

ANNUAL ACCOUNTS

European Agency for Safety and Health at Work Annual
accounts 2022 accompanied by the 2022 Report on Budgetary
and Financial Management

Unreserved certification of the annual accounts of EU-OSHA

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') and I hereby certify that the annual accounts of EU-OSHA for the year 2022 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 EU-OSHA's 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 reasonable assurance that the annual accounts present fairly, in all material aspects, the financial position, the results of the operations and the cash-flow of EU-OSHA.

Bart Goessens
Accounting Officer

Bilbao, 25 May 2023

Contents

GLOSSARY	4
I. BACKGROUND INFORMATION NOTE	5
II. FINANCIAL STATEMENTS 2022	11
1. BALANCE SHEET.....	12
2. STATEMENTS OF FINANCIAL PERFORMANCE.....	13
3. STATEMENT OF CHANGES IN NET ASSETS.....	14
4. STATEMENT OF CASH-FLOW	15
III. ACCOUNTING POLICIES	16
1. SIGNIFICANT ACCOUNTING POLICIES	16
IV. NOTES TO THE BALANCE SHEET	23
1. ASSETS	23
2. LIABILITIES	26
V. NOTES TO THE STATEMENT OF FINANCIAL PERFORMANCE	28
1. REVENUE.....	28
2. EXPENSES.....	29
VI. OTHER SIGNIFICANT DISCLOSURES	31
VII. FINANCIAL RISK MANAGEMENT	32
BUDGET IMPLEMENTATION REPORTS AND EXPLANATORY NOTES	33

Glossary

Accounts payable	An organisation's current payables due within one year. Accounts payable are current liabilities.
Accrual accounting	Accounting methodology that recognizes income when it is earned and expenses when they occur, rather than when they are actually paid, as opposed to cash accounting.
Agreements	Agreements are grants or delegation agreements between the European Commission and EU-OSHA for specific tasks to be carried out by EU-OSHA
Assets	Assets are items owned by the Agency, which have commercial or exchange value. Assets may consist of specific property or claims against others.
C1/Current credit appropriations	Current year approved appropriations or funds set aside for current year operations and activities
C8/Carry forward	Appropriations carried forward automatically. Carry forward of appropriations committed but not paid during the previous exercise, also called "Reste à liquider" (RAL) standing for "appropriations remaining to be paid".
R0/Earmarked funds	Funds received from sources other than the European Commission for a specific purpose.
Cash accounting	Accounting methodology based on cash flows, i.e., transactions are recognised when cash is received or paid, as opposed to accrual accounting.
Current asset	The group of assets considered to be liquid in that they can be turned into cash within one (1) year. Balance sheet line items include: cash, accounts receivable and stocks.
Current liability	Current liabilities are liabilities to be paid within one year of the balance sheet date.
Financial statements	Written reports which quantitatively describe the financial health of an organisation. They comprise a balance sheet, a statements of financial performance (equivalent to a profit and loss statement), a cash flow statement, a statement of changes in capital, and explanatory notes.
Imprest account	Bank accounts and/or cash used for the payment of low value expenses.
Liability	A financial obligation, debt, claim or potential loss.
RAL	"Reste à liquider", standing for "appropriations remaining to be paid".

I. Background information note

1. General background of 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 is one of the key contributors to the implementation of EU policy priorities in this policy field – currently defined in the EU-OSHA Strategic Framework 2021-2027, but also in other policy documents. EU-OSHA was established in 1994 and it is based in Bilbao, Spain. Currently, the Agency operates on the basis of the founding regulation, which entered into force in early 2019¹. 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 the EU-OSHA Strategy 2022-2027 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 2021 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:

- Anticipating and managing OSH during the green, digital and demographic transitions
- Increasing preparedness to respond to health crises;
- improving the prevention of work-related accidents and diseases, and striving towards a Vision Zero approach to work-related deaths;
- 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.

¹ 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>

Governance²

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. EU-OSHA's objective shall be to provide the Union institutions and bodies, the Member States, the social partners and other actors involved in the field of safety and health at work with relevant technical, scientific and economic information and qualified expertise in that field in order to improve the working environment as regards the protection of the safety and health of workers.

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.

The Executive Director is appointed by a Management Board (MB), that is responsible for providing the strategic orientations of the Agency's activities. 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.

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 as well as the Commission. 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 interest groups at the MB and the Commission.

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.

² 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.

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). 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 10 June 2022, I was appointed to 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.

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.

3. Operational highlights

Achievements of the year

During 2022, EU-OSHA adapted to the new context following the pandemic. The Agency continued to be strongly involved in the EU response to the pandemic and, in particular, the shaping of the post-pandemic situation with regards the health and safety of European workers.

During the course of the year EU-OSHA further developed its foresight study on the circular economy which provides important knowledge for policy-makers and researchers on the OSH issues this part of the green transition brings with it.

The OSH Overview on digitalisation continued to provide research results and will be finalized in 2023. It will help manage the safety and health at work issues related to the digital transition. The overview has produced a broad range of publications from research reports to policy briefs and lays the groundwork for a Healthy Workplaces Campaign on the topic that will follow during 2023-2025 to help create awareness and understanding of the issues.

Other OSH Overviews were also taken forward. The OSH Overviews on supporting compliance, on psychosocial risks and mental health, and on health and social care sector all provide or will provide sound research results that can be used to improve both the monitoring and the prevention and management of risks in the workplace. Preparations for OSH Overview on cardiovascular diseases have also been initiated.

EU-OSHA's OSH Barometer provides authoritative information on the state of OSH in the EU and the large-scale surveys, ESENER, OSH pulse and the Workers' Exposure Survey on cancer risk factors (under implementation) provide new and comparable data which enable development of evidence-based policy.

EU-OSHA's project on Online Interactive Risk Assessment (OiRA) continued and made good progress in facilitating more and better risk assessments in European workplaces with a specific focus on MSEs and SMEs. This project is directly relevant to improving workplace prevention.

The Agency's awareness raising activities, in particular the Healthy Workplaces Campaign on musculoskeletal disorders, were the main European level awareness raising actions in 2022. The campaign reached its final milestone with the holding of the Healthy Workplaces Summit 2022 on 14-15 November 2022 in Bilbao, where more than 300 OSH experts, policymakers and campaign partners joined EU-OSHA in Bilbao to mark the end of this very successful campaign and discuss its results, as well as share knowledge and explore future strategies for the effective prevention of musculoskeletal disorders (MSDs) at work. The event was fully hybrid and the recordings and presentations of all sessions are available online in the corporate website of the Agency.

EU-OSHA's continued involvement in the management of the COVID-19 pandemic and shaping of the situation after the pandemic were also important. EU-OSHA provided further resources in 2022 for the management of the COVID-19 related risks at European workplaces. EU-OSHA has been strongly involved in the EU response to the crisis and since then has been strengthening its focus on preparedness and crisis management via its own foresight activities and via enhancing strategic collaboration with other EU Agencies, bodies and institutions. Most recently, EU-OSHA contributed to an experts exchange on mitigating measures throughout the pandemic at a meeting organised by the European Centre for Diseases Control (ECDC) at the beginning of June. In June 2021, EU-OSHA published two guides on return to work after COVID-19, for workers and managers, that aim to facilitate the reintegration of workers affected by the health effects of COVID-19, and in particular Long COVID.

EU-OSHA serves 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.

Budget and budget implementation

The annual adopted budget of the agency amounted €16,405,100 in 2022 (+2% compared to 2021). The implementation of the adopted budget for commitment appropriations was 99%; payment appropriation implementation reached 72%, and 27% of payment appropriations were carried over to 2023.

Due to high indexation, the year 2022 was characterized by a significant increase in the staff salary cost and various services such as rent and facility management expenditure, gas and electricity supply and other administrative support. Following the redistribution of appropriations within its operating expenses mainly motivated by fewer activities at the level of the priority areas "Facts & figures", "Raising awareness and communication" and "Networking", a total of €124,050 was transferred to titles 1 & 2 of the budget in order to cover not only the increase in expenses mentioned above but also the financing of IT projects aimed at modernizing the installation and infrastructure of the meeting rooms with a view to organizing hybrid-type meetings. Six transfers of appropriations were carried out in 2022 for a total of €591,300 and according the provisions of article 26 of the Agency's Financial Regulation. A detailed summary table is available in section budget implementation reports and explanatory notes, 7. Budget transfers.

During 2022, there was no amending budget.

The final commitment appropriation implementation was 99% (Titles 1–3), which corresponds to the implementation of 98% of the annual work programme through the delivery of the initially planned outputs for its activities 2022.

With regard to the IPA II 2018 programme (a 3-year EU contribution agreement between 2019 and 2022 for a total amount of €399,584), 94% of the appropriations were committed at the 31 December 2022, 78% were paid.

Impact of the activities in the financial statements

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

- Increase of total expenses from €15,123,327 in 2021 to €18,248,959 in 2022 relates to the recovery of activities of EU-OSHA to pre-pandemic levels and has been noted in all major areas of expenses. The operating costs grew by 33% (see note 2.1), staff costs by 8% (see note 2.3) and other administrative expenses by 16% (see note 2.2). The EU contribution increased by 6%.
- Decrease of current exchange receivables and non-exchange recoverables from €6,070,959 in 2021 to €4,834,405 in 2022 mainly due to the central treasury liaison accounts included under this heading which decreased by €1,061,591. The decrease is due to higher payments done in 2022 to support the increased activities of EU-OSHA. The decrease of the exchange receivables, is mainly due to an impairment of €226,754 of the receivables and accrued interests on the outstanding receivable, done in 2022.
- Increase of the payables from €1,851,899 to €2,697,443, which has been driven by an increase of the accrued charges. This are costs that occurred already in 2022, but where we haven't received the relating invoice for in 2022.

II. FINANCIAL STATEMENTS 2022

(*) All amounts are in Euro

1. Balance sheet

BALANCE SHEET

EUR

	31.12.2022	31.12.2021
NON-CURRENT ASSETS		
Intangible assets	0.00	0.00
Property, Plant and Equipment	137,117.98	128,307.05
Land and buildings	207.37	563.05
Plant and equipment	0.00	29.59
Computer hardware	121,015.67	101,213.17
Furniture and vehicles	15,894.94	26,525.72
Other fixtures and fittings	0.00	-24.48
Tangible assets under construction		
Financial assets	0.00	0.00
Long-term receivables and recoverables	9,315.00	9,315.00
Long-term receivables and recoverables	9,315.00	9,315.00
CURRENT ASSETS		
Pre-financing	0.00	0.00
Receivables and recoverables	4,834,405.17	6,070,958.66
Current receivables from non-exchange transactions	2,717.05	2,717.05
Current receivables from exchange transactions	4,831,688.12	6,068,241.61
Cash and cash equivalents	7,000.00	6,206.53
TOTAL ASSETS	4,987,838.15	6,214,787.24
NON-CURRENT LIABILITIES	0.00	0.00
CURRENT LIABILITIES	2,697,443.47	1,851,899.23
Provisions for risks and liabilities	0.00	0.00
Financial liabilities	0.00	0.00
Payables		
Current payables	73,967.46	561.66
Accounts payable to consolidated EU entities	377,201.41	370,861.03
Accrued charges and deferred income	2,246,274.60	1,480,476.54
TOTAL LIABILITIES	2,697,443.47	1,851,899.23
NET ASSETS	2,290,394.68	4,362,888.01
Accumulated surplus/deficit	4,362,888.01	4,213,197.39
Economic result of the year	-2,072,493.33	149,690.62

2. Statements of financial performance

STATEMENT OF FINANCIAL PERFORMANCE

EUR

	2022	2021
OPERATING REVENUE	16,177,004.51	15,267,669.69
Non-exchange revenue		
European Union Contribution	16,076,904.51	15,167,569.69
Other non-exchange revenue	100,100.00	100,100.00
Exchange revenue		
OPERATING EXPENSES	-18,248,958.72	-15,123,326.93
Operational expenses	-8,617,771.29	-6,488,287.87
Administrative expenses	-2,097,428.65	-1,809,331.88
Staff expenses	-7,253,631.43	-6,695,186.29
Fixed assets expenses	-53,373.12	-130,520.89
Other expenses	-226,754.23	0.00
Financial expenses - interest late payment	0.00	0.00
SURPLUS/(DEFICIT) FROM OPERATING ACTIVITIES	-2,071,954.21	144,342.76
Financial revenue	0.00	5,935.70
Financial expenses	-539.12	-587.84
SURPLUS/(DEFICIT) FROM ORDINARY ACTIVITIES	-2,072,493.33	149,690.62
Extraordinary gains	0.00	0.00
Extraordinary losses/gains - exchange rates	0.00	0.00
SURPLUS/(DEFICIT) FROM EXTRAORDINARY ITEMS	0.00	0.00
ECONOMIC RESULT OF THE YEAR	-2,072,493.33	149,690.62

3. Statement of changes in net assets

STATEMENT OF CHANGES IN NET ASSETS

	Accumulated Surplus/Deficit	Economic result of the year	Net Assets (Total)
Balance as at 1 January 2022	4,213,197.39	149,690.62	4,362,888.01
Allocation of the economic result of previous year	149,690.62	-149,690.62	0.00
Economic result of the year	0.00	-2,072,493.33	-2,072,493.33
Balance as at 31 December 2022	4,362,888.01	-2,072,493.33	2,290,394.68

4. Statement of cash-flow

CASH FLOW STATEMENT

	EUR	
	2022	2021
Economic result of the year	-2,072,493.33	149,690.62
Operating activities		
Amortisation	0.00	683.34
Depreciation	52,948.76	129,837.55
Decrease/(increase) in receivables and recoverables	1,236,553.49	332,666.21
Decrease/(Increase) in pre-financing	0.00	0.00
Increase/(decrease) in payables	79,746.18	-315,412.63
Increase/(decrease) in accrued charges	765,798.06	-197,883.61
Net cash flow from operating activities	62,553.16	99,581.48
Investing activities		
Increase in intangible assets and property, plant and equipment	-62,184.05	-99,994.69
Other...	424.36	188.69
Net cash flow from investing activities	-61,759.69	-99,806.00
Net increase / (decrease) in cash and cash equivalents	793.47	-224.52
Cash and cash equivalents at the beginning of the year	6,206.53	6,431.05
Cash and cash equivalents at year-end	7,000.00	6,206.53

The Treasury of EU-OSHA is integrated into the Commission's treasury system. Because of this, EU-OSHA has only one bank account of its own, which is only used as an imprest account. 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.

III. ACCOUNTING POLICIES

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 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 rate

Currency	31.12.2022	31.12.2021	Currency	31.12.2022	31.12.2021
BGN	1.9558	1.9558	PLN	4.6808	4.5969
CZK	24.116	26.858	RON	4.9495	4.949
DKK	7.4365	7.4364	SEK	11.1218	10.2503
GBP	0.88693	0.84028	CHF	0.9847	1.0331
HRK	7.5345	7.5156	JPY	140.66	130.38
HUF	400.87	369.19	USD	1.0666	1.1326

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 revised European Union Accounting Rules (EAR)

Revised EAR which is effective for annual periods beginning on or after 1 January 2021

In 2020, the Accounting Officer adopted the revised EAR 11 'Financial Instruments', which is mandatorily effective as of 1 January 2021. The revised EAR 11 is based on the new IPSAS 41 'Financial Instruments', the amended IPSAS 28 'Financial Instruments: Presentation' and the amended IPSAS 30 'Financial Instruments: Disclosures' which were issued in August 2018. It establishes the financial reporting principles for financial assets and financial liabilities. In accordance with the transition provisions of the revised EAR 11, the entity accounts for any changes from the initial application, on 1 January 2021. The revised EAR 11 does not require the restatement of prior periods.

Changes from the application of the revised EAR 11

The only financial instruments of the entity are the receivables from exchange transactions. In accordance with the revised EAR 11 requirements, the entity has classified these receivables as 'financial assets at amortised cost' ('loans and receivables' in prior periods). The entity has applied the impairment requirements of the revised EAR 11 to the receivables, but no recognition of loss allowance in the accumulated surplus or deficit on 1 January 2021 was needed.

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
Buildings	4 % to 10 %
Plant and equipment	10 % to 25 %
Furniture and vehicles	10 % to 25 %
Computer hardware	25 % to 33 %
Other	10 % to 33 %

Gains or losses on disposals are determined by comparing proceeds minus 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 recognized 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 recognized in the balance sheet.

1.3.3. Impairment of non-financial assets

Assets that have an indefinite useful life are not subject to amortization/depreciation and are tested annually for impairment. Assets that are subject to amortization/depreciation are tested for impairment whenever there is an indication at the reporting date that an asset may be impaired. An impairment loss is recognized 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. Receivables and recoverables

The EU accounting rules require 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. The entity classified them as financial assets at amortized cost and measured them accordingly.

Recoverables from non-exchange transactions are carried at fair value as at the date of acquisition 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 recognized in the statement of financial performance.

1.3.5. Cash and cash equivalents

Cash and cash equivalents are financial assets at amortized cost 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.

1.3.6. 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 recognized 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.

1.3.7. Accrued and deferred revenue and charges

Transactions and events are recognized 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 recognized 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 recognized 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 recognized 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 recognized 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 recognize 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 recognized as an asset (i.e. cash) is also recognized 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 recognized. Until the condition is met the revenue is deferred and recognized as a liability.

(ii) Revenue from exchange transactions

Revenue from the sale of goods and services is recognized 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 recognized 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 recognized 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 recognized 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 recognized 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 recognized 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 recognized 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.

IV. NOTES TO THE BALANCE SHEET

1. ASSETS

1.1. INTANGIBLE ASSETS

	Software licences	Total
A. Purchase price		
Value on 1.1.2022	193,971.12	193,971.12
Changes during year		
• Additions		
• Withdrawals / Reclassifications	-762.80	-762.80
• Correction on balance value		
End of the year 31.12.2022	193,208.32	193,208.32
B. Amortisation		
Value on 1.1.2022	-193,971.12	-193,971.12
Changes during year		
• Additions		
• Withdrawals / Reclassifications	762.80	762.80
• Correction on balance value		
End of the year 31.12.2022	-193,208.32	-193,208.32
Net value (A + B)	0.00	0.00

The amounts under this heading entirely comprise computer software which was fully depreciated in 2022.

1.2. 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.

	Building	Plant & Machinery	Furniture and vehicles	Computer equipment	Other fixtures and fittings	Total
A. Purchase price						
Value on 1.1.2022	444,582.27	361,967.46	419,773.89	946,236.49	38,251.65	2,210,811.76
Changes during year						
· Reclassifications						0.00
· Additions				62,184.05		62,184.05
· Withdrawals / Reclassifications		-164,257.36	-1,335.97	-391,292.26		-556,885.59
· Correction on balance value						0.00
End of the year 31.12.2022	444,582.27	197,710.10	418,437.92	617,128.28	38,251.65	1,716,110.22
B. Depreciation						
Value on 1.1.2022	-444,019.22	-361,937.87	-393,248.17	-845,023.32	-38,276.13	-2,082,504.71
Changes during year						
· Reclassifications						0.00
· Additions	-355.68	-5.11	-10,316.82	-42,271.15		-52,948.76
· Withdrawals / Reclassifications		164,257.36	1,022.01	391,181.86		556,461.23
· Write-back						0.00
· Correction on balance value		-24.48			24.48	0.00
End of the year 31.12.2022	-444,374.90	-197,710.10	-402,542.98	-496,112.61	-38,251.65	-1,578,992.24
Net value (A + B)	207.37	0.00	15,894.94	121,015.67	0.00	137,117.98

An inventory count took place during the year and based on this we have disposed mainly computer software and machineries, the net book value of all the disposed items amounts to €424.

The new acquisitions of 2022 relate to the instalments of hybrid rooms.

1.3. Long-term receivables

The long-term receivables relate guarantees for the rented office in Brussels that were paid in previous years and amount to €9,315.

1.4. Short-term pre-financing

Pre-financing is one or more payments intended to provide contractors with a cash advance. It may be split into a number of payments over a period defined in the particular pre-financing agreement. At year-end outstanding pre-financing amounts are valued at the original amount(s) paid, deducting the amounts returned, eligible amounts cleared, estimated eligible amounts not yet cleared at year-end and value reductions. The amount for paid pre-financing at 31.12.2022 is €6,416 and was cleared with the accruals.

1.5. Short-term receivables

Current receivables from non-exchange transactions	2022	2021
VAT Portugal	2,717.05	2,717.05
SUB - TOTAL	2,717.05	2,717.05
Current receivables from exchange transactions		
Central treasury liaison accounts	4,766,576.94	5,828,167.92
Staff	6,594.18	226,223.05
Deferred charges	58,517.00	0.00
Accrued income exchange	0.00	13,850.64
SUB - TOTAL	4,831,688.12	6,068,241.61
TOTAL	4,834,405.17	6,070,958.66

The current receivables from non-exchange transactions represent VAT amounts to be recovered from Portugal.

The treasury of the agency is integrated into the Commission's treasury system. 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 (see note 1.6).

The decrease of the balance available on the treasury liaison accounts is mainly explained by higher payments made in 2022 in order to support increased activities of EU-OSHA while the received funding increased less in comparison to the expenses.

The decrease of the receivables from staff and accrued income relate mainly to an ex-employee of EU-OSHA. These receivables were recognised following a decision of the Supreme Court of Belgium in favour of EU-OSHA taken in 2019. As the amount was not yet paid, the legal service launched the appropriate legal action to obtain an enforcement order to recover the amount due, which is still not final. In 2022 we have impaired the outstanding receivable and the outstanding accrued interests for an amount of €226,754.23.

The deferred charges relate mainly to software licenses that cover part of 2022 and 2023.

1.6. Cash and cash equivalents

	2022	2021
Imprest account	5,547.89	4,399.10
Petty cash	1,452.11	1,807.43
TOTAL	7,000.00	6,206.53

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.

2. LIABILITIES

2.1. Net assets

The net assets are composed of the accumulated surplus/deficit from previous years plus the financial performance for the year.

	Accumulated Surplus/Deficit	Economic result of the year	Net Assets (Total)
Balance as at 1 January 2022	4,213,197.39	149,690.62	4,362,888.01
Allocation of the economic result of previous year	149,690.62	-149,690.62	0.00
Economic result of the year	0.00	-2,072,493.33	-2,072,493.33
Balance as at 31 December 2022	4,362,888.01	-2,072,493.33	2,290,394.68

2.2. Provision for risks and liabilities

Under provisions, liabilities such as payables and accruals where there is uncertainty about the timing or amount of the future expenditure required for the settlement of the legal obligation are reported. In 2022, EU-OSHA has no provision for legal cases or outstanding salary adjustments.

2.3. Short-term payables

Current payables	2022	2021
Suppliers	73,967.46	561.66
SUB - TOTAL	73,967.46	561.66
Other payables		
Pre-financing received from EC - operating subsidy	86,825.76	216,184.41
Pre-financing received from EC - balancing subsidy	289,254.15	154,654.69
Other payables	1,121.50	21.93
SUB - TOTAL	377,201.41	370,861.03
Accrued charges		
Holidays not taken 2022	151,198.47	191,432.70
Accrued charges on carry forward to 2022	2,095,076.13	1,289,043.84
SUB - TOTAL	2,246,274.60	1,480,476.54
TOTAL	2,697,443.47	1,851,899.23

The pre-financing liability for operating subsidy relates to delegation agreements for projects financed from the Commission's Instrument for Pre-Accession Assistance (IPA). The main goal of these projects is to prepare the EU candidate countries and potential candidates for their future participation in the European Agency for Safety and Health at Work network. As the IPA projects should be completed in 2022, the outstanding amounts have been recorded under the current pre-financing liability.

The pre-financing liability concerning the balancing subsidy comprises unused amounts of the 2022 balancing subsidy that is to be reimbursed by EU-OSHA to the Commission in 2023.

EU-Osha has received the preliminary clearing letter from the European Court of Auditors concerning the audit M2 for the fiscal year 2022 on April 17, 2023. They noted that in the carry-overs of the non-differentiated appropriations, an amount of €109,256 was not decommitted and there was no corresponding legal commitment for this amount on December 31, 2022. This is not in line with Article 12(6) of the EU-OSHA Financial regulation. This amount will be decommitted in 2023 and the necessary measures will be put in place in 2023 to avoid that in the future amounts without legal commitments will be carried over to the next year.

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 amount.

The accrued charges increased by €806,032, this is due to the increase of activities during the year.

V. NOTES TO THE STATEMENT OF FINANCIAL PERFORMANCE

1. REVENUE

1.1. 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.

	2022	2021
EC subsidy	16,076,904.51	15,167,569.69
Miscellaneous	100,100.00	100,100.00
TOTAL	16,177,004.51	15,267,669.69

The heading funds from the Commission corresponds to the amounts of the Commission balancing subsidy of €15,954,817 and operating IPA subsidy of €122,088 used during 2022. Unused amounts are recorded as pre-financing liabilities under accounts payable (see note 2.3 above).

The other non-exchange revenue refers to contributions to EU-OSHA activities received from the Spanish €60,100 and the local Basque authorities €40,000 in 2022.

1.2. Exchange revenue

	2022	2021
Financial revenue	0.00	4,529.55
Other	0.00	1,406.15
TOTAL	0.00	5,935.70

The financial revenue refers to the interest accrued for 2021 on amounts due from an ex-staff member, calculated in accordance with the Court's decision. In 2022 we didn't accrue this interest, as it is uncertain that we will receive this interest.

2.3. Staff

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 are 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.

	2022	2021
Staff costs	7,253,631.43	6,695,186.29
TOTAL	7,253,631.43	6,695,186.29

Increase of staff costs by 8% is mainly due the payments in 2022 of the suspended part of the 2020 salary update of 2.5% and the annual increase of the retroactive salary correction coefficient in July and December 2022.

2.4. Fixed assets

The property, plant and equipment related expenses are mainly for the 2022 depreciations.

	2022	2021
Depreciation of intangible fixed assets	0.00	683.34
Depreciation of tangible fixed assets	52,948.76	129,837.55
Amounts written off tangible fixed assets	424.36	0.00
TOTAL	53,373.12	130,520.89

The decrease of the tangible fixed assets is due to the fact that during the last years, EU-OSHA didn't purchase a lot of tangible fixed assets above €5,000. Amounts below this threshold are not capitalised.

2.5. Other

In 2022 an impairment is performed on the outstanding receivables. A legal case is ongoing against a former staff member of EU-OSHA, as it is doubtful that these amounts will still be recovered, a doubtful debt provision is booked.

	2022	2021
Impairment of current receivables	-226,754.23	0.00
TOTAL	-226,754.23	0.00

VI. OTHER SIGNIFICANT DISCLOSURES

1. RESTE À LIQUIDER AND OUTSTANDING COMMITMENTS NOT YET EXPENSED

1.1. *Reste à Liquider (RAL)*

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.

	2022	2021
Reste à Liquider	4,362,032.07	5,435,895.24
TOTAL	4,362,032.07	5,435,895.24

1.2. *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 (=accruals).

	2022	2021
Outstanding commitments not yet expensed	2,329,933.23	4,177,340.32
TOTAL	2,329,933.23	4,177,340.32

1.3. *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.

1.4. *Key management entitlements*

The Executive 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.

	2022	2021
Interim Executive Director	AD 11	AD 11

The recruitment of the post of Executive Director (recruitment grade is AD14) is ongoing. The procedure was initiated in 2021. The office is accordingly held on an interim basis until the next Executive Director takes office. The grade of the Interim Executive Director is AD11. Article 4 of the implementing rules on temporary occupation of management posts here apply (Decision 2018/24)

1.5. *Events after reporting date*

There are no major events after the reporting date to report.

VII. FINANCIAL RISK MANAGEMENT

TYPES OF RISK

Market risk is the risk that the fair value or future cashflows 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 the risk that an EU entity will encounter difficulty in meeting obligations associated with financial liabilities that are settled by delivering cash or another financial asset.

1. CURRENCY RISKS

At the end of the year, the financial assets are composed of exchange receivables. 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.

2. CREDIT RISK

At the end of the year, the financial assets comprise exchange receivables that are not past due for more than 30 days except for the balance described in the note 1.5 on page 25. As an impairment is performed on this receivable, no other credit loss is expected during the life time of the receivables, the entity is not exposed to any significant credit risk.

3. LIQUIDITY RISK

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

BUDGET IMPLEMENTATION REPORTS AND EXPLANATORY NOTES

CONTENTS:

1	BUDGETARY PRINCIPLES AND STRUCTURE	35
2	RESULT OF THE IMPLEMENTATION OF THE BUDGET	37
3	RECONCILIATION OF ECONOMIC RESULT WITH BUDGET RESULT	38
4	IMPLEMENTATION OF BUDGET REVENUE	39
5	IMPLEMENTATION OF BUDGET EXPENDITURE	41
6	OUTSTANDING COMMITMENTS	53
7	BUDGET TRANSFERS.....	56

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 annuity

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, training, 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

	2022	2021
Revenue (a)	16,336,900.01	15,312,194.84
EC subsidy	16,244,071.00	15,210,500.00
Other subsidies	-7,270.99	0.00
Miscellaneous revenue	100,100.00	101,694.84
Expenditure (b)	-16,393,359.21	-16,000,768.72
<i>Staff - Title I of the budget</i>		
Payments	-7,400,694.84	-6,790,989.75
Appropriations carried forward	-65,023.22	-152,501.07
<i>Administration - Title II of the budget</i>		
Payments	-927,613.89	-868,056.37
Appropriations carried forward	-663,784.77	-820,541.10
<i>Operating activities - Title III of the budget</i>		
Payments	-3,494,104.99	-2,689,642.95
Appropriations carried forward	-3,633,224.08	-4,679,037.48
<i>Operating activities - Title IV of the budget</i>		
Payments	-122,087.66	0.00
Appropriations carried forward	-86,825.76	0.00
Outturn for the financial year (a + b)	-56,459.20	-688,573.88
Appropriations carried over and cancelled	129,529.46	515,339.00
Adjustment for carry forward from the previous year of appropriations available on 31 December arising from assigned revenue	216,184.41	327,908.79
Exchange rate differences	-0.52	-19.22
Balance of the outturn account for the financial year	289,254.15	154,654.69
Balance carried over from the previous financial year	154,654.69	252,175.61
Reimbursements to EC	-154,654.69	-252,175.61
Amount related to 2022 to be reimbursed to EC	289,254.15	154,654.69

EU-Osha has received the preliminary clearing letter from the European Court of Auditors concerning the audit M2 for the fiscal year 2022 on April 17, 2023. They noted that in the carry-overs of the non-differentiated appropriations, an amount of € 109,256 was not decommitted and there was no corresponding legal commitment for this amount on December 31, 2022. This is not in line with Article 12(6) of the EU-OSHA Financial regulation. This amount will be decommitted in 2023 and the necessary measures will be put in place in 2023 to avoid that in the future amounts without legal commitments will be carried over to the next year.

3 RECONCILIATION OF ECONOMIC RESULT WITH BUDGET RESULT

	2022
Financial performance 2022	-2,072,493.33
<i>Adjustment for accrual items (items not in the budgetary result but included in the financial performance)</i>	
Adjustments for Accrual Cut-off (reversal 31.12.N-1)	-1,481,038.20
Adjustments for Accrual Cut-off (cut- off 31.12.N)	2,321,305.59
Deferred charges	-58,517.00
Unpaid invoices at year end but booked in charges (class 6)	-4,791.29
Depreciation of intangible and tangible fixed assets	53,373.12
Bad debt provision	226,754.23
Payments made from carry over of payment appropriations	5,306,365.78
Exchange rate differences	0.00
<i>Adjustment for budgetary items (item included in the budgetary result but not in the financial performance)</i>	
Asset acquisitions	-62,184.05
Payment appropriations carried over to 2023	-4,362,032.07
New pre-financing received in the year and remaining open as at 31 December	289,254.15
Cancellation of unused carried over payment appropriations from previous year	129,529.46
Others	3,727.76
TOTAL	289,254.15
Budgetary result 2022	289,254.15
Delta not explained	0.00

4 IMPLEMENTATION OF BUDGET REVENUE

4.1 Implementation of budget revenue – Title 1

	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 Commission subsidy	15,659,825	15,659,825	15,600,328	-	15,600,328	15,600,328	-	15,600,328	100 %	-
1010	Other revenue from European Commission subsidy	252,175	252,175	252,175	-	252,175	252,175	-	252,175	100 %	-
1020	European Economic Area (EEA) and European Free Trade Association (EFTA) contribution	393,000	393,000	391,568	-	391,568	391,568	-	391,568	100 %	-
Total Chapter 10		16,305,000	16,305,000	16,244,071	-	16,244,071	16,244,071	-	16,244,071	100 %	-
Total Title 1		16,305,000	16,305,000	16,244,071	-	16,244,071	16,244,071	-	16,244,071	100 %	-

4.2 Implementation of budget revenue – Title 2

	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	40,000	40,000	40,000	-	40,000	40,000	-	40,000	100%	-
2020	Grant from the Spanish Government	60,100	60,100	60,100	-	60,100	60,100	-	60,100	100%	-
2240	DG NEAR for IPA II 2016 programme earmarked	-	-	7,271	-	7,271	7,271	-	7,271	-	-
Total Chapter 20		100,100	100,100	92,829	-	92,829	92,829	-	92,829	93%	-
Total Title 2		100,100	100,100	92,829	-	92,829	92,829	-	92,829	93%	-

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	10=5-8
5400	Miscellaneous revenue	-	-	-	212,904	212,904	-	-	-	-	212,904
Total Chapter 54		-	-	-	212,904	212,904	-	-	-	-	212,904
Total Title 5		-	-	-	212,904	212,904	-	-	-	-	212,904
GRAND TOTAL		16,405,100	16,405,100	16,336,900	212,904	16,549,804	16,336,900	-	16,336,900	100 %	212,904

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 approp. available
		Initial adopted budget	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
1100	Basic salaries	3,615,000	-	166,000	3,781,000	-	-	-	3,781,000
1101	Family allowances	522,000	-	12,750	509,250	-	-	-	509,250
1102	Expatriation and foreign residence allowances	495,000	-	30,750	525,750	-	-	-	525,750
1103	Secretarial allowances	1,900	-	10	1,910	-	-	-	1,910
1113	Contract agents	1,800,000	-	122,540	1,922,540	-	-	-	1,922,540
1120	Professional training of staff	140,000	-	72,500	67,500	-	-	-	67,500
1130	Insurance against sickness	173,000	-	12,000	185,000	-	-	-	185,000
1131	Insurance against accidents and occupational disease	20,000	-	2,100	22,100	-	-	-	22,100
1132	Insurance against unemployment	66,000	-	5,000	71,000	-	-	-	71,000
1141	Travel expenses for annual leave	56,000	-	250	55,750	-	-	-	55,750
1175	Interim Services	150,000	-	46,000	104,000	-	-	-	104,000
1177	Interinstitutional support	159,000	-	43,000	116,000	-	-	-	116,000
1178	Interagencies secretariat	1,800	-	150	1,950	-	-	-	1,950
1180	Miscellaneous expenditure on staff recruitment	15,000	-	14,000	1,000	-	-	-	1,000
1183	Removal expenses	-	-	6,200	6,200	-	-	-	6,200
Total Chapter 11		7,214,700	-	156,250	7,370,950	-	-	-	7,370,950
1410	Medical services	22,000	-	10,000	12,000	-	-	-	12,000
1420	Other welfare expenditure	6,500	-	2,200	4,300	-	-	-	4,300
Total Chapter 14		28,500	-	12,200	16,300	-	-	-	16,300
1522	Trainees	123,500	-	42,000	81,500	-	-	-	81,500
Total Chapter 15		123,500	-	42,000	81,500	-	-	-	81,500
1620	Other social expenditure	30,000	-	25,000	5,000	-	-	-	5,000
Total Chapter 16		30,000	-	25,000	5,000	-	-	-	5,000
Total Title 1		7,396,700	-	77,050	7,473,750	-	-	-	7,473,750

5.1.2 Breakdown & changes in commitment appropriations – Title 2

	Item	Budget appropriations				Additional appropriations			Total appropri. available
		Initial adopted budget	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	342,000	-	22,700	364,700	-	-	-	364,700
2010	Insurance	7,000	-	- 550	6,450	-	-	-	6,450
2020	Water gas electricity and heating	82,000	-	18,000	100,000	-	-	-	100,000
2030	Cleaning and maintenance	88,000	-	6,400	94,400	-	-	-	94,400
2040	Fitting out of premises	15,500	-	- 7,800	7,700	-	-	-	7,700
2050	Security and surveillance of buildings	100,000	-	9,000	109,000	-	-	-	109,000
Total Chapter 20		634,500	-	47,750	682,250	-	-	-	682,250
2100	IT operating expenditure	301,800	-	19,700	321,500	-	-	-	321,500
2120	Services provided by IT external providers consultancy and other operating staff	353,000	-	- 9,970	343,030	-	-	-	343,030
2130	New and replacement purchases	90,000	-	23,500	113,500	-	-	-	113,500
Total Chapter 21		744,800	-	33,230	778,030	-	-	-	778,030
2210	New and replacement purchases furniture maintenance and repair	24,700	-	- 18,900	5,800	-	-	-	5,800
2232	Vehicle upkeep petrol and hiring means of transport	300	-	-	300	-	-	-	300
2250	Publications and subscriptions	10,000	-	- 1,000	9,000	-	-	-	9,000
Total Chapter 22		35,000	-	- 19,900	15,100	-	-	-	15,100
2300	Stationery and office supplies	7,000	-	- 4,500	2,500	-	-	-	2,500
2320	Bank charges	1,000	-	- 400	600	-	-	-	600
2330	Legal expenses	10,000	-	- 5,000	5,000	-	-	-	5,000
2331	Audit services	20,000	-	- 3,980	16,020	-	-	-	16,020
2332	Other outsourced services	28,000	-	19,000	47,000	-	-	-	47,000
2352	Internal catering expenses	2,000	-	- 500	1,500	-	-	-	1,500
Total Chapter 23		68,000	-	4,620	72,620	-	-	-	72,620
2400	Postage and delivery charges	6,000	-	- 900	5,100	-	-	-	5,100
2410	Telephone telegraph telex radio and television subscriptions and charges	67,000	-	- 17,800	49,200	-	-	-	49,200
Total Chapter 24		73,000	-	- 18,700	54,300	-	-	-	54,300
Total Title 2		1,555,300	-	47,000	1,602,300	-	-	-	1,602,300

5.1.3 Breakdown & changes in commitment appropriations – Title 3

	Item	Budget appropriations				Additional appropriations			Total appropri. available
		Initial adopted budget	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	174,000	-	-	174,000	-	-	-	174,000
3020	Facts and figures and related activities defined in the Annual Work Programme	2,296,655	-	- 77,050	2,219,605	-	-	-	2,219,605
3030	Tools for OSH management and related activities defined in the Annual Work Programme	304,900	-	-	304,900	-	-	-	304,900
3040	Raising awareness and communication and related activities defined in the Annual Work Programme	3,966,045	-	55,000	4,021,045	-	-	-	4,021,045
3050	Networking knowledge and related activities defined in the Annual Work Programme	220,800	-	-	220,800	-	-	-	220,800
3060	Networking and related activities defined in the Annual Work Programme	413,200	-	- 95,000	318,200	-	-	-	318,200
Total Chapter 30		7,375,600	-	-117,050	7,258,550	-	-	-	7,258,550
3100	Support to operational activities	77,500	-	- 7,000	70,500	-	-	-	70,500
Total Chapter 31		77,500	-	- 7,000	70,500	-	-	-	70,500
Total Title 3		7,453,100	-	-124,050	7,329,050	-	-	-	7,329,050

5.1.4 Breakdown & changes in commitment appropriations – Title 4

	Item	Budget appropriations				Additional appropriations			Total appropri. available
		Initial adopted budget	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
4200	IPA II 2018 programme earmarked	-	-	-	-	-	185,229	185,229	185,229
Total Chapter 42		-	-	-	-	-	185,229	185,229	185,229
Total Title 4		-	-	-	-	-	185,229	185,229	185,229
GRAND TOTAL		16,405,100	-	-	16,405,100	-	185,229	185,229	16,590,329

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
		Initial adopted budget	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
1100	Basic salaries	3,615,000	-	166,000	3,781,000	-	-	-	3,781,000
1101	Family allowances	522,000	-	- 12,750	509,250	-	-	-	509,250
1102	Expatriation and foreign residence allowances	495,000	-	30,750	525,750	-	-	-	525,750
1103	Secretarial allowances	1,900	-	10	1,910	-	-	-	1,910
1113	Contract agents	1,800,000	-	122,540	1,922,540	-	-	-	1,922,540
1120	Professional training of staff	140,000	-	- 72,500	67,500	61,986	-	61,986	129,486
1130	Insurance against sickness	173,000	-	12,000	185,000	-	-	-	185,000
1131	Insurance against accidents and occupational disease	20,000	-	2,100	22,100	-	-	-	22,100
1132	Insurance against unemployment	66,000	-	5,000	71,000	-	-	-	71,000
1141	Travel expenses for annual leave	56,000	-	- 250	55,750	-	-	-	55,750
1175	Interim Services	150,000	-	- 46,000	104,000	55,414	-	55,414	159,414
1177	Interinstitutional support	159,000	-	- 43,000	116,000	10,244	-	10,244	126,244
1178	Interagencies secretariat	1,800	-	150	1,950	417	-	417	2,367
1180	Miscellaneous expenditure on staff recruitment	15,000	-	- 14,000	1,000	-	-	-	1,000
1183	Removal expenses	-	-	6,200	6,200	-	-	-	6,200
Total Chapter 11		7,214,700	-	156,250	7,370,950	128,061	-	128,061	7,499,011
1410	Medical services	22,000	-	- 10,000	12,000	17,493	-	17,493	29,493
1420	Other welfare expenditure	6,500	-	- 2,200	4,300	560	-	560	4,860
Total Chapter 14		28,500	-	- 12,200	16,300	18,053	-	18,053	34,353
1522	Trainees	123,500	-	- 42,000	81,500	-	-	-	81,500
Total Chapter 15		123,500	-	- 42,000	81,500	-	-	-	81,500
1620	Other social expenditure	30,000	-	- 25,000	5,000	6,386	-	6,386	11,386
Total Chapter 16		30,000	-	- 25,000	5,000	6,386	-	6,386	11,386
Total Title 1		7,396,700	-	77,050	7,473,750	152,501	-	152,501	7,626,251

5.2.2 Breakdown & changes in payment appropriations – Title 2

	Item	Budget appropriations				Additional appropriations			Total approp. available
		Initial adopted budget	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	342,000	-	22,700	364,700	11,068	-	11,068	375,768
2010	Insurance	7,000	-	550	6,450	-	-	-	6,450
2020	Water gas electricity and heating	82,000	-	18,000	100,000	1,784	-	1,784	101,784
2030	Cleaning and maintenance	88,000	-	6,400	94,400	67,633	-	67,633	162,033
2040	Fitting out of premises	15,500	-	7,800	7,700	2,912	-	2,912	10,612
2050	Security and surveillance of buildings	100,000	-	9,000	109,000	96,580	-	96,580	205,580
Total Chapter 20		634,500	-	47,750	682,250	179,977	-	179,977	862,227
2100	IT operating expenditure	301,800	-	19,700	321,500	9,550	-	9,550	331,050
2120	Services provided by IT external providers consultancy and other operating staff	353,000	-	9,970	343,030	150,437	-	150,437	493,467
2130	New and replacement purchases	90,000	-	23,500	113,500	346,561	-	346,561	460,061
Total Chapter 21		744,800	-	33,230	778,030	506,548	-	506,548	1,284,578
2210	New and replacement purchases furniture maintenance and repair	24,700	-	18,900	5,800	-	-	-	5,800
2232	Vehicle upkeep petrol and hiring means of transport	300	-	-	300	-	-	-	300
2250	Publications and subscriptions	10,000	-	1,000	9,000	765	-	765	9,765
Total Chapter 22		35,000	-	19,900	15,100	765	-	765	15,865
2300	Stationery and office supplies	7,000	-	4,500	2,500	11,000	-	11,000	13,500
2320	Bank charges	1,000	-	400	600	-	-	-	600
2330	Legal expenses	10,000	-	5,000	5,000	3,690	-	3,690	8,690
2331	Audit services	20,000	-	3,980	16,020	10,710	-	10,710	26,730
2332	Other outsourced services	28,000	-	19,000	47,000	42,592	-	42,592	89,592
2352	Internal catering expenses	2,000	-	500	1,500	-	-	-	1,500
Total Chapter 23		68,000	-	4,620	72,620	67,992	-	67,992	140,612
2400	Postage and delivery charges	6,000	-	900	5,100	774	-	774	5,874
2410	Telephone telegraph telex radio and television subscriptions and charges	67,000	-	17,800	49,200	64,485	-	64,485	113,685
Total Chapter 24		73,000	-	18,700	54,300	65,259	-	65,259	119,559
Total Title 2		1,555,300	-	47,000	1,602,300	820,541	-	820,541	2,422,841

5.2.3 Breakdown & changes in payment appropriations – Title 3

	Item	Budget appropriations				Additional appropriations			Total approp. available
		Initial adopted budget	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	174,000	-	-	174,000	129,666	-	129,666	303,666
3020	Facts and figures and related activities defined in the Annual Work Programme	2,296,655	-	- 77,050	2,219,605	2,308,287	-	2,308,287	4,527,892
3030	Tools for OSH management and related activities defined in the Annual Work Programme	304,900	-	-	304,900	243,329	-	243,329	548,229
3040	Raising awareness and communication and related activities defined in the Annual Work Programme	3,966,045	-	55,000	4,021,045	1,417,420	-	1,417,420	5,438,465
3050	Networking knowledge and related activities defined in the Annual Work Programme	220,800	-	-	220,800	329,734	-	329,734	550,534
3060	Networking and related activities defined in the Annual Work Programme	413,200	-	- 95,000	318,200	34,418	-	34,418	352,618
Total Chapter 30		7,375,600	-	- 117,050	7,258,550	4,462,853	-	4,462,853	11,721,403
3100	Support to operational activities	77,500	-	- 7,000	70,500	-	-	-	70,500
Total Chapter 31		77,500	-	- 7,000	70,500	-	-	-	70,500
Total Title 3		7,453,100	-	- 124,050	7,329,050	4,462,853	-	4,462,853	11,791,903

5.2.4 Breakdown & changes in payment appropriations – Title 4

	Item	Budget appropriations				Additional appropriations			Total approp. available
		Initial adopted budget	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
4200	IPA II 2018 programme earmarked	-	-	-	-	-	208,913	208,913	208,913
Total Chapter 42		-	-	-	-	-	208,913	208,913	208,913
Total Title 4		-	-	-	-	-	208,913	208,913	208,913
GRAND TOTAL		16,405,100	-	-	16,405,100	5,435,895	208,913	5,644,809	22,049,909

5.3 Implementation of commitment appropriations

5.3.1 Implementation of commitment appropriations – Title 1

	Item	Total approp. available	Commitments made					Appropriations carried over to 2023			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	3,781,000	3,780,242	-	-	3,780,242	100%	-	-	-	758	-	-	758
1101	Family allowances	509,250	509,246	-	-	509,246	100%	-	-	-	4	-	-	4
1102	Expatriation and foreign residence allowances	525,750	525,505	-	-	525,505	100%	-	-	-	245	-	-	245
1103	Secretarial allowances	1,910	1,908	-	-	1,908	100%	-	-	-	2	-	-	2
1113	Contract agents	1,922,540	1,920,479	-	-	1,920,479	100%	-	-	-	2,061	-	-	2,061
1120	Professional training of staff	67,500	67,096	-	-	67,096	99%	-	-	-	404	-	-	404
1130	Insurance against sickness	185,000	184,565	-	-	184,565	100%	-	-	-	435	-	-	435
1131	Insurance against accidents and occupational disease	22,100	22,046	-	-	22,046	100%	-	-	-	54	-	-	54
1132	Insurance against unemployment	71,000	70,876	-	-	70,876	100%	-	-	-	124	-	-	124
1141	Travel expenses for annual leave	55,750	55,748	-	-	55,748	100%	-	-	-	2	-	-	2
1175	Interim Services	104,000	103,087	-	-	103,087	99%	-	-	-	913	-	-	913
1177	Interinstitutional support	116,000	116,000	-	-	116,000	100%	-	-	-	-	-	-	-
1178	Interagencies secretariat	1,950	1,937	-	-	1,937	99%	-	-	-	13	-	-	13
1180	Miscellaneous expenditure on staff recruitment	1,000	723	-	-	723	72%	-	-	-	277	-	-	277
1183	Removal expenses	6,200	6,173	-	-	6,173	100%	-	-	-	27	-	-	27
Total Chapter 11		7,370,950	7,365,632	-	-	7,365,632	100%	-	-	-	5,318	-	-	5,318
1410	Medical services	12,000	11,522	-	-	11,522	96%	-	-	-	478	-	-	478
1420	Other welfare expenditure	4,300	3,601	-	-	3,601	84%	-	-	-	699	-	-	699
Total Chapter 14		16,300	15,122	-	-	15,122	93%	-	-	-	1,178	-	-	1,178
1522	Trainees	81,500	79,963	-	-	79,963	98%	-	-	-	1,537	-	-	1,537
Total Chapter 15		81,500	79,963	-	-	79,963	98%	-	-	-	1,537	-	-	1,537
1620	Other social expenditure	5,000	5,000	-	-	5,000	100%	-	-	-	-	-	-	-
Total Chapter 16		5,000	5,000	-	-	5,000	100%	-	-	-	-	-	-	-
Total Title 1		7,473,750	7,465,718	-	-	7,465,718	100%	-	-	-	8,032	-	-	8,032

5.3.2 Implementation of commitment appropriations – Title 2

	Item	Total approp. available	Commitments made					Appropriations carried over to 2023			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
2000	Rent	364,700	364,316	-	-	364,316	100 %	-	-	-	384	-	-	384
2010	Insurance	6,450	6,448	-	-	6,448	100 %	-	-	-	2	-	-	2
2020	Water gas electricity and heating	100,000	100,000	-	-	100,000	100 %	-	-	-	-	-	-	-
2030	Cleaning and maintenance	94,400	94,264	-	-	94,264	100 %	-	-	-	136	-	-	136
2040	Fitting out of premises	7,700	7,700	-	-	7,700	100 %	-	-	-	0	-	-	0
2050	Security and surveillance of buildings	109,000	108,761	-	-	108,761	100 %	-	-	-	239	-	-	239
Total Chapter 20		682,250	681,488	-	-	681,488	100 %	-	-	-	762	-	-	762
2100	IT operating expenditure	321,500	321,404	-	-	321,404	100 %	-	-	-	96	-	-	96
2120	Services provided by IT external providers consultancy and other operating staff	343,030	341,098	-	-	341,098	99 %	-	-	-	1,932	-	-	1,932
2130	New and replacement purchases	113,500	110,784	-	-	110,784	98 %	-	-	-	2,716	-	-	2,716
Total Chapter 21		778,030	773,286	-	-	773,286	99 %	-	-	-	4,744	-	-	4,744
2210	New and replacement purchases furniture maintenance and repair	5,800	5,347	-	-	5,347	92 %	-	-	-	453	-	-	453
2232	Vehicle upkeep petrol and hiring means of transport	300	300	-	-	300	100 %	-	-	-	-	-	-	-
2250	Publications and subscriptions	9,000	8,940	-	-	8,940	99 %	-	-	-	60	-	-	60
Total Chapter 22		15,100	14,587	-	-	14,587	97 %	-	-	-	513	-	-	513
2300	Stationery and office supplies	2,500	2,500	-	-	2,500	100 %	-	-	-	-	-	-	-
2320	Bank charges	600	539	-	-	539	90 %	-	-	-	61	-	-	61
2330	Legal expenses	5,000	1,580	-	-	1,580	32 %	-	-	-	3,420	-	-	3,420
2331	Audit services	16,020	16,020	-	-	16,020	100 %	-	-	-	-	-	-	-
2332	Other outsourced services	47,000	46,270	-	-	46,270	98 %	-	-	-	730	-	-	730
2352	Internal catering expenses	1,500	1,500	-	-	1,500	100 %	-	-	-	-	-	-	-
Total Chapter 23		72,620	68,409	-	-	68,409	94 %	-	-	-	4,211	-	-	4,211
2400	Postage and delivery charges	5,100	4,678	-	-	4,678	92 %	-	-	-	422	-	-	422
2410	Telephone telegraph telex radio and television subscriptions and charges	49,200	48,950	-	-	48,950	99 %	-	-	-	250	-	-	250
Total Chapter 24		54,300	53,628	-	-	53,628	99 %	-	-	-	672	-	-	672
Total Title 2		1,602,300	1,591,399	-	-	1,591,399	99 %	-	-	-	10,901	-	-	10,901

5.3.3 Implementation of commitment appropriations – Title 3

	Item	Total approp. available	Commitments made					Appropriations carried over to 2023			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
3010	Anticipating change and related activities defined in the Annual Work Programme	174 000	92 951	0	0	92 951	53 %	0	0	0	81 049	0	0	81 049
3020	Facts and figures and related activities defined in the Annual Work Programme	2 219 605	2 179 311	0	0	2 179 311	98 %	0	0	0	40 294	0	0	40 294
3030	Tools for OSH management and related activities defined in the Annual Work Programme	304 900	301 736	0	0	301 736	99 %	0	0	0	3 164	0	0	3 164
3040	Raising awareness and communication and related activities defined in the Annual Work Programme	4 021 045	4 015 709	0	0	4 015 709	100 %	0	0	0	5 336	0	0	5 336
3050	Networking knowledge and related activities defined in the Annual Work Programme	220 800	206 964	0	0	206 964	94 %	0	0	0	13 836	0	0	13 836
3060	Networking and related activities defined in the Annual Work Programme	318 200	280 274	0	0	280 274	88 %	0	0	0	37 926	0	0	37 926
Total Chapter 30		7 258 550	7 076 945	0	0	7 076 945	97 %	0	0	0	181 605	0	0	181 605
3100	Support to operational activities	70 500	50 384	0	0	50 384	71 %	0	0	0	20 116	0	0	20 116
Total Chapter 31		70 500	50 384	0	0	50 384	71 %	0	0	0	20 116	0	0	20 116
Total Title 3		7 329 050	7 127 329	0	0	7 127 329	97 %	0	0	0	201 721	0	0	201 721

5.3.4 Implementation of commitment appropriations – Title 4

	Item	Total approp. available	Commitments made					Appropriations carried over to 2023			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
4200	IPA II 2018 programme earmarked	185 229	0	0	161 381	161 381	87 %	23 848	0	23 848	0	0	0	0
Total Chapter 42		185 229	0	0	161 381	161 381	87 %	23 848	0	23 848	0	0	0	0
Total Title 4		185 229	0	0	161 381	161 381	87 %	23 848	0	23 848	0	0	0	0
GRAND TOTAL		16 590 329	16 184 446	0	161 381	16 345 827	99 %	23 848	0	23 848	220 654	0	0	220 654

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 2023				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
1100	Basic salaries	3,781,000	3,780,242	-	-	3,780,242	100 %	-	-	-	-	758	-	-	758
1101	Family allowances	509,250	509,246	-	-	509,246	100 %	-	-	-	-	4	-	-	4
1102	Expatriation and foreign residence allowances	525,750	525,505	-	-	525,505	100 %	-	-	-	-	245	-	-	245
1103	Secretarial allowances	1,910	1,908	-	-	1,908	100 %	-	-	-	-	2	-	-	2
1113	Contract agents	1,922,540	1,920,479	-	-	1,920,479	100 %	-	-	-	-	2,061	-	-	2,061
1120	Professional training of staff	129,486	41,825	55,490	-	97,315	75 %	25,270	-	-	25,270	404	6,496	-	6,901
1130	Insurance against sickness	185,000	184,565	-	-	184,565	100 %	-	-	-	-	435	-	-	435
1131	Insurance against accidents and occupational disease	22,100	22,046	-	-	22,046	100 %	-	-	-	-	54	-	-	54
1132	Insurance against unemployment	71,000	70,876	-	-	70,876	100 %	-	-	-	-	124	-	-	124
1141	Travel expenses for annual leave	55,750	55,748	-	-	55,748	100 %	-	-	-	-	2	-	-	2
1175	Interim Services	159,414	76,640	53,093	-	129,733	81 %	26,447	-	-	26,447	913	2,321	-	3,234
1177	Interinstitutional support	126,244	112,076	10,244	-	122,320	97 %	3,924	-	-	3,924	-	0	-	0
1178	Interagencies secretariat	2,367	1,800	-	-	1,800	76 %	137	-	-	137	13	417	-	430
1180	Miscellaneous expenditure on staff recruitment	1,000	723	-	-	723	72 %	-	-	-	-	277	-	-	277
1183	Removal expenses	6,200	6,173	-	-	6,173	100 %	-	-	-	-	27	-	-	27
Total Chapter 11		7,499,011	7,309,854	118,827	-	7,428,681	99 %	55,778	-	-	55,778	5,318	9,234	-	14,552
1410	Medical services	29,493	5,168	8,740	-	13,908	47 %	6,354	-	-	6,354	478	8,753	-	9,231
1420	Other welfare expenditure	4,860	1,871	320	-	2,191	45 %	1,730	-	-	1,730	699	240	-	939
Total Chapter 14		34,353	7,038	9,060	-	16,098	47 %	8,084	-	-	8,084	1,178	8,993	-	10,171
1522	Trainees	81,500	79,963	-	-	79,963	98 %	-	-	-	-	1,537	-	-	1,537
Total Chapter 15		81,500	79,963	-	-	79,963	98 %	-	-	-	-	1,537	-	-	1,537
1620	Other social expenditure	11,386	3,839	3,019	-	6,858	60 %	1,161	-	-	1,161	-	3,368	-	3,368
Total Chapter 16		11,386	3,839	3,019	-	6,858	60 %	1,161	-	-	1,161	-	3,368	-	3,368
Total Title 1		7,626,251	7,400,695	130,906	-	7,531,601	99 %	65,023	-	-	65,023	8,032	21,595	-	29,627

5.4.2 Implementation of payment appropriations – Title 2

	Item	Total approp. availab.	Payments made					Appropriations carried over to 2023				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	375,768	349,359	10,356	-	359,714	96 %	14,957	-	-	14,957	384	712	-	1,096
2010	Insurance	6,450	6,448	-	-	6,448	100 %	-	-	-	-	2	-	-	2
2020	Water gas electricity and heating	101,784	95,322	1,305	-	96,627	95 %	4,678	-	-	4,678	-	479	-	479
2030	Cleaning and maintenance	162,033	13,275	67,196	-	80,471	50 %	80,989	-	-	80,989	136	436	-	573
2040	Fitting out of premises	10,612	2,813	2,864	-	5,677	53 %	4,887	-	-	4,887	0	48	-	49
2050	Security and surveillance of buildings	205,580	6,679	96,139	-	102,818	50 %	102,081	-	-	102,081	239	442	-	681
Total Chapter 20		862,227	473,896	177,860	-	651,755	76 %	207,593	-	-	207,593	762	2,118	-	2,879
2100	IT operating expenditure	331,050	284,469	7,671	-	292,140	88 %	36,935	-	-	36,935	96	1,879	-	1,975
2120	Services provided by IT external providers consultancy and other operating staff	493,467	127,435	150,310	-	277,745	56 %	213,664	-	-	213,664	1,932	127	-	2,059
2130	New and replacement purchases	460,061	7,681	346,546	-	354,227	77 %	103,102	-	-	103,102	2,716	15	-	2,732
Total Chapter 21		1,284,578	419,585	504,527	-	924,112	72 %	353,701	-	-	353,701	4,744	2,021	-	6,765
2210	New and replacement purchases furniture maintenance and repair	5,800	2,186	-	-	2,186	38 %	3,162	-	-	3,162	453	-	-	453
2232	Vehicle upkeep petrol and hiring means of transport	300	10	-	-	10	3 %	290	-	-	290	-	-	-	-
2250	Publications and subscriptions	9,765	6,744	192	-	6,936	71 %	2,196	-	-	2,196	60	573	-	633
Total Chapter 22		15,865	8,940	192	-	9,132	58 %	5,647	-	-	5,647	513	573	-	1,086
2300	Stationery and office supplies	13,500	311	3,455	-	3,765	28 %	2,189	-	-	2,189	-	7,545	-	7,545
2320	Bank charges	600	539	-	-	539	90 %	-	-	-	-	61	-	-	61
2330	Legal expenses	8,690	-	2,006	-	2,006	23 %	1,580	-	-	1,580	3,420	1,684	-	5,104
2331	Audit services	26,730	-	10,710	-	10,710	40 %	16,020	-	-	16,020	-	-	-	-
2332	Other outsourced services	89,592	-	42,526	-	42,526	47 %	46,270	-	-	46,270	730	66	-	796
2352	Internal catering expenses	1,500	994	-	-	994	66 %	506	-	-	506	-	-	-	-
Total Chapter 23		140,612	1,843	58,697	-	60,539	43 %	66,566	-	-	66,566	4,211	9,295	-	13,506
2400	Postage and delivery charges	5,874	3,302	535	-	3,837	65 %	1,376	-	-	1,376	422	239	-	660
2410	Telephone telegraph telex radio and television subscriptions and charges	113,685	20,048	62,467	-	82,515	73 %	28,902	-	-	28,902	250	2,018	-	2,268
Total Chapter 24		119,559	23,351	63,002	-	86,352	72 %	30,278	-	-	30,278	672	2,257	-	2,928
Total Title 2		2,422,841	927,614	804,278	-	1,731,891	71 %	663,785	-	-	663,785	10,901	16,264	-	27,165

5.4.3 Implementation of payment appropriations – Title 3

	Item	Total approp. availab.	Payments made					Appropriations carried over to 2023				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
3010	Anticipating change and related activities defined in the Annual Work Programme	303,666	64,640	117,154	-	181,794	60 %	28,311	-	-	28,311	81,049	12,513	-	93,562
3020	Facts and figures and related activities defined in the Annual Work Programme	4,527,892	413,575	2,307,006	-	2,720,581	60 %	1,765,737	-	-	1,765,737	40,294	1,281	-	41,574
3030	Tools for OSH management and related activities defined in the Annual Work Programme	548,229	131,751	243,329	-	375,080	68 %	169,985	-	-	169,985	3,164	-	-	3,164
3040	Raising awareness and communication and related activities defined in the Annual Work Programme	5,438,465	2,650,821	1,345,811	-	3,996,632	73 %	1,364,888	-	-	1,364,888	5,336	71,608	-	76,944
3050	Networking knowledge and related activities defined in the Annual Work Programme	550,534	33,359	328,043	-	361,402	66 %	173,605	-	-	173,605	13,836	1,691	-	15,527
3060	Networking and related activities defined in the Annual Work Programme	352,618	149,576	29,839	-	179,415	51 %	130,698	-	-	130,698	37,926	4,579	-	42,505
Total Chapter 30		11,721,403	3,443,721	4,371,182	-	7,814,903	67 %	3,633,224	-	-	3,633,224	181,605	91,671	-	273,276
3100	Support to operational activities	70,500	50,384	-	-	50,384	71 %	-	-	-	-	20,116	-	-	20,116
Total Chapter 31		70,500	50,384	-	-	50,384	71 %	-	-	-	-	20,116	-	-	20,116
Total Title 3		11,791,903	3,494,105	4,371,182	-	7,865,287	67 %	3,633,224	-	-	3,633,224	201,721	91,671	-	293,392

5.4.4 Implementation of payment appropriations – Title 4

	Item	Total approp. availab.	Payments made					Appropriations carried over to 2023				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
4200	IPA II 2018 programme earmarked	208,913	-	-	122,088	122,088	58 %	-	-	86,826	86,826	-	-	-	-
Total Chapter 42		208,913	-	-	122,088	122,088	58 %	-	-	86,826	86,826	-	-	-	-
Total Title 4		208,913	-	-	122,088	122,088	58 %	-	-	86,826	86,826	-	-	-	-
GRAND TOTAL		22,049,909	11,822,414	5,306,366	122,088	17,250,867	78 %	4,362,032	-	86,826	4,448,858	220,654	129,529	-	350,184

6 OUTSTANDING COMMITMENTS

6.1 Outstanding commitments – Title 1

	Item	Commitments outstanding at the end of previous				Commitments of the current year				Total commitm. outstanding at year-end
		Commitm. carried forward from previous year	Decommit. Revaluation Cancellations	Payments	Total	Commitmen ts made during the year	Payments	Cancellation 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	-	-	-	-	3,780,242	3,780,242	-	-	-
1101	Family allowances	-	-	-	-	509,246	509,246	-	-	-
1102	Expatriation and foreign residence allowances	-	-	-	-	525,505	525,505	-	-	-
1103	Secretarial allowances	-	-	-	-	1,908	1,908	-	-	-
1113	Contract agents	-	-	-	-	1,920,479	1,920,479	-	-	-
1120	Professional training of staff	61,986	- 6,496	55,490	-	67,096	41,825	-	25,270	25,270
1130	Insurance against sickness	-	-	-	-	184,565	184,565	-	-	-
1131	Insurance against accidents and occupational disease	-	-	-	-	22,046	22,046	-	-	-
1132	Insurance against unemployment	-	-	-	-	70,876	70,876	-	-	-
1141	Travel expenses for annual leave	-	-	-	-	55,748	55,748	-	-	-
1175	Interim Services	55,414	- 2,321	53,093	-	103,087	76,640	-	26,447	26,447
1177	Interinstitutional support	10,244	-	10,244	-	116,000	112,076	-	3,924	3,924
1178	Interagencies secretariat	417	- 417	-	-	1,937	1,800	-	137	137
1180	Miscellaneous expenditure on staff recruitment	-	-	-	-	723	723	-	-	-
1183	Removal expenses	-	-	-	-	6,173	6,173	-	-	-
Total Chapter 11		128,061	- 9,234	118,827	-	7,365,632	7,309,854	-	55,778	55,778
1410	Medical services	17,493	- 8,753	8,740	-	11,522	5,168	-	6,354	6,354
1420	Other welfare expenditure	560	- 240	320	-	3,601	1,871	-	1,730	1,730
Total Chapter 14		18,053	- 8,993	9,060	-	15,122	7,038	-	8,084	8,084
1522	Trainees	-	-	-	-	79,963	79,963	-	-	-
Total Chapter 15		-	-	-	-	79,963	79,963	-	-	-
1620	Other social expenditure	6,386	- 3,368	3,019	-	5,000	3,839	-	1,161	1,161
Total Chapter 16		6,386	- 3,368	3,019	-	5,000	3,839	-	1,161	1,161
Total Title 1		152,501	- 21,595	130,906	-	7,465,718	7,400,695	-	65,023	65,023

6.2 Outstanding commitments – Title 2

	Item	Commitments outstanding at the end of previous				Commitments of the current year				Total commitm. outstanding at year-end
		Commitm. carried forward from previous year	Decommit. Revaluation Cancellations	Payment s	Total	Commitmen ts made during the year	Payment s	Cancellation of commit. which cannot be carried forward	Commit. outstandi ng at year-end	
		1	2	3	4=1+2-3	5	6	7	8=5-6-7	9=4+8
2000	Rent	11,068	- 712	10,356	-	364,316	349,359	-	14,957	14,957
2010	Insurance	-	-	-	-	6,448	6,448	-	-	-
2020	Water gas electricity and heating	1,784	- 479	1,305	-	100,000	95,322	-	4,678	4,678
2030	Cleaning and maintenance	67,633	- 436	67,196	-	94,264	13,275	-	80,989	80,989
2040	Fitting out of premises	2,912	- 48	2,864	-	7,700	2,813	-	4,887	4,887
2050	Security and surveillance of buildings	96,580	- 442	96,139	-	108,761	6,679	-	102,081	102,081
Total Chapter 20		179,977	- 2,118	177,860	-	681,488	473,896	-	207,593	207,593
2100	IT operating expenditure	9,550	- 1,879	7,671	-	321,404	284,469	-	36,935	36,935
2120	Services provided by IT external providers consultancy and other operating staff	150,437	- 127	150,310	-	341,098	127,435	-	213,664	213,664
2130	New and replacement purchases	346,561	- 15	346,546	-	110,784	7,681	-	103,102	103,102
Total Chapter 21		506,548	- 2,021	504,527	-	773,286	419,585	-	353,701	353,701
2210	New and replacement purchases furniture maintenance and repair	-	-	-	-	5,347	2,186	-	3,162	3,162
2232	Vehicle upkeep petrol and hiring means of transport	-	-	-	-	300	10	-	290	290
2250	Publications and subscriptions	765	- 573	192	-	8,940	6,744	-	2,196	2,196
Total Chapter 22		765	- 573	192	-	14,587	8,940	-	5,647	5,647
2300	Stationery and office supplies	11,000	- 7,545	3,455	-	2,500	311	-	2,189	2,189
2320	Bank charges	-	-	-	-	539	539	-	-	-
2330	Legal expenses	3,690	- 1,684	2,006	-	1,580	-	-	1,580	1,580
2331	Audit services	10,710	-	10,710	-	16,020	-	-	16,020	16,020
2332	Other outsourced services	42,592	- 66	42,526	-	46,270	-	-	46,270	46,270
2352	Internal catering expenses	-	-	-	-	1,500	994	-	506	506
Total Chapter 23		67,992	- 9,295	58,697	-	68,409	1,843	-	66,566	66,566
2400	Postage and delivery charges	774	- 239	535	-	4,678	3,302	-	1,376	1,376
2410	Telephone telegraph telex radio and television subscriptions and charges	64,485	- 2,018	62,467	-	48,950	20,048	-	28,902	28,902
Total Chapter 24		65,259	- 2,257	63,002	-	53,628	23,351	-	30,278	30,278
Total Title 2		820,541	- 16,264	804,278	-	1,591,399	927,614	-	663,785	663,785

6.3 Outstanding commitments – Title 3

	Item	Commitments outstanding at the end of previous				Commitments of the current year				Total commitm. outstanding at year-end
		Commitm. carried forward from previous year	Decommit. Revaluation Cancellation s	Payments	Total	Commitments made during the year	Payments	Cancellation 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
3010	Anticipating change and related activities defined in the Annual Work Programme	129,666	- 12,513	117,154	-	92,951	64,640	-	28,311	28,311
3020	Facts and figures and related activities defined in the Annual Work Programme	2,308,287	- 1,281	2,307,006	-	2,179,311	413,575	-	1,765,737	1,765,737
3030	Tools for OSH management and related activities defined in the Annual Work Programme	243,329	-	243,329	-	301,736	131,751	-	169,985	169,985
3040	Raising awareness and communication and related activities defined in the Annual Work Programme	1,417,420	- 71,608	1,345,811	-	4,015,709	2,650,821	-	1,364,888	1,364,888
3050	Networking knowledge and related activities defined in the Annual Work Programme	329,734	- 1,691	328,043	-	206,964	33,359	-	173,605	173,605
3060	Networking and related activities defined in the Annual Work Programme	34,418	- 4,579	29,839	-	280,274	149,576	-	130,698	130,698
Total Chapter 30		4,462,853	- 91,671	4,371,182	-	7,076,945	3,443,721	-	3,633,224	3,633,224
3100	Support to operational activities	-	-	-	-	50,384	50,384	-	-	-
Total Chapter 31		-	-	-	-	50,384	50,384	-	-	-
Total Title 3		4,462,853	- 91,671	4,371,182	-	7,127,329	3,494,105	-	3,633,224	3,633,224

6.4 Outstanding commitments – Title 4

	Item	Commitments outstanding at the end of previous				Commitments of the current year				Total commitm. outstanding at year-end
		Commitm. carried forward from previous year	Decommit. Revaluation Cancellation s	Payments	Total	Commitments made during the year	Payments	Cancellation 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
4200	IPA II 2018 programme earmarked	30,489	- 6,805	23,684	-	161,381	98,404	-	62,977	62,977
Total Chapter 42		30,489	- 6,805	23,684	-	161,381	98,404	-	62,977	62,977
Total Title 4		30,489	- 6,805	23,684	-	161,381	98,404	-	62,977	62,977
GRAND TOTAL		5,466,384	- 136,334	5,330,050	-	16,345,827	11,920,817	-	4,425,009	4,425,009

7 BUDGET TRANSFERS

Budget Item		Appropriations 2022		
Code	Description	Initial	Transfers	Current
1100	Basic Salary	3,615,000	166,000	3,781,000
1101	Family allowances	522,000	12,750	509,250
1102	Expat+Foreign res. allow.	495,000	30,750	525,750
1103	Secretarial allowances	1,900	10	1,910
1113	Contract agents	1,800,000	122,540	1,922,540
1120	Profess.training of staff	140,000	72,500	67,500
1130	Insurance ag. sickness	173,000	12,000	185,000
1131	Insurance ag. accidents	20,000	2,100	22,100
1132	Insurance ag. unemploy.	66,000	5,000	71,000
1141	Travel exp. annual leave	56,000	250	55,750
1175	Interim Services	150,000	46,000	104,000
1177	Inter-institutional support	159,000	43,000	116,000
1178	Inter-agencies secretariat	1,800	150	1,950
1180	Misc exp staff recruitm.	15,000	14,000	1,000
1183	Removal expenses	-	6,200	6,200
1410	Medical service	22,000	10,000	12,000
1420	Other welfare serv.	6,500	2,200	4,300
1522	Trainees	123,500	42,000	81,500
1620	Other social expenditure	30,000	25,000	5,000
1...	TOTAL T1 - Staff	7,396,700	77,050	7,473,750
2000	Rent	342,000	22,700	364,700
2010	Insurance	7,000	550	6,450
2020	Water, gas, elect, heating	82,000	18,000	100,000
2030	Cleaning & maintenance	88,000	6,400	94,400
2040	Fitting-out of premises	15,500	7,800	7,700
2050	Security&Surv. Buildings	100,000	9,000	109,000
2100	IT operating expenditure	301,800	19,700	321,500
2120	Serv. by IT external providers	353,000	9,970	343,030
2130	New & repl. Purchases	90,000	23,500	113,500
2210	Replacement purchases	24,700	18,900	5,800
2232	Vehicle upkeep, hiring means of transport	300	-	300
2250	Public. & subscriptions	10,000	1,000	9,000
2300	Stationery & office supp.	7,000	4,500	2,500
2320	Bank charges	1,000	400	600
2330	Legal expenses	10,000	5,000	5,000
2331	Audit services	20,000	3,980	16,020
2332	Other outsourced services	28,000	19,000	47,000
2352	Internal catering serv.	2,000	500	1,500
2400	Post. & deliv. charges	6,000	900	5,100
2410	Teleph, telegraph, etc.	67,000	17,800	49,200
2...	TOTAL T2 - Infrastructure	1,555,300	47,000	1,602,300
3010	Anticipating Change	174,000	-	174,000
3020	Facts & figures	2,296,655	77,050	2,219,605
3030	Tools for OSH management	304,900	-	304,900
3040	Raising awareness and communication	3,966,045	55,000	4,021,045
3050	Networking knowledge	220,800	-	220,800
3060	Networking	413,200	95,000	318,200
3100	Support to operational activities	77,500	7,000	70,500
3...	TOTAL T3 - Operational expenditure	7,453,100	124,050	7,329,050
	GRAND TOTAL	16,405,100	-	16,405,100