency's activities meet the needs of its key stakeholders, to promote tripartism at European and Member State level, and to enable networks to take an active part in the Agency's activities.

### Activity 6.4: Strategic and Operational Networking

*Activity goal: Have in place effective governance structures to ensure that the strategic direction and the work of the Agency are aligned with European policy priorities and the priorities of the stakeholders of the Agency; to further develop effective implementation structures so that*

*stakeholders - particularly, intermediaries - actively support and participate in the work of the Agency*

This activity includes some of EU-OSHA's key networking activities, both at strategic and operational level. The activity was particularly affected by the COVID-19 pandemic as most actions imply travel and physical gathering of people. Most actions under the activity therefore had to be carried out online throughout 2020 and it was possible to implement almost the entire activity, except for the programme of visits to the Agency and the programme of Agency visits to the Member States.

EU-OSHA's Management Board (MB), Executive Board (EB) and Advisory Groups fulfilled their responsibilities in 2020 as foreseen. Overall, EU-OSHA's governance arrangements adapted very well to the new situation and ensured effective guidance and accountability. The EB and MB were quickly involved in the Agency's response to the pandemic and an additional EB meeting was set up early in the pandemic in order to keep the EB informed about the impact on the Agency and the Agency's response. Throughout 2020, the MB was kept informed about amendments to the work programme as a consequence of the pandemic. In addition to the pandemic, another key theme for the MB and EB in 2020 was the follow-up to the four-agencies evaluation commissioned by DG EMPL.

The main operational network of EU-OSHA is its Focal point network. The Agency organised regular meetings with the network during the pandemic in order to facilitate exchange of information and practices, on COVID-19 and beyond. The Focal points provided information on COVID-19, including a survey on COVID-19 related activities on high-risk groups and on engagement in the promotion of seasonal flu vaccination. National focal points quickly adapted to the new environment by flexibly adapting to a new online-based communication approach and continuing to collect and disseminate information for the Agency.

An effective answer to the new challenges requires the collaboration of many actors. In responding to the COVID-19 pandemic, the close collaboration with the Management Board of EU-OSHA and the focal points has been essential.

Networking actions with European stakeholders continued in 2020 though some event had to be cancelled due to COVID-19. The actions implemented included presentations in the EP, in the European Economic and Social Committee, close collaboration with DG EMPL and SLIC with a special focus on the pandemic, support to the Presidencies etc.

The Agency has continued to promote cooperation between DG GROW's Enterprise Europe Network and its own network of national focal points in the framework of the EEN/CPP (Communication Partnership Project). EU-OSHA launched the EEN OSH awards in February 2020 - a competition to find the most innovative and effective EEN project promoting safer and healthier workplaces in Europe's SMEs and MSEs.

Throughout 2020, EU-OSHA intensified its cooperation with other agencies, in particular the agencies in the employment and social affairs field. This cooperation aims both at exchanging information but also at increasing efficiency and finding common approaches.

A new networking initiative, OSHVET, aims to raise awareness of the importance of OSH to vocational schools in the EU and EEA countries by having the Agency's Focal point network join forces with the national networks of the European Association of Institutes for Vocational Training (EVBB) and the European Forum of Technical and Vocational Education and Training (EfVET). Following a successful pilot run in 6 countries the initiative is being extended to the rest of EU and EEA/EFTA countries.

Outside the EU, EU-OSHA continued its engagement in the Global Coalition on Occupational Safety and Health. However, the foreseen active participation in the World Congress could not be implemented as the congress was cancelled.

In 2020 EU-OSHA maintained its engaged with regional networks, notably via a participation in the South East Europe Network and the IPA programme for the Western Balkans and Turkey.

## Corporate management

For information on Management and Control, Programming, Monitoring and Evaluation, refer to relevant sections under Part II, Part III (a) and Part III (b).

## Administrative support

For financial management and human resources, refer to Part II - 2.3 and 2.4

## Information and communications technology

The COVID-19 pandemic had a considerable impact on the ICT roadmap for 2020 and a number of adaptations had to be introduced. The priority was to ensure that the Agency could remain fully operational despite the national restrictions. The main actions included:

- All Agency staff members were equipped with laptops and tools to be able to telework. Trainings in the use of video-conference systems were provided.
- Functionalities of ARES (the Agency's document management system), operational since 2019, were extended and utilised to implement full financial and non-financial paperless workflows, alongside implementation of qualified electronic signature (QES) for financial authorising officers by delegation (AODs).
- MS Teams was deployed to facilitate teleworking, videoconferencing and internal communication/sharing of information. With the new license agreement between Microsoft and the European Commission resolving data protection concerns, the tool's functionalities are now being fully exploited. A project is in progress to define the tool's definitive structure and to create guidelines.

Despite the disruption introduced by the pandemic, the remainder of the ICT roadmap for 2020 was executed as planned. This included the development of a variety of features in different areas, including HR (especially for the Sysper project) and operational activities (details of the work done can be found under the operational activities).

At the end of 2020 a new project was launched in order to upgrade all the Agency's websites and data visualisation tools and to create a convergence between all of them, such as an unified search, the usage of common components and sharing of content.

## Document management

Following the implementation of ARES as document management system at EU-OSHA in 2019 and in order to support the new remote working arrangements in place since March 2020, a number of new electronic internal procedures were launched in the last months aiming to facilitate the business continuity in the financial and other administrative transactions within the Agency. In addition and due to a more extended use of ARES by all Agency staff, Documentation Section managed to provide effective, personalized and on time support to colleagues and new comers in their day-to-day with document management.

In 2020 a new Document Management Policy (DMP) was finalised, replacing the DMP in force and released in May 2009. The new DMP will be complemented with new guidelines for (i) the permanent disposal of official files and documents and (ii) the protection of-sensitive non-classified (SNC) information at the Agency, in line with Commission Decision (EU, Euratom) 2015/443.

## Part II (a) Management

### 2.1 Management Board

For 2020, EU-OSHA had identified no critical risk. Likewise, neither any significant risk materialised nor any control issue emerged during the implementation phase which needed to be referred to the Management Board during the year.

However, the COVID-19 pandemic represented an important challenge for EU-OSHA, both in terms of work organisation and impact on the work programme, cf, next section.

The Management Board was informed immediately about the measures taken by the Agency when locked down in mid-March. Since then, regular contact with the Chairperson of the Management Board took place. In order to inform the Executive Board on the special circumstances and the impact on the Agency's work an extra-ordinary Executive Board meeting took place. Furthermore, virtual Executive and Management Board meetings took place in June. A detailed review of the impact of COVID-19 situation on the delivery of the 2020 work programme was prepared in order to give the Management Board a full update at its June meeting.

In addition, during the Management and Executive Board meetings, the Executive Director reported on progress towards the achievement of objectives and delivery of planned outputs, including deviations from plans, results of the evaluations, outcome of and follow-up on the internal and external audits carried out at EU-OSHA and the European Parliament's discharge decision.

For the details of the work of the Management Board during 2020, cf. Part I – 6.1. Strategic networking – Management and Executive Boards. The list of the members of the Management Board as at 31 December 2020 as well as the list of the decisions adopted in 2020 are available respectively in Annex IX and X.

### 2.2 Major developments

#### COVID-19 pandemic and impact on work organisation and operations

In 2020, there has been an important framework condition that had a significant impact on the work of the Agency. The COVID-19 pandemic affected significantly the work of EU-OSHA, both in terms of work organisation and operations.

The Agency temporarily closed its office on 17 March 2020 in alignment with national and local legislation, but remained fully operational throughout the year. EU-OSHA ensured business continuity by providing all staff with proper teleworking equipment and secure access to the Agency's IT systems. Internal and external meetings – including key stakeholders' meeting such as Management Board and Focal Points – were moved on-line. Paperless workflows were established so as to allow the Agency to continue meeting its financial and contractual obligations.

In terms of operations, the pandemic brought about additional and unplanned need for action for the Agency. This also showed the Agency's relevance to stakeholders' needs. Such new actions were carried out under several operational activities (cf details under Part I – COVID-19 related actions).

#### EU-OSHA's action plan related to the DG EMPL evaluation of EU-OSHA, Eurofound, Cedefop and ETF

In April 2019 the Commission published its Staff Working Document outlining the Commission's view on the adequate follow-up to the evaluation of the four agencies operating in the employment and social policy field. Both the evaluation and the Staff Working Document conclude very positively on the work of EU-OSHA.

In January 2020, further to a seminar on the matter, the Management Board adopted an action plan to follow up on the recommendations, some of which are Agency-specific and some others are common to the four DG EMPL agencies. EU-OSHA is working towards the implementation of the action plan and has been reporting regularly on its implementation at every Management Board meeting. Within the context of the common recommendations, EU-OSHA commenced a fruitful exchange with the other agencies. By the beginning of 2021, almost all recommendations have been implemented. More details on the action plan on the evaluation can be found in Part II(B) External evaluations and annex VIII.



## 2.3 Budgetary and financial management

### *Information transmitted in the report on the budgetary and financial management and control results*

The actual sources of revenue in 2020 were (in '000 EUR, e.g. EUR 1 reads EUR 1,000):

- an income from the European Union Budget of EUR 15,514;
- a total of EUR 100 from Spanish and Local Authorities;
- and EUR 5 from miscellaneous revenue.

Specific action related to the legal case N °P.18.1215.F (Judgment of the Brussels Court of Cassation) was duly taken in 2020 in collaboration with European commission's services and resulted in the recovery process 4440200003 for a total amount of EUR 213. The same process might be subject to an enforceable decision in 2021 upon the provisions of article 100 of the Regulation (EU, Euratom) 2018/1046 of the European Parliament and of the Council of 18 July 2018.

With regard to the general expenditure 2020, during the course of 2020 and despite the challenges presented by the COVID-19 pandemic, the Agency managed to deliver a substantial part of its Annual Work Programme. As a matter of fact, since the early days of the COVID-19 outbreak, EU-OSHA was asked to play a key role in providing useful information and resources to intermediaries to assess the risks and the impact on workplaces and mitigate them. EU-OSHA started preparing its response to the pandemic from the early spread of the virus in Europe in early February 2020, remaining fully operational from the very beginning and continuing to deliver on its planned work programme.

The budget allocated under Title 1 was implemented to a level of 100% during the financial year 2020. Most of the credits carried over to next year (6.6%) are due to pending payments to companies that provided interim services and training services for EU-OSHA staff.

The budget allocated under Title 2 was implemented to a level of 98%; the long duration of some of the contracts awarded during the financial year 2020 resulted in a 60% execution of payments and in a carry-over of 38% of the credits to next financial year.

Expenditure	Budget ('000 EUR)	Committed ('000 EUR)
Staff	6,784	6,765
Building and infrastructure	1,592	1,563
Operational activities	7,683	7,215
Total	16,058	15,543

The budget allocated under Title 3 was implemented to a level of 94%. Due to the global COVID-19 pandemic, occupational safety and health has been an even more relevant topic on the EU agenda. EU-OSHA was strongly involved in the EU response to the crisis. This implied the revision of the planning of commitments and payments in order to deliver unplanned COVID-19 related tasks. It mainly explains the carry-over of 58% of the committed funds to 2021 whilst 36% of the payments were made during the year.

In an effort to make its financial management more transparent, EU-OSHA prepared a new annex in 2020 for its 2021-2023 SPD. This new annex provides information on the planned timing of commitments and payments from the 2021 budget.

During the financial year, aligning available resources with new needs associated with the COVID 19 outbreak, 7 budgetary transfers were carried out in order to reallocate appropriations between areas.

Out of the 7 transfers, one included transfer of appropriations between the Titles 1, 2 and the Title 3 of the budget expenditure for a total of EUR 142. Details are provided in Annex II (b).

With regard to the appropriations carried over from the previous financial year, the general implementation rate is 95%. Due to the payments made on time in accordance with the financial rules, no late interest was due in 2020. General statistics on financial management are available in Annex II.

During the financial year 2020, a total amount of EUR 8,074 was contracted out. Out of this amount, EUR 995 was awarded through 52 negotiated procedures (direct contracts); an amount of EUR 612 was awarded through 4 open procedures (direct contracts); EUR 3,985 corresponds to 109 specific contracts or order forms under framework contracts; an amount of EUR 1,061 was awarded through 70 Inter-institutional contracts; the rest – amounting to EUR 1,421 corresponds to 21 SLAs.

Details on the SLAs active in 2020 are included in Annex VI (a).

The following table presents the information on procurement procedure for the period between 1 January and 31 December 2020:

Types of procurement procedures				
Procedure type	Amount ('000 EUR)	%	Number of process	%
Negotiated procedure	995	12%	52	20%
Open procedures (directs contracts)	612	8%	4	2%
Specifics contracts under FWC	3,985	49%	109	43%
Inter-institutional procedures	1,061	13%	70	27%
Service-level Agreements (SLAs)	1,421	18%	21	8%
<b>Total</b>	<b>8,074</b>	<b>100%</b>	<b>256</b>	<b>100%</b>

## Contribution agreements

During the course of 2020, EU-OSHA had two contribution agreements on preparatory measures for the participation of Western Balkan countries and Turkey in the network of EU-OSHA. A third one was definitively closed. Summary status is as follows (numbers in thousands):

- IPA II 2016 programme (EUR 290) – a total amount of EUR 7 was paid in 2020; the programme is to be closed in 2021;
- IPA II 2018 programme (EUR 400) – a total amount of EUR 79 was paid in 2020, EUR 321 carried over to 2021 for the programme running until 2022;
- New IPA II programme (EUR 410) – closed, unused contribution (EUR 93) returned in 2020 to the European Commission (DG NEAR).

Further details are provided in Annex VI (b).

## Control effectiveness and efficiency

As an EU Agency, EU-OSHA is held politically, financially and judicially accountable by EU institutions, including the Parliament, the Council and the Commission, and several EU bodies exert supervision in different capacities, such as the Court of Auditors, the Internal Audit Service, the European Anti-Fraud Office (OLAF) and the European Ombudsman.



Within the Parliament, the Committee on Budgets, the Committee on Budgetary Control and the Committee for Employment and Social Affairs regularly assess and oversee EU-OSHA's work. They play a key role in determining EU-OSHA's annual budget and provide a crucial input in the discharge procedure.

The founding regulation of the Agency establishes EU-OSHA as an autonomous body with its Management Board having two main roles: (i) setting the strategic direction of the Agency and (ii) holding the Executive Director accountable. The Executive Director ensures transparency and accountability of her function by keeping the Management Board regularly updated on key management issues (cf. "quality processes"). The Management Board is composed by members representing Governments, employers' organisations and workers' organisations' in all Member States as well as Commission representatives.

At the management level, the Agency can rely on a set of control processes that allow monitoring the Agency's performance and compliance to the established procedures and plans.

Control processes at EU-OSHA are based on the requirement of "legality and regularity" of the underlying transaction and the four control objectives: (i) sound financial management, (ii) prevention/detection/correction and follow-up of irregularities and fraud, (iii) reliable reporting and (iv) safeguarding of assets and information. Processes include:

- internal control processes;
- finance and procurement processes;
- quality processes;
- fraud prevention and conflict of interest processes.

To a large extent, controls are a regulatory requirement and are carefully analysed before decisions to reduce them for efficiency purposes are taken. EU-OSHA adopts a risk-based approach to controls: the more risky an area is on the basis of documentary evidence and assessments, the greater the number of controls and mitigating measures are put in place.

#### Internal control processes

The Internal Control Coordinator is responsible for coordinating and overseeing the implementation of the internal control processes. Internal Control has also a prominent role in a number of procedures in the finance area.

A non-conformity procedure replaced an exception procedure previously in force. The new procedure was tested throughout 2015 and became fully operational as from 2016. With the new procedure, not only ex-ante exceptions are recorded, but also ex-post non-compliances (ex-post events). This contributes to the improvement of existing procedures and detection of internal control weaknesses at earlier stages. Non-conformities recorded in 2020 did not indicate significant weaknesses in terms of the existing controls.

Other relevant internal control processes are covered in the newly established Internal Control Framework (ICF - 2019) and in Risk Management, also part of the new ICF.

A detailed account of internal control processes for 2020 is available in section 3.1 and 3.2. Other control processes include: sensitive functions procedure (updated in 2020), business continuity policy and procedures, ICT security policy, information governance policy and anti-fraud strategy and action plan as well as operational and financial workflows.

#### Finance and procurement processes

EU-OSHA has a Financial Regulation based on the Commission Delegated Regulation on the framework financial regulation for the bodies referred to Article 70 of Regulation (EU, Euratom) 2018/1046 from which it does not depart except where its specific needs so require and with the Commission's prior consent. The Agency's Financial Regulation and the related Rules of Application are the legal basis which underpin every financial transaction that is implemented at the Agency.

The Agency has established finance processes aimed to ensure the adequate management of the risks relating to legality and regularity of the transactions in line with the principle of sound financial management. Such processes take into account the multiannual character of the activities as well as the type of transactions. EU-OSHA can rely on a financial and budgetary reporting procedure, which

allows close monitoring of budget consumption. Back in 2016, in order to further align to EU-OSHA's working arrangements in Activity Based Management, the budget structure moved from the traditional Unit-based mode to an activity-based one. As a result, financial and budgetary reporting provide a consolidated monitoring of the budget vis-à-vis the activities.

Since 2012, the Agency has been operating under a clear, formalised policy in relation to financial circuits, actors and delegations, which is reflected in the organizational structure. Tasks and responsibilities are allocated according to the financial delegations and on the basis of the principle of segregation of duties between the authorising officer and the accountant. Clear and concise checklists on a routing sheet underpin each financial transaction and provide an audit trail of the actions performed by each actor involved. Financial checklists are established and subject to review as necessary. In order to ensure harmonisation and alignment to the actual risks and needs, a finance working group has been established and continues to meet regularly.

Whereas ex-ante verification covers the vast majority of the financial transactions, two-step financial workflows are in place for payments below EUR 2('000), provisional commitments and de-commitments operations. As foreseen in the Financial Regulation, and as a further source of assurance, EU-OSHA established an ex post control procedure with the objective to carry out a quarterly ex-post verification on a sample of transactions.

With regard to procurement processes, the Agency can rely on a comprehensive procedure which refers to the European Commission's vade-mecum. A procurement working group continues to ensure harmonisation across the Agency. All procurement procedures carried out at the Agency – from conception to conclusion - are subject to supervisory measures and mitigating controls. These include: formal opening and evaluation processes, declarations of absence of conflict of interest undersigned by the members of the committees, assessment of exclusion, selection and award criteria documented in writing.

Starting in late 2018 and continuing in 2019, the Agency smoothly digitalised its procurement processes by introducing e-procurement (eTendering and eSubmission) in its operations, ensuring efficiency and solidity of its processes. During the course of the year 2019, no complaints were received by unsuccessful tenderers nor referred to the Ombudsman. Furthermore, no proceedings were initiated by a contractor against the Agency before the Court. During the course of the same year the Agency reviewed and updated also its procurement guidelines, further to the implementation of e-procurement and contract management.

### Quality processes

EU-OSHA first applied an activity-based management approach in 2014 with the aim of improving the efficiency and effectiveness of internal management, planning and resource use. Since then, EU-OSHA has in place key processes to ensure a smooth delivery of the approach.

The objective is two-fold: on the one hand, to ensure that the Agency delivers in line with its mandate and the directions by its Management Board as well achieving the performance targets set; and, on the other, to ensure that the activities have achieved the intended objectives. These quality processes are meant to support the Authorising Officer's declaration of assurance in relation to the use of resources for the intended purposes and constitute the backbone of the EU-OSHA's performance monitoring framework.

The Agency's performance monitoring framework is made up of several elements, which complement each other by addressing different but equally important dimensions.

One dimension is to ensure that use of resources complies with the principles of good governance, the Agency's mandate and the directions by the Management Board. To meet this, the Agency has established internal processes to plan the work in accordance with the requirements of the founding and financial regulations, monitor the implementation of the work programme and resources on a regular basis as well as adequate supervision systems. The aggregated outcome of this regular monitoring exercise is reported to the Management/Executive Boards three times a year via the progress report, and whenever additional needs for reporting arise. The Management Board is also kept informed about non-substantial amendments to the work programme.

As of 2016, EU-OSHA deployed an IT tool for information management which allows that operational activities are programmed, monitored and managed via such tool. Whereas the tool became fully operational as from the second half of 2018, new functionalities were added in 2020 with a special focus on financial data.

When substantial amendments to the work programme and the budget are required, the Management Board is involved. In 2019, the Management Board adopted a decision to delegate the adoption of non-substantial amendments to the Executive Director. The decision includes a definition for non-substantial amendments and foresees that the Management Board is regularly informed about any such amendments. For 2020, despite the impact of the COVID-19, the Management Board was not called to adopt any substantial amendment to the work programme because EU-OSHA managed to integrate the additional work arising from the pandemic within the scope, objectives and resources (due to cancellations of other actions) into existing activities. The Executive Director nevertheless adopted a set of non-substantial amendments (complete list is available under annex I).

One crucial accountability measure is the adoption of the Consolidated Annual Activity Report and the analysis and assessment thereof by the Management Board. The activity report is a requirement from the financial regulation. It provides a comprehensive overview of the work done in the year and is a key document for the discharge process for that year. The Management Board also receives regular updates related to the implementation of the work programme and the budget, internal and external audits and evaluations, including the implementation of the action plans.

Success criteria relating to the Agency's work are defined in the intervention logic that underpins the Multi-annual Strategic Programme. As a result, another important dimension is to assess to what extent the Agency's work has achieved the intended outcomes and to assess the need for future improvements/changes. To do that, the Agency carries out regular overall evaluations as well as specific evaluations of its activities, in line with needs and regulatory requirements. Evaluations are carried out on the basis of a multi-annual plan and according to the evaluation policy and procedure which set out the criteria against which activities shall be assessed. The Agency's evaluation policy and procedures are based on the European Commission's Better Regulation guidelines<sup>9</sup>. Among other effects, the results of evaluations help increase transparency and accountability of EU expenditure. The Management Board is made acquainted of all the main evaluation results and recommendations and is kept updated about the Agency's follow-up.

Overarching performance indicators addressing mission, vision and strategic objectives are defined as well as indicators at the level of the individual activities on the basis of the intervention logic. Ambitious targets, means and frequency have also been defined and adopted by the Management Board. The main purpose of indicators is to assess how the Agency is progressing towards the set objectives. Indicators are used both for accountability and learning purposes. A report on the indicator data for the previous year is included in the Consolidated Annual Activity Report (for accountability) as well as in the Programming Document (for reference).

Ensuring good alignment between expected outcomes at the strategic and operational level and the actual effects reached during the implementation of the activities is of key importance. As from 2019 a new performance indicators framework applies – which is largely of qualitative nature.

The Agency formulated the new framework taking into account the need to ensure good data quality – both by gathering a critical mass of informed feedback and cutting on administrative burden when it comes to data collection. Communication is also a key aspect, as evidenced by a Parliament's observation in the horizontal discharge report on Agencies regarding the need to make performance information accessible and readable to stakeholders and general public<sup>10</sup>. To this end, indicators were formulated in such a way so as to meet this requirement. In 2020, EU-OSHA has started working together with the other EMPL Agencies to discuss the possibility of aligning the indicators framework, where possible and relevant.

<sup>9</sup> [https://ec.europa.eu/info/law/law-making-process/planning-and-proposing-law/better-regulation-why-and-how/better-regulation-guidelines-and-toolbox/better-regulation-toolbox\\_en](https://ec.europa.eu/info/law/law-making-process/planning-and-proposing-law/better-regulation-why-and-how/better-regulation-guidelines-and-toolbox/better-regulation-toolbox_en)

<sup>10</sup> European Parliament resolution of 28 April 2016 on discharge in respect of the implementation of the budget of the European Union agencies for the financial year 2014: performance, financial management and control (2015/2205(DEC)), <http://www.europarl.europa.eu/committees/en/cont/discharge-2014.html?id=20151015CPU06061>, item 31

EU-OSHA is an active member of the inter-agency Performance Development Network and is either involved in or at least well informed of cross-agency initiatives and undertakings in the area of performance management.

#### Fraud prevention and conflict of interest processes

At the end of 2014, the Governing Board adopted an **Anti-fraud strategy** on the basis of the guidelines issued by the European Anti-Fraud Office (OLAF) for EU Agencies. The strategy covered originally a three-year timespan (2015-2017). The implementation of the strategy underwent an assessment in 2018. On this basis, and further to a new fraud-focussed risk assessment, a revised strategy and action plan were prepared<sup>11</sup> covering three more years 2019-2021.

The overall purpose of the Anti-fraud strategy is to improve the prevention and detection of fraud, the conditions for investigation of fraud and to achieve adequate reparation and deterrence, with proportionate and dissuasive sanctions and respecting due processes. It is available on the Agency's website.

With regard to **prevention and management of conflicts of interests**, the Agency had a policy in place since 2014 addressing mainly Management Board members. The new founding and financial regulation introduced in 2019 included additional requirements which led to the adoption of a new policy in June 2019, then slightly revised in January 2020 by the Management Board. Whereas the main objective of the policy hasn't changed – that is to ensure the integrity of the decision making process by establishing clear criteria for transparency and ethics - Management Board members are now requested to provide a declaration of absence of conflict of interests in addition to a declaration of interests. Both are available on EU-OSHA's website. Within the Management Board, the responsibility for the implementation of the policy lies with the Chairperson of the Management Board, assisted by the three Deputy Chairpersons (competent body). Furthermore, the scope has also been enlarged, as now the policy includes provisions covering Seconded National Experts (SNEs) and other staff not employed by EU-OSHA as foreseen in the founding regulation.

The Agency carried out a risk assessment related to conflicts of interests' risks for Management Board members linked to the Agency's mission and tasks. The outcome was shared with the Management Board prior to the adoption of the policy. The risk assessment concluded that the risk level is overall low. This is due, in particular, to the role and mandate of EU-OSHA, which do not include regulation or inspection. The Agency's governance structure (tripartite Executive and Management Boards) also represent a solid check-and-balance mechanism.

For further details on how these processes are implemented, cf Part III – item 3.1.

## **2.4 Delegation and sub-delegation of the powers of budget implementation to EU-OSHA staff**

The delegation of powers of budget implementation are regulated by a Charter of tasks and responsibilities adopted by the Executive Director, based on the relevant provisions in the Financial regulation. Delegations are for an indefinite period.

AOD	Budget lines
Andrea Baldan, Head of Unit, Resources and Service Centre	all titles, all 'Hors-Budget' and other operations (incomes, credit operations)
Andrew Smith, Head of Unit, Communication and Promotion Unit	all titles, all 'Hors-Budget' and other operations (incomes, credit operations)
William Cockburn, Head of Prevention and Research Unit	all titles, all 'Hors-Budget' and other operations (incomes, credit operations)
Jesper Bejer, Network Manager	BL 3060, 3100 and 'Hors-Budget'

<sup>11</sup> Adopted by the Governing Board in January 2019

The authorising officer by delegation shall report regularly to the Executive Director on the implementation of programmes, operations or measures in respect of which powers have been delegated to them.

The results obtained by the authorising officers by delegation are regularly evaluated in the light of the risks inherent in their activities, the resources assigned to them and compliance with the internal control systems and procedures laid down by the Executive Director for achieving their objectives. No weakness has been identified.

## ***Declarations of assurance by the authorising officers by delegation***

### **Declaration by the Head of Resource and Service Centre**

*I, the undersigned Andrea Baldan*

*In my capacity as Head of Resource and Service Centre and Authorising Officer by delegation in relation to legal and budgetary commitments and payments (all titles, all 'Hors-Budget') and other operations (incomes, credit operations),*

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

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

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

*(signed)*

*Andrea Baldan*

### **Declaration by the Head of Communication and Promotion Unit**

*I, the undersigned Andrew Smith,*

*In my capacity as Head of Communication and Promotion Unit and Authorising Officer by delegation in relation to legal and budgetary commitments and payments (all titles, all 'Hors-Budget') and other operations (incomes, credit operations)*

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

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

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

*(signed)*

*Andrew Smith*



## **Declaration by the Head of Prevention and Research Unit**

*I, the undersigned William Cockburn,*

*In my capacity as Head of Prevention and Research Unit and Authorising Officer by delegation in relation to legal and budgetary commitments and payments (all titles, all 'Hors-Budget') and other operations (incomes, credit operations)*

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

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

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

*(signed)*

*William Cockburn*

## **Declaration related to legal and budgetary commitments and payments from budget line 3060, 3100 and 'Hors-Budget'**

*I, the undersigned Jesper Bejer,*

*In my capacity as Network manager and Authorising Officer by delegation in relation to legal and budgetary commitments and payments related to budget line 3060, 3100 and 'Hors-Budget'*

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

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

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

*(signed)*

*Jesper Bejer*

## 2.5 Human Resources Management

### *Implementing rules of the Staff Regulations*

Throughout 2020, EU-OSHA continued to ensure the timely and effective implementation of *HR rules and regulations* and the *adaptation of templates, processes and procedures*, in line with the Agency's mission and objectives, and the Staff Regulations (SR) (Art.110 of the SR).

Several Implementing rules were adopted in 2020, namely: EU-OSHA decisions adopting by analogy a) EC decision on professional incompetence, b) EC decision on duties of Commission drivers and c) EC decision amending decision on leave (for inclusion of special leave for welcoming a new born child in the household).

In addition, EU-OSHA opted out from the EC rule on the maximum duration for the recourse to non-permanent staff in the Commission services.

EU-OSHA is an equal opportunities employer and is strongly committed to promoting equality, diversity and respectful behaviour as part of its workplace culture.

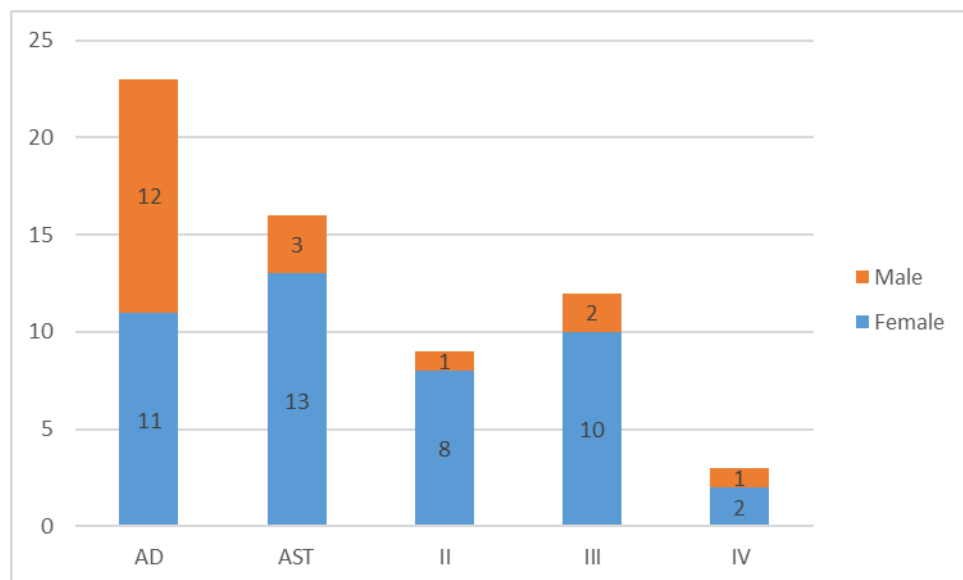
### *Recruitment and staffing*

During 2020, in response to personnel changes and in line with the current programming document, five recruitment procedures for Temporary and Contract staff were closed as well as one call for trainees.

As at 31 December, EU-OSHA employed **63 staff from 15 Member States**.

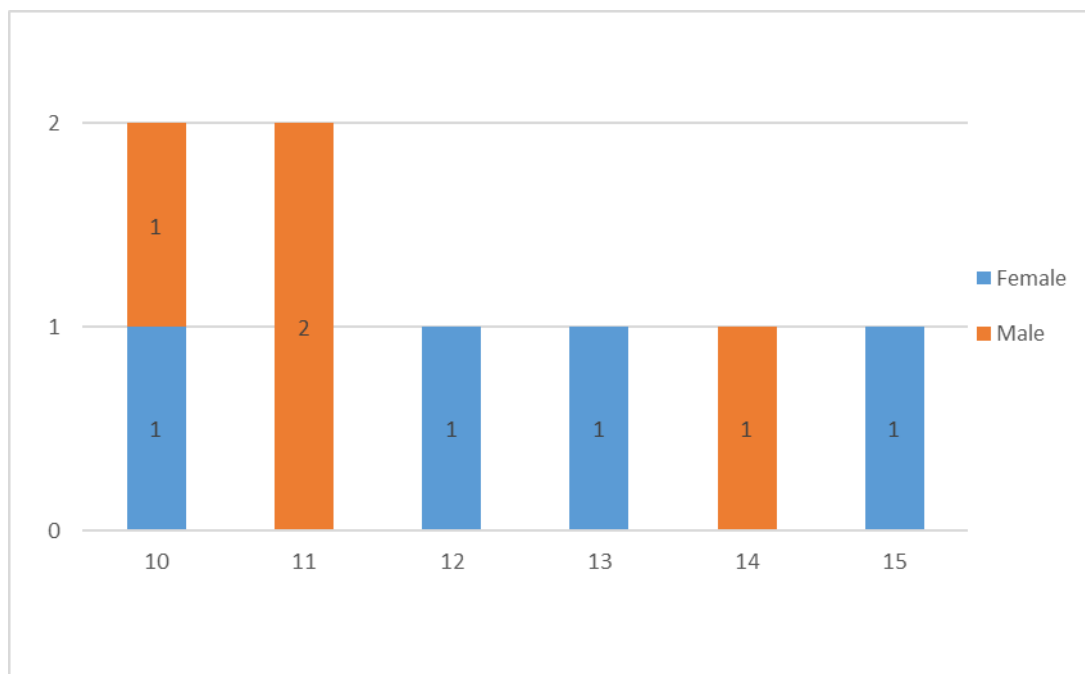
The figures below show the staff breakdown by contract type, function group and gender as at **31 December 2020**.

EU-OSHA staff by gender on 31 December 2020:



Note: Temporary Agents: AD (Administrator) and AST (Assistant); Contract Agents (Function Groups II, III and IV)

Senior positions (AD10 to AD15) by gender on 31 December 2020:



Note: Note: AD: Administrator;

EU-OSHA is committed to ongoing engagement with its staff and to developing their competencies and skills. The Learning and Development Plan for the year was approved early in 2020 and implemented successfully throughout the year, although some delays took place in the delivery of some courses due to the COVID crisis situation and the subsequent need to design and adapt courses for a remote delivery instead of the planned face-to-face method.

Several processes have been revised to adapt to the new remote working such as recruitment procedures. 2020 has been a particular challenging year in this respect but all planned procedures were completed.

#### Changes in the establishment plan

No changes in the establishment plan in 2020.

#### Results of screening exercise

As regards the screening exercise, EU-OSHA applies the methodology agreed by all EU Agencies. In 2020, the Agency operated with 68 percent operational, 19.7 percent overheads and 12.3 percent neutral staff.

The Agency's organisational chart is available in Annex III. Details of the establishment plan 2020 and the results of the screening exercise compared to previous years are available in Annex IV.

## 2.6 Strategy for efficiency gains

During the course of 2019, the Agency developed a consolidation strategy of its finance and procurement function which aims at optimising use of resources, harmonising processes, better defining roles and responsibilities and – ultimately – achieving efficiency gains. The consolidation strategy has identified the best Finance and Procurement Operating Model for the Agency. Due to the COVID situation, implementation work originally planned for 2020 has been postponed and started in late 2020 with the appointment of an external source to assist with practical arrangements.

Building on the introduction of Activity Based Management in 2014, EU-OSHA monitors closely the distribution of resources on horizontal vs. operational tasks. This is based on registration of staff time spent on the different tasks following from the annual work programme. Several actions have been implemented during the years to move resources from horizontal activities to operational activities. These actions continued in 2019, where the accountant function has been outsourced freeing up a post for other operational tasks.

Several internal reviews have been conducted in the administrative function to better map resource utilisation with processes (FTE Analysis) and identify resource-intensive tasks and activities to simplify or automate.

The implementation of ARES in the first half of 2019, adoption of e-procurement and electronic signature in 2020, simplification and digitalisation of several internal workflows, have all brought further simplification, process automation and further paperless to the Agency.

## **2.7 Assessment of audit results during the reporting year**

EU-OSHA undergoes two independent audits: an internal audit, carried out by the Internal Audit Service (IAS) of the European Commission, and an external audit, carried out by the European Court of Auditors (ECA).

The audit on the accounts is being carried out by a private audit firm contracted by the Agency via a framework contract concluded by the European Commission.

Information on assessment and follow-up on evaluations is provided under Part II (b).

### **2.7.1 Internal Audit Service (IAS)**

The Internal Audit Service (IAS) conducts regular audits of EU-OSHA to ensure that the Agency is always striving to maintain and improve internal control and management.

The IAS audits EU-OSHA on the basis of a multi-annual Strategic Internal Audit Plan (SIAP). As the previous SIAP (covering the period 2017-2019) was coming to an end, the IAS carried out an in-depth risk assessment in February 2020, which would result in a new SIAP covering the period 2021-2023.

The IAS Strategic Internal Audit Plan 2021-2023 was issued on 6 July 2020. The following audit topics were identified: 1) Human resources management and ethics, 2) ESENER and OSH overviews and, as a reserve topic, 3) Procurement management.

The next in-depth risk assessment is planned for 2024.

More details about the status of the recommendations is available at 2.8.

### **2.7.2. European Court of Auditors (ECA)**

In February 2020, a desk review audit on the provisional accounts for the financial year 2019 was carried out. A first report was sent by the external audit company notifying the ECA that EU-OSHA's accounts were considered reliable. The final Report on the annual accounts of EU-OSHA for the financial year 2019, together with the Agency's replies, was issued on 22 September 2020 by the President of the ECA providing assurance that the accounts of the Agency for the year ended 31 December 2019 presented fairly, in all material respects, the financial position of the Agency, the results of its operations, its cash flows, and the changes in net assets for the year then ended, in accordance with its Financial Regulation and with accounting rules adopted by the Commission's accounting officer.

ECA's final Report on the 2019 annual accounts included also the following three observations:

- two observations related to legality and regularity of transactions (i) for purchased services exceeding the contractual ceiling by 2.4% without an amendment to the contract and (ii) for reimbursing accommodation costs on a flat-rate per diem amount instead of actual figures.
- one observation on budgetary management related to committed appropriations carried forward from 2019 to 2020.

For the annual accounts of the financial year 2020, the ECA considers its own findings and the outcome of the audit carried out by the external audit company when it drafts its report on EU-OSHA for the

reporting year. On 31 May 2021 the Agency has received the preliminary findings from the ECA related to the reliability of EU-OSHA's 2020 accounts. ECA's opinion is that the accounts of the Agency for the year that ended 31 December 2020 present fairly, in all material respects, the financial position of the Agency at 31 December 2020, the results of its operations, its cash flows, and the changes in net assets for the year then ended, in accordance with its Financial Regulation and with accounting rules adopted by the Commission's accounting officer. Any further observations will be implemented as part of the ongoing continuous efforts towards further improvements.

## 2.8 (a) Follow up of recommendations and action plans for audits

In the scope of the audit "Planning, budgeting, monitoring of activities and Reporting" from the previous SIAP covering the period 2017-2019, EU-OSHA received the final audit report from the IAS containing four recommendations, none of which were classified as either 'critical' or 'very important'. During the course of 2020, 3 of these recommendations were implemented by EU-OSHA and closed by IAS in early 2021. The last of these recommendations is planned to be closed in 2021.

One observation remains open from previous ECA audits; although EU-OSHA has implemented the actions as defined in the plan, the observation has not yet been formally closed by the Court of Auditors. The implementation of the action will be assessed as part of the next audit.

	Observation from the ECA	Response and measures taken by the EU-OSHA	Status
(2019)	The amount of carry-overs to 2019 indicates an overestimation of budgetary needs, and is in contradiction with the budgetary principle of annuality	As from 2021, EU-OSHA has a monthly planning for both commitment and payment appropriations for Title 3 in order to have an early estimate for the carry forward to next budget exercise. The planning is subject to quarterly review (monthly in last quarter) for corrective actions (if necessary).  The quarterly planning for both commitment and payment appropriations is part of the final Programming Document as from 2021 onwards.	Ongoing

## 2.8 (b) Follow up of recommendations following investigations by OLAF

During 2020, no cases were transmitted to the European Anti-fraud Office (OLAF) and there was no action pending implementation resulting from findings and recommendations of OLAF investigations in relation to EU-OSHA.

## 2.9 Follow up of observations from the discharge authority

The discharge decision in relation to 2018 was adopted during the plenary session of the European Parliament on 13 March 2019. With that decision, the Parliament granted the Agency's Executive Director the discharge in respect of the implementation of the budget for the financial year 2018 and approved the closure of the accounts for 2018.

The table below includes the observations and comments issued by the Parliament in relation to the implementation of the 2018 budget requiring follow up actions from the Agency, details of the action taken and the status. EU-OSHA reported on the observations and remarks included in the Horizontal discharge report for decentralised Agencies via input to the European Agencies' Network coordination.

Observation number	Observation of the Discharge Authority	Response and measures taken by the European Agency for Safety and Health at Work	Status/Reference
Budget and financial management	Notes with satisfaction that the budget monitoring efforts during the financial year 2018 resulted in a budget implementation rate of 99,58 %, representing an increase of 3,55 % compared to 2017; notes with concern that the payment appropriations execution rate was at 67,81 %, representing a decrease of 4,42 % compared to 2017	As from 2021, EU-OSHA has a monthly planning for both commitment and payment appropriations in order to have an early estimate for the carry forward to the next budget exercise. The planning is subject to quarterly review (monthly in last quarter) for corrective actions (if necessary).  Quarterly planning for both commitment and payment appropriations is part of the final Programming Document as from 2021 onwards	Ongoing
2 Performance	Notes that the Agency uses certain key performance indicators (KPIs) to measure its performance and to enhance its budget management; notes, furthermore, that the Agency adopted in 2018 a new framework for its KPIs; notes that during 2019 the Agency has undertaken together with the European Foundation for the Improvement of Living and Working Conditions (Eurofound), the European Centre for the Development of Vocational Training (Cedefop) and the European Training Foundation (ETF) a review of the methodology for administrative indicators with a view to look into possible streamlining; encourages the Agency to further explore the possibilities of interinstitutional collaboration and streamlining of best practices	EU-OSHA continues its close collaboration with the other agencies within the employment and social affairs policy field on a number of issues, including performance related topics. Furthermore, EU-OSHA is actively involved in the inter-agencies' Performance Development Network where good practices are shared and where streamlining takes place where it is useful.	Ongoing
3 Performance	Notes that the EU-OSHA multi-annual strategic Programme 2014-2020 has been extended to 2023; appreciates the Agency's progress in achieving its strategic objectives and notes that these are aligned to wider Union policy objectives on occupational safety and health (OSH); notes, furthermore, that the Agency has implemented 93 % of its annual work programme	For EU-OSHA it is of key importance that its activities contribute to the achievement of EU policy priorities and the Agency therefore appreciates the European Parliament's comment.	N/A
4 Performance	Welcomes the fact that in 2018 the Agency initiated an ex-post evaluation for its activity 'large-scale foresight'; recognises that the outcome of this evaluation will be particularly useful to	EU-OSHA collaborates actively with a number of agencies, in particular with Eurofound and ECHA to avoid overlaps and ensure synergies. Very useful	Ongoing



	<p>feed in the new foresight cycle and the 2022 to 2024/5 Healthy Workplaces Campaign on OSH and Digitalisation; encourages the Agency to continue exploring possible ways of task-sharing among other agencies, with a particular emphasis on sharing of resources on overlapping tasks among other agencies with similar activities</p>	<p>exchange of experiences and knowledge takes place on an ongoing basis.</p> <p>Concretely on OSH and digitalisation, the Agency is collaborating effectively with Eurofound and JRC. On foresights, in addition to these two organisations, the Agency is also sharing knowledge and experience within the EU Agencies Network for Scientific Advice (EU ANSA). In relation to its expert articles on OSH and cognitive enhancers, the Agency worked together with the EMCDDA organising a joint conference workshop.</p>	
5 Performance	<p>Welcomes the fact that the Agency proactively shares tasks with other agencies in subjects such as security, facilities management or banking services, and that it joined an inter-institutional call for tender for evaluation and stakeholders' feedback services launched by Eurofound</p>	<p>The Agency continues to participate with other agencies in joint procurement activities; the Agency is also an active member and contributor in EUAN Shared Services and works very closely with other sister agencies in sharing knowledge, good practice and information.</p>	N/A
6 Performance	<p>Acknowledges the Agency's contributions to the fight against occupational cancer and in running the world's largest occupational safety and health campaign and welcomes the initial success of the 'Healthy Workplaces Campaign on Dangerous Substances' launched in 2018 and already running in over 30 countries</p>	<p>EU-OSHA welcomes the European Parliaments' comments. Both the Agency's work on occupational cancer (within a broader activity on work-related diseases) and its Healthy Workplaces Campaign on Dangerous Substances are currently undergoing external evaluation in order to feed into future activities.</p> <p>The Agency has played an important role in the Roadmap on Carcinogens, for example organising a joint conference seminar.</p>	N/A
7 Performance	<p>Welcomes the Agency's work on its 'Rehabilitation and return to work after cancer' project, which was completed in 2018 with the aim of giving recommendations to address the difficulties that cancer survivors face when returning to work after completing cancer treatment and the OSH challenges that their employers can encounter</p>	<p>See comment on point 6. The report summary has been very well received and has been translated into all EU languages.</p>	N/A

8 Performance	Appreciates the Agency's contributions in the consultation meetings on the revision of the carcinogens and mutagens directives and for its membership of the advisory group set up by the Commission in view of the establishment of the European Labour Authority	EU-OSHA is pleased to see that its knowledge and expertise has been useful in these processes.	N/A
9 Performance	Notes with regret that, according to the Court's report, the carry-overs to 2019 for Title II (administrative expenditure) stood at 35 % (compared to 40 % in 2017), while for Title III (operational expenditure) they were as high as 46 % (compared to 40 % in 2017), which was in contradiction with the budgetary principle of annuality; recalls that such high carry-overs were also reported for the financial years 2016 and 2017 and calls on the Agency to analyse the underlying reasons and to improve the budget planning accordingly; notes the Agency's reply specifying the possibility of adding and justifying a list of potential additional IT purchases regarding carry-overs for Title II and pointing to the planned nature of carry-overs regarding the programming of large-scale research projects, running over two years, for Title III in order to achieve more significant impact for the given resources	As from 2021, EU-OSHA has a monthly planning for both commitment and payment appropriations for Title 3 in order to have an early estimate for the carry forward to next budget exercise. The planning is subject to quarterly review (monthly in last quarter) for corrective actions (if necessary).  The quarterly planning for both commitment and payment appropriations is part of the final Programming Document as from 2021 onwards.	Ongoing
10 Performance	Highlights that transparency and citizens' awareness of the existence of the agencies are essential for their democratic accountability; considers that usability and ease of use of agency resources and data are of paramount importance; calls therefore for an assessment of how data and resources are currently presented and made available and of the degree to which Union citizens find them easy to identify, recognise and use; recalls that public awareness in this respect can be raised by Member States through the development of a comprehensive plan to reach out to more Union citizens	The Agency shares the European Parliament's concerns in this regard. The Agency's multilingual website has been recognised with an EU Ombudsman award for Good Administration in the category of 'Excellence in citizen/customer focused services delivery'. In addition, the Agency has put considerable effort into improving the way that it presents and shares the data that it gathers. In recent years, it has invested heavily in developing data visualisation tools which enable users to both understand and interrogate the data more easily. In 2020, the Agency has launched the OSH Barometer – the first data visualisation tool with up-to-date information on the status of and trends in occupational safety and health in the EU. The data from its latest ESENER survey are also	Ongoing

		presented in a new DVT providing easy access to the results of an investigation into how European workplaces manage safety and health which covered more than 45 000 workplaces in 33 European countries. In addition, the Agency runs the world's largest safety and health awareness raising campaigns under its popular 'Healthy Workplaces' umbrella. The Agency regularly evaluates the appropriateness and effectiveness of these activities via stakeholder surveys and externally commissioned evaluations.	
11 Performance	Supports the Agency's policies in ensuring cost-effective and environmentally friendly measures to reduce its carbon footprint at the workplace through its public procurement procedures and the implementation of teleworking and the e-culture awareness and development	The Agency continues to be committed to implement environmentally friendly measures aiming at reducing its carbon footprint.	N/A
12 Staff policy	Notes that, on 31 December 2018, the establishment plan was 100 % executed, with 40 temporary agents (TAs) appointed out of 40 TAs authorised under the Union budget (compared to 40 authorised posts in 2017); notes that, in addition, 25 contract agents worked for the Agency in 2018	The Agency acknowledges the positive observation.	N/A
13 Staff policy	Notes that further efforts are needed to achieve a gender balance among senior managers (three men and one woman) and on the management board (42 men and 35 women)	The Agency continues to work on achieving a gender balance among its senior management, considering anyway the very limited number of posts at this level (4 posts in total). The Agency acknowledges greater gender balance in the senior positions in general (AD10 to AD 14).  EU-OSHA fully acknowledges the importance of gender equality but also respects that appointments to the Management Board are made by the Council.	Ongoing
14 Staff policy	Notes that the Agency has a policy on the protection of the dignity of the person and the prevention of harassment in place; notes that following the case of the investigation of harassment initiated in 2016 and	The Agency acknowledges the encouraging and positive observation.	N/A

	concluded in 2017, the Agency has implemented several actions including, in particular, regular awareness-raising sessions for its staff and the establishment of a confidential counsellors network, as mitigating measures		
15 Procurement	Notes that the Agency is embracing digitalisation in procurement and started implementing e-procurement in November 2018 with the launch of its first e-tender and that during 2019, the Agency has also started to use a new module of the e-procurement suite, e-submission; also notes that the Agency intends to explore further use of the whole e-procurement suite during the course of 2019 and 2020	The Agency has continued in the digitalisation of its processes in several administrative areas, including e-procurement, e-signature and paperless. The Agency is now fully operational in e-procurement, has implemented ARES for its internal workflows and has adopted e-Signature for full paperless processes.	N/A
16 Procurement	Notes that, following the Court's report, the Agency signed a framework contract for the provision of IT consultancy services from 2014 to 2017 for which prices were set contingent to the time spent on the projects and not linked to the delivery, and over which the Agency has limited monitoring possibilities, the Agency has been applying the Court's advice to its current ICT and consultancy framework contracts by making use of quoted times and means-specific contracts when appropriate	The Agency confirms that it adjusted its practices in line with the Court's advice to make more systematic use of quoted times and means-specific contracts when appropriate.	Impleme nted
17 Prevention and management of conflict of interests and transparency	Acknowledges the Agency's existing measures and ongoing efforts to secure transparency and the prevention and management of conflicts of interest; notes furthermore that the Agency has adopted both the model decision on whistleblowing for which the Commission has given an ex ante agreement in 2018 and also, by analogy in 2019, the Commission decision on outside activities and assignment and on occupational activities after leaving the service	The Agency acknowledges the positive observation and confirms its commitment and efforts in this area.	N/A
18 Internal control	Notes that the Agency is preparing an action plan to address some potential areas for improvement addressed in the 2018 Commission's internal audit service (IAS) audit report on "Healthy Workplaces Campaigns and IT support in EU-OSHA"; notes that in this regard, the IAS issued four recommendations, none of them critical or very important, and that at the end of 2018, the IAS had	The Agency can confirm that the IAS has closed all recommendations in respect of its 2018 audit of the Healthy Workplaces Campaigns and IT support.	Impleme nted

	closed three recommendations with the fourth on track for being completed in 2019		
19 Internal control	Notes that an external evaluation of the Union agencies under the remit of the Commission's Directorate-General for Employment, Social Affairs and Inclusion (EU-OSHA, Eurofound, Cedefop and ETF) was carried out in 2018 on behalf of the Commission on the Agency's relevance, effectiveness, efficiency, coherence and added value for the Union; notes that the overall stakeholders' feedback collected confirmed the Agency's responsiveness to the general and specific needs of the partners and its intermediaries and a near consensus that its communication, networking and stakeholders' engagement activities are highly effective, efficient and coherent	The positive results from the evaluation are appreciated by EU-OSHA and an action plan has been adopted by the Management Board to ensure that the positive aspects are continued and improvements implemented where needed.	Implemented
20 Internal control	Calls on the Agency to focus on disseminating the results of its research to the general public, and to reach out to public via the social media and other media outlets	EU-OSHA gives a high priority to communicating the results of its research to relevant audiences. Plain language summaries of research reports are frequently published and translated. The Agency's OSHwiki provides an encyclopaedic resource of OSH information in a format that is familiar to the general public. A social media strategy has recently been adopted as well as an MSE strategic framework.	Ongoing
21 Internal control	Notes that with the proclamation of the European pillar on social rights at the end of 2017, the Agency is given an important role in implementing its principles	EU-OSHA looks forward to contributing to the realisation of the action plan the Commission announced in January 2020 in order to implement the European pillar on social rights.	N/A
22 Other comments	Notes that the Agency carried out an analysis of the likely impact of the United Kingdom's withdrawal of the Union on its organisation, operations and accounts and that a thorough analysis has been conducted on all key functions of the Agency; notes furthermore that the result of the analysis has shown a low impact on Agency's operations irrespective of the type of future agreement between the United Kingdom and the Union	The Agency confirms the results of its analysis and assessment.	Implemented

## 2.10 Environment management

At present EU-OSHA is not anticipating going for an EMAS certification in the near future. However, EU-OSHA has implemented – and is continuing to implement - several environmental measures to offset its carbon footprint by launching new initiatives, raising awareness and monitoring data to set goals for improvement.

To be highlighted – in the course of 2020 – the following:

- 1- Green procurement with particular inclusion of green measures and specifications in the supply of goods, services and works to the Agency;
- 2- The extended use of the teleworking, taking benefit of the exceptional circumstances caused by Covid-19, contributing to a substantial reduction of the commuting;
- 3- The significant steps undertaken to instil an e-Culture awareness and development (e.g. electronic workflows, e-Meetings, e-Procurement, e-Signature) in its staff and stakeholders;
- 4- The continuous contribution to the circular economy with regular donation exercises;
- 5- The efficient use of resources (e.g. lighting re-programming, lighting sensors with movement detection, installation of whiteboards in meeting rooms to reduce the use of paper in wheeled flipcharts);
- 6- The progressive elimination of single use plastic items (e.g. plastic bags, glasses and bottles);
- 7- The active participation of EU-OSHA in the EU Greening Network (e.g. exchange of information, best practices, annual meeting, joining synergies, etc.).

Annex VII provides further details on how the Agency is actively taking care of the environment and reducing its footprint.

## 2.11 Assessment by Management

Management's assurance is based on the examination of the evidence of the effectiveness of the procedures and the controls in place. Such evidence derives from both internal and external sources.

Internally, the Executive Director is responsible for ensuring the implementation of the internal control systems, which are monitored and assessed on a regular basis and in accordance to the established mechanisms and procedures, as described in the sections above. The outcome of the implementation of these processes is included in Part III. A further source of assurance is the outcome of the internal audits carried out by the Internal Audit Service of the European Commission, which serves as the internal auditor of the Agency.

Externally, assurance is based on an examination of the evidence resulting from the observations and recommendations included in the European Court of Auditors' report, cf. section 2.6.2., as well as the European Parliament's observations included in the Executive Director's discharge decision for the financial year N-2, cf. section 2.8

Based on the information provided and as a result of an analysis and assessment of the internal and external elements of assurance related to the processes and procedures in place, it is considered that EU-OSHA fully achieves the five internal control objectives for management (cf. article 30 (2) of the 2019 Financial Regulation), which include:

- effectiveness, efficiency and economy of operations
- reliability of reporting
- safeguarding of assets and information
- prevention, detection, correction and follow-up of fraud and irregularities
- adequate management of the risks relating to the legality and regularity of the underlying transactions, taking into account the multiannual character of programmes as well as the nature of the payments concerned.



## Part II (b) External Evaluations

EU-OSHA has a well-established performance monitoring and evaluation system which provides valuable information for accountability, management and learning purposes.

EU-OSHA has an evaluation policy and procedure in place in order to make sure that its evaluation work meets the needs in an effective and efficient way. A multi-annual evaluation plan operationalises the evaluation policy and the requirements of EU-OSHA's Financial Regulation. Almost all activities included in the Programming Documents underwent either an ex-post or a mid-term evaluation since 2016. Furthermore, any new activity undergoes an ex-ante evaluation, which is discussed with the Executive Board and Management Board, before the Management Board includes the new activity in the Programming Document.

An important element of the policy and procedure is to establish a harmonised approach to the follow-up on the conclusions from the evaluations. The Management Board, including the European Commission, is regularly informed on the outcome of ex-post and mid-term evaluations and on the follow-up on any findings.

### Joint evaluation of EU-OSHA, Eurofound, ETF and Cedefop

At the end of 2016, the European Commission launched a joint evaluation of the four Agencies in the employment and social affairs policy field, namely EU-OSHA, Cedefop, Eurofound and the European Training Foundation. This evaluation aimed at assessing the relevance, effectiveness and efficiency of each of these agencies, and to identify any possible overlaps in their mandates and activities. In April 2019 the Commission published its Staff Working Document (SWD) on the evaluation.<sup>12</sup>

EU-OSHA's Management Board has carefully examined the evaluation outcome and, in particular, the SWD. This led to the adoption of an action plan for the follow-up in January 2020 based on a dedicated seminar to discuss the SWD. The action plan and the status of its implementation can be found in Annex VIII.

As summarised in the Commission Staff Working Document, the agencies have operated effectively, delivered on their work programmes, achieved the specific objectives in the work programmes, demonstrated high efficiency (through, for example, joint procurements, revision of work processes and reallocation of posts from administrative to operational tasks), and contributed to general EU policy objectives. It is concluded that the agencies respond well to new EU policy priorities and needs. These conclusions cover the four agencies together and EU-OSHA individually.

Though the findings are positive, possible areas for further improvement were also identified in the SWD. These concern effectiveness, efficiency, governance, reinforced cooperation, and policy-support for the EU and Member States. These recommendations for improvements have been assessed by the Management Board prior to the adoption of the action plan (see above). In annex VIII, also a status on the implementation of the action plan as of January 2021 can be found.

Throughout 2020, EU-OSHA continued implementing its evaluation plan and key conclusions from the evaluations finalised are presented in the following.

### Ex-post evaluation of the HWC 2018-2019 on dangerous substances

The evaluation was finalised by an external contractor at the end of November 2020 and its findings were presented to the Management Board at their meeting in January 2021. The evaluators concluded that the HWC 2018-2019 campaign has been very successful, particularly when looking at the level of engagement of stakeholders and of dissemination activities. It appears to have significantly raised awareness of the importance of managing dangerous substances at the workplace and the existing legislative framework.

In particular, the relevance of the topic, the alignment with other EU-OSHA and wider EU initiatives promoting dangerous substances, the reliable and easy-to-understand materials, the strong engagement and involvement of key intermediaries, and the hands-on support and responsiveness

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<sup>12</sup> COMMISSION STAFF WORKING DOCUMENT, "Evaluation of the EU Agencies working in the employment and social affairs policy field: EUROFOUND, CEDEFOP, ETF and EU-OSHA", SWD(2019)159final

provided by the Agency are some of the key factors that have contributed to the success of this campaign.

*Ex-post evaluation of OSH overviews on Work-related diseases; Costs and benefits; Micro and small enterprises and OSH overview format*

In 2020, EU-OSHA carried out three ex-post evaluations on activities concluded in 2019 and 2020 the OSH overviews on OSH in MSEs, the activity on Costs and benefits of OSH, and the activity on work-related diseases. The results of the evaluation were presented and discussed at the meeting of the Management Board in January 2021 and the meeting of the OSH Knowledge Advisory Group in March 2021. Overall, it was concluded that the OSH overviews provided information of high quality that filled major information gaps and provided useful recommendations for policy and practice. The methodological approach, bringing together state-of the art literature reviews and the views from researchers, OSH intermediaries and OSH practitioners at the workplace level through qualitative research was appreciated and EU-OSHA was encouraged to continue developing innovative methodological features. Overall, it was concluded that EU-OSHA should continue its efforts in these important topical areas and specific recommendations were provided on every topical area. However, communication of the results from the OSH overviews needed to be fortified and enhanced.

In parallel, an evaluation of the OSH overview format was carried out, which was partly based on the findings from the three ex-post evaluations of OSH overviews and complemented by stakeholder's views gathered from interviews and a focus group. The evaluation provided a positive view of the OSH overview format together with a number of recommendations. These include issues such as additional review steps throughout the OSH overview, better links between OSH overviews, enhanced communication with stakeholders throughout the design and implementation process, flexibility to refocus activities based on first findings, and the enlargement of the portfolio of outputs to policy briefs, methodological papers and research summaries, to enhance targeted communication to different stakeholders. A number of specific recommendations were made that will be followed up. The evaluation also concluded that communication and dissemination of results should be improved and better accessibility of outputs could be ensured.

*Mid-term evaluation of OiRA (Online interactive Risk Assessment tool)*

Beginning 2021, an externally commissioned mid-term evaluation of OiRA was finalised. The results of the evaluation will be presented to the Management Board in June 2021.

OiRA has played a key role in the EU OSH Strategic Frameworks promoting and facilitating the implementation of the key principle of risk assessment. It is therefore important for the Agency and its stakeholders to know to what extent OiRA has been successful. The evaluation looked into the key evaluation questions of relevance, efficiency, effectiveness, coherence and EU added value.

The evaluation concludes that the OiRA activity has been 'very effective' in terms of achieving its outputs and outcomes. In particular, it is highlighted that the intention to target OiRA at MSEs has been successful. When it comes to longer-term impacts the evidence is less clear as it becomes difficult to trace impacts back to EU-OSHA's actions.

Conclusions are also very positive on EU added value, stressing that with OiRA more has been achieved than what could have been achieved by relying on the national level alone.

## Main findings from evaluations in 2020

### OSH OVERVIEWS

EU-OSHA is an important driver of research and policy discussions in the EU

Information provided are of high quality, clear and informed by relevant experts.

Raised awareness and support the prioritisation of topics in the policy agenda at EU at national level.

Provided useful data and information to input the work of stakeholders at national and international level.

Methods used were successful to implement the activities effectively and appropriately.

Objectives were achieved and in some cases the result exceeded the expectations.

Effective communication and promotion actions delivered the knowledge to expert audiences and close stakeholders.

Source: EU-OSHA

### OiRA

OiRA tools are well targeted towards MSE and based on successful involvement of social partners.

OiRA activity provides significant EU added value, beyond what could have been achieved at national level.

OiRA responded quickly and effectively to news risks, like those associated with the coronavirus outbreak.

Specific needs of actors in different sectors have been addressed.

### HWC 2018-2019

Choice of campaign topic was timely and clearly responded to a need identified in many Member States.

Campaign was perceived as a driving force to build a community and create a momentum.

Campaign was successful in reaching out to its intended target audiences.

Engagement and involvement of key intermediaries throughout the campaign was strong - key role played by EU-OSHA's support.

EU label attached to the campaign activities and materials was considered a key added value.

Stakeholders were satisfied with the range and quality of materials.

## Main recommendations from evaluations in 2020

### OSH OVERVIEWS

Exploit all possible synergies with EU Agencies, Commission and other international organizations to seek opportunities for activity scoping, design and joint promotion.

Look for systematic synergies with other relevant policy areas and mainstream MSEs's needs in project design.

Involve full analysis of the needs identified in the previous research and output dissemination processes.

Greater use of targeted outputs produced for specific target groups.

Upgrade the website to improve users experience.

Source: final reports from external evaluations commissioned by EU-OSHA in 2020

### OiRA

Two scenarios for reflection having impact on core elements of EU-OSHA's work: OiRA application; tools development; communication; networking and relationship building:

1 Focus on maximising impact by increasing the reach of the OiRA activity;

2 Focus on maximising impact by increasing the depth of the OiRA activity.

### HWC 2018-2019

Keep current intermediaries engaged and explore new avenues of collaboration/partnerships.

Prioritise the production of online resources, videos and other visuals, over printed materials.

Better monitor impact.

## Part III Assessment of the effectiveness of the internal control systems

### 3.1 Effectiveness of the internal control systems

#### *Adoption of the Internal Control Framework and development of KPIs*

The Internal Control Framework was adopted by the Management Board effective 1 January 2019. The new framework comprises of 5 internal control components and 17 principles and is based on the internal control framework of the European Commission.<sup>13</sup>

In 2019, the Agency developed key performance indicators for monitoring the validity and effectiveness of its Internal Control Framework.

The Internal Control Coordinator is responsible for coordinating and overseeing the implementation of internal control and risk management in EU-OSHA. The Executive Director decides on the list of prioritised actions for the reporting year and allocates coordinators to the action plans. There is regular follow-up and reporting to the Executive Director and senior management by way of quarterly submission of status updates.

In the first quarter of 2021, an assessment on the Internal Control Framework for the reporting year 2020 was done using the new key performance indicators for the framework. Results of the assessment show the presence and adequate functioning of all internal control components for the reporting year.

#### *Internal Control and Corporate Risk Management*

EU-OSHA's 'Corporate Risk Register' mapped to the Internal Control Framework are subject to regular reviews by senior management. EU-OSHA carries out an annual risk assessment taking into account the inherent risk environment in which the Agency operates as well as specific activities and processes. At the corporate level, the assessment exercise involves the Executive Director and the senior management supported by Internal Control.

For each of the identified risks, a coordinator is appointed to draft an action and coordinate its implementation. Internal Control Coordinator monitors and reports to senior management quarterly via the risk register.

In 2020 the risk register and related reporting was regularly reviewed with regular feedback provided to senior management. All risks monitored in the course of 2020 were categorised as related to the 'external environment'. None of the risks materialised in a way that could negatively affect the Agency's reputation or achievement of strategic or operational objectives.

#### *Risk Management in De-Centralised Agencies*

In 2019 and again in 2020, EU-OSHA took part in the peer review exercise on Risk Management in de-centralised agencies launched by the European Commission. In the scope of this exercise, EU-OSHA joined a working group of agencies belonging to the same cluster.

For each of the yearly exercises, the cluster shared knowledge, methodology and critical risks. Consolidated information and analysis from the cluster was made available to the inter-agency performance development network (PDN) and to the parent DG.

#### *Non-Conformity procedure*

At the beginning of 2021, the Executive Director adopted the 'Non-conformity report' for the year 2020 and decided that (i) the procedure had been satisfactorily implemented, (ii) there were neither material nor critical events, (iii) the proposed steps to mitigate the resulting risks were adequate and (iv) awareness raising on the nonconformity procedure shall continue at unit meetings.

<sup>13</sup> [https://ec.europa.eu/budget/library/biblio/documents/control/C\\_2017\\_2373\\_Revision\\_ICF\\_en.pdf](https://ec.europa.eu/budget/library/biblio/documents/control/C_2017_2373_Revision_ICF_en.pdf)

### ***Fraud prevention and detection***

The implementation of the Anti-Fraud strategy is overseen by the Management Board by a regular monitoring of the action plan. It is based on a risk assessment focused on fraud risks as part of the broader risk assessment carried out by the Agency. Whereas the measures and controls already in place to ensure legality and regularity of the transactions (segregation of duties, four-eyes principle, procedures and checklists) are considered to address satisfactorily the identified fraud risks, the strategy foresees to further develop an anti-fraud culture in the organisation and to enhance existing internal procedures for the purpose of fraud prevention and improved fraud detection techniques. Furthermore, an internal procedure for reporting and handling potential fraud cases and their outcomes was adopted and made available to the staff on the Intranet.

Raising awareness on ethics, integrity and fraud prevention and detection among staff is a standing priority at the Agency. Information on fraud prevention, ethics and integrity is provided via regular training sessions to all staff and systematically to all newcomers.

Fraud risks are regularly assessed during the annual risk assessment exercise performed by the Agency.

### ***Transparency, accountability and integrity***

EU-OSHA's commitment to transparency, accountability and integrity is reflected in the first place in its approach to prevention and management of conflict of interest of its Management Board members.

Since the adoption of a formalised policy back in 2014, EU-OSHA has relied on clear framework to assess and address any possible conflict of interest in a way to preserve the integrity of the Agency's decisions.

As part of its commitment to transparency, EU-OSHA makes key documents publicly available on the website, including the Multi-annual strategic programme, Programming Documents including work programmes and the Consolidated Annual Activity Reports, the main evaluation and performance results, minutes and deliberations by the Management Board and the Executive Board.

### ***Data Protection***

Data protection activities centred on the implementation of the new data protection regulation 2018/1725 for EU institutions and bodies which came into effect in December 2018. Existing privacy statements and any new ones were made available on EU-OSHA's new data protection section of the corporate website and processes were aligned to the new rules.

### ***Cost and Benefits of controls***

EU-OSHA is very aware of balancing the costs and benefits of its internal control system and therefore clearly links its control efforts to a risk assessment. When designing the controls, as it did when implementing its new ICF in 2019, the Agency has paid and continues to pay particular attention to the overall context in which the Agency operates and continues to maintain a good balance between the costs and benefits of its controls.

## **3.2 Conclusions of assessments on the effectiveness of internal control systems**

Based on the information provided and as a result of an analysis and assessment thereof, the internal control systems at the Agency are considered as fully effective, cost effective and efficient also in terms of controls related to financial, budget and procurement management, whereas no need for any major improvement has been identified.

### 3.3. Statement of the Internal Control Coordinator

*I, the undersigned,*

*Manager in charge of internal control and risk management within EU-OSHA,*

*In my capacity as Internal Control Coordinator, I declare that in accordance with EU-OSHA's Internal Control Framework, I have reported my advice and recommendations on the overall state of internal control in the Agency to the Executive Director.*

*I hereby certify that the information provided in the present Consolidated Annual Activity Report and in its annexes is, to the best of my knowledge, accurate, reliable and complete.*

*(signed)*

*Andrea Baldan*



## Part IV. Management assurance

### 4.1 Review of the elements supporting assurance

The Executive Director can rely on the following building blocks of assurance:

- the existing measures to ensure legality and regularity of the Agency's underlying transactions, including ex-ante verification and ex post controls, regular checks on segregation of duties and specific measures to prevent and detect fraud and conflict of interest;
- the work of the Internal Audit Service and the Agency's follow up to the audit recommendations;
- the lessons learnt from the reports of the European Court of Auditors for the years prior to the year of this declaration;
- the assessment of the quantitative and qualitative nature of the non-conformities included in the register for 2020;
- the Agency's performance management framework, which includes regular monitoring of performance indicators and planning and follow up to evaluations;
- the declaration of the Internal Control Coordinator based on his regular monitoring of the implementation of internal control systems at the Agency, including the assessment of the internal control framework against its indicators and the Agency's risk management policy.
- the declarations of assurance of the authorising officers by delegation;

Parts II and III are based on a systematic analysis of the evidence available with respect to the building blocks of assurance.

### 4.2 Reservations

Materiality is the basis for defining significant weaknesses in both qualitative and quantitative terms. Determining whether a weakness should be reported in the form of reservation in the Consolidated Annual Activity Report is a matter of judgement of the Authorising Officer (Executive Director). She should identify the overall impact of a certain weakness and determine whether it can lead to a reservation and influence the conclusions on assurance. The materiality criteria provide the basis for this assessment by the Authorising Officer.

The materiality criterion used by EU-OSHA and the method used to assess its significance are presented below.

Weaknesses that are likely to lead to a reservation fall within the scope of the declaration of assurance and relate to the reasonable assurance of:

- use of resources
- sound financial management
- legality and regularity of operations<sup>14</sup>.

Determining whether a certain weakness is material involves a judgment in qualitative and quantitative terms.

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

- nature and scope of the weakness;
- duration of the weakness;
- existence of satisfactory compensatory measures (mitigating controls);
- existence of provably effective corrective actions (action plans).

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<sup>14</sup> Examples of possible weaknesses that may qualify for a reservation include (non-exhaustive list):

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

From a quantitative point of view, a weakness is considered material if the financial impact (monetary value of the identified issue, amount considered erroneous, amount considered at risk) is greater than 2% of the authorised commitments for the reporting year.

When a weakness is considered qualitatively and/or quantitatively material, a reservation should be formulated and reported in the Consolidated Annual Activity Report.

Based on the review of the elements of assurance and the materiality criterion outlined above, it is considered that no reservation should be included in relation to 2020.

### **4.3 Overall conclusions on assurance**

The Executive Director has reasonable assurance that, overall, suitable controls are in place and working as intended; risks are being appropriately monitored and mitigated; and necessary improvements and reinforcement measures are being implemented. As a result, there have not been reasons to introduce any reservation for the year 2020.

## Part V. Declaration of Assurance

*I, the undersigned, Executive Director of EU-OSHA, in my capacity as authorising officer,*

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

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

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

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

*(signed)*

*Christa Sedlatschek*

## Annexes

## Annex I. Core business statistics

### Key performance indicators

#### a) Mission and vision

Indicator	Type	Target	Measurement and frequency	Means	Results
Implementation of commitment appropriations	input/output	95%	Final committed amount aggregated across all three titles as percentage of total budget/Annually	Budgetary report	96%
Cancellation of payments appropriations	input/output	<5%	Total of cancellation of payment appropriations in the budget as percentage of total budget/Annually	Budgetary report	4%
Staff capacity	input/output	95%	Posts occupied converted into Full Time Equivalents for the reference period as a percentage of available posts in budget/Annually	Budgetary report	97%
Work programme delivery	input/output	90%	Share of outputs delivered in the planning year vs planned outputs, calculated on the basis of completion status/Annually	Monitoring table	96%
Outreach capacity of intermediaries through networking	input/output	350	Events count across all activities across all priority areas where work of the Agency has been actively presented (policy and workplace practice oriented), either organised by the Agency or organised by others/Annually	Monitoring table	308

Perceived performance	input/output	80%	Stakeholders' assessment: survey to Board and Focal Point members – share of respondents who find that the Agency is performing well/Annually	Surveys to Board and FOPs	100%
Relevance to needs	quality	80%	Stakeholders' assessment: Aggregate of: a) data from stakeholders' survey and b) data from after meeting and other surveys (aggregate of all activities) who find the Agency's work relevant/Annually	Surveys	89%
EU added value	quality	80%	Stakeholders' assessment: Aggregate of: a) data from stakeholders' survey and b) data from after meeting and other surveys (aggregate of all activities) who find that the Agency's work provide information not available at the national level or developed by others/Annually	Surveys	83%
Usefulness	quality	80%	Stakeholders' assessment: Aggregate of: a) data from stakeholders' survey and b) data from after meeting and other surveys (aggregate of all activities) who find the Agency's work useful/Annually	Surveys	98%



## b) Policy-facing vs workplace oriented activities

Priority area	Indicator	Target	Measurement and frequency	Means	Results
Policy facing	Relevance to needs	80%	Stakeholders' assessment	Surveys	89%
	EU added value	80%	Stakeholders' assessment	Surveys	93%
	Usefulness	80%	Stakeholders' assessment	Surveys	93%
	Impact	70%	Stakeholders' assessment	Surveys	78%
Workplace oriented	Relevance to needs	80%	Stakeholders' assessment	Surveys	94%
	EU added value	80%	Stakeholders' assessment	Surveys	76%
	Usefulness	80%	Stakeholders' assessment	Surveys	96%
	Impact	70%	Stakeholders' assessment	Surveys	84%

## c) Activities

Activity	Indicators	Target	Measurement	Means	Results
1.3 Anticipating change	Relevance	80%	Stakeholders' assessment	Surveys	N/A*
	Usefulness	80%	Stakeholders' assessment	Surveys	N/A*
	EU added value	80%	Stakeholders' assessment	Surveys	N/A*
	Impact	70%	Stakeholders' assessment	Surveys	N/A*

Activity	Indicators	Target	Measurement	Means	Results
2.1 ESENER	Relevance to needs: Number of countries that boosted samples sizes with own resources	2-3 per wave	Count	Internal monitoring	3
	Usefulness: Number of downloads of ESENER data	10% increase from previous wave	Count	Internal monitoring	75 downloads (baseline)
	Relevance	80%	Stakeholders' assessment	Surveys	93%
	Usefulness	80%	Stakeholders' assessment	Surveys	98%
	EU added value	80%	Stakeholders' assessment	Surveys	89%
	Impact	70%	Stakeholders' assessment	Surveys	77%
2.7 Musculoskeletal disorders	Relevance	80%	Stakeholders' assessment	Surveys	99%
	Usefulness	80%	Stakeholders' assessment	Surveys	99%
	EU added value	80%	Stakeholders' assessment	Surveys	99%
	Impact	70%	Stakeholders' assessment	Surveys	80%
2.9 EU-OSH info systems	Relevance	80%	Stakeholders' assessment	Surveys	N/A*
	Usefulness	80%	Stakeholders' assessment	Surveys	N/A*
	EU added value	80%	Stakeholders' assessment	Surveys	N/A*
	Impact	70%	Stakeholders' assessment	Surveys	N/A*

Activity	Indicators	Target	Measurement	Means	Results
2.10 OSH and digitalisation	Relevance	80%	Stakeholders' assessment	Surveys	N/A*
	Usefulness	80%	Stakeholders' assessment	Surveys	N/A*
	EU added value	80%	Stakeholders' assessment	Surveys	N/A*
	Impact	70%	Stakeholders' assessment	Surveys	N/A*
2.11 Support to compliance to SMEs	Relevance	80%	Stakeholders' assessment	Surveys	N/A*
	Usefulness	80%	Stakeholders' assessment	Surveys	N/A*
	EU added value	80%	Stakeholders' assessment	Surveys	N/A*
	Impact	70%	Stakeholders' assessment	Surveys	N/A*
3.1 OiRA	Usefulness - Number of new tools created per year	20-25	Count	Internal monitoring	61 new tools
	Impact - Number of new risk assessments performed	15000	Count	Internal monitoring	45 500 new risk assessments
	Relevance	80%	Stakeholders' assessment	Surveys	93%
	Usefulness	80%	Stakeholders' satisfaction	Surveys	82%
	EU added value	80%	Stakeholders' satisfaction	Surveys	67%
4.5 HWC on Dangerous substances	Promotion - Number of promotion actions implemented by the Agency	300	Count	Internal monitoring	724

Activity	Indicators	Target	Measurement	Means	Results
	Promotion - : Number of media partners	35	Count	Internal monitoring	35
	Engagement - Number of campaign activities organised by official campaign partners, media partners, focal points and EEN OSH ambassadors	400	Count	Internal monitoring	841
	Engagement - Key stakeholder groups represented at HWC flagship events	100%	Count	Internal monitoring via list of participants of flagship events	100%
	Engagement - Number of official campaign partners	80-100	Count	Internal monitoring	90
	Usefulness	80%	Stakeholders' assessment	Surveys	95%
	Usefulness of FAST events	80%	Stakeholders' assessment	Surveys	98%
	EU added value	80%	Stakeholders' assessment	Surveys	77%
	Impact	80%	Stakeholders' assessment	Surveys	83%
4.7 Awareness raising actions	Promotion - Number of promotion and dissemination activities per year	600	Count	Internal monitoring	991
	Promotion - Number of events organised by the Agency (under the activity and under FAST)	200-250	Count	Internal monitoring	212

Activity	Indicators	Target	Measurement	Means	Results
	Reach via websites	2.5 million visits	Count	Internal monitoring	4,564,053 visits
	Usefulness – FAST events	80%	Stakeholders' assessment	Surveys	97%
4.8 Multilingualism	Relevance to needs: FOPs who participate in the portfolio scheme	22 out of 28	Count	Internal monitoring	27
	Usefulness: Agency's translated products are key to get the OSH messages across in their countries	80%	Stakeholders' assessment	FOPs annual survey	76%
5.3 Networking knowledge	Usefulness (OSHWiki)	80%	Stakeholders' assessment	Surveys	83%
	Relevance	80%	Stakeholders' assessment	Surveys	N/A*
	Usefulness	80%	Stakeholders' assessment	Surveys	N/A*
	EU added value	80%	Stakeholders' assessment	Surveys	N/A*
	Impact	70%	Stakeholders' assessment	Surveys	N/A*
6.4 Strategic and operational networking	Engagement in planning, monitoring and implementation of Agency's work programme	80%	Stakeholders' assessment	Board and FOP annual survey	97%
	Quality of meetings	80%	Stakeholders' assessment	Surveys after network meetings	90%

\*indicators results are not available because surveys could not be launched either due to the implementation stage of the activity or for other reasons it was not possible to survey relevant and informed stakeholders.

## Programming Document 2020-2022 - 2020 work programme implementation report – status at 31.12.2020

Title	Output Type	Output Subtype	Planned End Date	Output Status	Revised End Date
<b>1.3 Anticipating future challenges to OSH</b>					
2019 Expert Article 1 (2020) PPE	Publication	Discussion paper/article	2020 Q2	Finalised	2020 Q2
2019 Expert Article 2 (2020) Supply chain	Publication	Discussion paper/article	2020 Q2	Finalised	2020 Q2
2019 Review on future and agriculture (2020)	Publication	Report: literature review	2020 Q3	Finalised	2020 Q4
2020 Expert Article 1 (2021)	Publication	Discussion paper/article	2021 Q2	In progress	2021 Q2
2020 Expert article 2 (2021)	Publication	Discussion paper/article	2021 Q2	In progress	2021 Q2
2020 FOP seminar on 2019 articles	Events	Conference	2020 Q4	Finalised	2020 Q1
2020 Foresight-3 – phase 1 2021	Publication	Report: methodology	2020 Q4	Not finalised- delayed	2021 Q3
Infosheets - Review on future and agriculture (2021)	Publication	Report: infosheets	2021 Q1	In progress	2021 Q1
OSHWiki article - Review on future and agriculture (2021)	Publication	Oshwiki article	2021 Q1	In progress	2021 Q1
<b>2.1 ESENER</b>					
ESENER-3 Data visualisation tool	Publication	Data visualisation/data set	2020 Q3	Finalised	2020 Q2
ESENER-3 healthcare sector study	Publication	Report: literature review	2021 Q3	In progress	2021 Q3
ESENER-3 Overview report (A5)	Publication	Report: literature review	2020 Q2	Finalised	2020 Q2
ESENER-3 Overview report (traditional)	Publication	Report: literature review	2021 Q3	In progress	2021 Q3



ESENER-3 Psychosocial risks - 6 country reports	Publication	Report: literature review	2021 Q3	In progress - delayed	2022 Q1
ESENER-3 Psychosocial risks - main overview report	Publication	Report: literature review	2021 Q3	In progress - delayed	2022 Q1
ESENER-3 Survey - DATASET	Publication	Data visualisation/data set	2020 Q3	Finalised	2020 Q4
ESENER-3 Survey DATASET - launch event (cancelled due to COVID-19)	Events	Conference	2020 Q2	Cancelled	2020 Q2
<b>2.7 Musculoskeletal disorders</b>					
"OSH policies on MSDs" - case studies (6)	Publication	Case study/good practice example	2020 Q1	Finalised	2020 Q1
Case studies (8) "Working with chronic MSDs"	Publication	Case study/good practice example	2020 Q3	Finalised	2020 Q3
Case studies reports (9) - Participatory ergonomics	Publication	Case study/good practice example	2021 Q3	In progress	2021 Q4
Expert article - Mainstreaming MSDs into education: an ergonomic example	Publication	Discussion paper/article	2020 Q2	Finalised	2020 Q1
Expert article - Participatory ergonomics	Publication	Discussion paper/article	2021 Q3	Finalised	2021 Q4
Expert article "Telework: literature review and case examples"	Publication	Discussion paper/article	2021 Q1	In progress	2021 Q1
Expert article "Telework: quantitative analysis of ESENER data"	Publication	Discussion paper/article	2021 Q2	In progress	2021 Q2
Expert article on "Workforce diversity and MSDs: COVID-19 risks and migrants"	Publication	Discussion paper/article	2020 Q4	Not finalised - delayed	2021 Q1
Final Conference on MSDs (webinar)	Events	Conference	2020 Q4	Finalised	2020 Q4
Final report "Checklist - Participatory ergonomics and MSDs" - Part I	Publication	Report: technical analysis	2021 Q3	In progress	2021 Q4

Final report "Checklist - Participatory ergonomics and MSDs" - Part II	Publication	Report: technical analysis	2021 Q3	In progress	2021 Q4
Final report "Literature review: Mainstreaming MSDs into education"	Publication	Report: technical analysis	2021 Q2	In progress	2021 Q2
Final report "OSH policies on MSDs"	Publication	Report: technical analysis	2020 Q2	Finalised	2020 Q2
Final report "Psychosocial risks and MSDs" - Literature review	Publication	Report: literature review	2021 Q2	In progress	2021 Q2
Final report "Psychosocial risks and MSDs" - Quantitative analysis	Publication	Report: technical analysis	2021 Q2	In progress	2021 Q2
Final report "Telework: psychosocial risks and MSDs"	Publication	Report: technical analysis	2021 Q2	In progress	2021 Q2
Final report "Workforce diversity and MSDs"	Publication	Report: technical analysis	2020 Q2	Finalised	2020 Q4
Final report "Working with chronic MSD"	Publication	Report: technical analysis	2020 Q1	Not finalised - delayed	2021 Q1
Final report on case studies	Publication	Report: technical analysis	2020 Q3	Finalised	2020 Q3
Literature review report "OSH policies on MSDs"	Publication	Report: literature review	2020 Q1	Finalised	2020 Q2
MSDs Database	Publication	Database	2020 Q1	Finalised	2020 Q2
OSH policies on MSDs	Publication	Report: technical analysis	2020 Q2	Finalised	2020 Q2
Oshwiki article - Telework: psychosocial risks and MSDs	Publication	Oshwiki article	2021 Q2	In progress	2021 Q2
Oshwiki article - Telework: psychosocial risks and MSDs - Risk assessment	Publication	Oshwiki article	2021 Q2	In progress	2021 Q2
Oshwiki article "Body Mapping tool"	Publication	Oshwiki article	2020 Q1	Finalised	2020 Q2
Oshwiki article "Hazard Mapping tool"	Publication	Oshwiki article	2020 Q1	Finalised	2020 Q2

Oshwiki articles – Mainstreaming MSDs into education	Publication	Oshwiki article	2021 Q2	Finalised	2020 Q4
OSHWiki articles - Participatory ergonomics (1)	Publication	Oshwiki article	2021 Q3	Finalised	2020 Q4
OSHWiki articles - Prolonged static postures (4)	Publication	Oshwiki article	2020 Q2	Finalised	2020 Q2
Oshwiki articles - Psychosocial risks and MSDs (2)	Publication	Oshwiki article	2021 Q2	In progress	2021 Q2
Prolonged static postures - Prevention overviews	Publication	Report: technical analysis	2020 Q2	Not finalised - delayed	2021 Q1
Psychosocial risks and MSDs - Expert article	Publication	Discussion paper/article	2021 Q2	In progress	2021 Q2
Webinar - Mainstreaming MSDs into education	Events	Expert meeting	2020 Q2	Finalised	2020 Q4
Webinar on workforce diversity and MSDs	Events	Expert meeting	2020 Q2	Finalised	2020 Q2
<b>2.8 Worker exposure survey</b>					
Final report	Publication	Report: technical analysis	2023 Q4	In progress	2023 Q4
First findings report	Publication	Report: technical analysis	2023 Q2	In progress	2023 Q2
Overview report	Publication	Report: technical analysis	2023 Q3	In progress	2023 Q3
Publication of dataset	Publication	Database	2023 Q4	In progress	2023 Q4
Visualisation of data: infographics and/or infosheets	Publication	Infographic/PPTs for publication	2023 Q4	In progress	2023 Q4
WESAG meeting (1st)	Events	Network meeting	2020 Q2	Finalised	2020 Q2
<b>2.9 EU OSH Information System</b>					
Analytical overview report	Publication	Report: technical analysis	2021 Q4	In progress	2021 Q4
Expert review on indicator development	Publication	Report: technical analysis	2021 Q4	In progress	2021 Q4

Improved visualisation tool	Publication	Data visualisation/data set	2021 Q4	In progress	2021 Q4
OSH Barometer - Online release 1 (Development of Visualisation Tool)	Publication	Data visualisation/data set	2020 Q1	Finalised	2020 Q2
OSH Barometer - Online release 2	Publication	Data visualisation/data set	2020 Q4	Finalised	2020 Q3
Report Indicator on Enforcement	Publication	Report: methodology	2020 Q3	Finalised	2020 Q4
Successful collaboration with stakeholders	Actions	Coordination of relations with key stakeholders	2020 Q4	Finalised	2020 Q4
<b>2.10 OSH and Digitalisation</b>					
Case example on digital platform work (1)	Publication	Case study/good practice example	2021 Q4	In progress	2021 Q4
Case example on digital platform work (2)	Publication	Case study/good practice example	2021 Q4	In progress	2021 Q4
Case example on digital platform work (3)	Publication	Case study/good practice example	2021 Q4	In progress	2021 Q4
Expert Workshop Management of workers through AI-based systems	Events	Expert meeting	2021 Q4	In progress	2021 Q4
Overview of definitions, uses and policies, strategies and initiatives related to advanced robotics and automation of tasks	Publication	Report: literature review	2021 Q4	In progress	2021 Q4
Policy brief (1) Definitions, mapping and policy overview Exploratory review Management of workers through AI-based systems	Publication	Report: infosheets	2021 Q4	In progress	2021 Q4
Policy brief (2) Definitions, mapping and policy overview on Management of workers through AI-based systems	Publication	Report: infosheets	2021 Q4	In progress	2021 Q4
Policy brief (3) Assessment of OSH challenges and opportunities of Management of workers through AI-based systems	Publication	Report: infosheets	2021 Q4	In progress	2021 Q4

Policy brief (4) Assessment of OSH challenges and opportunities of Management of workers through Albased systems	Publication	Report: infosheets	2021 Q4	In progress	2021 Q4
Policy brief Cobots (4)	Publication	Report: infosheets	2021 Q4	In progress	2021 Q4
Policy brief on advanced robotics and automation of tasks (3)	Publication	Report: infosheets	2021 Q4	In progress	2021 Q4
Policy brief on cobots (5)	Publication	Report: infosheets	2021 Q4	In progress	2021 Q4
Policy brief on cobots (6)	Publication	Report: infosheets	2021 Q4	In progress	2021 Q4
Policy brief on digital platform work (1)	Publication	Report: infosheets	2021 Q4	In progress	2021 Q3
Policy brief on digital platform work (2)	Publication	Report: infosheets	2021 Q4	In progress	2021 Q4
Policy brief OSH challenges and opportunities of advanced robotics automation of tasks (2)	Publication	Report: infosheets	2021 Q4	In progress	2021 Q4
Policy brief Definition, mapping & overview of policies, strategies and initiatives on advanced robotics and automation of tasks	Publication	Report: infosheets	2021 Q4	In progress	2021 Q4
Policy case example on digital platform work (1)	Publication	Case study/good practice example	2021 Q4	In progress	2021 Q4
Policy case example on digital platform work (2)	Publication	Case study/good practice example	2021 Q4	In progress	2021 Q4
Policy case example on digital platform work (3)	Publication	Case study/good practice example	2021 Q4	In progress	2021 Q4
Policy case example on digital platform work (4)	Publication	Case study/good practice example	2021 Q4	In progress	2021 Q4
Report Assessment of OSH challenges and opportunities of AI based systems for the automation of tasks	Publication	Report: literature review	2021 Q4	In progress	2021 Q4
Report Assessment of OSH challenges and opportunities of	Publication	Report: literature review	2021 Q4	In progress - delayed	2022 Q1

Management of workers through AI-based systems					
Report Definition, mapping and policy overview on Management of workers through AI-based systems	Publication	Report: literature review	2021 Q4	In progress	2021 Q4
Report overview of policy, research and practices on OSH and digital platform work	Publication	Report: literature review	2021 Q4	In progress - delayed	2022 Q1
Review of OSH challenges and opportunities associated with intelligent cobots	Publication	Report: literature review	2021 Q4	In progress	2021 Q4
<b>2.11 Supporting Compliance</b>					
Report 2 for supporting compliance	Publication	Report: literature review	2023 Q3	In progress	2023 Q3
Supporting Compliance: Overarching review	Publication	Report: literature review	2021 Q2	In progress	2021 Q2
Report 1 for supporting compliance	Publication	Report: literature review	2023 Q3	In progress	2023 Q3
<b>3.1 OiRA</b>					
Case study OiRA in national strategies and legislation	Publication	Case study/good practice example	2020 Q4	Finalised	2020 Q4
Implementation of national promotion pilot 1 - 2019 - phase 2	Events	External event	2020 Q2	Finalised	2020 Q4
Implementation of national promotion pilot 1 - 2020 - phase 1	Events	External event	2020 Q4	Finalised	2020 Q4
Implementation of national promotion pilot 2 - 2019 - phase 2	Events	External event	2020 Q2	Finalised	2020 Q4
Implementation of national promotion pilot 2 - 2020 - phase 1	Events	External event	2020 Q4	Finalised	2020 Q4
Joint promotion with Damier 2019	Publication	Case study/good practice example	2020 Q1	Finalised	2020 Q1



National adaptations of EU OiRA COVID-19 tool	Publication	e-tools	2020 Q4	Finalised	2020 Q4
OiRA community meeting 2020	Events	Network meeting	2020 Q4	Finalised	2020 Q4
OiRA COVID tool by EU-OSHA	Publication	e-tools	2020 Q2	Finalised	2020 Q2
OiRA mid-term evaluation report	Publication	Report: technical analysis	2020 Q4	Finalised	2020 Q4
OiRA tools published or updated - 1st slot (10)	Publication	e-tools	2020 Q3	Finalised	2020 Q2
OiRA tools published or updated - 2nd slot (10)	Publication	e-tools	2020 Q4	Finalised	2020 Q3
Publication/finalisation of national OiRA tool 3 - SL 2019	Publication	e-tools	2020 Q2	Finalised	2020 Q2
Publication/finalisation of national OiRA tool 4 2019 - HR	Publication	e-tools	2020 Q1	Finalised	2020 Q2
Publication/finalisation of national OiRA tool 5 2019 - LV	Publication	e-tools	2020 Q2	Finalised	2020 Q2
Publication/finalisation of national OiRA tool 6 - PT 2019	Publication	e-tools	2020 Q3	Finalised	2020 Q1
<b>4.5 HWC Manage Dangerous Substances</b>					
Final Campaign overview report	Publication	Report: summary	2020 Q2	Finalised	2020 Q2
HWC Evaluation Report	Publication	Report: summary	2020 Q4	Finalised	2020 Q4
National Campaign Activity Report (FOPs) (2nd year)	Publication	Report: summary	2020 Q1	Finalised	2020 Q2
<b>4.6 HWC 2020-2022 on musculoskeletal disorders</b>					
Campaign launch event	Events	External event	2020 Q4	Finalised	2020 Q4
Campaign partnership offer - call for applications	Publication	Corporate	2020 Q2	Finalised	2020 Q2
Case studies	Publication	Case study/good practice example	2020 Q4	Finalised	2020 Q4

Core HWC promotional material (campaign guide, flyer, GPA leaflet)	Publication	Infographic/PPTs for publication	2020 Q3	Finalised	2020 Q3
EU Campaign Partnership meeting	Events	External event	2020 Q3	Finalised	2020 Q3
European Week for Safety and Health (1st year)	Events	External event	2020 Q4	Finalised	2020 Q4
FAST/HWC implementation	Events	Other agency events	2020 Q4	Finalised	2020 Q4
Final HWC website (website and back-end)	Communication output	Website	2020 Q3	Finalised	2020 Q3
Internal Campaign Kick-off meeting	Events	Network meeting	2020 Q2	Finalised	2020 Q3
New Napo film	Communication output	Videos and other visuals	2021 Q4	In progress	2021 Q4
OCP Steering Group Meetings (1st year, 2nd semester)	Events	Network meeting	2020 Q4	Finalised	2020 Q3
Production of the Campaign video and teaser	Communication output	Videos and other visuals	2020 Q4	Finalised	2020 Q4
Updated Campaign Toolkit	Communication output	Website	2020 Q4	Finalised	2020 Q4
Updated OSHwiki articles	Publication	Oshwiki article	2020 Q4	Finalised	2020 Q4
<b>4.9 HWC 2023-2024/2025</b>					
HWC 23-24/25 strategy	Publication	Corporate	2021 Q1	In progress	2021 Q3
<b>4.7 Awareness - Raising actions &amp; Communications</b>					
12-15 PR/news stories	Communication output	Online promotion	2020 Q4	Finalised	2020 Q4
2020 FAST/Awareness national activities implementation	Actions	Coordination of relations with key stakeholders	2020 Q4	Finalised	2020 Q4
50-80 events over Europe with Agency participation	Events	External event	2020 Q4	Finalised	2020 Q4
80 media articles/requests	Communication output	Online promotion	2020 Q4	Finalised	2020 Q4

Europe Day: info stand or other communication actions	Events	Other agency events	2020 Q2	Cancelled	2020 Q2
Implementation of overall publications+ programme - 1st semester	Actions	Coordination of relations with key stakeholders	2020 Q2	Finalised	2020 Q2
Implementation of overall publications+ programme - 2nd semester	Actions	Coordination of relations with key stakeholders	2020 Q4	Finalised	2020 Q4
Implementation of the Agency's distribution programme - 1st semester	Actions	Coordination of relations with key stakeholders	2020 Q2	Finalised	2020 Q2
Implementation of the Agency's distribution programme - 2nd semester	Actions	Coordination of relations with key stakeholders	2020 Q4	Finalised	2020 Q4
Napo in...stop the pandemic - video clip	Communication output	Videos and other visuals	2020 Q2	Finalised	2020 Q2
Napo is...teleworking to stop the pandemic - video clip	Communication output	Videos and other visuals	2020 Q2	Finalised	2020 Q2
Online programme management, maintenance and hosting - 1st semester	Communication output	Website	2020 Q2	Finalised	2020 Q2
Online programme management, maintenance and hosting - 2nd semester	Communication output	Website	2020 Q4	Finalised	2020 Q4
OSH World Congress - info stand	Events	Other agency events	2020 Q4	Cancelled	2020 Q2
Overall promotion programme implemented - 1st semester	Actions	Coordination of relations with key stakeholders	2020 Q2	Finalised	2020 Q2
Overall promotion programme implemented - 2nd semester	Actions	Coordination of relations with key stakeholders	2020 Q4	Finalised	2020 Q4
Stakeholders' newsroom for FAST/AR activities - online items	Communication output	Online promotion	2020 Q4	Finalised	2020 Q4
Subtitled 2019 winning film(s)	Communication output	Videos and other visuals	2020 Q2	Finalised	2020 Q1
Supporting activities for media partners - promotion and engagement actions	Actions	Coordination of relations with key stakeholders	2020 Q4	Finalised	2020 Q4

4.8 Multilingualism					
Implementation of Agency's translation plan year 2020	Publication	Corporate	2020 Q4	Finalised	2020 Q4
5.3 Networking Knowledge					
'COVID-19 Back to the workplace - Adapting workplaces and protecting workers' - EU-OSHA guidance - extra task	Publication	Oshwiki article	2020 Q2	Finalised	2020 Q2
Ad hoc Support to Commission	Actions	Coordination of relations with key stakeholders	2020 Q4	Finalised	2020 Q4
E-tools related OSHwiki articles - up to 4	Publication	Oshwiki article	2020 Q4	Cancelled	2020 Q4
Research Coordination Meeting	Events	Expert meeting	2020 Q4	Cancelled	2020 Q4
Covid-19 - collaboration with ELA in an awareness-raising campaign directed at seasonal workers - extra task	Actions	Coordination of relations with key stakeholders	2020 Q4	Finalised	2020 Q4
Covid-19 - collaboration with SLIC in identification of high risk jobs - extra task	Actions	Coordination of relations with key stakeholders	2020 Q4	Finalised	2020 Q4
Covid-19 - organisation of an awareness-raising campaign on vaccination against seasonal influenza - extra task	Actions	Coordination of relations with key stakeholders	2020 Q3	Finalised	2020 Q3
Covid-19 - pandemics and OSH - contribution to the ACSH WP Pandemics and OSH – extra task	Actions	Coordination of relations with key stakeholders	2021 Q4	In progress	2021 Q4
Covid-19 guides - Healthy Workplaces Stop the Pandemic websection - extra task	Communication output	Website	2020 Q2	Finalised	2020 Q2
COVID-19: guidance for the workplace - extra task	Publication	Oshwiki article	2020 Q1	Finalised	2020 Q1
COVID-19-awareness-raising campaign on vaccination against	Communication output	Website	2020 Q3	Finalised	2020 Q3

seasonal influenza-web promotion - extra task					
E-tools Seminar	Events	Conference	2020 Q4	Cancelled	2020 Q4
Ex-post evaluation report Costs and benefits of OSH	Publication	Report: technical analysis	2020 Q4	Finalised	2020 Q4
Ex-post evaluation report MSEs	Publication	Corporate	2020 Q4	Finalised	2020 Q4
Ex-post evaluation report WRD	Publication	Report: technical analysis	2020 Q4	Finalised	2020 Q4
Final report - Review on specific diseases	Publication	Report: technical analysis	2020 Q1	Finalised	2020 Q3
OSHWiki articles 30% reviewed	Publication	Oshwiki article	2020 Q4	Finalised	2020 Q4
Biomonitoring Review practice in the EU (2020)	Publication	Report: literature review	2020 Q4	Not finalised - delayed	2021 Q4
PPTs on specific diseases - biological agents	Publication	Infographic/PPTs for publication	2020 Q1	Finalised	2020 Q3
SLIC/EU-OSHA labour inspectors survey - high risk occupations	Publication	Report: technical analysis	2021 Q4	In progress	2021 Q4
SLIC/EU-OSHA labour inspectors survey - high risk occupations	Actions	Coordination of relations with key stakeholders	2021 Q4	In progress	2021 Q4
Update of VeSafe	Communication output	Website	2021 Q2	In progress	2021 Q2
Expert Exchange program	Events	Visits	2020 Q4	Not finalised - delayed	2021 Q4
<b>6.4 Strategic and Operational Networking</b>					
Active engagement in the Heads of Agencies' network	Actions	Coordination of relations with key stakeholders	2020 Q4	Finalised	2020 Q4
Active participation in EEN annual conference	Events	External event	2020 Q4	Cancelled	2020 Q4
Annual EEN OSH Ambassador meeting	Events	Other agency events	2020 Q2	Finalised	2020 Q2
Conflict of interest policy	Publication	Corporate	2020 Q1	Finalised	2020 Q1

Continued coordination with Eurofound, EiGE and ECHA	Actions	Coordination of relations with key stakeholders	2020 Q4	Finalised	2020 Q4
Director or other staff's visit 1	Actions	Coordination of relations with key stakeholders	2020 Q1	Finalised	2020 Q1
Director or other staff's visit 2	Actions	Coordination of relations with key stakeholders	2020 Q2	Cancelled	2020 Q2
Director or other staff's visit 3	Actions	Coordination of relations with key stakeholders	2020 Q4	Cancelled	2020 Q3
Director or other staff's visit 4	Actions	Coordination of relations with key stakeholders	2020 Q4	Cancelled	2020 Q4
EB meeting III	Events	Network meeting	2020 Q4	Finalised	2020 Q4
EB meeting - extra-ordinary	Events	Network meeting	2020 Q2	Finalised	2020 Q2
EB meeting I	Events	Network meeting	2020 Q1	Finalised	2020 Q1
EB meeting II	Events	Network meeting	2020 Q2	Finalised	2020 Q2
FOP-20-01	Events	Network meeting	2020 Q1	Finalised	2020 Q1
FOP-20-02	Events	Network meeting	2020 Q2	Finalised	2020 Q3
FOP-20-03	Events	Network meeting	2020 Q4	Finalised	2020 Q4
FOP-21-01	Events	Network meeting	2021 Q1	In progress	2021 Q1
Launch of EEN OSH Award 2020	Events	Other agency events	2020 Q4	Finalised	2020 Q1
MB meeting - Extraordinary for selection of ED	Events	Network meeting	2021 Q2	In progress	2021 Q2
MB meeting I	Events	Network meeting	2020 Q1	Finalised	2020 Q1
MB meeting I	Events	Network meeting	2021 Q1	In progress	2021 Q1
MB meeting II	Events	Network meeting	2020 Q2	Finalised	2020 Q2
MB seminar I	Events	Network meeting	2020 Q1	Finalised	2020 Q1
OKAG I 2020	Events	Network meeting	2020 Q1	Finalised	2020 Q1



OKAG II 2020	Events	Network meeting	2020 Q4	Finalised	2020 Q4
Ongoing coordination and liaison with European Institutions and social partners	Actions	Coordination of relations with key stakeholders	2020 Q4	Finalised	2020 Q4
Rules of procedure for the Management and Executive Boards	Publication	Corporate	2020 Q1	Finalised	2020 Q1
TARAG I 2020	Events	Network meeting	2020 Q1	Finalised	2020 Q1
TARAG II 2020	Events	Network meeting	2020 Q4	Finalised	2020 Q3
Visits to Agency 1-5 - general issues	Actions	Coordination of relations with key stakeholders	2020 Q2	Finalised	2020 Q2
Visits to Agency 6-10 - general issues	Actions	Coordination of relations with key stakeholders	2020 Q4	Cancelled	2020 Q4

## 2020 work programme non-substantial amendments

### 1 Background

The founding regulation (2019/126) of EU-OSHA provides in article 6 (5) that the Management Board can delegate power to make non-substantial amendments to the annual work programme to the Executive Director. With decision 2019/04 the Management Board decided in June 2019 to delegate power to the Executive Director to make non-substantial amendments to the annual work programme.

According to the above mentioned decision, for an amendment to be considered as substantial, three criteria shall be met:

1. The nature of the activity or activities and the objective of the work programme are affected, such as the inclusion of a new activity, the withdrawal of an activity, changing the objective of an activity significantly.
2. The amendments since adoption of the work programme, or the last Management Board decision on amendment, lead to accumulated increases of more than 20 percent in the title 3 budget for the different operational activities.
3. The total amount available for procurements in title 3 increases by more than 20 percent of the adopted title 3 budget.

Throughout 2020, via its monitoring actions, EU-OSHA had been monitoring the deviations from the plans and assessed these against the above-mentioned criteria. None of the amendments qualified as substantial and therefore they could be adopted by the Executive Director. The Management/Executive Boards were kept informed of any such amendment.

## 2 Amendments to the 2020 plans for the operational activities

For each activity for which amendments were necessary the following information is provided:

- Cancelled outputs and actions
- Amended outputs and actions
- New outputs and actions

### Anticipating change (1.3)

- Amended outputs and actions: The Foresight-3 phase 1 report will be published in 2021 instead of 2020.
- New outputs: Four additional outputs will be delivered in 2021, with work which started in 2020: Infosheets 1 - Review on future and agriculture; Infosheets - 2 Review on future and agriculture (2021); Infosheets – 3 Review on future and agriculture (2021); OSHwiki article - Review on future and agriculture (2021)

### ESENER (2.1)

- Cancelled outputs and actions: The launch event foreseen has been cancelled due to COVID 19.
- New outputs and actions: EU-OSHA will produce a small number of shorter publications based on the ESENER data on specific topics to be decided following consultation of the OKAG

### OSH Overview: MSDs (2.7)

- New outputs and actions:
  - Two new publications to be published in 2020: An output foreseen as a single publication has been split into one on Case studies on working with chronic MSDs, and a final report on the case studies; with the aim of facilitating effective dissemination of findings in the context of the HWC 2020-2022.
  - Six new publications to be published in 2021: Toolbox – “Mainstreaming MSDs into education”, and Final report “Literature review: Mainstreaming MSDs into education” – these replace the workshop foreseen for March 2020 and allow the facilitation of good practices; Final report “Telework: psychosocial risks and MSDs”; Oshwiki article – “Telework: psychosocial risks and MSDs”; “Telework: psychosocial risks and MSDs - Risk assessment” (infosheet); Final report “Psychosocial risks and MSDs” (literature review) – the publications on MSDs and telework are a response to COVID 19 and aim at providing guidance and tools for safe teleworking.
  - New expert articles on telework, including one on literature review and case examples, one on quantitative analysis from ESENER data, and one on Workforce diversity: COVID-19 risks and migrants
- Amended outputs: The following outputs will be published in 2021 instead of 2020: Expert article on “Workforce diversity and MSDs: COVID-19 risks and migrants” ;Final report “Working with chronic MSD”; Prolonged static postures - Prevention overviews

### 2.1 OSH Overview: Digitalisation (activity 2.10)

1. New output/amended outputs: Outputs have been re-designed further to the finalisation of several procurement procedures in the past months. Due to the extent of the changes, in annex II further details can be found.

### OiRA (3.1)

- New outputs and actions: An OiRA tool on restarting work with COVID-19, based on the EU guidance, was prepared and made available into several languages.

### Awareness Raising Actions (4.7)

- Cancelled outputs and actions: Physical actions related to Europe day 2020 had to be cancelled due to COVID-19 (online promotion actions took place) as well as the promotion work for the OSH World Congress due to its cancellation.
- Amended outputs and actions: The FAST 2020 offer to the focal points has been adapted to allow converting physical events into online events and/or hybrid events. It is also possible to reorient FAST awareness raising actions (for example media actions) to address COVID-19 providing guidance to workers and employers as they return to the workplace.
- New outputs and actions: In response to COVID-19 EU-OSHA published two NAPO clips: "Napo in ... stop the pandemic" and "Napo is ... teleworking to stop the pandemic" and created a new multilingual section on its website presenting all available COVID-19 resources.

### Networking knowledge actions (5.3)

- Cancelled outputs and actions: The 2020 e-tools seminar; the e-tools related OSHwiki articles and the Research Coordination meeting had to be cancelled.
- Amended outputs: A publication on bio-monitoring will be published in 2021 (instead of 2020) as deliverable from the Member State review included in the work programme following a request from DG EMPL. The expert Exchange program visits had to be postponed to 2021.
- New outputs and actions: In response to COVID-19 EU-OSHA published the OSHwiki article, "Covid-19: guidance of the workplace" (published 13 March) and later the EU guidance: "COVID-19: Back to the workplace" (published on 24 April); a number of new actions have been included as a result of the Agency's support to the Commission in relation to COVID-19, including a collaboration with ELA in an awareness-raising campaign directed at seasonal workers - extra task, collaboration with SLIC in identification of high risk jobs - extra task, and the organisation of an awareness-raising campaign on vaccination against seasonal influenza. EU-OSHA provided expert support to DG EMPL, DG Health, to ECDC, ERA and EASA on COVID-19 related guidance.

### Strategic and Operational Networking (6.4)

- Cancelled outputs and actions: One official focal point meeting has been cancelled and instead regular informal focal point meetings have been organised; A number of foreseen visits to Member States have been cancelled as well as visits to EU-OSHA's premises. The participation to the EEN annual conference was also cancelled due to the cancellation of the conference.
- New outputs and actions: An additional EB meeting was organised on 12 May in order to discuss the impact of COVID-19 on EU-OSHA.

## 3 OSH and digitalisation

### Outputs foreseen under 2020 work programme in June 2020 for OSH Overview Digitalisation

<b>Publication</b>	Report: infosheets	Info sheet/policy brief on advanced robotics and automation of tasks (4)
<b>Publication</b>	Report: infosheets	Info sheet/policy brief on advanced robotics and automation of tasks (5)
<b>Publication</b>	Report: infosheets	Info sheet/policy brief on online platform (1)
<b>Publication</b>	Report: infosheets	Info sheet/policy brief on online platform (2)
<b>Publication</b>	Report: infosheets	Info sheet/policy brief Overview of policies, strategies and initiatives on advanced robotics and automation of tasks

<b>Publication</b>	Report: literature review	Overview of definitions, uses and policies, strategies and initiatives related to advanced robotics and automation of tasks (2021)
<b>Publication</b>	Report: literature review	Report 2 for supporting compliance
<b>Publication</b>	Report: literature review	Report on the psychosocial and organisational aspects of advanced robotics and automation of tasks (2021)
<b>Publication</b>	Report: literature review	Review of the state of knowledge on smart cobots (2021)
<b>Publication</b>	Report: literature review	Supporting Compliance: Overarching review
<b>Publication</b>	Report: literature review	Up-date and in-depth description of OSH policies and initiatives in the online platform economy (2021)

### Outputs by October 2020 under 2020 work programme following non-substantial amendments for OSH Overview Digitalisation

<b>Events</b>	Expert meeting	Expert Workshop Management of workers through AI-based systems WP1T3
<b>Publication</b>	Report: literature review	Overview of definitions, uses and policies, strategies and initiatives related to advanced robotics and automation of tasks (2021)
<b>Publication</b>	Report: infosheets	Policy brief (1) Definitions, mapping and policy overview Exploratory review Management of workers through AI-based systems Wp1 T1
<b>Publication</b>	Report: infosheets	Policy brief (2) Definitions, mapping and policy overview on Management of workers through AI-based systems WP1T1
<b>Publication</b>	Report: infosheets	Policy brief (3) Assessment of OSH challenges and opportunities of Management of workers through AI-based systems
<b>Publication</b>	Report: infosheets	Policy brief (4) Assessment of OSH challenges and opportunities of Management of workers through AI-based systems WP1 T2
<b>Publication</b>	Report: infosheets	Policy brief Cobots WP1T3 (4)
<b>Publication</b>	Report: infosheets	Policy brief on advanced robotics and automation of tasks WP1T2 (3)
<b>Publication</b>	Report: infosheets	Policy brief on cobots WP1T3 (5)
<b>Publication</b>	Report: infosheets	Policy brief on cobots WP1T3 (6)
<b>Publication</b>	Report: infosheets	Policy brief on digital platform work (1)
<b>Publication</b>	Report: infosheets	Policy brief on digital platform work (2)
<b>Publication</b>	Report: infosheets	Policy brief OSH challenges and opportunities of advanced robotics automation of tasks WP1T2 (2)
<b>Publication</b>	Report: infosheets	Policy brief WP1T1 Definition, mapping & overview of policies, strategies and initiatives on advanced robotics and automation of tasks

<b>Publication</b>	Case study/good practice example	Policy case example on digital platform work (1)
<b>Publication</b>	Case study/good practice example	Policy case example on digital platform work (2)
<b>Publication</b>	Case study/good practice example	Policy case example on digital platform work (3)
<b>Publication</b>	Case study/good practice example	Policy case example on digital platform work (4)
<b>Publication</b>	Report: literature review	Report Assessment of OSH challenges and opportunities of AI-based systems for the automation of tasks (2021)
<b>Publication</b>	Report: literature review	Report Assessment of OSH challenges and opportunities of Management of workers through AI-based systems
<b>Publication</b>	Report: literature review	Report Definition, mapping and policy overview on Management of workers through AI-based systems
<b>Publication</b>	Report: literature review	Report overview of policy, research and practices on OSH and digital platform work (2021)
<b>Publication</b>	Report: literature review	Review of OSH challenges and opportunities associated with intelligent cobots (2021)

## Annex II. Statistics on financial management

### a. Budget execution

#### Implementation of the annual appropriations (C1) between 1 January and 31 December 2020

Budget chapter	Official Budget Description	Initial appropriations (1)	Transfers (2)	Final appropriations (3)	Final amount committed (4)	% Com. (4/3)	Paid in 2020 (5)	% Paid (5/3)	Carry over to 2021 (6)	% CF (6/4)	Cancelled appropriations (7)	% Cancelled approp. (7/3)
11	Staff in active employment	6,704	-42	6,662	6,649	99.8%	6,226	93.6%	423	6.4%	13	0.2%
14	Sociomedical infrastructure	25	-3	22	18	83.8%	5	25.6%	13.7	74.4%	4	16.2%
15	Mobility	92	-28	64	63	97.9%	63	100.0%		0.0%	1	2.1%
16	Other social expenditure	35		35	35	100.0%	24	68.7%	11	31.3%		0.0%
20	Rental of building and associated costs	633	-32	601	593	98.7%	490	82.6%	103	17.4%	8	1.3%
21	Information technologies	609	192	801	785	98.1%	406	51.7%	380	48.3%	15	1.9%
22	Movable property and associated costs	37	-24	13	13	96.2%	8	63.9%	5	36.1%		3.8%
23	Current administrative expenditure	81	-18	62	60	95.8%	3	4.7%	57	95.3%	3	4.2%
24	Postage & telecommunications	91	24	115	113	98.1%	47	42.1%	65	57.9%	2	1.9%
30	Priority areas & operational activities	7,629	-70	7,560	7,156	94.7%	2,649	37.0%	4,507	63.0%	404	5.3%
31	Support to operational activities	123		123	60	48.3%	60	100.0%		0.0%	64	51.7%
	<b>Sum:</b>	<b>16,058</b>		<b>16,058</b>	<b>15,544</b>	<b>96.8%</b>	<b>9,980</b>	<b>64.2%</b>	<b>5,564</b>	<b>35.8%</b>	<b>514</b>	<b>3.2%</b>

#### Implementation of the annual appropriations (C8) between 1 January and 31 December 2020

Budget chapter	Official Budget Description	Initial appropriations (1)	Transfers (2)	Final appropriations (3)	Final amount committed (4)	% Com. (4/3)	Paid in 2020 (5)	% Paid (5/3)	Carry over to 2021 (6)	% CF (6/4)	Cancelled appropriations (7)	% Cancelled approp. (7/3)
11	Staff in active employment	138		138	103	75.1%	103	75.1%		0.0%	34	24.9%
14	Sociomedical infrastructure	14		14	10	71.2%	10	71.2%		0.0%	4	28.8%
20	Rental of building and associated costs	92		92	79	85.9%	79	85.9%		0.0%	13	14.1%
21	Information technologies	134		134	132	98.5%	132	98.5%		0.0%	2	1.5%
22	Movable property and associated costs	4		4	4	83.2%	4	83.2%		0.0%	1	16.8%
23	Current administrative expenditure	49		49	43	87.2%	43	87.2%		0.0%	6	12.8%
24	Postage & telecommunications	39		39	38	97.2%	38	97.2%		0.0%	1	2.8%
30	Priority areas & operational activities	2,892		2,892	2,784	96.3%	2,784	96.3%		0.0%	108	3.7%
31	Support to operational activities	24		24	16	66.7%	16	66.7%		0.0%	8	33.3%
	<b>Sum:</b>	<b>3,386</b>		<b>3,386</b>	<b>3,209</b>	<b>94.8%</b>	<b>3,209</b>	<b>94.8%</b>		<b>0.0%</b>	<b>177</b>	<b>5.2%</b>



## Implementation of the annual appropriations (R0) between 1 January and 31 December 2020

Budget chapter	Official Budget Description	Total appropriations (1)	Total committed (2)	% Total com. (2/1)	Total paid (3)	% Total paid (3/1)	Appropriations 2020 (4)	Committed 2020 (5)	% Com. 2020 (5/4)	Paid 2020 (6)	% Paid 2020	Carry over to 2021
41	IPA2 2016 PRG	290	283	97.5%	283	97.5%	15	7	50.2%	7	50.2%	7
42	IPA2 2018 PRG	400	85	21.4%	79	19.8%	400	85	21.4%	79	21.4%	314
49	NEW IPA 2	410	317	77.3%	317	77.3%	93		0.0%		0.0%	
	<b>Sum:</b>	<b>1,100</b>	<b>685</b>	<b>62.3%</b>	<b>362</b>	<b>32.9%</b>	<b>507</b>	<b>93</b>	<b>22.4%</b>	<b>86</b>	<b>22.4%</b>	<b>322</b>

New IPA2 prg definitively closed in 2020 (EUR 93K returned to EC)

## b. Number and value of budget transfers

In 2020, EU-OSHA carried out 7 transfers of appropriations

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

Item	Budget appropriations			
	Initial budget adopted	Amending budgets	Transfers	Final adopted budget
	1	2	3	4=1+2+3
2000 Rent	352	–	(8)	344
2010 Insurance	8	–	(1)	7
2020 Water gas electricity and heating	90	–	(11)	79
2030 Cleaning and maintenance	75	–	2	77
2040 Fitting out of premises	16	–	–	16
2050 Security and surveillance of buildings	93	–	(14)	79
<b>Total Chapter 20</b>	<b>633</b>	<b>–</b>	<b>(32)</b>	<b>601</b>
2100 IT operating expenditure	245	–	10	255
2120 Services provided by IT external providers consultancy and other operating staff	279	–	101	380
2130 New and replacement purchases	85	–	81	166

Item	Budget appropriations			
	Initial budget adopted	Amending budgets	Transfers	Final adopted budget
	1	2	3	4=1+2+3
Total Chapter 21	609	–	192	801
2210 New and replacement purchases furniture maintenance and repair	25	–	(24)	2
2231 Purchase of vehicle	2	–	–	2
2250 Publications and subscriptions	10	–	–	10
Total Chapter 22	37	–	(24)	13
2300 Stationery and office supplies	12	–	–	12
2320 Bank charges	1	–	–	1
2330 Legal expenses	10	–	(1)	9
2331 Audit services	25	–	(8)	17
2332 Other outsourced services	27	–	(3)	24
2352 Internal catering expenses	7	–	(6)	1
Total Chapter 23	81	–	(18)	62
2400 Postage and delivery charges	11	–	(6)	6
2410 Telephone telegraph telex radio and television subscriptions and charges	80	–	30	110
Total Chapter 24	91	–	24	115
<b>Total Title 2</b>	<b>1 450</b>	<b>–</b>	<b>142</b>	<b>1 592</b>

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

### c. Interest on late payment

Appropriations	Budget	Committed	Paid	Late interest
C1	16,058	15,544	9,980	0
C8	3,386	3,209	3,209	0
R0	507	93	86	0

Due to the payments made on time in accordance with the financial rules, no late interest was due in 2020.

#### d. Budget outturn

Budget outturn	2018	2019	2020
Reserve from the previous years' surplus (+)			
Revenue actually received (+)	15 257	15 520	15 618
Payments made (-)	-10 460	-12 013	-9 979
Carryover of appropriations (-)	-4 901	-3 386	-5 564
Cancellation of appropriations carried over (+)	176	132	177
Adjustment for carryover of assigned revenue appropriation from previous year (+)			
Exchange rate differences (+/-)		1	0
Adjustment for negative balance from previous year (-)			
<b>TOTAL</b>	<b>72</b>	<b>253</b>	<b>252</b>

EU-OSHA has in place regular budget reporting that makes possible tight management of the agency needs in budget appropriations and cash management. When calling the EU funds, the Agency submits to the European Commission budget forecasts considering the actual needs in appropriations (C1), the potential cancellation of carry-forward (C8) and recorded budgetary incomes.

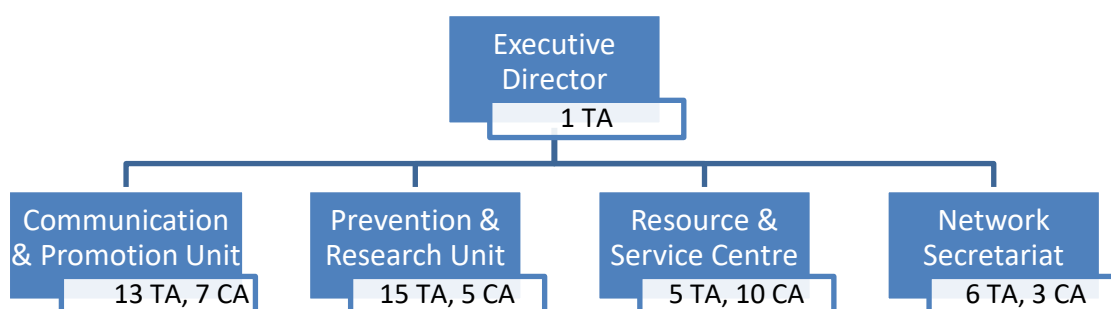
Budget outturn 2020 is EUR 252

#### e. Cancellation of appropriations

Appropriations	Budget	Committed	Cancelled	%
C1	16,058	15,544	514	3.2%
C8	3,386	3,209	177	5.2%
R0	507	93	93	18.3%
<b>Total</b>	<b>19,952</b>	<b>18,846</b>	<b>785</b>	<b>3.9%</b>

Cancellation rate are low but for R0 appropriations devoted to specific projects financed by grant/contribution agreements. This is explained by returning to EC unused funds for project NEW IPAll officially closed in 2020.

## Annex III. Organisational chart as of 31.12.2020 (authorised posts under the EU budget)



## Annex IV. Establishment plan

Function group and grade	2020			
	Authorised under the EU Budget		Filled as of 31/12/2020	
	Permanent posts	Temporary posts	Permanent posts	Temporary posts
AD 16		-		-
AD 15		1		1
AD 14		1		1
AD 13		1		1
AD 12		2		1
AD 11		2		2
AD 10		4		2
AD 9		7		10
AD 8		4		2
AD 7		2		1
AD 6		-		2
AD 5		-		-
AD TOTAL		24		23
AST 11		-		-
AST 10		-		-
AST 9		1		1
AST 8		-		-
AST 7		2		1
AST 6		6		7
AST 5		4		3

Function group and grade	2020			
	Authorised under the EU Budget		Filled as of 31/12/2020	
	Permanent posts	Temporary posts	Permanent posts	Temporary posts
AST 4		3		4
AST 3		-		-
AST 2		-		-
AST 1		-		-
AST TOTAL		16		16
AST/SC 6		0		0
AST/SC 5		0		0
AST/SC 4		0		0
AST/SC 3		0		0
AST/SC 2		0		0
AST/SC 1		0		0
AST/SC TOTAL		0		0
TOTAL		40		39
GRAND TOTAL	40		39	

Key functions	Type of contract at EU-OSHA (official, TA or CA)	Function group, grade of recruitment	Indication whether the function is dedicated to administrative support and coordination, operational or neutral
Head of Unit (Level 2 in the structure taking the Executive Director as level 1)	TA	AD9	Operational
Senior Officer, Senior Specialist (Senior Project Manager)	TA	AD8	Operational
Officer, Specialist (Project Manager)	TA and CA	AD6, FG IV	Operational
Officer, Specialist (HR Officer, ICT Officer)	TA, CA	AST 3, FG III	Neutral, Administrative support and coordination
Junior Officer	N/A	N/A	N/A
Senior Assistant	N/A	N/A	N/A



<b>Key functions</b>	<b>Type of contract at EU-OSHA (official, TA or CA)</b>	<b>Function group, grade of recruitment</b>	<b>Indication whether the function is dedicated to administrative support and coordination, operational or neutral</b>
<i>Junior Assistant (Assistant Project Manager)</i>	TA and CA	AST 1 to 3 FG II to III	Operational / administrative support and coordination
<i>Head of Administration (Head of Unit)</i>	TA	AD10	Administrative support and coordination
<i>Head of Human Resources (HR Manager)</i>	TA	AD7	Administrative support and coordination
<i>Head of Finance</i>	N/A	N/A	N/A
<i>Head of IT (ICT Manager)</i>	TA	AD6	Administrative support and coordination, Operational
<i>Secretary, Assistant to the Head of Unit</i>	TA and CA	AST3 FG II to FG III	Operational / Administrative support and coordination
<i>Mail Clerk</i>	N/A	N/A	N/A
<i>Webmaster - Editor</i>	CA	FG III	Operational, Administrative support and coordination
<i>Data Protection Officer</i>	TA	AST3	Operational, Administrative support and coordination (OSH project officer has been appointed as DPO)
<i>Accounting Officer</i>	N/A	N/A	N/A
<i>Internal Auditor</i>	N/A No IAC – IAS is the Agency's internal auditor	N/A	N/A
<i>Secretary to the Executive Director (Personal Assistant to the Executive Director)</i>	TA	AST3	Operational

## Benchmarking against previous year results

Benchmarking 2020										
OVERHEAD			OPERATIONAL					NEUTRAL		
Admin support	Coordination	Total	Gen Oper	Programme Management Implementation	Top level oper coord	Evaluation	Total	Finance / Control	Ling	Total
9	3.8	12.8	4	36.2	3.4	0.6	44.2	7.7	0.3	8
70.3%	30%		8%	82%	8%	1%		96%	4%	
% of Grand Total		19.7%	% of Grand Total					% of Grand Total		12.3%

Benchmarking 2019										
OVERHEAD			OPERATIONAL					NEUTRAL		
Admin support	Coordination	Total	Gen Oper	Programme Management Implementation	Top level oper coord	Evaluation	Total	Finance / Control	Ling	Total
8.6	3.5	12.1	4.7	36	3.4	0.6	44.7	8.9	0.3	9.2
71.1%	29%		11%	81%	8%	1%		97%	3%	
% of Grand Total		18.3%	% of Grand Total					% of Grand Total		13.9%

Benchmarking 2018										
OVERHEAD			OPERATIONAL					NEUTRAL		
Admin support	Coordination	Total	Gen Oper	Programme Management Implementation	Top level oper coord	Evaluation	Total	Finance / Control	Ling	Total
8.6	3.5	12.1	4.7	36	3.4	0.6	44.7	8.9	0.3	9.2
12.0%	5.3%		7.1%	54.5%	5.2%	0.9%		12.5%	0.5%	
% of Grand Total		18.3%	% of Grand Total					% of Grand Total		13.9%

Benchmarking 2017										
OVERHEAD			OPERATIONAL					NEUTRAL		
Admin support	Coordination	Total	Gen Oper	Programme Management Implementation	Top level oper coord	Evaluation	Total	Finance / Control	Ling	Total
8.9	4.5	13.4	4.7	37	3.4	0.6	45.7	7.9	1	8.9
13.1%	6.6%		6.3%	54.4%	5.0%	0.9%		11.6%	1.5%	
% of Grand Total		19.7%	% of Grand Total					% of Grand Total		13.1%

Benchmarking 2016										
OVERHEAD			OPERATIONAL					NEUTRAL		
Admin support	Coordination	Total	Gen Oper	Programme Management Implementation	Top level oper coord	Evaluation	Total	Finance / Control	Ling	Total
8.9	3.2	12.1	4	39	3.4	0.6	47	8.9	1	9.9
12.3%	4.6%		5.8%	56.5%	4.9%	0.9%		12.3%	1.4%	
% of Grand Total		17.5%	% of Grand Total					% of Grand Total		14.3%

## Implementing rules of the Staff Regulations adopted in 2020

EU-OSHA decisions adopting by analogy

- EC decision on professional incompetence,
- EC decision on duties of Commission drivers and
- EC decision amending decision on leave (for inclusion of special leave for welcoming a new born child in the household).

In addition, EU-OSHA opted out from the EC rule on the maximum duration for the recourse to non-permanent staff in the Commission services.

## Annex V. Human and financial resources by activity

In this Annex, information is provided on the actual use of human and financial resources by activity (Activity Based Costing – ABC) as compared with the planned resources (Activity Based Budgeting – ABB). The activity structure is defined in the annual work programme. The data is based on the Agency's financial monitoring systems and the time register where staff register the time spent against the activities.

Whenever a deviation from the planned operational financial resources is more than 30 percent AND more than EUR 80.000 (equivalent to 1 percent of Title 3); and when the deviation is higher than 30 percent of the original staff time AND amounts to more than one full time equivalent (FTE) – an explanation is provided.

The calculation of the Activity Based Costing 2019 is based on total commitments at 31/12/2020 and 1 FTE = 185 days. The actual FTEs based on the time registered is a bit lower than what was foreseen in the ABB – this is due to vacancies, long-term absences and 'working conditions' (part-time working conditions, family leave etc).

For 2020, significant deviations were either directly or indirectly linked with COVID-19 outbreak. More details per activity are available below.

### 1.3 Anticipating change

The financial resources underspent is due to planned physical events being converted into online events as a result to COVID-19 (reducing costs related to missions, expert reimbursements and logistics), the need to extend a procurement process of one expert article as a consequence of financial hitches at contractor's site, as well as postponement of the start of the Foresight project to later in the year entering into 2021.

### 2.7 Musculoskeletal disorders

Meetings and missions were cancelled as a consequence of the COVID-19 pandemic, and the most part of the unused budget was allocated to new projects. The additional staff time spent on the activity was due to the need of cancelling events and meetings, designing and contracting out new research on the impacts of COVID-19.

### 2.8 Workers' exposure survey to cancer risk factors

The financial resources overspent was due to changes in the planned procurements. On the one hand, the first specific contract for fieldwork includes one task (pilot test) that was not envisaged until later in the activity planning. On the other hand, the budget for two low value negotiated procedures was increased by +50%.

### 4.6 HWC 2020-2022 "Work-related MSDs"

Due to the COVID-19 pandemic all HWC flagship events had to be converted into online events and also a considerable number of FAST/HWC events were cancelled, which led to a significant reduction in the consumption of planned financial resources. In addition, nearly all missions were cancelled, as well as the travel costs related to expert meetings.

### 4.8 Multilingualism

The overspent is due to the fact that the Agency produced a number of unplanned information products in response to the COVID-19 pandemic. Those products were translated into 24 languages. Focal points were also offered two rounds of portfolio products as a result of additional budget becoming available during the year.

### 5.3 Networking knowledge actions

The underspent is mainly due to unused funds reserved for a cooperation agreement with ILO and WHO. A considerable amount is also linked to the cancellation of foreseen meetings. Additional tasks were mainly managed in house.

### 6.4 Strategic and operational networking

The underspent is due to planned physical events being converted into online events - reducing costs related to missions, expert reimbursements and logistics.

Activity	ABB 2020	ABC 2020	ABB/Title 3 <sup>15</sup>	ABC/Title 3	ABB 2020	ABC 2020
	EUR	EUR	EUR	EUR	FTEs	FTEs
1.3. Anticipating future challenges to OSH	432,156	329,606	150,500	65,119	2.2	2.0
2.1. European Survey of Enterprises on New & Emerging Risks (ESENER)	1,012,196	863,618	548,000	497,943	3.6	2.7
2.7. OSH overview: Musculoskeletal disorders	1,037,182	1,153,801	579,800	548,501	3.4	4.6
2.8 Workers' exposure survey	981,054	1,282,050	593,700	908,538	3.0	3.0
2.9. EU OSH info system	507,288	392,940	150,000	110,783	2.7	2.0
2.10. Digitalization	711,743	569,609	330,500	234,920	2.9	2.5
2.11. Compliance	409,028	395,958	150,000	118,250	2.0	2.1
3.1. Online interactive Risk Assessment (OiRA) tool	995,590	961,217	376,400	333,861	5.0	4.6
4.5. HWC 2018-2019 "Dangerous substances"	194,934	205,700	56,600	51,089	1.0	1.1
4.6. HWC 2020-2022 "Work-related MSDs"	2,178,448	2,105,738	1,011,950	685,078	9.3	11.2
4.7. Awareness raising and communication	3,621,883	3,554,120	2,179,850	2,242,651	11.9	10.5
4.8. Multilingualism	986,962	1,463,960	644,400	1,155,400	3.0	2.6
4.9. HWC 2023-2024/5	75,260	7,372	-	-	0.5	0.1
5.3. Networking knowledge	824,096	733,621	311,500	150,411	3.7	4.2
6.4. Strategic & operational networking	2,077,721	1,524,562	545,800	53,362	10.8	10.5
Operational support			123,100	59,516		
<b>Grand Total</b>	<b>16,058,100</b>	<b>15,543,872</b>	<b>7,752,100</b>	<b>7,215,421</b>	<b>64.9</b>	<b>63.8</b>

<sup>15</sup> Title 3 corresponds to EU-OSHA's operational budget

## Annex VI. Contribution, grant and service level agreements. Financial Framework Partnership Agreements

### a. Grant and contribution agreements

Agreement	Date of signature	Duration	Total amount	Counterpart	Short description	CA*	Cost 2020	Total cost
IPA/2015/367-495	30/11/2015	24 months	410,000	European commission	Preparatory measures for the participation of the Western Balkans and Turkey in the network and activities of	1	-	316,903
IPA/2017/390-035	30/11/2017	24 months	290,000	European commission	Implementation of the action "Preparatory Western Balkans and Turkey in the European Agency for Safety and Health at Work"	1	7,320	282,729
IPA/2019/412-828	17/12/2019	36 months	399,584	European commission	Preparatory measures for the future participation of IPA II beneficiaries in the network of the European Agency for Safety and Health at Work	1	85,352	85,352

New IPA2 prg (IPA/2015/367-495) definitively closed in 2020 (EUR 93K returned to EC)

\* financed by the agreement at the time

### b. List of Service Level Agreements active in 2020 and requests for service issued

SLA title	SLA sig. date	Contract	Title	Sig. date	Contractor	Final Amount in EUR
Translation services	01/11/99	SLA	Translation services 2020	01/01/20	Translation Centre	1,155,400.00
MoU disaster recovery	10/01/19	MoU	MoU disaster recovery 2020/21	10/06/2020	EU IPO	20,199.34
RIPE NCC	21/07/20	Agreement 138961	RIPE NCC	21/07/20	RIPE NCC	2,900.00
Cert-EU	13/06/94	Cert/EU 013-00-20	ICT Management Support 2020-21	16/01/20	Digit EC/European Commission	24,000.00
Publications production, distribution and storage	18/08/08	SLA Opoce	Storage and distribution of publications 2020	01/01/20	OPOCE/EC/ European Commission	34,000.00
Publications production, distribution and storage	18/08/08	OF OP84	HWC folder print 41.000 ex	06/03/20	OPOCE/EC/ European Commission	9,057.21
Publications production, distribution and storage	18/08/08	OF OP85	Digitalisation brochure layout 18 LV	26/03/20	OPOCE/EC/ European Commission	1,834.48
Publications production, distribution and storage	18/08/08	OF OP86	ESENER brochure print 506 ex	26/03/20	OPOCE/EC/ European Commission	753.01

SLA title	SLA sig. date	Contract	Title	Sig. date	Contractor	Final Amount in EUR
Publications production, distribution and storage	18/08/08	OF OP87	2020 1133 HWC flyer layout 24 lang.	01/04/20	OPOCE/EC/ European Commission	687.52
Publications production, distribution and storage	18/08/08	OF OP88	2020 1134 HWC guide layout 24 lang.	01/04/20	OPOCE/EC/ European Commission	1,625.04
Publications production, distribution and storage	18/08/08	OF OP89	2020 1136 HWC leaflet layout 24 lang.	01/04/20	OPOCE/EC/ European Commission	624.12
Publications production, distribution and storage	18/08/08	OF OP90	2020 1133 - HWC flyer print 18 lang.	28/05/20	OPOCE/EC/ European Commission	2,795.71
Publications production, distribution and storage	18/08/08	OF OP91	2020 1136 - HWC leaflet print 23 lang.	28/05/20	OPOCE/EC/ European Commission	2,977.47
Publications production, distribution and storage	18/08/08	OF OP92	2020 1134 - HWC guide print 23 lang.	29/05/20	OPOCE/EC/ European Commission	22,093.92
Publications production, distribution and storage	18/08/08	OF OP93	2020 1239 - HWC poster print 22 lang.	29/05/20	OPOCE/EC/ European Commission	3,201.80
Publications production, distribution and storage	18/08/08	OF OP94	2018 5635 - Napo flyer print 20 lang.	29/05/20	OPOCE/EC/ European Commission	555.57
Publications production, distribution and storage	18/08/08	OF OP95	2020-3901 HWC poster reprint BG 656 ex.	13/08/20	OPOCE/EC/ European Commission	97.00
HAN services	03/02/20	SLA SG/EU-OSHA	HAN services 2020	03/02/20	SG/European Commission	13,000.00
Provision of DG Budget services to EU-OSHA	20/02/20	SLA	ABAC fee 2020	20/02/20	European Commission - DG BUDG	35,000.00

SLA title	SLA sig. date	Contract	Title	Sig. date	Contractor	Final Amount in EUR
Provision of DG Budget services to EU-OSHA	20/07/20	SLA	Accounting fee 2020	20/07/20	European Commission - DG BUDG	61,657.36
EC (DG HR) Service Level Agreement	01/01/18	2020 Sysper	Sysper licenses 20	16/01/20	European Commission - DG HR	29,200.00

1,421,659.55



## Annex VII. Environmental management

EU-OSHA is aware that environmental management starts with mitigating the impact of its activities in the workplace and by extension in the environment.

In this line, although EU-OSHA is not planning to go for an EMAS certification in the near future, it is strongly committed in the development and application/adoption of specific measures/practices regarding environmental management that contribute to ensure cost-effective and environment-friendly workplaces.

During the course of 2020, on a regular basis as years before, EU-OSHA continued to raise awareness among its population (e.g. staff, contractors, visitors, among others) on the measures developed and implemented, and the practices adopted for the purpose. The Agency monitors, to the extent possible, also the related data in order to set goals for improvement.

In 2020, despite the exceptional circumstances due to Covid-19 situation, several actions and measures have been and continue to be taken, here below a list of the major ones.

### **Responsible and efficient use of resources** (e.g. water, electricity, paper).

- Existence of lighting activated by presence-sensors in toilet facilities and printing room facilities: it allows increasing safety and contributes to cost reduction and carbon footprint offset. In this sense, EU-OSHA continues to take the necessary steps and extended this measure to other strategic common areas;
- Existence of professional dishwashers for kitchenettes areas: the use of these appliances has substantially reduced energy resource consumption (e.g. washing cycle reduced from an average of 2 hours to a couple of minutes). In this line, EU-OSHA has planned to take the necessary steps to extend this measure to the rest of domestic appliance towards professional models;
- Existence of double-switch lighting system in all offices: this measure has allowed to reduce light intensity when not required. With this lighting system re-programmed, energy consumption can be better controlled and has been substantially reduced;
- Responsible and efficient use of resources: the Agency has continued to set minimum requirements in technical specifications of procurement actions (e.g. cleaning services);
- Raising awareness: through regular emails to all staff on new initiatives/measures, as well as notices/posters placed throughout the premises to the attention of its population for the same purpose.

In parallel, and considering a wider range of resources, staff members have been encouraged or reminded, as much as possible:

- To use video conference facilities instead of travelling, whenever possible. For the vast part of 2020, this was anyway the default option taking account of the exceptional circumstances due to Covid-19;
- To make a grouped use of taxi services for mission when there is no public transport available, whenever needed;

### **To manage and recycle waste in a responsible, efficient and “green” way:**

For the purpose, specific recycling containers with clear instructions on notices/posters have been provided in strategic locations in common areas during the course of 2020, in particular as a response to the COVID-19 pandemic:

- For “sanitary” waste such as masks and gloves, mainly taking account of the exceptional circumstances due to Covid-19 situation;
- For “standard” waste such as paper, plastic, glass and organic waste as well as for special waste such as used oil, batteries and coffee pods, among others;
- The contractor for the provision of cleaning services is directly involved in the management and recycling of any waste deriving from EU-OSHA's activities.

In addition, actions have continued to be taken towards a progressive:

- Elimination of single use plastic items (e.g. plastic bags from offices, plastic glasses at water fountains and bottles for meetings): to this end, staff members are being provided with an individual glass bottle; glass jugs are used in meetings when in presence; and, office bins are used for paper waste only;
- Reduction of paper consumption: among other initiatives, paper towels and napkins replaced by the use of hand dryers and metallic trays for glasses, respectively.

In parallel and to avoid printer paper waste, staff members have been encouraged to use an individual code for printers which delays the printing of the individual queue when the owner of the document is present in the printing-room, and deletes the queue after a certain period; this way, staff in the premises print what they really need, avoid documents being left without its owner (increased confidentiality) and deletes electronic queues avoiding paper-waste..

The widespread use of the teleworking became the norm during the course of 2020. This, coupled with a major digitalisation and paperless effort in 2020, has contributed to a substantial reduction of paper consumption in the premises.

#### **Other actions taken in the frame of the Agency's activities as a whole:**

- Continuous use of environmental requirements / criteria: at procurement level to ensure green solutions as far as possible (e.g. cleaning products, stationery, supplies, electrical equipment (towards Led technology), among others).
- Active contribution to the "circular economy": by giving as many uses as possible to its assets through, among other aspects:
  - o Regular donation exercises;
  - o Re-use of piece of furniture in spare parts, etc.

One donation exercise was successfully concluded in 2020, which allowed to free a substantial part of space, ensure a second life to assets and help 8 non-profit organizations.

**The implementation of e-Tools for a quick progress towards the e-Culture:** allowing reducing drastically the printing of documents, shipping and delivery costs, consumption of stationery supplies, among other aspects.

Particularly and substantially used in 2020, due to the exceptional circumstances caused by Covid-19 situation:

- o e-Procurement: wide use of e-Tendering and e-Submission;
- o e-Meetings: in this particular case, apart from having created several new meeting spaces within its premises, equipped with devices allowing to hold multiple e-meetings, EU-OSHA has in parallel, reducing drastically printing of documents related to presentations, among others;
- o e-Signature and e-Workflows: their use has been substantially widened since the implementation of ARES since May 2019 and since the start of Covid-19 situation (March 2020).

#### **Member of the Greening Network (GN) of the European Agencies and Bodies**

The Agency continues to be an active member of the GN where environmental issues are discussed and related experience and best practices shared. It is also a place where views are shared on how to deploy environmental awareness and responsibility, as well as present issues and practical cases related to EMAS implementation.

In addition, the GN holds a meeting on an annual basis in the seat of the body that has volunteered to host the event. EU-OSHA volunteered and hosted the first virtual GN meeting in 2020 and volunteered for the 15<sup>th</sup> edition foreseen in fall of 2021, in presence if Covid-19 circumstances allow so.

## **Annex VIII. Follow up to evaluation recommendations**

This annex includes information on the follow-up on evaluations with open recommendations at by January 2021. Firstly, the follow-up on the evaluation of EU-OSHA commissioned by the Commission is presented and after that the follow-up on evaluations commissioned by EU-OSHA on the basis of its Financial Regulation.

### **1. Follow-up on the Commission's evaluation of the four agencies in the employment and social policy field**

In January 2020, following a seminar on the topic, EU-OSHA's Management Board adopted the following action plan for the follow-up on the recommendations in the Commission's Staff Working Document, Evaluation of the EU Commission agencies in the employment and social affairs policy field: Eurofound, Cedefop, ETF and EU-OSHA (SWD (2019) 159 final, 9 April 2019). The status indicated is as of January 2021.

## EU-OSHA specific recommendations

Recommendation number	Recommendation in Staff Working Document	Response by EU-OSHA	NEW actions by EU-OSHA	Time- frame	Status
24	EU-OSHA's practical approach, e.g. in developing tools for risk assessment or for tackling specific risks, could be emphasised over the general academic/policy research approach.	EU-OSHA distinguishes between its workplace facing work and its policy/research facing work. Its founding regulation makes clear it is supposed to address both. In addition the 2016 evaluation of EU-OSHA's strategy confirmed that its strategic goals continued to be relevant which was later confirmed in the 2018 stakeholder survey concluding that EU-OSHA has got the balance between different priorities right. This opinion is also confirmed in the Commission's feedback on EU-OSHA 2020-2022 Programming Document which 'recommends keeping such [current] prioritisation over the whole 2020-2022 programming period'.	No further action suggested		
25	To effectively reach employers at workplace level, especially in SMEs, the agency is advised to continue to provide tools for information and communication so as to support national focal points in reaching relevant intermediaries	EU-OSHA will continue the HWC and OiRA - both highly successful in reaching towards the workplaces, including SMEs.  Focal points will continue to receive support via the EEN - the EC's largest initiative aimed at providing support to SMEs in the EU. Further products specifically targeted at the needs of SMEs are and will continue to be provided	No further action suggested		

Recommendation number	Recommendation in Staff Working Document	Response by EU-OSHA	NEW actions by EU-OSHA	Time- frame	Status
26	A specific strategy, including adapted tools, could be developed to better reach SMEs as these are not always covered by intermediaries such as industry associations	EU-OSHA has a number of approaches to better reach SMEs covering dissemination, OCPs communication to their supply chains; e-guides; the EEN partnership	1/ Develop a specific SME strategy	1/ 31/12/2020	Finalised. MSE strategic approach presented to MB in January 2021
27	To improve the EU added value of its specific thematic knowledge, the agency could explore further opportunities for collaboration with the ILO and national OSH research institutes	EU-OSHA is committed to the Global Coalition on OSH and has collaborated recently with WHO/ILO on development of the estimation methodology for economic costs of OSH.	1a/ EU-OSHA is Steering Committee member of the Global Occupational Safety and Health Coalition launched in 2017 at the XXI World Congress on Occupational Safety and Health at Work in Singapore:	1a/ Ongoing	Ongoing. The agency will help disseminate the new WHO/ILO joint estimates on burden of work-related injury and disease upon their release.
		The collaboration with national OSH research institutes will continue - including with PEROSH.	Task Group leader OSH and the future of work		A research coordination meeting with PEROSH is planned for 2021. This is an annual action.
		The Agency has launched an expert exchange programme open to OSH experts in Europe, including from national OSH institutes.	Joint leader with EC and ICOH on Task Group for a Multiregional OSH Information system		
		The possibility of signing memoranda with Eurostat and JRC is being explored	1b/ Meeting with ISSA Section on trade, examining synergies particularly on global supply chains and EU OSHA project on "supporting compliance"	1b/ April 2020	Finalised. Cooperation established with ISSA.

Recommendation number	Recommendation in Staff Working Document	Response by EU-OSHA	NEW actions by EU-OSHA	Time- frame	Status
			1c/ Participation in OSH World Congress, supporting ILO and ISSA in the dissemination of EU information in a global framework.	1c/ October 2020	World Congress 2020 cancelled
			1d/ Cooperation with ILO and WHO on a joint project to develop a costing model for the estimation of burden from work-related injury and disease (pending approval from MB and EC)	1d/ Pending decision	Legal framework for cooperation still being investigated.
			1e/ Annual review of strategy for international collaboration (annex to Programming Document)	1e/ Recurrent	Finalised. This is a recurrent annual exercise.
			2/ EU-OSHA will continue collaborating with national OSH research institutes where synergies are possible	2/ Ongoing	On track

## Common recommendation for the four agencies

Recommendation number	Recommendation in Staff Working Document	Response by EU-OSHA	NEW actions by EU-OSHA	Time- frame	Status
<b>Service-level innovation (effectiveness and impact)</b>					
1-2	1/ Improve the quality and relevance of research/monitoring reports and activities by:	1/ EU-OSHA's products score high on readability and focus, and the quality (including the relevance) of EU-OSHA's research and monitoring reports has been confirmed on several occasions via evaluations and stakeholder surveys.	1/ Develop quality procedure for development of knowledge	1/ 31/03/2021	On track
	Improving the readability and policy focus of publications, in particular for non-academic users and policy-makers and; basing the activities on a robust quality assurance process				
	2/ Improve the research/monitoring reports and activities by making use of the most effective means of communication/ dissemination. In particular:	2/ EU-OSHA has invested in the development of innovative data visualisations and dashboards. The key group for the Agency's communication efforts at the national level is the focal point group. EU-OSHA is among the leading agencies on social media activities and the social media efforts were evaluated in 2018.	2a/ Review the Agency's social media approach and develop a policy for EU-OSHA's social media actions	2a/ 31/07/2020	Finalised - social media policy in place



Recommendation number	Recommendation in Staff Working Document	Response by EU-OSHA	NEW actions by EU-OSHA	Time- frame	Status
	Continue to explore and utilise innovative communication channels; further adapt communication activities to different target groups, and identify intermediaries who could support the dissemination of outputs and; better disseminate and use results at national level, in particular by encouraging Management Board members to take a more proactive role in disseminating and using results.		2b/ Strengthen communication efforts on OSH overview activities during the 3-year pilot Healthy Workplaces Campaign	2b/ 31/12/2020	Finalised. The 3-year pilot is under implementation, including the strengthened communication efforts on OSH overview activities.
			2c/ Encourage close relations between the focal points and the national MB members	2c/ Ongoing	To be seen together with the follow-up to recommendation 7
Agency-level innovation (efficiency)					
3-5	3/ Revisit internal structures to better balance operational and administrative functions within the organisation	3/ EU-OSHA is continuously looking into its internal structure and work processes to identify efficiency gains.	3/ EU-OSHA will continue to look for efficiency measures, in particular paperless workflows, e-processes, business process re-engineering and simplification which will be part of the efficiency strategy	3/ 31/12/2020 (efficiency strategy)	Finalised. A number of measures – incl. e-signature – has been implemented and an efficiency strategy was included in the final version of the SPD 2021-2023.
	4/ Transparency in decision-making based on results of performance measuring systems could be introduced	4/ Results against performance indicators adopted by the MB are provided to the MB as input to decisions. Results are also included in	4/ No further action suggested		

Recommendation number	Recommendation in Staff Working Document	Response by EU-OSHA	NEW actions by EU-OSHA	Time- frame	Status
Annual Activity Reports and communicated via the website.					
	5/ The agencies' performance measuring systems can be further aligned and made more comparable. They are advised to consider developing a more systematic approach to measuring use of their outputs at national level	5/ The four agencies have launched a joint project to explore the possibilities for aligning performance indicators.	5/ Take decision on proposal on common indicators	5/ 31/12/2020	Finalised.
<b>Governance</b>					
6-8	6/ In cooperation with the Commission, to clarify the roles of the various institutional actors involved and provide training to Management Board members on the more technical issues within the boards' remit, such as the programming cycle	6/ EU-OSHA has a well-established practice of providing training once every year to new (and anyone else interested) MB members.	6/ Update EU-OSHA governance paper from 2017	6/ 31/12/2020	Finalised. Governance paper adopted at January 2021 MB meeting.
	7/ MB members could brief national stakeholder networks about the agencies' work, and the feedback received could inform members' work in the board	7/ The MB discussed how to take this recommendation forward at the MB meeting 23-24 January 2020. It should be recalled that EU-OSHA has focal points in MSs running national networks	7/ The MB will decide whether to recommend MB members to be part of national focal point networks	7/ 30/06/2021	Discussions continued at January 2021 MB meeting. Survey and final proposal to be presented and decided on at June 2021 MB meeting..

Recommendation number	Recommendation in Staff Working Document	Response by EU-OSHA	NEW actions by EU-OSHA	Time- frame	Status
	8/ Electronic decision-making and, where appropriate, virtual meetings of the Management Boards could be further explored as a way to achieve more efficient and quicker decision-making.	8/ Good conditions for an informed dialogue is essential for good decisions. Therefore, the general rule will continue to be that decisions are taken in physical meetings. However, when necessary, written procedures will continue to be an option.	8/ MB to decide on the use of virtual meetings as a complement to physical meetings	8/ 30/06/2021	First discussions took place at January 2021 MB meeting. Final proposal to be discussed at June 2021 MB meeting.
<b>Reinforced cooperation</b>					
9-14	9/ Corporate functions, such as strategy, human resources, legal and financial management, coordination and support services such as ICT could be shared. Logistical arrangements could also be shared as regards the Brussels Liaison Offices	9/ Shared framework contracts and services is one of the key efficiency measures in the area of horizontal functions, e.g. the shared evaluation framework contract. EU-OSHA also greatly benefits from sharing experiences and good practices with other agencies through the EUAN and its sub networks.	9 and 10/ Together with the other agencies, EU-OSHA will continue to explore possibilities for sharing corporate services and expertise, where it makes sense	9 and 10/ Ongoing	Ongoing collaboration with EUAN and other agencies to share contracts, expertise and services where feasible and economically advantageous.
	10/ On performance management, common or coordinated systems among the agencies would lead to cost savings, as detailed in 2, while respecting each agency's specific objectives.	10/ The most resource intensive elements of performance management are provided via shared services (framework contracts, ICT systems, networks). However, some other elements are not feasible to share - e.g. stakeholder surveys as the stakeholders are different.			
	11/ Mutual learning and sharing of services with decentralised agencies outside DG EMPL or with the Commission, and other forms of cooperation through the EU Agencies Network.	11/ EU-OSHA participates actively in - and benefits from - the EUAN and its sub networks. This is an important source of good practice for corporate functions	11 and 12/ No further action suggested		

Recommendation number	Recommendation in Staff Working Document	Response by EU-OSHA	NEW actions by EU-OSHA	Time- frame	Status
	12/ Joint delivery where common tools and approaches exist, for example, managing expert networks and running surveys. Agencies may join efforts and resources without substituting specific targeted surveys carried out by the EMPL agencies.	12/ EU-OSHA has collaborated closely with Eurofound and Cedefop on enterprise survey methods and with Eurofound on the OSH content of EWCS. This collaboration will continue.			
	13/ Joint programming and planning could be put in place, but focused exclusively on areas suitable for cooperation and/or joint delivery.	13 and 14/ So far cooperation in the programming phase has focused on the annual work programmes.	13 and 14/ Agree with the other agencies and the Commission on the way forward	13 and 14/ 31/12/2020	Finalised. Agencies discussed further cooperation on this topic and outcome was presented to MB at meeting in January 2021.
	14/ In practical terms, such reinforced inter-agency cooperation could be reflected by broadening and aligning the time-frames of the agencies' multiannual programming documents, since the annual work programmes will continue to be agency-specific				
<b>Policy support for the EU</b>					
15-17	15/ The four agencies could aim to better align with and support EU policymaking. Work programmes must be flexible enough to allow for changes in the case of sudden reconfigurations of EU priorities.	15/ EU-OSHA will continue to aim at bringing its activities into line with EU policy priorities. However, the requirements re planning limits flexibility. EU-OSHA and the Commission have a well-established structure for communication and identification of upcoming priorities.	15, 16 and 17/ No further action suggested		

Recommendation number	Recommendation in Staff Working Document	Response by EU-OSHA	NEW actions by EU-OSHA	Time- frame	Status
		That this is effective has been confirmed on several occasions, most recently with the Commission's opinion on EU-OSHA's 2020-2022 Programming Document.			
	16/ Negative priorities could continue to be a tool for addressing ad hoc requests. The agencies may consider introducing a more structured and formalised reprioritisation mechanism and embedding a certain room for manoeuvre in its programming document to allow for unforeseen activities of high policy relevance.	16/ Negative priorities cannot be identified in advance. EU-OSHA identifies necessary resources when requests come up taking into account the stage in the activity cycle of the different activities. The experience with these measures has been positive and has up to now allowed the Agency to accommodate new requests from the Institutions.			
	17/ Other adaptability instruments could be used, such as: a. adjusting the aims of tasks or projects at the implementation stage; b. designing intermediate project outputs to feed into policy discussions rather than waiting until the project ends; c. producing short-term deliverables and updates and further recalibrating ad hoc procedures so that they can be deployed relatively quickly	17/ The main flexibility measure EU-OSHA has available is stretching the time over which activities are implemented. EU-OSHA has adapted its OSH Overview approach so that deliverables are provided faster and in new formats			
<b>Policy support for Member States</b>					

Recommendation number	Recommendation in Staff Working Document	Response by EU-OSHA	NEW actions by EU-OSHA	Time- frame	Status
18	18/ Cedefop, Eurofound and EU-OSHA could broaden the scope of demand-driven support to the Member States on policy issues and initiatives high on the EU agenda, while striving to maintain the balance with their research function, which is a pre-requisite for successful delivery of the direct support.	18/ EU-OSHA will continue to support Member States within the areas of competence to the extent resources allow. Since 2011, the support to Member States has been mainly demand driven through EU-OSHA's portfolio programme.	18/ No further action suggested		
		Via its focal point network the Agency has an ongoing and effective dialogue with the Member States about needs and priorities.			

## 2. Follow-up on activity evaluations commissioned by EU-OSHA

EU-OSHA commissions ex-post and mid-term evaluations of its activities according to its multi-annual evaluation. In the following, the status on the follow-up to the evaluations with open recommendations in January 2021 is presented. The status provided is as of January 2021.

### ESENER 2

Recommendation	Comment on the recommendation	Decision	Action plan	Timeframe	Status
Keep the main bulk of the overall ESENER-2 research design in ESENER-3 but consider introducing some incremental improvements	In view of making ESENER a long-term monitoring tool, the evaluators strongly recommended to keep the main elements of the overall research design in ESENER-3, particularly the survey mode, the target respondent and the questionnaire. This will help to detect trends and will also neutralise possible bias effects. However, it is important to leave room for incremental improvements, such as introducing ad-hoc modules (topic, country) and questions on outcomes, the extent and quality of external prevention services, the quality and styles of worker representation on OSH. Among the improvements, it was recommended to increase the reference sample size in Romania, from 750 to 1,500 establishments, in line with its economic and business population size.	Follow up	Questionnaire revision and overall ESENER-3 research design in 2018 and early 2019. Already considered under the tender evaluation and contract management. The reference sample size for Romania already reflected in tech specs (published on 5 January 2018). By <b>May 2019</b> : main fieldwork was launched in all 33 countries during first week of May. Final questionnaire is largely the same to the one used in ESENER-2 but a couple of changes have been reflected: (1) little section on digitalisation, (2) quality of external preventive services and (3) appointment of H&S reps. By <b>December 2019</b> : fieldwork was completed in August 2019.	Q2 2019 (fieldwork for ESENER-3).	Finalised



Recommendation	Comment on the recommendation	Decision	Action plan	Timeframe	Status
Carefully analyse the effects of the selected methodologies on the results of ESENER-2	The evaluators recommended assessing “non-response” to find out about the reasons behind the existing cooperation and response rates and potential biases. Further to this, build on the experience of the secondary analyses to refine the survey methodology. In view of this, discard the extension of the survey universe to those employing less than five.	Follow up	Tech specs already defined survey universe (5 and more empl) as well as need to look deeper into the reasons not to participate in the survey. It will have to be defined in the survey design phase and monitored during fieldwork. By <b>May 2019</b> : following pilot test, where non-respondents were surveyed, it was decided to drop this attempt to interview non-respondents due to the poor results in most countries. Reasons for non-response are being monitored during fieldwork, upfront refusals to participate (in any survey) being the main challenge.	Q2 2019 (fieldwork for ESENER-3).	Finalised
Enrich the statistical analysis of the ESENER-2 results	Further enrich the statistical analysis of the ESENER-2 results (use of factor and clusters analyses, composite scores combining different variables, etc.) that may shed light on the relationships amongst the variables. Indeed, this approach has been used in some of the follow-up ESENER-2 studies published in 2018. So far, the main analysis implemented in the ESENER-2 Overview	Disregard	Completed already	Q1 2018	Finalised

	report can be regarded as relatively straightforward as a frequency analysis crossed with some key variables (establishment size, country and sector).				
Increase the number of countries that boost their national samples	Encourage more countries to boost their national samples, following the successful experiences of Slovenia, Spain and the United Kingdom. EU-OSHA should intensify its marketing activities amongst enlarged groups of relevant stakeholders from EU Member States with different sensitivities, including not only FOPs but also Governing Board members, as well as particularly active national OSH researchers. Notwithstanding, this process has to be done well in advance in order to better identify the possible consequences of these enlarged samples for the general management of the survey, particularly in terms of surveying deadlines or impacts on results.	Follow up	Maintain regular contact with FOPs and Governing Board members to remind them of opportunities and benefits of boosting the national sample size. Also, offer possibility to add ad-hoc module to questionnaire to reflect national circumstances in those countries that increase the sample size. Important to find 'ambassadors' (usually survey experts or statisticians and national authority) who may champion our cause (as in the UK and Spain in ESENER-2). Inform FOPs of financial quote of ESENER-3 prices and liaise between them and contractor. By <b>October 2018</b> three countries have confirmed expansion of national samples: Ireland, Norway and Slovenia. Swiss authorities will be fully funding ESENER-3 in Switzerland. By <b>December 2019</b> : the ESENER-3 datasets have already been delivered to the three countries that increased the national sample size as well as Switzerland.	Official prices for sample boost in ESENER-3: Q2 2018. Finalisation of agreements to expand sample sizes: Q4 2018	Finalised

Recommendation	Comment on the recommendation	Decision	Action plan	Timeframe	Status
Continue the elaboration of secondary follow up studies, possible ideas for future studies	The evaluators recommended to continue in ESENER-3 with follow-up studies to complement and/or better understand the survey results, planning sufficient human and financial resources. Potential topics for secondary analyses could be (1) sectoral studies - Primary sector (agriculture, forestry and fishing), Construction, Transport, Retail, Education, etc.). It was strongly suggested to target “ESENER marketing” activities at European-level sector social dialogue committees. (2) Analyse the views and perceptions of different respondents (managers, worker representatives, etc.) within the same establishment. (3) Qualitative study to examine differences in rules, practices and culture across Europe in terms of OSH. The results could be used for the design and interpretation of the survey.(4) A panel of respondents -at least as a pilot- for a limited number of countries. This “panel approach” might allow having a more in-depth analysis of	Follow up	Define topics for ESENER-3 secondary analyses. <b>By September 2019:</b> decision taken of first follow-up study, which will also have the highest budget of all secondary analyses. Over 2020-2021 a qualitative follow-up project will be carried out on psychosocial risk management, with a specific focus on MSEs. Establishments surveyed in ESENER-3 (in around 5 countries) will be revisited for face-to-face interviews. <b>By December 2019:</b> the call for tender for the ESENER-3 qualitative follow-up on psychosocial risks was published on 9 December 2019 (deadline for submission of bids 13 March 2020). <b>By May 2020:</b> award decision signed for the first in-depth study (qualitative follow-up on psychosocial risk management). <b>By December 2020:</b> two more contracts for follow-up studies had been signed: (1) Overview report of ESENER, looking at the findings from the three waves and including two specific subsections on legislation and health and safety reps using qualitative research methods and	Q4 2020	Finalised

	the exact evolution of companies and the reasons/barriers behind these changes.		(2) Healthcare sector, mixing quantitative and qualitative research methods, following recommendation to carry out sectoral studies. By early 2021 two more ESENER-3 in-depth analyses will be procured, most probably sectoral studies.		
Ensure participation of non-EU Member States in ESENER-3	Ensure participation of non-EU Member States in ESENER-3, particularly the candidate and potential candidate countries (Albania, FYROM, Montenegro, Serbia and Turkey), pending confirmation of availability of IPA funds. The inclusion of these countries in ESENER-1 and, particularly ESENER-2, has enhanced the relevance and interest of the survey, in terms of comparison of results between some countries.	Follow up	Drastic reduction of IPA Funds for ESENER-3 compared to those in ESENER-2. Finally only two candidate countries will be covered in ESENER-3: Serbia and FYROM	Q2 2018	Finalised
Communication and visualisation activities	The evaluation recommends EU-OSHA to develop a comprehensive communication strategy in relation to ESENER. For the different target audiences, the messages, the communication channels (conferences, workshops, short events, etc.) and the dissemination formats ("thick" reports, highly visual brochures, press releases, etc.) should be adapted accordingly. Devote specific human and financial resources for this comprehensive communication strategy, integrating as	Follow up	Define resources for ESENER-3 communication and promotion strategy. By <b>December 2019</b> : XI has presented ESENER communication and promotion strategy at TARAG meetings and new HWC cycle has freed up resources for other activities in Q1 and Q2 2020. On 28 April 2020 ESENER to be launched at Croatian EU Presidency OSH Event, presenting DVT and new format Overview report (brochure) By <b>May 2020</b> : launch events and most missions (national FOP events)	Q2 2018-Q4 2020	Finalised

	<p>part of the daily activities of EU-OSHA staff and not as an “extra”. Also, efforts to bring ESENER results and topics in the different HWCs should be kept in the future. The evaluation of the visualisation tool is very positive and in ESENER-3 it should build up not only on the tools for ESENER 1 and 2, but also the visualisation tool of the “Safer and healthier work at any age” project. Some elements to be further improved include the initial lay-out of the dashboard or the possibility to keep links to specific cross-tabulations and results. Finally, ESENER should be kept as an acronym but a reflection is needed on the full name of the survey (European Survey of Enterprises on New and Emerging Risks) in future waves, having in mind its limitation to provide a full picture of the survey contents.</p>		<p>cancelled due to Covid19 outbreak. Still, outputs promoted online: ESENER 2019 Policy Brief (7 May 2020) and ESENER 2019 Background Briefing (7 May 2020). The new ESENER Data Visualisation tool to be launched first half of June, showing findings from all three ESENER waves plus the option to compare two last waves –in all languages covered by the survey.</p> <p>By <b>December 2020</b> DVT up and running since June, and together with the Policy Brief, the Background Briefing and the ESENER-3 First Findings makes four the outputs published so far. The ESENER-3 dataset too has been made available for free download for researchers at the UKDA site (October 2020). A series of national webinars have been organised by the FOPs throughout the year to disseminate the ESENER-3 results: Slovakia, Cyprus, Belgium, Norway, Portugal, Romania and Slovenia. Finally, the ESENER 2019 Policy Brief will be translated into 13 languages in 2021 following the portfolio offer for translations.</p>		
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## Large-scale foresight

Recommendation	Comment on the recommendation	Decision	Action plan	Timeframe	Status
1a. capitalise on the foresight-related work completed in the cycle subject of this evaluation: Re-using the list of trends and drivers of change produced in the scenario-based foresight study, up-dating it with additional trends and drivers of change if necessary (possibly through stakeholder consultation, or a small-scale literature review), rather than implementing a new study;	The list of trends and drivers of change that was produced in the scenario-based foresight study will be used as a basis for the new foresight, and updated with additional trends and drivers of change as necessary and relevant (possibly by horizon scanning and/or existing stakeholder consultation (e.g. OKAG, Focal points, EB), and/or a small-scale literature review). A planned scoping study has been cancelled in 2019 as a follow-up to this specific recommendation as well because of stakeholders' survey fatigue noticeable in the ex-post evaluation.	Follow up	The re-using of the list of trends and drivers, as well as its updating, will be incorporated in the modelling of the tender specifications for the new foresight, and as such visible in the activity outputs of the coming Foresight.	Q1, Q2 2020 (tender specifications of the new foresight)	Finalised

Recommendation	Comment on the recommendation	Decision	Action plan	Timeframe	Status
1b. capitalise on the foresight-related work completed in the cycle subject of this evaluation: a clear picture of which methodologies can be used together with their respective advantages and disadvantages has already been provided through the scoping study carried out in the foresight activity and this evaluation. Therefore, EU-OSHA could capitalise on this knowledge and not replicate this part	See former action, also here we will re-use the knowledge gathered on foresight methodologies together with their respective advantages and disadvantages from the scoping study carried out at the beginning of the last foresight activity cycle, as well as from its evaluation.	Follow up	The earlier knowledge on advantages and disadvantages of foresight methodologies will be used for the modelling of the tender specifications of the new foresight, and as such is visible in the activity outputs of the coming foresight.	Q1, Q2 2020 (tender specifications of the new foresight)	Finalised
2a. Translate the expert discussion papers in all official languages, this would support a broader dissemination across all Member States and national stakeholders, thus boosting its impact. In the long term, this could help EU-OSHA in achieving the full potential of this product.	The expert articles are translated, however not in all languages. The decision for translation is part of our Agency's translation policy. According to this policy, the articles are offered for translation to the national focal points based on their needs (portfolio approach.)	Disregard	-	-	



Recommendation	Comment on the recommendation	Decision	Action plan	Timeframe	Status
2b. Produce additional, short (2-page) documents to communicate the findings of the various projects implemented in the foresight activity and on specific topics identified. This would support a broader dissemination across different types of stakeholders with different degrees of technical and policy knowledge. Ideally, if resources allow, these short documents should be translated in all EU official languages.	We agree with this recommendation for additional short and more targeted communication. With regard to translating these documents in all EU languages, this has to be assessed in the context of the broader Agency's policy on translation and against resources available.	Follow up	Additional short and more targeted communication documents on the status of the future projects and on specific topics will be provided, in integration/combination with the ongoing communication messages (news items, events, publications) of the related projects (1.2 Foresight and 2.10 OSH overview Digitalisation). Translation will take place according to the Agency's translation policy.	Q1, Q2 2020 (tender specifications of the new Futures projects), and in Q4 2020/Q1 2021 (during the projects)	Done regarding the tenders specifications in Q1 and Q2. Regarding Q4 ongoing and not yet integrated with activity 2.10.
3a. Making the scenarios more specific and focussed on some aspects, for example with a gender perspective, in specific sectors, for different typology of workers	We agree that it may be useful to have the scenario's more specific and focussed. This is however depending on the choice of the topic for the next foresight and its appropriateness for different scenario's. We will explore this further, also in relation to resources.	Follow up	More specific and focused approaches (scenario's if feasible) will be integrated in the tender requirements and in the design of the coming foresight project.	Q1, Q2 2020 (tender specifications of the new foresight) and in 2020/2021 during the developing phase of the project	Ongoing. Will be integrated in tender specifications of Foresight study, part 2 in 2021

Recommendation	Comment on the recommendation	Decision	Action plan	Timeframe	Status
3b. Strengthening the scenarios by using a mix of quantitative and qualitative methods through the better integration of quantitative data analysis and/or applying a quantitative modelling approach. This could, for example, lead to a tool that FOPs can use to adapt the scenarios, thus also contributing to capacity building of national stakeholders.	See above (3a), feasibility and appropriateness needs to be explored for the new topic to integrate quantitative data analysis and/or applying a quantitative modelling approach for e.g. the development of capacity building tools as used by the FOPs, or maybe for development of gaming tools. Availability of resources is critical in this.	Follow up	If the integration of quantitative data is seen as feasible and appropriate, this will be included in the design of the project, starting with the integration in the tender requirements.	Q1, Q2 2020 (tender specifications of the new foresight) and in 2020/2021 during the developing phase of the project	Ongoing. Will be integrated in tender specifications of Foresight study, part 2 in 2021
3c. Support Member States in their process of elaborating policy and approaches to manage the challenges identified by developing the scenarios at Member State level taking into account country-specific factors (e.g. the different impacts of the economic crises across Member States, diverse economies).	See above (3a), feasibility and appropriateness of taking into account country - specific factors needs to be explored for the new topic. In addition, availability of resources is critical.	Follow up	See 3a, If the integration of quantitative data is seen as feasible and appropriate (depending on the topic), this will be included in the design of the project, starting with the integration in the tender requirements.	Q1, Q2 2020 (tender specifications of the new foresight) and in 2020/2021 during the latter developing phase of the project	Ongoing. Will be integrated in tender specifications of Foresight study, part 2 in 2021

Recommendation	Comment on the recommendation	Decision	Action plan	Timeframe	Status
4a. The events and workshops were, in general highly appreciated by participants. However, longer two-days workshops would allow for a more in-depth discussion and better understanding of the issues presented.	The need for longer workshops needs to be explored in the new foresight, based on participant's on availability and resources	Follow up	Explicit attention will be given to effective and resource efficient design of workshops, taking into account the need for in-depth discussion and understanding of the issues presented.	Q1, Q2 2020 (tender specifications of the new foresight) and in 2020/2021 during the developing phase of the project	Ongoing. Will be integrated in tender specifications of Foresight study, part 2 in 2021
4b. Overall, the approach to stakeholder consultation was comprehensive and wide-ranging. However, it clearly emerged that not all interviewees were aware of the complexity and comprehensiveness of the strategy applied in this foresight activity. Therefore, in the future, EU-OSHA could consider a more comprehensive information strategy to make all stakeholders aware of the entire process. For example,	We agree that comprehensive project information needs to be made available already in the beginning of the project in order to increase stakeholders' understanding of the process and objectives.	Follow up	Additional short and more targeted communication documents will be added as outputs in the tender specifications for the new foresight, and as such to the activity outputs of the coming Foresight.	Q1, Q2 2020 (tender specifications of the new foresight) and in Q3 Q4 2020 (beginning of the project)	Done for part one of the foresight. Will be integrated in tender specifications of Foresight study, part 2 in 2021

Recommendation	Comment on the recommendation	Decision	Action plan	Timeframe	Status
a short one-page leaflet could be produced and disseminate before the events.					
4c. 'Informants from the ground' (i.e. workers and managers) could be involved in the process in addition to intermediaries/social partner organisations, both in the elaboration of scenarios and management approaches to OSH risks	To be explored how this can be designed in the process (participative approaches, e.g. focus groups, interviews, virtual methodologies for participation), and also to be explored how to make contribution more attractive for the 'workfloor participants'. Regarding the stakeholders our first focus will be the branch representatives.	Follow up	Approaches to involve branch representatives as well as workers and managers (e.g. participative and/or virtual approaches) will be incorporated in the modelling of the tender specifications for the new foresight, and as such visible in the activity outputs of the coming Foresight.	Q1, Q2 2020 (tender specifications of the new foresight)	Ongoing. Will be integrated in tender specifications of Foresight study, part 2 in 2021
4d. An area for reflection in the next cycle could be a more in-depth analysis of the intended users, e.g. through a more extensive stakeholders mapping.	We agree more more in-depth stakeholder mapping outside OSH would be useful	Follow up	Extensive stakeholder mapping will be included in the beginning of the project, starting with the tender specifications for the new foresight, and later in the activity outputs.	Q1, Q2 2020 (tender specifications of the new foresight)	Ongoing. Will be integrated in tender specifications, of Foresight study, part 2 in 2021
5. Finally, some recommendations on cost savings can be made for the next foresight cycle. For example, it will be important to	These aspects are included in the earlier recommendations. We agree we don't work from scratch. We can build on the 'general drivers' that are already	Follow up	Follow up in combination with a1, 1b, 3a.	Q1, Q2 2020 (tender specifications of the new foresight)	Done for part one of the foresight. Will be integrated in

Recommendation	Comment on the recommendation	Decision	Action plan	Timeframe	Status
reflect on the possibility to build on the work carried out so far, by building on the scenarios developed in this cycle and further develop them into more focussed/specific scenarios, build on the knowledge gathered about the use of foresight methodologies and the intelligence gained on relevant future topics.	identified in our previous foresight, and potentially more focused on specific scenario's. As said, this is dependent on the topic. Sources to explore are the use of micro-scenario's (NIOSH), Sami's alternative scenario's, INRS scenario's etc.				tender specifications of Foresight study, part 2 in 2021

Recommendation	Comment on the recommendation	Decision	Action plan	Timeframe	Status
6. The evaluation of this foresight cycle revealed also possible improvements for future evaluations. Interviewees reported clear recall difficulties due to the timeframe of the evaluation. For future cycles, EU-OSHA could develop a combined approach comprising an on-going evaluation throughout the implementation of the foresight activity to collect immediate results on satisfaction, learning and dissemination and an ex-post evaluation after one year of finalisation of the foresight activity to identify more long-term results.	Possibilities for this combined approach of (1) on-going evaluation -to collect immediate results on satisfaction, learning and dissemination-, next to (2.) the (traditional ex-post) evaluation after one year -to identify more long-term results-, could be explored. With regards to 1), post-event surveys are already in place for evaluating the activity, satisfaction, learning and dissemination. More ongoing evaluation could lead to a higher level of adaptability of the project, which could be important in innovative topics due to fast development circles. This is however to be seen in the broader context of EU-OSHA's evaluation policy and assessed against resources available.	Follow up	(1) Ongoing implementation evaluation will be explored in combination with the existing post-event surveys that are already in place. (2) Additional (traditional ex-post) evaluation after one year -to identify more long-term results- can be explored taking into account budget and resources and stakeholder's survey fatigue. The long term effect could also be integrated in the 2 year stakeholders survey	Q1, Q2 2020	Ongoing. Will be integrated in tender specifications of Foresight study, part 2 in 2021

## Annex IX.

### List of Management Board members as of 31.12.2020

#### Governments

Members	Country	Alternates
Ms Véronique CRUTZEN	Belgium	Ms Aurore MASSART
Ms Darina KONOVA	Bulgaria	Mr Nikolay ARNAUDOV
Ms Ana AKRAP	Croatia	Ms Snježana ŠTEFOK
Mr Jaroslav HLAVÍN	Czech Republic	Mr Pavel FOŠUM
Ms Charlotte SKJOLDAGER	Denmark	Ms Annemarie KNUDSEN
Mr Kai SCHÄFER	Germany	Ms Ellen ZWINK
Ms Maret MARIPUU	Estonia	Ms Silja SOON
Mr Stephen CURRAN	Ireland	Ms Marie DALTON
Mr Ioannis KONSTANTAKOPOULOS	Greece	Ms Aggeliki MOIROU
Mr Javier PINILLA	Spain	Ms Mercedes TEJEDOR
Ms Lucie MEDIAVILLA	France	Ms Amel HAFID
Mr Romolo DE CAMILLIS	Italy	Ms Alessandra PERA
Mr Anastassios YIANNAKI	Cyprus	Mr Aristodemos ECONOMIDES
Mr Renārs LŪSIS Vice-Chairperson	Latvia	Ms Jolanta GEDUŠA
Ms Aldona SABAITIENĖ	Lithuania	Ms Gintarė BUŽINSKAITĖ
Mr Marco BOLY	Luxembourg	Ms Patrice FURLANI
Ms Katalin BALOGH	Hungary	Mr Gyula MADARÁSZ
Mr Melhino MERCIECA	Malta	Mr Mark GAUCI
Ms Tanja WESSELIUS	Netherlands	Mr Martin DEN HELD
Ms Gertrud BREINDL	Austria	Ms Anna RITZBERGER-MOSER
Ms Danuta KORADECKA	Poland	Mr Dariusz GŁUSZKIEWICZ

Members	Country	Alternates
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Ms Anca Mihaela PRICOP	Romania	Ms Marian TĂNASE
Mr Nikolaj PETRIŠIČ	Slovenia	Ms Vladka KOMEL
Mr Ladislav KEREKEŠ	Slovakia	Mr Adam SULIK
Mr Raimo ANTILA	Finland	Ms Liisa HAKALA
Ms Boel CALLERMO Coordinator	Sweden	Ms Victoria DIPPEL
Ms Hanna Sigríður GUNNSTEINSDÓTTIR (Observer)	Iceland	Mr Björn Þ. RÖGNVALDSSON (Observer)
Mr Robert HASSLER (Observer)	Liechtenstein	Mr Joachim BATLINER (Observer)
Mr Yogindra SAMANT (Observer)	Norway	Ms Thorfrid HANSEN (Observer)

#### Employers

Members	Country	Alternates
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Mr Nenad SEIFERT	Croatia	Mrs Admir RIBICIC
Ms Renáta ZBRANKOVÁ	Czech Republic	Mr Martin RÖHRICH
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Mr Eckhard METZE	Germany	Mr Stefan ENGEL
Ms Marju PEÄRNBERG	Estonia	Ms Piia SIMMERMAN
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Mr Christos KAVALOPOULOS	Greece	Ms Natascha AVLONITOU
Ms Miriam PINTO LOMEÑA	Spain	Ms Laura CASTRILLO NÚÑEZ
Mr Patrick LÉVY	France	Mr Franck GAMBELLI
Ms Fabiola LEUZZI	Italy	Awaiting new name
Mr Polyvios POLYVIOU	Cyprus	Mr Emiliós MICHAEL



Members	Country	Alternates
Ms Ilona KIUKUCĀNE	Latvia	Mr Aleksandrs GRIGORJEVS
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Mr Jürgen NIGG (Observer)	Liechtenstein	Ms Brigitte HAAS (Observer)
Ms Ann Torill BENONISEN (Observer)	Norway	Awaiting new name (Observer)

#### Workers

Members	Country	Alternates
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Mr Václav PROCHÁZKA	Czech Republic	Ms Radka SOKOLOVÁ
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Ms Inga RUGINIENĖ	Lithuania	Mr Ričardas GARUOLIS
Mr Jean-Luc DE MATTEIS	Luxembourg	Mr Robert FORNIERI
Mr Károly GYÖRGY	Hungary	Mr László MISKÉRI
Mr Anthony CASARU	Malta	Mr Alfred LIA
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Mr Sigi LANGENBAHN (Observer)	Liechtenstein	Mr Fredy LITSCHER (Observer)
Ms Wenche Irene THOMSEN (Observer)	Norway	Mr Jon Olav BERGENE (Observer)

#### European Commission

Member	Alternate
Mr Stefan OLSSON Employment, Social Affairs and Inclusion DG	Ms Charlotte GREVFORS ERNOULT Employment, Social Affairs and Inclusion DG
Mr Jesús ALVAREZ Vice-Chairperson Employment, Social Affairs and Inclusion DG	Ms Teresa MOITINHO DE ALMEIDA Employment, Social Affairs and Inclusion DG
Mr Giacomo MATTINÓ Internal Market, Industry, Entrepreneurship and SMEs DG	Awaiting new name

#### Observers other than EAA/EFTA observers

Member	Alternate
Mr Juan MENÉNDEZ-VALDÉS European Foundation for the Improvement of Living and Working Conditions	Ms Erika MEZGER European Foundation for the Improvement of Living and Working Conditions
Ms Aviana BULGARELLI Chairperson of the Management Board of the European Foundation for the Improvement of Living and Working Conditions	
Ms Anna KWIATKIEWICZ-MORY, Coordinator BUSINESSEUROPE	
Mr Ignacio DORESTE, Coordinator European Trade Union Confederation (ETUC)	

#### Expert nominated by the European Parliament

Mr Vlad MIXICH Romanian Health Observatory
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## Annex X. Decisions taken by the Management Board in 2020

Date	Decision	Written procedure/meeting
24/01/2020	Rules of procedure of the Management Board and of the Executive Board of EU-OSHA	Management Board meeting
24/01/2020	Establishment of the Management Board "Appeals Committee"	Management Board meeting
10/06/2020	Opinion on the annual accounts of EU-OSHA for 2019	Management Board meeting
10/06/2020	Application by analogy of Commission Decision C(2019)6855 of 4 October 2019 on procedures for dealing with professional incompetence, applicable to officials	Management Board meeting
10/06/2020	Application by analogy of Commission Decision C(2019)7822 of 30 October 2019 amending Commission Decision C(2004)1318 of 7 April 2004 on the duties of Commission drivers	Management Board meeting
10/06/2020	Non-application of the Commission Decision on maximum duration for the recourse to non-permanent staff in the Commission services	Management Board meeting
14/12/2020	Application by analogy of Commission Decision C(2020)1559 of 16 March 2020 amending Decision C(2013) 9051 of 16 December 2013 on leave (special leave for welcoming a new-born child in the household)	Written procedure
14/12/2020	Budget and Establishment Plan 2021	Written procedure
14/12/2020	Programming document 2021-2023	Written procedure

## **Annex XI Final accounts 2020**



# 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 IPAI (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

		EUR '000	
	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>	4 % to 10 %
<i>Plant and equipment</i>	10 % to 25 %
<i>Furniture and vehicles</i>	10 % to 25 %
<i>Computer hardware</i>	25 % to 33 %
<i>Other</i>	10 % to 33 %

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 appropri. 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 %	-
<b>Total Title 1</b>	<b>15 958</b>	<b>15 958</b>	<b>15 514</b>	<b>-</b>	<b>15 514</b>	<b>15 514</b>	<b>-</b>	<b>15 514</b>	<b>97 %</b>	<b>-</b>

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

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
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 %	-
<b>Total Title 2</b>	<b>100</b>	<b>100</b>	<b>100</b>	<b>-</b>	<b>100</b>	<b>100</b>	<b>-</b>	<b>100</b>	<b>100 %</b>	<b>-</b>

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

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
5000 Proceeds from the sale of movable and immovable	-	-	-	5	-	5	-	5	-
Total Chapter 50	-	-	-	5	-	5	-	5	-
5400 Miscellaneous revenue	-	-	(4)	218	213	(218)	218	0	-
Total Chapter 54	-	-	(4)	218	213	(218)	218	0	-
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	-
<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

Item	Budget appropriations			Additional appropriations			Total appropri- available
	Initial adopted budget	Amending budgets	Transfers	Final budget adopted	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	-	-	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
<b>Total Chapter 11</b>	<b>6 704</b>	<b>-</b>	<b>(42)</b>	<b>6 662</b>	<b>-</b>	<b>-</b>	<b>6 662</b>
1410 Medical services	20	-	-	20	-	-	20
1420 Other welfare expenditure	5	-	(3)	2	-	-	2
<b>Total Chapter 14</b>	<b>25</b>	<b>-</b>	<b>(3)</b>	<b>22</b>	<b>-</b>	<b>-</b>	<b>22</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>-</b>	<b>-</b>	<b>6 784</b>

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

EUR '000

Item	Budget appropriations			Additional appropriations			Total appropri- available
	Initial adopted budget	Amending budgets	Transfers	Final budget adopted	Carry-overs	Assigned revenue	
	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
<b>Total Chapter 20</b>	<b>633</b>	<b>-</b>	<b>(32)</b>	<b>601</b>	<b>-</b>	<b>-</b>	<b>601</b>
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
<b>Total Chapter 21</b>	<b>609</b>	<b>-</b>	<b>192</b>	<b>801</b>	<b>-</b>	<b>-</b>	<b>801</b>
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
<b>Total Chapter 22</b>	<b>37</b>	<b>-</b>	<b>(24)</b>	<b>13</b>	<b>-</b>	<b>-</b>	<b>13</b>
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
<b>Total Chapter 23</b>	<b>81</b>	<b>-</b>	<b>(18)</b>	<b>62</b>	<b>-</b>	<b>-</b>	<b>62</b>
2400 Postage and delivery charges	11	-	(6)	6	-	-	6
2410 Telephone telegraph telex radio and television subscriptions and charges	80	-	30	110	-	-	110
<b>Total Chapter 24</b>	<b>91</b>	<b>-</b>	<b>24</b>	<b>115</b>	<b>-</b>	<b>-</b>	<b>115</b>
<b>Total Title 2</b>	<b>1 450</b>	<b>-</b>	<b>142</b>	<b>1 592</b>	<b>-</b>	<b>-</b>	<b>1 592</b>

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

Item	Budget appropriations							Additional appropriations			Total	
	Initial adopted budget 1	Amending budgets 2	Transfers 3	Final budget adopted 4=1+2+3	Carry-overs 5	Assigned revenue 6	Total 7=5+6	Assigned revenue	Carry-overs	Total	approp.-available	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
<b>Total Title 3</b>	<b>7 752</b>	<b>-</b>	<b>(70)</b>	<b>7 683</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>7 683</b>

EUR '000

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

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

EUR '000

## 5.2. Breakdown & changes in payment appropriations

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

Item	Budget appropriations				Additional appropriations			Total appropri- available 8=4+7
	Initial budget adopted 1	Amending budgets 2	Transfers 3	Final adopted budget 4=1+2+3	Carry- overs 5	Assigned revenue 6	Total 7=5+6	
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	-	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	-	77	290
1177 Interinstitutional support	115	-	15	130	8	-	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
Total Chapter 11	6 704	-	(42)	6 662	138	-	138	6 800
1410 Medical services	20	-	-	20	11	-	11	31
1420 Other welfare expenditure	5	-	(3)	2	4	-	4	6
Total Chapter 14	25	-	(3)	22	14	-	14	36
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	152	-	152	6 936

EUR '000

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

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
<b>Total Chapter 20</b>	<b>633</b>	<b>-</b>	<b>(32)</b>	<b>601</b>	<b>92</b>	<b>-</b>	<b>92</b>		<b>693</b>
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
<b>Total Chapter 21</b>	<b>609</b>	<b>-</b>	<b>192</b>	<b>801</b>	<b>134</b>	<b>-</b>	<b>134</b>		<b>935</b>
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
<b>Total Chapter 22</b>	<b>37</b>	<b>-</b>	<b>(24)</b>	<b>13</b>	<b>4</b>	<b>-</b>	<b>4</b>		<b>17</b>
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
<b>Total Chapter 23</b>	<b>81</b>	<b>-</b>	<b>(18)</b>	<b>62</b>	<b>49</b>	<b>-</b>	<b>49</b>		<b>111</b>
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
<b>Total Chapter 24</b>	<b>91</b>	<b>-</b>	<b>24</b>	<b>115</b>	<b>39</b>	<b>-</b>	<b>39</b>		<b>154</b>
<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

Item	Initial budget adopted	Budget appropriations			Additional appropriations			Total appropri- available
		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
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
Total Chapter 30	7 629	-	(70)	7 560	2 892	-	2 892	10 451
3100 Support to operational activities	123	-	-	123	24	-	24	147
Total Chapter 31	123	-	-	123	24	-	24	147
<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

Item	Budget appropriations				Additional appropriations			Total appropri- available
	Initial budget adopted 1	Amending budgets 2	Transfers 3	Final adopted budget 4=1+2+3	Carry-overs 5	Assigned revenue 6	Total 7=5+6	
4100 IPA II 2016 programme earmarked	-	-	-	-	-	15	15	15
Total Chapter 41	-	-	-	-	-	15	15	15
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
<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	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	
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	

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	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

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	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	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

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	1	2	3	4	5=2+3+4	6=5/1	7	8	9=7+8	10	11	12	13=10+11+12
Anticipating change and related activities defined in the Annual Work Programme	151	65	-	-	65	43 %	-	-	-	85	-	-	85
Facts and figures and related activities defined in the Annual Work Programme	2 442	2 419	-	-	2 419	99 %	-	-	-	23	-	-	23
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	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
Raising awareness and communication and related activities defined in the Annual Work Programme	4 141	4 134	-	-	4 134	100 %	-	-	-	7	-	-	7
Networking knowledge and related activities defined in the Annual Work Programme	281	150	-	-	150	54 %	-	-	-	130	-	-	130
Networking and related activities defined in the Annual Work Programme	190	53	-	-	53	28 %	-	-	-	137	-	-	137
<b>Total Chapter 30</b>	<b>7 560</b>	<b>7 156</b>	-	-	<b>7 156</b>	<b>95 %</b>	-	-	-	<b>404</b>	-	-	<b>404</b>
Support to operational activities	123	60	-	-	60	48 %	-	-	-	64	-	-	64
<b>Total Chapter 31</b>	<b>123</b>	<b>60</b>	-	-	<b>60</b>	<b>48 %</b>	-	-	-	<b>64</b>	-	-	<b>64</b>
<b>Total Title 3</b>	<b>7 683</b>	<b>7 215</b>	-	-	<b>7 215</b>	<b>94 %</b>	-	-	-	<b>467</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	21 %	314	-	314	-	-	-	-	
Total Chapter 42	400	-	-	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>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>514</b>	

## 5.4. Implementation of payment appropriations

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

Item	Total approp. availab.	Payments made					Appropriations carried over to 2021					Appropriations lapsing				EUR '000
		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			
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 and resettlement and	8	7	-	-	7	98 %	-	-	-	-	0	-	-	0		

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=5/14	7	8	9	10=7+8+9	11	12	13	14=11+12+13	
transfer allowances															
1183	Removal expenses	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	-	-	-	-
Total Title 1		6 936	6 317	114	-	6 431	93 %	448	-	-	448	18	38	-	57

## 5.4.2. Implementation of payment appropriations - Title 2

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		
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

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	
2330 Legal expenses	9	-	-	-	0 %	9	-	-	9	-	-	-	-	
2331 Audit services	30	-	13	-	44 %	16	-	-	16	0	-	-	0	
2332 Other outsourced services	48	-	18	-	38 %	23	-	-	23	0	6	-	6	
2352 Internal catering expenses	2	0	1	-	58 %	-	-	-	-	0	0	-	1	
Total Chapter 23	111	3	43	-	41 %	57	-	-	57	3	6	-	9	
2400 Postage and delivery charges	6	3	1	-	52 %	1	-	-	1	2	0	-	2	
2410 Telephone telegraph telex radio and television subscriptions and charges	147	45	37	-	56 %	64	-	-	64	0	1	-	1	
Total Chapter 24	154	47	38	-	55 %	65	-	-	65	2	1	-	3	
Total Title 2	1 911	954	296	-	65 %	609	-	-	609	29	23	-	52	



## 5.4.3. Implementation of payment appropriations - Title 3

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.
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
Anticipating change and related activities defined in the Annual Work Programme	219	32	63	-	96	44 %	33	-	-	33	85	5	-
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	-
Tools for OSH													
management and related activities defined in the Annual Work Programme	479	122	123	-	245	51 %	212	-	-	212	22	-	-
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	-
Networking													
knowledge and related activities defined in the Annual Work Programme	296	35	15	-	50	17 %	116	-	-	116	130	1	-
Networking and related activities defined in the Annual Work Programme	392	25	150	-	175	45 %	28	-	-	28	137	52	-
Work Programme													
Total Chapter 30	10 451	2 649	2 784	-	5 432	52 %	4 507	-	-	4 507	404	108	-
Support to operational activities	147	60	16	-	75	51 %	-	-	-	-	64	8	-
Total Chapter 31	147	60	16	-	75	51 %	-	-	-	-	64	8	-
<b>Total Title 3</b>	<b>10 598</b>	<b>2 708</b>	<b>2 799</b>	<b>-</b>	<b>5 508</b>	<b>52 %</b>	<b>4 507</b>	<b>-</b>	<b>-</b>	<b>4 507</b>	<b>467</b>	<b>116</b>	<b>-</b>

## 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.
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>-</b>	<b>-</b>	<b>86</b>	<b>86</b>	<b>17 %</b>	<b>-</b>	<b>-</b>	<b>421</b>	<b>421</b>	<b>-</b>	<b>-</b>	<b>-</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>-</b>	<b>421</b>	<b>5 985</b>	<b>514</b>	<b>177</b>	<b>-</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 commitment. 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. outstanding 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	-	-	-
Total Chapter 11	138	(34)	103	(0)	6 649	6 226	-	423	423
1410 Medical services	11	(4)	7	-	16	4	-	13	13
1420 Other welfare expenditure	4	(0)	3	-	2	1	-	1	1
Total Chapter 14	14	(4)	10	-	18	5	-	14	14

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	
		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
Total Chapter 16		-	-	-	-	-	35	24	-	11
Total Title 1		152	(38)	114	(0)	6 765	6 317	-	448	448

## 6.2. Outstanding commitments – Title 2

EUR '000

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

## 6.3. Outstanding commitments – Title 3

EUR '000

Item	Commitments outstanding at the end of previous year				Commitments of the current year				Total commitment outstanding at year-end	
	1	2	3	4=1+2+3	5	6	7	8=5-6-7		
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
Total Chapter 30		2 892	(108)	2 784	-	7 156	2 649	-	4 507	4 507
3100	Support to operational activities	24	(8)	16	-	60	60	-	-	-
Total Chapter 31		24	(8)	16	-	60	60	-	-	-
Total Title 3		2 915	(116)	2 799	-	7 215	2 708	-	4 507	4 507

## 6.4. Outstanding commitments – Title 4

EUR '000

Item	Commitments outstanding at the end of previous year				Commitments of the current year				Total commitment outstanding at year-end
	1	2	3	4=1+2+3	5	6	7	8=5-6-7	
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.