



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

Financial year 2021

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## **CERTIFICATION OF THE ACCOUNTS**

I acknowledge my responsibility for the preparation and presentation of the annual accounts of EU-OSHA, the European Agency for Safety and Health at Work, in accordance with Article 102 of the Framework Financial Regulation ('FFR')<sup>1</sup> and I hereby certify that the annual accounts of EU-OSHA for the year 2021 have been prepared in accordance with Title IX of the FFR and the accounting rules adopted by the Commission's Accounting Officer, as are to be applied by all the institutions and union bodies.

I have obtained from the Authorising Officer, who certified its reliability, all the information necessary for the production of the accounts that show the EU-OSHA assets and liabilities and the budgetary implementation. Based on this information, and on such checks as I deemed necessary to sign off the accounts, I have a reasonable assurance that the accounts present fairly, in all material aspects, the financial position, the results of the operations and the cash-flow of the EU-OSHA.

Rosa ALDEA BUSQUETS

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

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

## BACKGROUND INFORMATION NOTE

### 1. General background on the entity

#### Establishment

The European Agency for Safety and Health at Work (EU OSHA) is the European Union information agency for occupational safety and health. It is one of the key contributors to the implementation of EU policy priorities in this policy field – currently defined in the EU OSH 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 2019<sup>2</sup>. The regulation defines its mandate and governance arrangements.

#### Mission

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

#### Main operational activities

The Agency's long-term strategic objectives are established in a Multi-annual Strategic Programme (MSP) which addresses the main challenges of OSH in the EU as identified in the main EU policy documents – such as the EU strategic framework, adopted in 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:

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

Among the key challenges which EU-OSHA currently contributes to, is the management of the pandemic in the workplaces across the EU.

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

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

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

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

He or she 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. 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 the Commission and include individuals from workers' and employers' groups and government.

### **Sources of financing**

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

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

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

## **2. Annual accounts**

### **Basis for preparation**

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

### **Accounting Officer**

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

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

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

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

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

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

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**

The year 2021 continued to be an exceptional year for EU-OSHA due to the extended circumstances brought by the COVID-19 pandemic. The Agency continued to be strongly involved in the EU response to the crisis with regards to its implications on the health and safety of European workers.

In 2021, final results from the Occupational Safety and Health (OSH) overview on “musculoskeletal disorders” (MSDs) have been made available, focusing specifically on teleworking and the role of psychosocial risk factors and worker participation in prevention and management of MSDs. This OSH overview has established the knowledge base for the Healthy Workplaces Campaign “Lighten the Load”, which was launched in October 2020 and features an extended cycle of 24 months. The campaign aims to improve the awareness and understanding of MSDs and its multifactorial cause.

Following the completion of the fieldwork for the third edition of the enterprises’ survey ESENER (European Survey of Enterprises on New and Risks) in 2019, several in-depth studies were finalised in 2021, including the Overview Report, shedding a special light on legislation and the appointment of health and safety representatives, the sectoral study on the Human health and social work and the qualitative research on the management of psychosocial risks in micro and small enterprises. All results will be available in early 2022.

The database and the survey questions for the Workers Exposure Survey have been adopted and prepared for the fieldwork in six EU countries in early 2022. The survey aims at assessing workers’ exposure to cancer risks factors. Building on the experience of the Australian Worker Exposure Survey (AWES), it sets out to fill an important information gap that has been widely identified, most recently in the context of the revision of the Carcinogens and Mutagens Directive, contributing to the OSH actions of Europe’s Beating Cancer Plan and supporting one of the key objectives of the EU strategic framework on OSH 2021-2027 on improving prevention of work-related diseases.

Since 2019, EU-OSHA has fully taken over the development of an EU-OSH information system (comprising a dashboard, also known as “EU-OSH barometer”, and an analytical report, the “State of OSH in the EU”) to further the support provided to the Commission for its establishment. The OSH Barometer has been online since May 2020 and functions as an official comprehensive source of OSH information. Its functionality was further improved in 2021 and, up until December 2021, it had received over 20.000 visits, with an average of about 36 minutes per visit.

EU-OSHA’s Management Board decided on Digitalisation and OSH being the topic of the next Healthy Workplaces Campaign starting in 2023 and subsequently the campaign strategy was developed and agreed. The research that is being carried out within the OSH overview on OSH and digitalisation will provide knowledge background for the Campaign in terms of the consequences of digitalisation on workers’ safety and health and the challenges it poses to prevention, policy and practice as well as the opportunities it offers.

EU-OSHA initiated a new OSH Overview on psychosocial risks. The need to tackle work-related psychosocial risks has been highlighted in the key EU documents that called on EU-OSHA to identify and disseminate knowledge on preventing mental health problems at work, including the most recent EU Strategic Framework on OSH 2021-2027. The Overview will provide a comprehensive picture of the

current challenges related to psychosocial risks at work and an overview of new research and good practices in terms of policies and workplace interventions.

Preparations for an activity on 'OSH in the healthcare sector' have also been initiated. With work on this topic due to start in 2022, EU-OSHA aims at providing a sound, evidence-based and comprehensive picture of the current challenges related to the healthcare sector in Europe, including the impact of the COVID-19 pandemic.

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

COVID-19 disclosure:

In 2021, the continuation of the global COVID-19 pandemic has made occupational safety and health an even more relevant topic on the EU agenda. EU-OSHA has been strongly involved in the EU response to the crisis from the start. Continuing during the course of 2021, EU-OSHA organised expert discussions related to exposure to biological agents at work and pandemic preparedness at work and developed two guides on Long-COVID to facilitate return to work for workers with ongoing symptoms following a COVID-19 infection. As regards the operations of EU-OSHA, the Agency was able to continue delivering its planned work programme almost in its entirety and at the same time to assume and deliver unplanned COVID-19 related tasks and meet its stakeholders' needs in uncertain and challenging times.

## **Budget and budget implementation**

The annual adopted budget of the agency amounted to kEUR 16 114 in 2021 (+0.35% compared to 2020). The implementation of the adopted budget for commitment appropriations was 97.3%; payment appropriation implementation reached 63.5%, and 33.7% of payment appropriations were carried over to 2022.

Due to the COVID-19 crisis, a significant part of the budget for missions and meetings (kEUR 728 out of kEUR 828) was not used and partially transferred via credit operations between titles, chapters, items and activities to:

- The operational activities in order to optimize the implementation of the Annual Work Programme 2021 and contribute to the EU response to the COVID19 pandemic;
- ICT policy with the view of upgrading the EU OSHA infrastructure and meeting rooms to manage hybrid meeting solutions for its stakeholders and staff.

The final commitment appropriation implementation was 97.3% (Titles 1–3), which corresponds to the implementation of 95.7% of the annual work programme through the delivery of the initially planned outputs for its activities 2021 and taking on board extra deliverables as a result of the COVID-19 pandemic.

With regard to the IPA II 2018 programme (a 3-year EU contribution agreement between 2019 and 2022 for a total amount of kEUR 399.6), 55.3% of the related commitment appropriations were committed by 31 December 2021.

## **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 kEUR 13 708 in 2020 to kEUR 15 124 in 2021 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 11% (see note **3.3**), staff costs by 6% (see note **3.4**) and other administrative expenses by 26% (see note **3.6**).

- Decrease of current exchange receivables and non-exchange recoverables from kEUR 6 402 in 2020 to kEUR 6 070 in 2021 mainly due to the central treasury liaison accounts included under this heading which decreased by kEUR 342. The decrease is due to higher payments done in 2021 to support the increased activities of EU OSHA, while the received funding remained stable compared to last year (see note **2.3**).
- Decrease of payables from kEUR 686 to kEUR 370, which has been driven by a decrease of the pre-financing liability related to the unused balancing and operating subsidy from the Commission (see note **2.5**).



# FINANCIAL STATEMENTS AND EXPLANATORY NOTES

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

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## BALANCE SHEET

EUR '000

	Note	31.12.2021	31.12.2020
<b>NON-CURRENT ASSETS</b>			
<i>Intangible assets</i>	2.1	–	1
<i>Property, plant and equipment</i>	2.2	128	158
<i>Exchange receivables and non-exchange recoverables</i>	2.3	9	9
		<b>137</b>	<b>168</b>
<b>CURRENT ASSETS</b>			
<i>Exchange receivables and non-exchange recoverables</i>	2.3	6 070	6 402
<i>Cash and cash equivalents</i>	2.4	6	6
		<b>6 076</b>	<b>6 409</b>
<b>TOTAL ASSETS</b>		<b>6 213</b>	<b>6 577</b>
<b>CURRENT LIABILITIES</b>			
<i>Payables</i>	2.5	(370)	(686)
<i>Accrued charges</i>	2.6	(1 480)	(1 678)
		<b>(1 850)</b>	<b>(2 364)</b>
<b>TOTAL LIABILITIES</b>		<b>(1 850)</b>	<b>(2 364)</b>
<b>NET ASSETS</b>		<b>4 363</b>	<b>4 213</b>
<i>Accumulated surplus</i>		4 213	2 456
<i>Economic result of the year</i>		150	1 757
<b>NET ASSETS</b>		<b>4 363</b>	<b>4 213</b>

## STATEMENT OF FINANCIAL PERFORMANCE

EUR '000

	Note	2021	2020
<b>REVENUE</b>			
<b>Revenue from non-exchange transactions</b>	<b>3.1</b>		
<i>Funds from the Commission</i>		15 168	15 348
<i>Other</i>		100	100
		<b>15 268</b>	<b>15 448</b>
<b>Revenue from exchange transactions</b>	<b>3.2</b>		
<i>Financial revenue</i>		5	9
<i>Other</i>		1	8
		<b>6</b>	<b>17</b>
<b>Total revenue</b>		<b>15 274</b>	<b>15 465</b>
<b>EXPENSES</b>			
<i>Operating costs</i>	3.3	(6 488)	(5 849)
<i>Staff costs</i>	3.4	(6 695)	(6 296)
<i>Finance costs</i>	3.5	(1)	(20)
<i>Other expenses</i>	3.6	(1 940)	(1 544)
<b>Total expenses</b>		<b>(15 124)</b>	<b>(13 708)</b>
<b>ECONOMIC RESULT OF THE YEAR</b>		<b>150</b>	<b>1 757</b>

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

EUR '000

	2021	2020
<i>Economic result of the year</i>	150	1 757
<b>Operating activities</b>		
<i>Depreciation and amortization</i>	131	125
<i>(Increase)/decrease in exchange receivables and non-exchange recoverables</i>	333	(1 982)
<i>Increase/(decrease) in payables</i>	(316)	(83)
<i>Increase/(decrease) in accrued charges</i>	(198)	203
<b>Investing activities</b>		
<i>(Increase)/decrease in intangible assets and property, plant and equipment</i>	(100)	(21)
<b>NET CASHFLOW</b>	<b>0</b>	<b>(1)</b>
<i>Net increase/(decrease) in cash and cash equivalents</i>	0	(1)
<i>Cash and cash equivalents at the beginning of the year</i>	6	7
<i>Cash and cash equivalents at year-end</i>	6	6

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

## STATEMENT OF CHANGES IN NET ASSETS

EUR '000

	Accumulated Surplus/ (Deficit)	Economic result of the year	Net Assets
<b>BALANCE AS AT 31.12.2019</b>	<b>3 519</b>	<b>(1 063)</b>	<b>2 456</b>
<i>Allocation 2019 economic result</i>	<i>(1 063)</i>	<i>1 063</i>	<i>–</i>
<i>Economic result of the year</i>	<i>–</i>	<i>1 757</i>	<i>1 757</i>
<b>BALANCE AS AT 31.12.2020</b>	<b>2 456</b>	<b>1 757</b>	<b>4 213</b>
<i>Allocation 2020 economic result</i>	<i>1 757</i>	<i>(1 757)</i>	<i>–</i>
<i>Economic result of the year</i>	<i>–</i>	<i>150</i>	<i>150</i>
<b>BALANCE AS AT 31.12.2021</b>	<b>4 213</b>	<b>150</b>	<b>4 363</b>

## **NOTES TO THE FINANCIAL STATEMENTS**

# 1. SIGNIFICANT ACCOUNTING POLICIES

## 1.1. ACCOUNTING PRINCIPLES

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

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

## 1.2. BASIS OF PREPARATION

### 1.2.1. Reporting period

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

### 1.2.2. Currency and basis for conversion

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

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

#### Euro exchange rates

Currency	31.12.2021	31.12.2020	Currency	31.12.2021	31.12.2020
<b>BGN</b>	<b>1.9558</b>	1.9558	<b>PLN</b>	<b>4.5969</b>	4.5597
<b>CZK</b>	<b>26.8580</b>	26.2420	<b>RON</b>	<b>4.9490</b>	4.8683
<b>DKK</b>	<b>7.4364</b>	7.4409	<b>SEK</b>	<b>10.2503</b>	10.0343
<b>GBP</b>	<b>0.84028</b>	0.8990	<b>CHF</b>	<b>1.0331</b>	1.0802
<b>HRK</b>	<b>7.5156</b>	7.5519	<b>JPY</b>	<b>130.3800</b>	126.4900
<b>HUF</b>	<b>369.1900</b>	363.8900	<b>USD</b>	<b>1.1326</b>	1.2271

### 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
<i>Buildings</i>	<i>4 % to 10 %</i>
<i>Plant and equipment</i>	<i>10 % to 25 %</i>
<i>Furniture and vehicles</i>	<i>10 % to 25 %</i>
<i>Computer hardware</i>	<i>25 % to 33 %</i>
<i>Other</i>	<i>10 % to 33 %</i>

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

## **Leases**

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

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

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

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

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

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

### **1.3.4. 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 amortised 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 recognised in the statement of financial performance.

### **1.3.5. Cash and cash equivalents**

Cash and cash equivalents are financial assets at amortised 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 recognised at invoice reception for the original amount. The corresponding expenses are entered in the accounts when the supplies or services are delivered and accepted by the entity.

#### 1.3.7. Accrued and deferred revenue and charges

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

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

## 1.4. STATEMENT OF FINANCIAL PERFORMANCE

### 1.4.1. Revenue

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

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

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

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

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

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

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

### 1.4.2. Expenses

Expenses are decreases in economic benefits or service potential during the reporting period in the form of outflows or consumption of assets or the incurring of liabilities that result in decreases in net assets.

They include both the expenses from exchange transactions and expenses from non-exchange transactions.

Expenses from exchange transactions arising from the purchase of goods and services are recognised when the supplies are delivered and accepted by the entity. They are valued at the original invoice amount. Furthermore, at the balance sheet date expenses related to the service delivered during the period for which an invoice has not yet been received or accepted are recognised in the statement of financial performance.

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

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

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

### **1.5.1. Contingent assets**

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

### **1.5.2. Contingent liabilities**

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

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

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

## **1.6. CONSOLIDATION**

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

## 2. NOTES TO THE BALANCE SHEET

### ASSETS

#### 2.1. INTANGIBLE ASSETS

EUR '000

	TOTAL
Gross carrying amount at 31.12.2020	194
<b>Gross carrying amount at 31.12.2021</b>	<b>194</b>
Accumulated amortisation at 31.12.2020	(193)
Amortisation charge for the year	(1)
<b>Accumulated amortisation at 31.12.2021</b>	<b>(194)</b>
<b>NET CARRYING AMOUNT AT 31.12.2021</b>	<b>–</b>
NET CARRYING AMOUNT AT 31.12.2020	1

The amounts under this heading entirely comprise computer software which was fully depreciated in 2021.

#### 2.2. PROPERTY, PLANT AND EQUIPMENT

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

EUR '000

	Land and buildings	Plant and equipment	Furniture and vehicles	Computer hardware	Other	TOTAL
Gross carrying amount at 31.12.2021	445	362	420	846	38	2 111
Additions	–	–	–	100	–	100
<b>Gross carrying amount at 31.12.2021</b>	<b>445</b>	<b>362</b>	<b>420</b>	<b>946</b>	<b>38</b>	<b>2 211</b>
Accumulated depreciation at 31.12.2021	(382)	(362)	(381)	(789)	(38)	(1 953)
Depreciation charge for the year	(62)	(0)	(12)	(56)	–	(130)
<b>Accumulated depreciation at 31.12.2021</b>	<b>(444)</b>	<b>(362)</b>	<b>(393)</b>	<b>(845)</b>	<b>(38)</b>	<b>(2 083)</b>
<b>NET CARRYING AMOUNT AT 31.12.2021</b>	<b>1</b>	<b>0</b>	<b>27</b>	<b>101</b>	<b>(0)</b>	<b>128</b>
NET CARRYING AMOUNT AT 31.12.2021	62	0	39	57	(0)	158

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

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

EUR '000

	Note	31.12.2021	31.12.2020
<b>Non-current</b>			
<i>Receivables from exchange transactions</i>	2.3.1	9	9
		<b>9</b>	<b>9</b>
<b>Current</b>			
<i>Recoverables from non-exchange transactions</i>	2.3.2	3	3
<i>Receivables from exchange transactions</i>	2.3.1	6 067	6 400
		<b>6 070</b>	<b>6 402</b>
<b>Total</b>		<b>6 079</b>	<b>6 412</b>

## 2.3.1. RECEIVABLES FROM EXCHANGE TRANSACTIONS

EUR '000

	31.12.2021	31.12.2020
<b>Non-current</b>		
<i>Guarantees and deposits</i>	9	9
	<b>9</b>	<b>9</b>
<b>Current</b>		
<i>Central treasury liaison accounts</i>	5 828	6 170
<i>Staff</i>	225	220
<i>Accrued income exchange</i>	14	9
	<b>6 067</b>	<b>6 400</b>
<b>Total</b>	<b>6 076</b>	<b>6 409</b>

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

Following the appointment of the Accounting Officer of the Commission as the Accounting Officer of EU OSHA, the treasury of the agency was integrated into the Commission's treasury system. 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 2.4).

The decrease of the balance available on the treasury liaison accounts is mainly explained by higher payments made in 2021 in order to support increased activities of EU OSHA while the received funding remained stable compared to last year.

The receivables from staff relate mainly to an ex-employee of EU OSHA. The receivable was recognised following a decision of the Supreme Court of Belgium 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 finalised.

## 2.3.2. RECOVERABLES FROM NON-EXCHANGE TRANSACTIONS

EUR '000

	31.12.2021	31.12.2020
<b>Current</b>		
<i>Member States</i>	3	3
<b>Total</b>	<b>3</b>	<b>3</b>

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

## 2.4. CASH AND CASH EQUIVALENTS

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

EUR '000

	31.12.2021	31.12.2020
<i>Imprest accounts</i>	6	6

In accordance with the financial regulation, the imprest accounts may be set up for the collection of revenue other than own resources and/or for the payment of small amounts where it is materially impossible or inefficient to carry out payment operations by budgetary procedures.

## LIABILITIES

## 2.5. PAYABLES

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

EUR '000

	31.12.2021	31.12.2020
<i>Pre-financing received from EC - operating subsidy</i>	216	328
<i>Pre-financing received from EC - balancing subsidy</i>	155	252
<i>Current payables</i>	(1)	105
<b>Total</b>	<b>370</b>	<b>686</b>

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, all outstanding amounts have been recorded under the current pre-financing liability.

The pre-financing liability concerning the balancing subsidy comprises unused amounts of the 2021 balancing subsidy that is to be reimbursed by EU OSHA to the Commission in 2022.

## 2.6. ACCRUED CHARGES

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

EUR '000

	31.12.2021	31.12.2020
<i>Accrued charges</i>	1 480	1 678

The heading includes estimated operating expenses of kEUR 1 153, staff related expenses of kEUR 227 and administrative expenses of kEUR 100. The decrease under this heading can be explained by the fact that in 2020 a high number of projects started very late in the year because of restrictions imposed by the COVID-19 pandemic. As no invoices were received for those projects, the underlying expenses had to be accrued in the last year's financial statements. On contrary, in 2021 the implementation of activities has been spread across the whole year therefore there were less expenses to accrue at the year end.



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

#### REVENUE

##### 3.1. NON-EXCHANGE REVENUE

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

	EUR '000	
	2021	2020
<i>Funds from the Commission</i>	15 168	15 348
<i>Other</i>	100	100
<b>Total</b>	<b>15 268</b>	<b>15 448</b>

The heading funds from the Commission corresponds to the amounts of the Commission balancing subsidy of kEUR 15 056 and operating subsidy of kEUR 112 used during 2021. Unused amounts are recorded as pre-financing liabilities under accounts payable (see note 2.5 above).

The other non-exchange revenue refer to contributions to EU OSHA activities received from the Spanish (kEUR 60) and the local Basque authorities (kEUR 40) in 2021.

##### 3.2. EXCHANGE REVENUE

	EUR '000	
	2021	2020
<i>Financial revenue</i>	5	9
<i>Property, plant and equipment related revenue</i>	–	5
<i>Other</i>	1	3
<b>Total</b>	<b>6</b>	<b>17</b>

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. As there were no disposals of equipment in 2021, no revenue was recorded in this year's financial statements.

#### EXPENSES

##### 3.3. OPERATING COSTS

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

	EUR '000	
	2021	2020
<i>Operating costs</i>	6 488	5 849

In 2021 the operational activities of EU OSHA recovered from the slow down experienced last year due to the COVID-19 pandemic, which resulted in an increase of operating costs by 11% compared to 2020.

### 3.4. STAFF COSTS

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

	EUR '000	
	2021	2020
<i>Staff costs</i>	6 695	6 296

Increase of staff costs by 6% is due to the engagement of new staff in 2021 and the increase in the salary correction coefficient by 2% in July 2021.

### 3.5. FINANCE COSTS

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

	EUR '000	
	2021	2020
<i>Finance Costs</i>	1	20

### 3.6. OTHER EXPENSES

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

	EUR '000	
	2021	2020
<i>Office Supplies &amp; maintenance</i>	454	419
<i>Property, plant and equipment related expenses</i>	446	344
<i>Operating leasing expenses</i>	343	343
<i>Training costs</i>	317	63
<i>External non IT services</i>	184	167
<i>Expenses with other consolidated entities</i>	123	99
<i>Communications &amp; publications</i>	54	77
<i>Missions</i>	17	24
<i>Other</i>	2	8
<b>Total</b>	<b>1 940</b>	<b>1 544</b>

The increase of administrative expenses has been driven by an increase in training expenses. Those training expenses were incurred mainly on trainings of staff on the new finance and procurement operating model that was developed and implemented with the support of external consultants in 2021 and the 2021 Talent Management Programme of EU OSHA.

The property, plant and equipment related expenses are mainly for the 2021 depreciation and for the maintenance, security and insurance of the headquarters' offices in Bilbao. The operating lease expenses refer to the same premises. The amounts committed to be paid during the remaining term the lease contracts are as follows:

EUR '000

	Future amounts to be paid			Total
	< 1 year	1- 5 years	> 5 years	
<i>Buildings</i>	266	–	–	266

## 4. OTHER SIGNIFICANT DISCLOSURES

### 4.1. OUTSTANDING COMMITMENTS NOT YET EXPENSED

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

	EUR '000	
	31.12.2021	31.12.2020
<i>Outstanding commitments not yet expensed</i>	4 177	3 975

### 4.2. RELATED PARTIES

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

### 4.3. KEY MANAGEMENT ENTITLEMENTS

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

	31.12.2021	31.12.2020
<i>Executive Director</i>	AD 15	AD 14

### 4.4. EVENTS AFTER REPORTING DATE

In accordance with EU accounting rule 19, Events after Reporting Date, the war in Ukraine, that began in February 2022 is a non adjusting event, thus not requiring any adjustments to the figures reported in these financial statements at 31 December 2021. For subsequent reporting periods, the war may affect the recognition and measurement of some assets and liabilities on the balance sheet and also of some revenue and expenses recognised in the statement of financial performance. Based on the facts and circumstances at the time of preparation of these financial statements, in particular the evolving situation, the financial effect of the war in Ukraine on the accounts cannot be reliably estimated.

## 5. FINANCIAL RISK MANAGEMENT

### 5.1. TYPES OF RISK

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

- (1) Currency risk is the risk that the entity operations will be affected by changes in exchange rates. This risk arises from the change in the price of one currency against another.
- (2) Interest rate risk is the possibility of a reduction in the value of a security, especially a bond, resulting from an increase in interest rates. In general, higher interest rates will lead to lower prices of fixed rate bonds, and vice versa. The entity does not have any securities thus it is not exposed to the interest rate risk.

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

**Liquidity risk** 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.

### 5.2. 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.

### 5.3. 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 2.3.1. As no credit loss is expected during the life time of those receivables the entity is not exposed to any significant credit risk.

### 5.4. LIQUIDITY RISK

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

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

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

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# **1. BUDGETARY PRINCIPLES AND STRUCTURE**

## **1.1. BUDGETARY PRINCIPLES**

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

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

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

### **Principle of annuality**

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

### **Principle of equilibrium**

Revenue and payment appropriations shall be in balance.

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

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

### **Principle of universality**

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

### **Principle of specification**

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

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

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

### **Principle of transparency**

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



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

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

### **Title 1**

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

### **Title 2**

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

### **Title 3**

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

### **Assigned revenue budget lines**

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

## 2. RESULT OF THE IMPLEMENTATION OF THE BUDGET

		EUR '000	
	Title	2021	2020
<b>Revenue</b>		<b>15 312</b>	<b>15 619</b>
of which:			
European Commission subsidy	1	15 211	15 514
Other subsidies	2	100	100
Miscellaneous revenue	5	2	5
<b>Expenditure</b>		<b>(10 349)</b>	<b>(10 066)</b>
of which:			
Staff expenditure	1	(6 791)	(6 317)
Administrative expenditure	2	(868)	(954)
Operational expenditure	3	(2 578)	(2 708)
Specific expenditure	4	(112)	(86)
<b>Payment appropriat. carried over to the following year</b>		<b>(5 436)</b>	<b>(5 564)</b>
of which:			
Staff expenditure	1	(153)	(448)
Administrative expenditure	2	(821)	(609)
Operational expenditure	3	(4 463)	(4 507)
<b>Cancellation of unused approp. carried over from year n-1</b>		<b>515</b>	<b>177</b>
<b>Evolution of assigned revenue (B)-(A)</b>		<b>205</b>	<b>86</b>
Unused appropriations at the end of current year (A)		216	421
Unused appropriations at the end of previous year (B)		421	507
<b>Budget result</b>		<b>248</b>	<b>252</b>

Note: Out of the budget result of kEUR 248, an amount of kEUR 93 was already repaid to the Commission in the course of 2021. The balance of kEUR 155 is to be paid to the Commission in the course of 2022.

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

EUR '000

	2021	2020
<b>ECONOMIC RESULT OF THE YEAR</b>	<b>150</b>	<b>1 757</b>
<b>Adjustment for accrual items (items not in the budgetary result but included in the economic result)</b>		
<i>Adjustments for accrual cut-off (net)</i>	(202)	205
<i>Unpaid invoices at year end but booked in expenses</i>	(106)	107
<i>Depreciation, amortization and impairment of intangible and tangible assets</i>	131	125
<i>Recovery orders issued in the year and not yet cashed</i>	–	(212)
<i>Correction of recovery orders issued last year</i>		232
<i>Payments made from carry-over of payment appropriations</i>	5 049	3 209
<b>Adjustment for budgetary items (item included in the budgetary result but not in the economic result)</b>		
<i>Asset acquisitions (less unpaid amounts)</i>	(100)	(21)
<i>Payments made from non-budget lines</i>	–	(15)
<i>New pre-financing paid in the year and remaining open as at 31 December</i>	154	252
<i>Payment appropriations carried over to next year</i>	(5 436)	(5 564)
<i>Cancellation of unused carried over payment appropriations from previous year</i>	515	177
<b>BUDGET RESULT OF THE YEAR</b>	<b>155</b>	<b>252</b>

## 4. IMPLEMENTATION OF BUDGET REVENUE

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

EUR '000

Item	Income appropriations		Entitlements established			Revenue		Total	%	Out-standing
	Initial budget	Final budget	Current year	Carried over	Total	On entitlements of current year	On entitlements carried over			
	1	2	3	4	5=3+4	6	7	8=6+7	9=8/2	10=5-8
1000 European Commission subsidy	15 347	15 347	14 564	–	14 564	14 564	–	14 564	95 %	–
1010 Other revenue from European Commission subsidy	253	253	253	–	253	253	–	253	100 %	–
1020 European Economic Area (EEA) and European Free Trade Association (EFTA) contribution	414	414	393	–	393	393	–	393	95 %	–
Total Chapter 10	16 014	16 014	15 211	–	15 211	15 211	–	15 211	95 %	–
<b>Total Title 1</b>	<b>16 014</b>	<b>16 014</b>	<b>15 211</b>	<b>–</b>	<b>15 211</b>	<b>15 211</b>	<b>–</b>	<b>15 211</b>	<b>95 %</b>	<b>–</b>

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

EUR '000

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

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

EUR '000

		Income appropriations		Entitlements established			Revenue			Out-standing	
		Initial budget	Final budget	Current year	Carried over	Total	On entitlements of current year	On entitlements carried over	Total		%
Item		1	2	3	4	5=3+4	6	7	8=6+7	9=8/2	10=5-8
5400	Miscellaneous revenue	0	0	1	213	214	1	0	2	-	213
Total Chapter 54		0	0	1	213	214	1	0	2	-	213
Total Title 5		0	0	1	213	214	1	0	2	-	213
GRAND TOTAL		16 114	16 114	15 312	213	15 525	15 312	0	15 312	95 %	213

## 5. IMPLEMENTATION OF BUDGET EXPENDITURE

### 5.1. Breakdown & changes in commitment appropriations

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

EUR '000

Item	Budget appropriations				Additional appropriations			Total 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	3 450	–	40	3 490	–	–	–	3 490
1101 Family allowances	562	–	(5)	558	–	–	–	558
1102 Expatriation and foreign residence allowances	512	–	(5)	507	–	–	–	507
1103 Secretarial allowances	5	–	–	5	–	–	–	5
1113 Contract agents	1 614	–	(72)	1 542	–	–	–	1 542
1120 Professional training of staff	120	–	28	148	–	–	–	148
1130 Insurance against sickness	170	–	–	170	–	–	–	170
1131 Insurance against accidents and occupational disease	21	–	–	21	–	–	–	21
1132 Insurance against unemployment	65	–	–	65	–	–	–	65
1141 Travel expenses for annual leave	63	–	(3)	60	–	–	–	60
1175 Interim Services	100	–	10	110	–	–	–	110
1177 Interinstitutional support	159	–	(29)	130	–	–	–	130
1178 Interagencies secretariat	3	–	–	3	–	–	–	3
1180 Miscellaneous expenditure on staff recruitment	24	–	(22)	1	–	–	–	1
1181 Travel expenses	2	–	–	2	–	–	–	2
1182 Installation resettlement and transfer allowances	32	–	(7)	25	–	–	–	25
1183 Removal expenses	25	–	6	31	–	–	–	31
1184 Temporary daily subsistence allowances	18	–	(8)	10	–	–	–	10
<b>Total Chapter 11</b>	<b>6 944</b>	<b>–</b>	<b>(68)</b>	<b>6 876</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>6 876</b>
1410 Medical services	21	–	3	24	–	–	–	24
1420 Other welfare expenditure	7	–	2	9	–	–	–	9
<b>Total Chapter 14</b>	<b>27</b>	<b>–</b>	<b>5</b>	<b>32</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>32</b>
1522 Trainees	93	–	–	93	–	–	–	93
<b>Total Chapter 15</b>	<b>93</b>	<b>–</b>	<b>–</b>	<b>93</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>93</b>
1620 Other social expenditure	30	–	(12)	18	–	–	–	18
<b>Total Chapter 16</b>	<b>30</b>	<b>–</b>	<b>(12)</b>	<b>18</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>18</b>
<b>Total Title 1</b>	<b>7 094</b>	<b>–</b>	<b>(75)</b>	<b>7 019</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>7 019</b>

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

EUR '000

Item		Initial adopted budget	Budget appropriations		Final adopted budget	Additional appropriations			Total approp. available
			Amending budgets	Transfers		Carry-overs	Assigned revenue	Total	
		1	2	3	4=1+2+3	5	6	7=5+6	8=4+7
2000	Rent	352	–	(11)	342	–	–	–	342
2010	Insurance	8	–	(1)	7	–	–	–	7
2020	Water gas electricity and heating	86	–	(6)	80	–	–	–	80
2030	Cleaning and maintenance	76	–	11	86	–	–	–	86
2040	Fitting out of premises	16	–	(2)	14	–	–	–	14
2050	Security and surveillance of buildings	95	–	85	180	–	–	–	180
Total Chapter 20		632	–	76	708	–	–	–	708
2100	IT operating expenditure	295	–	(19)	276	–	–	–	276
2120	Services provided by IT external providers consultancy and other operating staff	340	–	(105)	235	–	–	–	235
2130	New and replacement purchases	90	–	264	354	–	–	–	354
Total Chapter 21		725	–	140	865	–	–	–	865
2210	New and replacement purchases furniture maintenance and repair	25	–	(24)	2	–	–	–	2
2232	Vehicle upkeep petrol and hiring means of transport	2	–	(2)	1	–	–	–	1
2250	Publications and subscriptions	10	–	–	10	–	–	–	10
Total Chapter 22		37	–	(25)	12	–	–	–	12
2300	Stationery and office supplies	12	–	–	12	–	–	–	12
2320	Bank charges	1	–	(0)	1	–	–	–	1
2330	Legal expenses	10	–	(4)	6	–	–	–	6
2331	Audit services	14	–	(3)	11	–	–	–	11
2332	Other outsourced services	25	–	18	43	–	–	–	43
2352	Internal catering expenses	2	–	(2)	1	–	–	–	1
Total Chapter 23		64	–	9	73	–	–	–	73
2400	Postage and delivery charges	7	–	(2)	6	–	–	–	6
2410	Telephone telegraph telex radio and television subscriptions and charges	75	–	–	75	–	–	–	75
Total Chapter 24		82	–	(2)	81	–	–	–	81
<b>Total Title 2</b>		<b>1 540</b>	<b>–</b>	<b>198</b>	<b>1 738</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>1 738</b>

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

EUR '000

Item		Budget appropriations			Final adopted budget	Additional appropriations			Total approp. available
		Initial adopted budget	Amending budgets	Transfers		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	237	–	(24)	213	–	–	–	213
3020	Facts and figures and related activities defined in the Annual Work Programme	2 254	–	262	2 516	–	–	–	2 516
3030	Tools for OSH management and related activities defined in the Annual Work Programme	359	–	–	359	–	–	–	359
3040	Raising awareness and communication and related activities defined in the Annual Work Programme	3 627	–	65	3 691	–	–	–	3 691
3050	Networking knowledge and related activities defined in the Annual Work Programme	523	–	(153)	370	–	–	–	370
3060	Networking and related activities defined in the Annual Work Programme	406	–	(201)	205	–	–	–	205
Total Chapter 30		7 404	–	(51)	7 354	–	–	–	7 354
3100	Support to operational activities	76	–	(73)	3	–	–	–	3
Total Chapter 31		76	–	(73)	3	–	–	–	3
<b>Total Title 3</b>		<b>7 480</b>	<b>–</b>	<b>(123)</b>	<b>7 357</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>7 357</b>

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

EUR '000

		Budget appropriations			Final adopted budget	Additional appropriations			Total approp. available
		Initial adopted budget	Amending budgets	Transfers		Carry-overs	Assigned revenue	Total	
		1	2	3	4=1+2+3	5	6	7=5+6	8=4+7
4100	IPA II 2016 programme earmarked	–	–	–	–	–	7	7	7
Total Chapter 41		–	–	–	–	–	7	7	7
4200	IPA II 2018 programme earmarked	–	–	–	–	–	314	314	314
Total Chapter 42		–	–	–	–	–	314	314	314
<b>Total Title 4</b>		<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>322</b>	<b>322</b>	<b>322</b>
<b>GRAND TOTAL</b>		<b>16 114</b>	<b>–</b>	<b>0</b>	<b>16 114</b>	<b>–</b>	<b>322</b>	<b>322</b>	<b>16 436</b>



## 5.2. Breakdown & changes in payment appropriations

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

EUR '000

Item		Budget appropriations			Additional appropriations			Total approp. available	
		Initial 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	3 450	–	40	3 490	–	–	–	3 490
1101	Family allowances	562	–	(5)	558	–	–	–	558
1102	Expatriation and foreign residence allowances	512	–	(5)	507	–	–	–	507
1103	Secretarial allowances	5	–	–	5	–	–	–	5
1113	Contract agents	1 614	–	(72)	1 542	–	–	–	1 542
1120	Professional training of staff	120	–	28	148	259	–	259	407
1130	Insurance against sickness	170	–	–	170	–	–	–	170
1131	Insurance against accidents and occupational disease	21	–	–	21	–	–	–	21
1132	Insurance against unemployment	65	–	–	65	–	–	–	65
1141	Travel expenses for annual leave	63	–	(3)	60	–	–	–	60
1175	Interim Services	100	–	10	110	151	–	151	261
1177	Interinstitutional support	159	–	(29)	130	5	–	5	135
1178	Interagencies secretariat	3	–	–	3	–	–	–	3
1180	Miscellaneous expenditure on staff recruitment	24	–	(22)	1	8	–	8	9
1181	Travel expenses	2	–	–	2	–	–	–	2
1182	Installation resettlement and transfer allowances	32	–	(7)	25	–	–	–	25
1183	Removal expenses	25	–	6	31	–	–	–	31
1184	Temporary daily subsistence allowances	18	–	(8)	10	–	–	–	10
Total Chapter 11		6 944	–	(68)	6 876	423	–	423	7 299
1410	Medical services	21	–	3	24	13	–	13	36
1420	Other welfare expenditure	7	–	2	9	1	–	1	9
Total Chapter 14		27	–	5	32	14	–	14	46
1522	Trainees	93	–	–	93	–	–	–	93
Total Chapter 15		93	–	–	93	–	–	–	93
1620	Other social expenditure	30	–	(12)	18	11	–	11	29
Total Chapter 16		30	–	(12)	18	11	–	11	29
Total Title 1		7 094	–	(75)	7 019	448	–	448	7 467

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

EUR '000

Item		Budget appropriations			Final adopted budget 4=1+2+3	Additional appropriations			Total approp. available 8=4+7
		Initial adopted budget 1	Amending budgets 2	Transfers 3		Carry-overs 5	Assigned revenue 6	Total 7=5+6	
2000	Rent	352	–	(11)	342	12	–	12	353
2010	Insurance	8	–	(1)	7	–	–	–	7
2020	Water gas electricity and heating	86	–	(6)	80	2	–	2	82
2030	Cleaning and maintenance	76	–	11	86	65	–	65	151
2040	Fitting out of premises	16	–	(2)	14	14	–	14	28
2050	Security and surveillance of buildings	95	–	85	180	10	–	10	189
Total Chapter 20		632	–	76	708	103	–	103	811
2100	IT operating expenditure	295	–	(19)	276	14	–	14	290
2120	Services provided by IT external providers consultancy and other operating staff	340	–	(105)	235	241	–	241	476
2130	New and replacement purchases	90	–	264	354	125	–	125	479
Total Chapter 21		725	–	140	865	380	–	380	1 245
2210	New and replacement purchases furniture maintenance and repair	25	–	(24)	2	1	–	1	3
2232	Vehicle upkeep petrol and hiring means of transport	2	–	(2)	1	–	–	–	1
2250	Publications and subscriptions	10	–	–	10	3	–	3	13
Total Chapter 22		37	–	(25)	12	5	–	5	17
2300	Stationery and office supplies	12	–	–	12	9	–	9	21
2320	Bank charges	1	–	(0)	1	–	–	–	1
2330	Legal expenses	10	–	(4)	6	9	–	9	15
2331	Audit services	14	–	(3)	11	16	–	16	27
2332	Other outsourced services	25	–	18	43	23	–	23	66
2352	Internal catering expenses	2	–	(2)	1	–	–	–	1
Total Chapter 23		64	–	9	73	57	–	57	130
2400	Postage and delivery charges	7	–	(2)	6	1	–	1	7
2410	Telephone telegraph telex radio and television subscriptions and charges	75	–	–	75	64	–	64	139
Total Chapter 24		82	–	(2)	81	65	–	65	146
<b>Total Title 2</b>		<b>1 540</b>	<b>–</b>	<b>198</b>	<b>1 738</b>	<b>609</b>	<b>–</b>	<b>609</b>	<b>2 348</b>

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

EUR '000

Item		Budget appropriations			Additional appropriations			Total appropri. available
		Initial adopted budget	Amending budgets	Transfers	Final adopted budget	Carry-overs	Assigned revenue	
		1	2	3	4=1+2+3	5	6	7=5+6
								8=4+7
3010	Anticipating change and related activities defined in the Annual Work Programme	237	–	(24)	213	33	–	33
3020	Facts and figures and related activities defined in the Annual Work Programme	2 254	–	262	2 516	2 161	–	2 161
3030	Tools for OSH management and related activities defined in the Annual Work Programme	359	–	–	359	212	–	212
3040	Raising awareness and communication and related activities defined in the Annual Work Programme	3 627	–	65	3 691	1 957	–	1 957
3050	Networking knowledge and related activities defined in the Annual Work Programme	523	–	(153)	370	116	–	116
3060	Networking and related activities defined in the Annual Work Programme	406	–	(201)	205	28	–	28
Total Chapter 30		7 404	–	(51)	7 354	4 507	–	4 507
3100	Support to operational activities	76	–	(73)	3	–	–	–
Total Chapter 31		76	–	(73)	3	–	–	–
<b>Total Title 3</b>		<b>7 480</b>	<b>–</b>	<b>(123)</b>	<b>7 357</b>	<b>4 507</b>	<b>–</b>	<b>4 507</b>
								<b>11 864</b>

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

EUR '000

Item		Budget appropriations			Additional appropriations			Total appropri. available
		Initial adopted budget	Amending budgets	Transfers	Final adopted budget	Carry-overs	Assigned revenue	
		1	2	3	4=1+2+3	5	6	7=5+6
								8=4+7
4100	IPA II 2016 programme earmarked	–	–	–	–	–	7	7
Total Chapter 41		–	–	–	–	–	7	7
4200	IPA II 2018 programme earmarked	–	–	–	–	–	321	321
Total Chapter 42		–	–	–	–	–	321	321
<b>Total Title 4</b>		<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>328</b>	<b>328</b>
								<b>328</b>
<b>GRAND TOTAL</b>		<b>16 114</b>	<b>–</b>	<b>0</b>	<b>16 114</b>	<b>5 564</b>	<b>328</b>	<b>5 892</b>
								<b>22 006</b>

## 5.3. Implementation of commitment appropriations

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

EUR '000

Item	Total approp. available	Commitments made					Appropriations carried over to 2022			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	3 490	3 482	–	–	3 482	100 %	–	–	–	8	–	0	8
1101 Family allowances	558	558	–	–	558	100 %	–	–	–	–	–	0	–
1102 Expatriation and foreign residence allowances	507	507	–	–	507	100 %	–	–	–	0	–	0	0
1103 Secretarial allowances	5	3	–	–	3	56 %	–	–	–	2	–	0	2
1113 Contract agents	1 542	1 532	–	–	1 532	99 %	–	–	–	10	–	0	10
1120 Professional training of staff	148	129	–	–	129	88 %	–	–	–	18	–	0	18
1130 Insurance against sickness	170	169	–	–	169	99 %	–	–	–	1	–	0	1
1131 Insurance against accidents and occupational disease	21	19	–	–	19	90 %	–	–	–	2	–	0	2
1132 Insurance against unemployment	65	65	–	–	65	99 %	–	–	–	0	–	0	0
1141 Travel expenses for annual leave	60	58	–	–	58	96 %	–	–	–	2	–	0	2
1175 Interim Services	110	104	–	–	104	95 %	–	–	–	6	–	0	6
1177 Interinstitutional support	130	130	–	–	130	100 %	–	–	–	–	–	0	–
1178 Interagencies secretariat	3	2	–	–	2	80 %	–	–	–	1	–	0	1
1180 Miscellaneous expenditure on staff recruitment	1	–	–	–	–	0 %	–	–	–	1	–	0	1
1181 Travel expenses	2	1	–	–	1	38 %	–	–	–	1	–	0	1
1182 Installation resettlement and transfer allowances	25	25	–	–	25	100 %	–	–	–	0	–	0	0
1183 Removal expenses	31	24	–	–	24	78 %	–	–	–	7	–	0	7
1184 Temporary daily subsistence allowances	10	2	–	–	2	23 %	–	–	–	8	–	0	8

Item	Total approp. available	from final adopt. budget	Commitments made		Total	%	Appropriations carried over to 2022			Appropriations lapsing			
			from carry- overs	from assign. revenue			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
Total Chapter 11	6 876	6 808	–	–	6 808	99 %	–	–	–	68	–	0	68
1410 Medical services	24	23	–	–	23	100 %	–	–	–	0	–	0	0
1420 Other welfare expenditure	9	7	–	–	7	86 %	–	–	–	1	–	0	1
Total Chapter 14	32	31	–	–	31	96 %	–	–	–	1	–	0	1
1522 Trainees	93	92	–	–	92	99 %	–	–	–	1	–	0	1
Total Chapter 15	93	92	–	–	92	99 %	–	–	–	1	–	0	1
1620 Other social expenditure	18	12	–	–	12	67 %	–	–	–	6	–	0	6
Total Chapter 16	18	12	–	–	12	67 %	–	–	–	6	–	0	6
<b>Total Title 1</b>	<b>7 019</b>	<b>6 943</b>	<b>–</b>	<b>–</b>	<b>6 943</b>	<b>99 %</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>76</b>	<b>–</b>	<b>0</b>	<b>76</b>

## 5.3.2. Implementation of commitment appropriations - Title 2

EUR '000

Item		Total approp. available	Commitments made				%	Appropriations carried over to 2022			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	342	341	–	–	341	100 %	–	–	–	1	–	0	1
2010	Insurance	7	6	–	–	6	95 %	–	–	–	0	–	0	0
2020	Water gas electricity and heating	80	79	–	–	79	99 %	–	–	–	1	–	0	1
2030	Cleaning and maintenance	86	85	–	–	85	99 %	–	–	–	1	–	0	1
2040	Fitting out of premises	14	13	–	–	13	96 %	–	–	–	1	–	0	1
2050	Security and surveillance of buildings	180	179	–	–	179	100 %	–	–	–	1	–	0	1
Total Chapter 20		708	704	–	–	704	99 %	–	–	–	4	–	0	4
2100	IT operating expenditure	276	246	–	–	246	89 %	–	–	–	30	–	0	30
2120	Services provided by IT external providers consultancy and other operating staff	235	235	–	–	235	100 %	–	–	–	0	–	0	0
2130	New and replacement purchases	354	353	–	–	353	100 %	–	–	–	1	–	0	1
Total Chapter 21		865	834	–	–	834	96 %	–	–	–	31	–	0	31
2210	New and replacement purchases furniture maintenance and repair	2	–	–	–	–	0 %	–	–	–	2	–	0	2
2232	Vehicle upkeep petrol and hiring means of transport	1	0	–	–	0	12 %	–	–	–	0	–	0	0
2250	Publications and subscriptions	10	10	–	–	10	95 %	–	–	–	0	–	0	0
Total Chapter 22		12	10	–	–	10	80 %	–	–	–	2	–	0	2

Item	Total approp. available	Commitments made			Total	%	Appropriations carried over to 2022			Appropriations lapsing			
		from final adopt. budget	from carry- overs	from assign. revenue			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
2300 Stationery and office supplies	12	11	–	–	11	92 %	–	–	–	1	–	0	1
2320 Bank charges	1	1	–	–	1	95 %	–	–	–	0	–	0	0
2330 Legal expenses	6	4	–	–	4	62 %	–	–	–	2	–	0	2
2331 Audit services	11	11	–	–	11	97 %	–	–	–	0	–	0	0
2332 Other outsourced services	43	43	–	–	43	100 %	–	–	–	0	–	0	0
2352 Internal catering expenses	1	0	–	–	0	68 %	–	–	–	0	–	0	0
<b>Total Chapter 23</b>	<b>73</b>	<b>69</b>	<b>–</b>	<b>–</b>	<b>69</b>	<b>95 %</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>4</b>	<b>–</b>	<b>0</b>	<b>4</b>
2400 Postage and delivery charges	6	5	–	–	5	86 %	–	–	–	1	–	0	1
2410 Telephone telegraph telex radio and television subscriptions and charges	75	67	–	–	67	90 %	–	–	–	8	–	0	8
<b>Total Chapter 24</b>	<b>81</b>	<b>72</b>	<b>–</b>	<b>–</b>	<b>72</b>	<b>90 %</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>8</b>	<b>–</b>	<b>0</b>	<b>8</b>
<b>Total Title 2</b>	<b>1 738</b>	<b>1 689</b>	<b>–</b>	<b>–</b>	<b>1 689</b>	<b>97 %</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>50</b>	<b>–</b>	<b>0</b>	<b>50</b>

## 5.3.3. Implementation of commitment appropriations - Title 3

EUR '000

		Total approp. available	Commitments made				Appropriations carried over to 2022			Appropriations lapsing				
			from final adopt. budget	from carry- overs	from assign. revenue	Total	%	Assign. revenue	By decision	Total	from final adopt. budget	from carry- overs	from assign. revenue	Total
Item		1	2	3	4	5=2+3+ 4	6=5/1	7	8	9=7+8	10	11	12	13=10+ 11+12
3010	Anticipating change and related activities defined in the Annual Work Programme	213	155	–	–	155	73 %	–	–	–	58	–	0	58
3020	Facts and figures and related activities defined in the Annual Work Programme	2 516	2 472	–	–	2 472	98 %	–	–	–	44	–	0	44
3030	Tools for OSH management and related activities defined in the Annual Work Programme	359	350	–	–	350	97 %	–	–	–	9	–	0	9
3040	Raising awareness and communication and related activities defined in the Annual Work Programme	3 691	3 607	–	–	3 607	98 %	–	–	–	84	–	0	84
3050	Networking knowledge and related activities defined in the Annual Work Programme	370	350	–	–	350	94 %	–	–	–	21	–	0	21
3060	Networking and related activities defined in the Annual Work Programme	205	107	–	–	107	52 %	–	–	–	98	–	0	98
Total Chapter 30		7 354	7 041	–	–	7 041	96 %	–	–	–	313	–	0	313
3100	Support to operational activities	3	0	–	–	0	1 %	–	–	–	3	–	0	3
Total Chapter 31		3	0	–	–	0	1 %	–	–	–	3	–	0	3
Total Title 3		7 357	7 041	–	–	7 041	96 %	–	–	–	316	–	0	316



## 5.3.4. Implementation of commitment appropriations - Title 4

EUR '000

Item		Total approp. availabl e	Commitments made				Appropriations carried over to 2022			Appropriations lapsing				
			from final adopt. budget	from carry- overs	from assign. revenue	Total	%	Assign. revenue	By decision	Total	from final adopt. budget	from carry- overs	from assign. revenue	Total
		1	2	3	4	5=2+3+ 4	6=5/1	7	8	9=7+8	10	11	12	13=10+ 11+12
4100	IPA II 2016 programme earmarked	7	–	–	–	–	0 %	7	–	7	–	–	0	–
Total Chapter 41		7	–	–	–	–	0 %	7	–	7	–	–	0	–
4200	IPA II 2018 programme earmarked	314	–	–	136	136	43 %	178	–	178	–	–	0	–
Total Chapter 42		314	–	–	136	136	43 %	178	–	178	–	–	0	–
Total Title 4		322	–	–	136	136	42 %	186	–	186	–	–	0	–
GRAND TOTAL		16 436	15 673	–	136	15 809	96 %	186	–	186	441	–	0	441

## 5.4. Implementation of payment appropriations

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

EUR '000

		Total approp. availab.	Payments made					Appropriations carried over to 2022				Appropriations lapsing			
			from final adopt. budget	from carry- overs	from assign. revenue	Total	%	Autom. carry- overs	By decision	Assigned rev.	Total	from final adopt. budget	from carry- overs	from assign. rev.	Total
Item		1	2	3	4	5=2+3+ 4	6=5/1	7	8	9	10=7+8 +9	11	12	13	14=11+ 12+13
1100	Basic salaries	3 490	3 482	–	–	3 482	100 %	–	–	–	–	8	–	–	8
1101	Family allowances	558	558	–	–	558	100 %	–	–	–	–	–	–	–	–
1102	Expatriation and foreign residence allowances	507	507	–	–	507	100 %	–	–	–	–	0	–	–	0
1103	Secretarial allowances	5	3	–	–	3	56 %	–	–	–	–	2	–	–	2
1113	Contract agents	1 542	1 532	–	–	1 532	99 %	–	–	–	–	10	–	–	10
1120	Professional training of staff	407	67	249	–	317	78 %	62	–	–	62	18	10	–	28
1130	Insurance against sickness	170	169	–	–	169	99 %	–	–	–	–	1	–	–	1
1131	Insurance against accidents and occupational disease	21	19	–	–	19	90 %	–	–	–	–	2	–	–	2
1132	Insurance against unemployment	65	65	–	–	65	99 %	–	–	–	–	0	–	–	0
1141	Travel expenses for annual leave	60	58	–	–	58	96 %	–	–	–	–	2	–	–	2
1175	Interim Services	261	49	109	–	158	61 %	55	–	–	55	6	42	–	48
1177	Interinstitutional support	135	120	3	–	123	91 %	10	–	–	10	(0)	2	–	2
1178	Interagencies secretariat	3	2	–	–	2	63 %	0	–	–	0	1	–	–	1
1180	Miscellaneous expenditure on staff recruitment	9	–	–	–	–	0 %	–	–	–	–	1	8	–	9
1181	Travel expenses	2	1	–	–	1	38 %	–	–	–	–	1	–	–	1

		Total approp. availab.	Payments made					Appropriations carried over to 2022				Appropriations lapsing			
			from final adopt. budget	from carry-overs	from assign. revenue	Total	%	Autom. carry-overs	By decision	Assigned rev.	Total	from final adopt. budget	from carry-overs	from assign. rev.	Total
Item		1	2	3	4	5=2+3+4	6=5/1	7	8	9	10=7+8+9	11	12	13	14=11+12+13
1182	Installation resettlement and transfer allowances	25	25	–	–	25	100 %	–	–	–	–	0	–	–	0
1183	Removal expenses	31	24	–	–	24	78 %	–	–	–	–	7	–	–	7
1184	Temporary daily subsistence allowances	10	2	–	–	2	23 %	–	–	–	–	8	–	–	8
Total Chapter 11		7 299	6 680	362	–	7 042	96 %	128	–	–	128	68	61	–	129
1410	Medical services	36	6	4	–	10	27 %	17	–	–	17	0	9	–	9
1420	Other welfare expenditure	9	7	1	–	8	81 %	1	–	–	1	1	–	–	1
Total Chapter 14		46	13	5	–	18	38 %	18	–	–	18	1	9	–	10
1522	Trainees	93	92	–	–	92	99 %	–	–	–	–	1	–	–	1
Total Chapter 15		93	92	–	–	92	99 %	–	–	–	–	1	–	–	1
1620	Other social expenditure	29	6	8	–	14	49 %	6	–	–	6	6	3	–	9
Total Chapter 16		29	6	8	–	14	49 %	6	–	–	6	6	3	–	9
Total Title 1		7 467	6 791	375	–	7 166	96 %	153	–	–	153	76	73	–	148

## 5.4.2. Implementation of payment appropriations - Title 2

EUR '000

Item		Total approp. availab.	Payments made					Appropriations carried over to 2022				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	353	330	11	–	340	96 %	11	–	–	11	1	1	–	2
2010	Insurance	7	6	–	–	6	95 %	–	–	–	–	0	–	–	0
2020	Water gas electricity and heating	82	77	1	–	78	95 %	2	–	–	2	1	1	–	2
2030	Cleaning and maintenance	151	18	64	–	82	54 %	68	–	–	68	1	0	–	1
2040	Fitting out of premises	28	10	14	–	24	85 %	3	–	–	3	1	1	–	1
2050	Security and surveillance of buildings	189	82	10	–	92	49 %	97	–	–	97	1	0	–	1
Total Chapter 20		811	524	100	–	623	77 %	180	–	–	180	4	3	–	7
2100	IT operating expenditure	290	237	14	–	250	86 %	10	–	–	10	30	0	–	30
2120	Services provided by IT external providers consultancy and other operating staff	476	84	240	–	325	68 %	150	–	–	150	0	1	–	1
2130	New and replacement purchases	479	7	125	–	131	27 %	347	–	–	347	1	–	–	1
Total Chapter 21		1 245	328	378	–	706	57 %	507	–	–	507	31	1	–	32
2210	New and replacement purchases furniture maintenance and repair	3	–	1	–	1	32 %	–	–	–	–	2	0	–	2
2232	Vehicle upkeep petrol and hiring means of transport	1	0	–	–	0	12 %	–	–	–	–	0	–	–	0
2250	Publications and subscriptions	13	9	1	–	10	77 %	1	–	–	1	0	2	–	2
Total Chapter 22		17	9	2	–	11	67 %	1	–	–	1	2	2	–	5
2300	Stationery and office supplies	21	0	9	–	9	43 %	11	–	–	11	1	–	–	1

EUR '000

Item	Total approp. availab.	from final adopt. budget	Payments made			%	Appropriations carried over to 2022				Appropriations lapsing			
			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
2320 Bank charges	1	1	–	–	1	95 %	–	–	–	–	0	–	–	0
2330 Legal expenses	15	–	6	–	6	41 %	4	–	–	4	2	3	–	5
2331 Audit services	27	–	16	–	16	59 %	11	–	–	11	0	–	–	0
2332 Other outsourced services	66	–	22	–	22	34 %	43	–	–	43	0	1	–	1
2352 Internal catering expenses	1	0	–	–	0	68 %	–	–	–	–	0	–	–	0
<b>Total Chapter 23</b>	<b>130</b>	<b>1</b>	<b>53</b>	<b>–</b>	<b>54</b>	<b>42 %</b>	<b>68</b>	<b>–</b>	<b>–</b>	<b>68</b>	<b>4</b>	<b>3</b>	<b>–</b>	<b>7</b>
2400 Postage and delivery charges	7	4	0	–	4	63 %	1	–	–	1	1	1	–	2
2410 Telephone telegraph telex radio and television subscriptions and charges	139	3	63	–	66	48 %	64	–	–	64	8	1	–	8
<b>Total Chapter 24</b>	<b>146</b>	<b>7</b>	<b>64</b>	<b>–</b>	<b>70</b>	<b>48 %</b>	<b>65</b>	<b>–</b>	<b>–</b>	<b>65</b>	<b>8</b>	<b>2</b>	<b>–</b>	<b>10</b>
<b>Total Title 2</b>	<b>2 348</b>	<b>868</b>	<b>597</b>	<b>–</b>	<b>1 465</b>	<b>62 %</b>	<b>821</b>	<b>–</b>	<b>–</b>	<b>821</b>	<b>50</b>	<b>12</b>	<b>–</b>	<b>62</b>

## 5.4.3. Implementation of payment appropriations - Title 3

EUR '000

Item	Total approp. availab.	Payments made					Appropriations carried over to 2022				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	246	26	33	–	59	24 %	130	–	–	130	58	–	–	58
3020 Facts and figures and related activities defined in the Annual Work Programme	4 677	164	1 881	–	2 045	44 %	2 308	–	–	2 308	44	280	–	324
3030 Tools for OSH management and related activities defined in the Annual Work Programme	570	106	208	–	314	55 %	243	–	–	243	9	4	–	13
3040 Raising awareness and communication and related activities defined in the Annual Work Programme	5 648	2 189	1 811	–	4 000	71 %	1 417	–	–	1 417	84	146	–	231
3050 Networking knowledge and related activities defined in the Annual Work Programme	486	20	116	–	136	28 %	330	–	–	330	21	–	–	21
3060 Networking and related activities defined in the Annual Work Programme	234	73	28	–	101	43 %	34	–	–	34	98	–	–	98
<b>Total Chapter 30</b>	<b>11 861</b>	<b>2 578</b>	<b>4 077</b>	<b>–</b>	<b>6 655</b>	<b>56 %</b>	<b>4 463</b>	<b>–</b>	<b>–</b>	<b>4 463</b>	<b>313</b>	<b>431</b>	<b>–</b>	<b>743</b>

		Total approp. availab.	Payments made					Appropriations carried over to 2022				Appropriations lapsing			
			from final adopt. budget	from carry- overs	from assign. revenue	Total	%	Autom. carry- overs	By decision	Assigned rev.	Total	from final adopt. budget	from carry- overs	from assign. rev.	Total
Item		1	2	3	4	5=2+3+ 4	6=5/1	7	8	9	10=7+8 +9	11	12	13	14=11+ 12+13
3100	Support to operational activities	3	0	–	–	0	1 %	–	–	–	–	3	–	–	3
Total Chapter 31		3	0	–	–	0	1 %	–	–	–	–	3	–	–	3
Total Title 3		11 864	2 578	4 077	–	6 655	56 %	4 463	–	–	4 463	316	431	–	747

## 5.4.4. Implementation of payment appropriations - Title 4

EUR '000

Item		Total approp. availab.	Payments made				Appropriations carried over to 2022				Appropriations lapsing				
			from final adopt. budget	from carry- overs	from assign. revenue	Total	%	Autom. carry- overs	By decision	Assigned rev.	Total	from final adopt. budget	from carry- overs	from assign. rev.	Total
		1	2	3	4	5=2+3+ 4	6=5/1	7	8	9	10=7+8 +9	11	12	13	14=11+ 12+13
4100	IPA II 2016 programme earmarked	7	–	–	–	–	0 %	–	–	7	7	–	–	–	–
Total Chapter 41		7	–	–	–	–	0 %	–	–	7	7	–	–	–	–
4200	IPA II 2018 programme earmarked	321	–	–	112	112	35 %	–	–	209	209	–	–	–	–
Total Chapter 42		321	–	–	112	112	35 %	–	–	209	209	–	–	–	–
Total Title 4		328	–	–	112	112	34 %	–	–	216	216	–	–	–	–
GRAND TOTAL		22 006	10 237	5 049	112	15 397	70 %	5 436	–	216	5 652	441	515	–	957



## 6. OUTSTANDING COMMITMENTS

### 6.1. Outstanding commitments – Title 1

EUR '000

Item	Commitments outstanding at the end of previous year				Commitments of the current year				Total commitm. outstanding at year-end
	Commitm. carried forward from previous year	Decommit. Revaluation Cancellations	Pay-ments	Total	Commit-ments made during the year	Pay-ments	Cancel-lation of commit. which cannot be carried forward	Commit. outstand-ing at year-end	
	1	2	3	4=1+2-3	5	6	7	8=5-6-7	9=4+8
1100 Basic salaries	-	-	-	-	3 482	3 482	-	-	-
1101 Family allowances	-	-	-	-	558	558	-	-	-
1102 Expatriation and foreign residence allowances	-	-	-	-	507	507	-	-	-
1103 Secretarial allowances	-	-	-	-	3	3	-	-	-
1113 Contract agents	-	-	-	-	1 532	1 532	-	-	-
1120 Professional training of staff	259	(10)	249	-	129	67	-	62	62
1130 Insurance against sickness	-	-	-	-	169	169	-	-	-
1131 Insurance against accidents and occupational disease	-	-	-	-	19	19	-	-	-
1132 Insurance against unemployment	-	-	-	-	65	65	-	-	-
1141 Travel expenses for annual leave	-	-	-	-	58	58	-	-	-
1175 Interim Services	151	(42)	109	-	104	49	-	55	55
1177 Interinstitutional support	5	(2)	3	-	130	120	-	10	10
1178 Interagencies secretariat	-	-	-	-	2	2	-	0	0
1180 Miscellaneous expenditure on staff recruitment	8	(8)	-	-	-	-	-	-	-
1181 Travel expenses	-	-	-	-	1	1	-	-	-
1182 Installation resettlement and transfer allowances	-	-	-	-	25	25	-	-	-
1183 Removal expenses	-	-	-	-	24	24	-	-	-
1184 Temporary daily subsistence allowances	-	-	-	-	2	2	-	-	-
<b>Total Chapter 11</b>	<b>423</b>	<b>(61)</b>	<b>362</b>	<b>-</b>	<b>6 808</b>	<b>6 680</b>	<b>-</b>	<b>128</b>	<b>128</b>
1410 Medical services	13	(9)	4	-	23	6	-	17	17

Item	Commitments outstanding at the end of previous year				Commitments of the current year				Total commitm. outstanding at year-end
	Commitm. carried forward from previous year	Decommit. Revaluation Cancellations	Pay-ments	Total	Commit-ments made during the year	Pay-ments	Cancel-lation of commit. which cannot be carried forward	Commit. outstand-ing at year-end	
	1	2	3	4=1+2-3	5	6	7	8=5-6-7	9=4+8
1420 Other welfare expenditure	1	-	1	-	7	7	-	1	1
Total Chapter 14	14	(9)	5	-	31	13	-	18	18
1522 Trainees	-	-	-	-	92	92	-	-	-
Total Chapter 15	-	-	-	-	92	92	-	-	-
1620 Other social expenditure	11	(3)	8	-	12	6	-	6	6
Total Chapter 16	11	(3)	8	-	12	6	-	6	6
<b>Total Title 1</b>	<b>448</b>	<b>(73)</b>	<b>375</b>	<b>-</b>	<b>6 943</b>	<b>6 791</b>	<b>-</b>	<b>153</b>	<b>153</b>

## 6.2. Outstanding commitments – Title 2

EUR '000

Item		Commitments outstanding at the end of previous year				Commitments of the current year				Total commitm. outstanding at year-end
		Commitm. carried forward from previous year	Decommit. Revaluation Cancel-lations	Pay-ments	Total	Commit-ments made during the year	Pay-ments	Cancel-lation of commit. which cannot be carried forward	Commit. outstand-ing at year-end	
		1	2	3	4=1+2-3	5	6	7	8=5-6-7	
2000	Rent	12	(1)	11	-	341	330	-	11	11
2010	Insurance	-	-	-	-	6	6	-	-	-
2020	Water gas electricity and heating	2	(1)	1	-	79	77	-	2	2
2030	Cleaning and maintenance	65	(0)	64	-	85	18	-	68	68
2040	Fitting out of premises	14	(1)	14	-	13	10	-	3	3
2050	Security and surveillance of buildings	10	(0)	10	-	179	82	-	97	97
Total Chapter 20		103	(3)	100	-	704	524	-	180	180
2100	IT operating expenditure	14	(0)	14	-	246	237	-	10	10
2120	Services provided by IT external providers consultancy and other operating staff	241	(1)	240	-	235	84	-	150	150
2130	New and replacement purchases	125	-	125	-	353	7	-	347	347
Total Chapter 21		380	(1)	378	-	834	328	-	507	507
2210	New and replacement purchases furniture maintenance and repair	1	(0)	1	-	-	-	-	-	-
2232	Vehicle upkeep petrol and hiring means of transport	-	-	-	-	0	0	-	-	-
2250	Publications and subscriptions	3	(2)	1	-	10	9	-	1	1
Total Chapter 22		5	(2)	2	-	10	9	-	1	1
2300	Stationery and office supplies	9	-	9	-	11	0	-	11	11
2320	Bank charges	-	-	-	-	1	1	-	-	-
2330	Legal expenses	9	(3)	6	-	4	-	-	4	4
2331	Audit services	16	-	16	-	11	-	-	11	11
2332	Other outsourced services	23	(1)	22	-	43	-	-	43	43
2352	Internal catering expenses	-	-	-	-	0	0	-	-	-
Total Chapter 23		57	(3)	53	-	69	1	-	68	68
2400	Postage and delivery charges	1	(1)	0	-	5	4	-	1	1
2410	Telephone telegraph telex radio and television subscriptions and charges	64	(1)	63	-	67	3	-	64	64
Total Chapter 24		65	(2)	64	-	72	7	-	65	65
<b>Total Title 2</b>		<b>609</b>	<b>(12)</b>	<b>597</b>	<b>-</b>	<b>1 689</b>	<b>868</b>	<b>-</b>	<b>821</b>	<b>821</b>

### 6.3. Outstanding commitments – Title 3

EUR '000

Item	Commitments outstanding at the end of previous year				Commitments of the current year				Total commitm. outstanding at year-end
	Commitm. carried for- ward from pre- vious year	Decommit. Revaluation Cancel- lations	Pay- ments	Total	Commit- ments made during the year	Pay- ments	Cancel- lation of commit. which cannot be carried forward	Commit. outstand- ing at year-end	
	1	2	3	4=1+2-3	5	6	7	8=5-6-7	9=4+8
3010 Anticipating change and related activities defined in the Annual Work Programme	33	–	33	–	155	26	–	130	130
3020 Facts and figures and related activities defined in the Annual Work Programme	2 161	(280)	1 881	–	2 472	164	–	2 308	2 308
3030 Tools for OSH management and related activities defined in the Annual Work Programme	212	(4)	208	–	350	106	–	243	243
3040 Raising awareness and communication and related activities defined in the Annual Work Programme	1 957	(146)	1 811	–	3 607	2 189	–	1 417	1 417
3050 Networking knowledge and related activities defined in the Annual Work Programme	116	–	116	–	350	20	–	330	330
3060 Networking and related activities defined in the Annual Work Programme	28	–	28	–	107	73	–	34	34
<b>Total Chapter 30</b>	<b>4 507</b>	<b>(431)</b>	<b>4 077</b>	<b>–</b>	<b>7 041</b>	<b>2 578</b>	<b>–</b>	<b>4 463</b>	<b>4 463</b>
3100 Support to operational activities	–	–	–	–	0	0	–	–	–
<b>Total Chapter 31</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>0</b>	<b>0</b>	<b>–</b>	<b>–</b>	<b>–</b>
<b>Total Title 3</b>	<b>4 507</b>	<b>(431)</b>	<b>4 077</b>	<b>–</b>	<b>7 041</b>	<b>2 578</b>	<b>–</b>	<b>4 463</b>	<b>4 463</b>

## 6.4. Outstanding commitments – Title 4

EUR '000

Item	Commitments outstanding at the end of previous year				Commitments of the current year				Total commitm. outstanding at year-end
	Commitm. carried for- ward from pre- vious year	Decommit. Revaluation Cancel- lations	Pay- ments	Total	Commit- ments made during the year	Pay- ments	Cancel- lation of commit. which cannot be carried forward	Commit. outstand- ing at year-end	
	1	2	3	4=1+2-3	5	6	7	8=5-6-7	9=4+8
4200 IPA II 2018 programme earmarked	6	–	1	5	136	110	–	26	30
Total Chapter 42	6	–	1	5	136	110	–	26	30
<b>Total Title 4</b>	<b>6</b>	<b>–</b>	<b>1</b>	<b>5</b>	<b>136</b>	<b>110</b>	<b>–</b>	<b>26</b>	<b>30</b>
<b>GRAND TOTAL</b>	<b>5 570</b>	<b>(515)</b>	<b>5 050</b>	<b>5</b>	<b>15 809</b>	<b>10 347</b>	<b>–</b>	<b>5 461</b>	<b>5 466</b>

## 7. GLOSSARY

### **Administrative appropriations**

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

### **Adopted budget**

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

### **Amending budget**

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

### **Appropriations**

Budget funding.

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

### **Assigned revenue**

Revenue dedicated to finance specific items of expenditure.

### **Budget result**

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

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

### **Budget implementation**

Consumption of the budget through expenditure and revenue operations.

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

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

### **Budgetary commitment**

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

### **Cancellation of appropriations**

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

### **Carryover of appropriations**

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

## **Commitment appropriations**

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

## **De-commitment**

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

## **Differentiated appropriations**

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

## **Economic result**

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

## **Entitlements established**

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

## **Exchange rate difference**

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

## **Expenditure**

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

## **Grants**

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

## **Lapsing appropriations**

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

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

## **Legal basis / basic act**

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

## **Legal commitment**

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

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

### **Non-differentiated appropriations**

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

### **Operational appropriations**

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

### **Outstanding commitments**

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

### **Payment appropriations**

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

### **RAL (Reste à liquider)**

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

### **Surplus**

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

### **Transfer between budget lines**

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