

European Agency for Safety and Health at Work

European Agency for Safety and Health at Work

Consolidated Annual Activity Report 2021

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List of acronyms

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

FRA:	European Union Agency for Fundamental Rights
FTE:	Full Time Equivalent
GPA:	Good Practice Award
HWC:	Healthy Workplaces Campaign
IAS:	Internal Audit Service
ICF:	Internal Control Framework
ICT:	Information and Communication Technology
ILO:	International Labour Organisation.
IPA:	Instrument for Pre-accession Assistance
KPIs:	Key performance indicators
MB:	Management Board
MoU:	Memorandum of Understanding
MSD:	Musculoskeletal Disorders
MSE:	Micro and Small Enterprises
MSP:	Multi-annual Strategic Programme
OSH:	Occupational Safety and Health
OCP:	Official Campaign Partner
OiRA:	Online interactive Risk Assessment
OKAG	OSH Knowledge Advisory Group
OSH:	Occupational Safety and Health
OSHVET:	Occupational Safety and Health and Vocational Education and Training Network
PR:	Public Relations
SC/FWC:	Specific Contract/Framework Contract
SLA:	Service-level Agreement
SNE:	Seconded National Expert
SLIC:	Senior Labour Inspectors Committee
SPD:	Single Programming Document
SR:	Staff Regulations
TA:	Temporary Agent
TARAG	Tools and Awareness Raising Advisory Group
VAT:	Value-added Tax
WES:	Workers' survey on exposure to cancer risk factors
WHO:	World Health Organisation

Management Board's analysis and assessment

The Management Board of EU-OSHA,

Having regard to:

- Regulation (EU) 2019/126 of the European Parliament and of the Council of 16 January 2019 establishing the European Agency for Safety and Health at Work (EU-OSHA), and repealing Council Regulation (EC) No 2062/94,
- Financial Regulation of the European Agency for Safety and Health at Work of 27 September 2019, and in particular article 48 therein,
- EU-OSHA's 2021-2023 Programming Document adopted by the Management Board on 14 December 2020, and, in particular, the work programme for 2021,
- EU-OSHA's Consolidated Annual Activity Report of the Authorising Officer for the year 2021:

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

1. Considers that the Consolidated Annual Activity Report 2021 represents a comprehensive and transparent account of the Agency's activities and results of the year; takes note that the interim Executive Director, in his capacity as Authorising officer, had no reservation to report.
2. Congratulates the Agency on the continued significant contribution, through several actions carried out alone or in collaboration with others, to safer and healthier workplaces in Europe further to the global health crisis triggered by the COVID-19 pandemic; congratulates the Agency on the good results achieved despite the restrictions imposed by the pandemic, which hit particularly hard on EU-OSHA as a network-based organisation.
3. Notes with satisfaction the important role assigned to EU-OSHA in the new EU-OSH Strategic Framework for Safety and Health at Work 2021-2027.
4. Commends the Agency for having ensured business continuity through a prompt reorganisation, reprioritisation and reallocation of resources in response to the delay in the appointment of a new Executive Director.
5. Appreciates the Agency's progress in achieving its strategic objectives as outlined in EU-OSHA's Multi-annual Strategic Programme and welcomes that these are aligned to and contribute substantially to wider EU policy objectives on occupational safety and health (OSH) and beyond; acknowledges in particular the Agency's contribution to:
 - Reducing the OSH burden resulting from musculoskeletal disorders (MSDs) by improving the understanding on the topic and promoting discussion among policy-makers, researchers and intermediaries via the OSH overview on MSDs and the Healthy Workplaces Campaign 'Lighten the Load'.
 - Knowledge on the impact of digitalisation on safety and health through an OSH Overview. This overview directly addresses one of the key EU policy priorities identifying OSH challenges and possibilities linked to digitalisation.
 - The development of foresight studies which set an example for other organisations. The current foresight study on the circular economy is directly relevant to the green transition by identifying new and emerging risks related to this development.
 - The availability of official EU OSH information via the OSH barometer. The barometer provides qualitative and quantitative data which constitutes an evidence base for policy-making.
6. Notes with satisfaction that the results for key performance indicators are positive across all activities and that the ambitious targets were to a large extent achieved.
7. Welcomes the very high implementation rate of the annual work programme resulting in an almost full implementation of the budget.

8. Appreciates the cooperation established with other EU agencies aimed at expertise and methodology exchange as well as joint delivery; welcomes that the Agency has fully implemented the action plan adopted in response to the evaluation of EU-OSHA, Eurofound, ETF and Cedefop.
9. Stresses the importance of tripartism at the EU and national levels to ensure the effective functioning of the Agency and its Focal Points and encourages EU-OSHA to keep up its efforts to disseminate its activities and engage with the relevant stakeholders.
10. Acknowledges the key role played by Focal points and their networks in contributing to the achievement of EU-OSHA's objectives, through the provision of high-quality information and data from the national level feeding into the planning and implementation of the Agency's work programme, and their effort in disseminating the Agency's work in the Member States.
11. Considers that the main risks that threaten the achievement of the strategic and operational objectives have been properly identified and that the necessary measures have been adopted to mitigate their impact or likelihood; and that the internal control systems put in place by the Agency are adequate as confirmed by various audits.
12. Observes that the interim Executive Director's declaration of assurance is based on a robust control system built around the Internal Control Framework. The robustness of the control system is confirmed by the absence of significant findings from the Internal Audit Service and the Court of Auditors.
13. Considers that the information provided in the Consolidated Annual Activity Report gives the Management Board reasonable assurance that the resources available to EU-OSHA in 2021 were used for their intended purpose and in accordance with the principles of sound financial management. Furthermore, the control procedures in place give the necessary guarantees concerning the legality and regularity of the underlying transactions.

In light of the above, the Management Board requests the Consolidated Annual Activity Report 2021 be forwarded, together with this analysis and assessment, to the European Parliament, the European Council, the European Commission and the Court of Auditors.

10 June 2022

(signed)

Michael Gillen
Chairperson of the Management Board

Executive Summary

The Agency in brief

The European Agency for Safety and Health at Work (EU-OSHA) is an Agency of the European Union. Established in 1994, the Agency works on the basis of a new founding regulation, which entered into force in early 2019.¹ The regulation defines EU-OSHA's mandate and governance arrangements.

EU-OSHA's mission and vision are enshrined in the Agency's [Multi-annual Strategic Programme](#) (MSP), which the Management Board extended up to 2023 in 2018. The Agency's mission is to develop, gather and provide reliable and relevant information, analysis and tools to advance knowledge, raise awareness and exchange occupational safety and health (OSH) information and good practice that will serve the needs of those involved in OSH.

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

The Agency is based on a tripartite structure as is the standard in the employment and social affairs field. Key actors in OSH in Europe are represented in the Agency's Management Board: representatives of governments, employers and workers of the EU-27, and the European Commission. An expert appointed by the European Parliament (EP) Employment and Social Affairs Committee also participates in the work of the Management Board, and, together with European Economic Area and European Free Trade Association countries representatives and European Foundation for the Improvement of Living and Working Conditions (Eurofound), European Institute for Gender Equality (EIGE) and European Labour Authority (ELA) representatives, he has an observer status in the Management Board. Whereas the Management Board takes the key strategic decisions, the Executive Board oversees effective preparation and follow-up of the Management Board decisions.²

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

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

While preparing decisions for the Management Board, the Agency regularly consults its three Advisory Groups, the 'Tools and Awareness Raising Advisory Group' (TARAG), the 'OSH Knowledge Advisory

¹ Regulation (EU) 2019/126 of the European Parliament and of the Council of 16 January 2019 establishing the European Agency for Safety and Health at Work (EU-OSHA), and repealing Council Regulation (EC) No 2062/94, cf. <https://eur-lex.europa.eu/legal-content/EN/ALL/?uri=CELEX:32019R0126>

² With the 2018 Regulation, the 'Governing Board' and 'Bureau' have become 'Management Board' and 'Executive Board', and the 'Director' became the 'Executive Director'. In this report, the terminology from the new Regulation is used unless reference is made to actions and decisions taken before its entry into force on 20 February 2019.

Group' (OKAG), and the 'Workers' Exposure Survey Advisory Group' (WESAG) and has regular coordination meetings with Directorate C, Unit 2 of the Directorate-General for Employment, Social Affairs and Inclusion (DG EMPL), which serves as the Agency's primary partner at the Commission.

Internally, the Agency is organised in four units, three of which are operational (Prevention and Research Unit, Communication and Promotion Unit, and Network Secretariat) and one administrative (Resource and Service Centre). The Executive Director³ also serves as the Head of Unit of one of the operational units (Network Secretariat). The Executive Director has delegated appointing authority powers by the Management Board whereas all Heads of Unit as well as one Temporary Agent/Administrator staff member in the Network Secretariat have delegated authorising officer powers.

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

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

The year in brief

Key conclusions in relation to operational activities

In 2020, an important framework condition arose that has been having a significant impact on the work of the Agency ever since. The global COVID-19 pandemic has made OSH an even more relevant topic in the EU agenda. EU-OSHA has been strongly involved in the EU response to the crisis. As a result, all ongoing and planned activities were reviewed in order to adapt to the new priorities and needs. OSH-related topics from the pandemic have been integrated across the activities where relevant – for example, via a specific focus on teleworking in the Overview on musculoskeletal disorders (MSDs) and the linked Healthy Workplaces Campaign 2020-22. The importance of EU-OSHA's contribution to the management of the pandemic, both in terms of identification of risks and ways to prevent and manage these, was recently evidenced by a study on OSH and COVID-19 carried out at the request of the European Parliament Employment and Social Affairs Committee Committee.⁴

The Agency's long-term strategic objectives are established in a [Multi-annual Strategic Programme 2018-2023 \(MSP\)](#) adopted by the Management Board and formulated within the framework of the Founding Regulation. The MSP addresses the main challenges in OSH in the EU as identified in the main EU policy documents. During 2021, EU-OSHA continued to make progress towards its strategic objectives across its six priority areas. This resulted in a budget implementation of 97% and a work programme implementation of 96% (target: 90%).

In June 2021, the Commission adopted a new [EU OSH Strategic Framework](#) covering a seven-year timespan, from 2021 to 2027. The Agency's own analysis and the dialogue with its stakeholders confirmed that its long-term strategic objectives are a good basis for contributing to the implementation of the EU OSH Strategic Framework. Other key documents are the [European Commission Communication 'A Strong Social Europe for Just Transitions'](#) and the [European Pillar of Social Rights](#).

One of the main challenges identified is the digital transition and its impact on the workplace. Whereas digitalisation brings a number of opportunities, there are also risks and it is stressed that high safety and health standards must be maintained. EU-OSHA is contributing directly to the management of this transition via its major OSH Overview activity on digitalisation and the Healthy Workplaces Campaign on digitalisation that will begin in 2023. The OSH Overview on Digitalisation followed a foresight study on the same topic.

³ Please note that as from 16 September 2021, the Management Board has appointed an interim Executive Director until a new Executive Director is in post. In the present report, reference will be made to 'Executive Director' when referring to tasks that are in general ascribed to the function as per the policies and procedures in place; to 'interim Executive Director' when referring to specific actions carried out as from 16 September 2021.

⁴ Maxime Moulac, Panagiota Pavlou and Laura Vone, 'Occupational Safety and Health: Adjusting provisions in the light of COVID-19', March, 2022.

Another key challenge is the green transition. This transition will also have an important impact on work and it is necessary to anticipate this impact. Anticipation of change in the world of work is one of the cornerstones of the new strategic framework and EU-OSHA's well-established foresight work will contribute to this. Currently, a foresight activity on the circular economy is being implemented that will help identify risks and opportunities related to this aspect of the green transition.

For EU-OSHA, it is very important to be able to contribute significantly to these new areas, without, however, ignoring other key OSH challenges as identified in the main policy documents thus far.

Other key challenges are linked to psychosocial risks and MSDs. EU-OSHA has implemented a major OSH Overview on MSDs and the research results are now being promoted through a Healthy Workplaces Campaign running from 2020 to 2022. Over the next programming period, a new OSH Overview on psychosocial risks will be implemented. It will address current challenges relating to the protection of mental health at work, expanding knowledge on the prevalence and effective prevention of mental health problems to inform current policy debate and workplace interventions.

EU-OSHA is developing a Workers' Exposure Survey on carcinogens that will help estimate the amount of workplace exposure to carcinogens in Europe. This will directly support the objective of reducing cancer as a cause of work-related deaths.

Through the Online interactive Risk Assessment (OiRA) activity, EU-OSHA, together with its partners, provides a tool for employers to carry out a good quality risk assessment, thereby facilitating compliance with the legal requirements without compromising the quality of the risk assessment, especially among SMEs. OiRA is explicitly mentioned in different policy documents and is an activity that will be continued throughout the programming period.

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

EU-OSHA has continued to effectively communicate and promote OSH, either directly or through its network. Due to the COVID-19 restrictions, communication and promotion actions were moved almost entirely online. Notwithstanding, EU-OSHA managed to actively present its work at over 350 events and adapted its Focal Point Assistance Tool (FAST) support scheme to enable Focal Points to reorient FAST awareness-raising actions (for example, seminars and media actions) in the Member States to address the COVID-19 pandemic.

The EU OSH Strategic Framework promotes a Vision Zero approach to work-related deaths in the EU. EU-OSHA's vision and programmed activities to promote an OSH risk prevention culture are fully supportive of this approach.

Evaluations have several times confirmed the performance and the relevance to EU policy priorities of EU-OSHA. This is both the case for activity evaluations commissioned by the Agency and for the evaluation of EU-OSHA and three other agencies under DG EMPL's remit commissioned by the European Commission. The [Staff Working Document of the Commission following up to the four agencies' evaluation](#) highlights that: EU-OSHA contributes to and sometimes is the only source of high-quality information on OSH; supports EU policies and legislation through awareness raising and implementation, making knowledge and good practices available to stakeholders; and complements work and knowledge developed by others such as the Advisory Committee on Safety and Health at Work. By the end of 2021, the Agency had implemented all the actions agreed upon by the Management Board to meet the recommendations from the four agencies' evaluation.

EU-OSHA has continued collaborating closely with other EU agencies in 2021 – both those within the employment and social affairs policy field and beyond. In addition to continuing the established

cooperation with Eurofound, the European Training Foundation (ETF) and Cedefop, EU-OSHA has already engaged with the newly established ELA to formalise collaboration.

In September 2021, Dr Christa Sedlatschek, who had served as EU-OSHA's Executive Director for 10 years, retired: her work and commitment to the mission of the Agency having been very much acknowledged and appreciated by all stakeholders. The recruitment of a new Executive Director was delayed and the Management Board took timely decisions to ensure business continuity. Most importantly, the Management Board agreed on interim arrangements and asked the Head of the Prevention and Research Unit, Mr William Cockburn, to temporarily take up duties as interim Executive Director. Mr Cockburn took up the duties on 16 September, the day after Dr Sedlatschek retired. In parallel, the Management Board made sure that all requirements for the implementation of the appointment procedure for the new Executive Director were respected so that the protection of personal data and the integrity of the procedure were ensured.

As the 2021 results demonstrate, the arrangements put in place swiftly to mitigate the impact of the delay in the recruitment of a new Executive Director resulted in minimal disruption to planned work and have not affected EU-OSHA's overall performance.

Key conclusions related to management, internal control and assurance

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

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

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

The interim Executive Director issued his judgment on the basis of: the control processes in place and the outcomes of such controls; the resources spent to raise awareness with respect to ethics and integrity and fraud prevention; the annual risk assessment and Internal Control Framework assessment exercises; the quantitative and qualitative nature of the non-conformities included in the register for 2021; the assurance received by the Internal Control Coordinator; and, last but not least, on the overall favourable opinions expressed in the final reports by internal and external auditors and their recommendations in the past few years.

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

Introduction

This Consolidated Annual Activity Report (CAAR) has been prepared in accordance with the European Agency for Safety and Health at Work's (EU-OSHA) Founding Regulation and its Financial Regulation as well as the guidelines from the European Commission adopted in April 2020.⁵

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

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

- the achievement of the objectives defined in the Single Programming Document;
- action plans to follow up on evaluations and the status of their implementation;
- implementation on the annual work programme, budget and staff resources;
- the contribution of EU-OSHA to EU policy priorities;
- organisation management and efficiency and effectiveness of internal control systems;
- observations from the Court of Auditors and follow-up on these;
- contribution and grant agreements;
- service-level agreements; and
- acts of delegation or sub-delegation of budgetary powers.

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

The CAAR has several purposes. It gives an account of the achievement of the key objectives taking into account the corresponding resources used during the year. The report (Part I) therefore follows the structure of the work programme⁶ as it reports on the delivery of key objectives and activities identified therein.

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

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

⁵ Guiding Principles across agencies for a consolidated annual activity report – template and explanatory notes.

⁶ The information related to the implementation of the 2021 work programme related to 'Corporate Management' (Management and control: ABM, internal control and data protection; Programming, monitoring and evaluation) and 'Administrative support: Finance and Human resources' are not included in Part I as they were made available in Part II and Part III (as applicable) to avoid repetitions and redundancies.

Part I. Policy Achievements of the year

Policy context and key achievements of the year

The European Parliament and the Council provided EU-OSHA with an updated legal basis with a new founding regulation which entered into force in 2019. The new founding regulation clarifies the mandate of EU-OSHA and brings EU-OSHA fully into line with the Institutions' guidelines for agencies.

The main policy development in 2021 was the adopted of the EU Strategic Framework on Health and Safety at Work 2021-2027⁷ which in a very concrete way helps realising principle 10 of the European Pillar of Social Rights on workers' right to high level of protection of their health and safety at work. The strategic framework establishes the priorities for the OSH efforts in the EU up to 2027. EU-OSHA is expected to play a key role in delivering on the framework across its key objectives.

Upon the adoption of the strategic framework, EU-OSHA prepared an assessment of the impact on EU-OSHA which was also discussed with EU-OSHA's Executive Board. The conclusion was the Multi-annual Strategic Programme 2018-2023 of EU-OSHA was a good basis for EU-OSHA's contribution to the implementation of the strategic framework.

EU-OSHA work in 2021 already contributed in several ways to the implementation of the framework. Of specific relevant to the objective of anticipating and managing change is the Agency's foresight study on the circular economy which provides important knowledge for policy-makers and researchers on the OSH issues this part of the green transition brings with it. Similarly, the OSH Overview on digitalisation will help manage the safety and health at work issues related to digital transition. The overview will result in a broad range of publications from research reports to policy briefs. A Healthy Workplaces Campaign on the topic will follow during 2023-2025 and will help create awareness on the issues.

EU-OSHA also contributed to the second objective in the strategic framework, improving workplace prevention in line with the Vision Zero approach to work-related deaths. Ongoing OSH Overviews on musculoskeletal disorders, supporting compliance, and psychosocial risks will provide qualitative research results that can be used to improve the prevention and management of risks in the workplace. EU-OSHA's OSH barometer provides authoritative information on the state of OSH in the EU and the big surveys, ESENER and the Worker Exposure Survey on cancer risk factors (under preparation) provide new and comparable data which enables an evidence-based policy. EU-OSHA's project on Online Interactive Risk Assessment (OiRA) continued and made good progress in facilitating more and better risk assessments in European workplaces. This project is directly relevant to improving workplace prevention. Finally, the Agency's awareness raising activities, in particular the Healthy Workplaces Campaign on musculoskeletal disorders were the main European level awareness raising actions in 2021.

On the third objective related to enhancing preparedness in relation to ensuring a fast response to threats, EU-OSHA's continued involvement in the management of the COVID-19 pandemic should be mentioned. EU-OSHA provided further resources in 2021 for the management of the COVID-19 related risk at European workplaces.

Evaluations have consistently confirmed the performance and the relevance to EU policy priorities of EU-OSHA and its work. This is both the case for activity evaluations commissioned by the Agency and for the evaluation of EU-OSHA and three other agencies commissioned by the European Commission.⁸ The Commission's Staff Working Document (SWD) based on the evaluation of EU-OSHA, European Training Foundation (ETF), Cedefop and European Foundation for the Improvement of Living and Working Conditions (Eurofound) highlights how EU-OSHA contributes to and sometimes is the only source of high-quality information on OSH. It also documents how EU-OSHA facilitates effective and efficient knowledge transfer between Member States and how EU-OSHA provides the European picture. The SWD goes on to conclude that EU-OSHA complements EU policies and legislation through support

⁷ Available here: <https://osha.europa.eu/en/safety-and-health-legislation/eu-strategic-framework-health-and-safety-work-2021-2027>

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

for awareness raising and implementation, making knowledge and good practices available to stakeholders. Another important aspect highlighted is the complementarity between the policy level with, for example the Advisory Committee on Safety and Health at work, and the technical knowledge and awareness raising provided by EU-OSHA.

These positive results were confirmed in a 2021 study commissioned by the European Parliament's Employment and Social Affairs Committee.⁹ The study concluded that there would be a number of negative consequences for key stakeholders, should EU-OSHA cease to exist. Among the key benefits provided by the agencies in the cluster, including EU-OSHA, is knowledge and information used for policy-making at Member State and European Level.

A full account of the scores of the KPIs can be found in annex I. The data shows that the Agency has achieved almost all its targets. The budget was almost implemented completely (97%) and posts were occupied at 98%, meaning EU-OSHA used all available resources. The work programme was implemented to a level of 96% which is very satisfactory given that the pandemic had an important impact on EU-OSHA as a networking organisation. The part of the work programme not achieved was due to the pandemic and the impossibility to travel having an impact on business travel, events etc. Whenever possible, EU-OSHA converted physical events into virtual events and thereby to a large extent was able to implement its networking and promotion actions and achieve the results foreseen.

EU-OSHA's stakeholder survey is a key source for qualitative KPI data. A new edition of the survey was implemented during the first half of 2022 and shows that EU-OSHA in general reaches its ambitious targets. In particular it should be highlighted that EU-OSHA is seen as a well-performing organisation, that its work is relevant to the needs in Europe, that its work is useful and that its work is of EU added value. This last aspect, particularly is related to EU-OSHA's provision of information which is not available from other sources. When it comes to the impact of EU-OSHA's work, it is perceived as having a slightly higher impact on policy than on workplace practice. This is most likely because EU-OSHA's work goes through a number of intermediaries which are important to reaching the workplaces but also beyond the control of EU-OSHA.

When looking at reaching the targets for the individual activities, the results are also generally positive. The targets are very ambitious and achieved or almost achieved in all cases. The results confirm the relevance of the activities, the perceived impact, the usefulness and the EU added value of the activities. Where the targets are not reached, EU-OSHA will analyse further why this may be the case. However, results below targets are typically linked to activities which are still ongoing and a relatively large number of 'don't know' replies can be observed. EU-OSHA will therefore assess the situation further once the activities have been finalised. The results will also be further analysed in upcoming evaluations.

Overall, the stakeholder survey shows that there is a wide use of the Agency's work and that the Agency is positively regarded. EU-OSHA will analyse the data further during 2022.

The results on the KPIs are particularly important in the light of the delays in the recruitment of the Executive Director. When it became clear that there would be a delays, the Management Board in a timely manner appointed an interim Executive Director who implemented internal organisational changes. These measures have been effective and as can be seen from the results, the Agency has been able to continue delivering on its objectives.

In conclusion, the results for 2021 confirm the relevance of EU-OSHA to meeting the EU policy objectives for the coming years.

⁹ Cost of non-EU agencies focusing on the health and safety cluster of EU decentralised agencies, October 2021, available here: [https://www.europarl.europa.eu/RegData/etudes/STUD/2021/699399/IPOL_STU\(2021\)699399_EN.pdf](https://www.europarl.europa.eu/RegData/etudes/STUD/2021/699399/IPOL_STU(2021)699399_EN.pdf)



KEY PERFORMANCE INDICATORS 2021

MISSION

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



VISION

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



GOOD GOVERNANCE

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



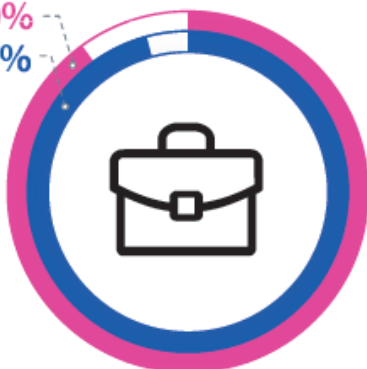
Key performance indicators

● Actual
● Target



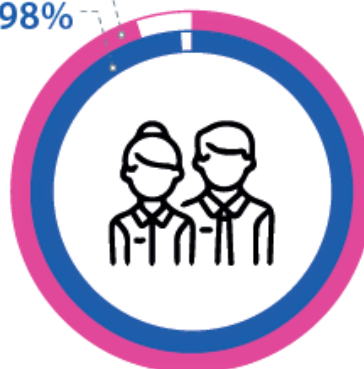
GOOD GOVERNANCE

90%
96%



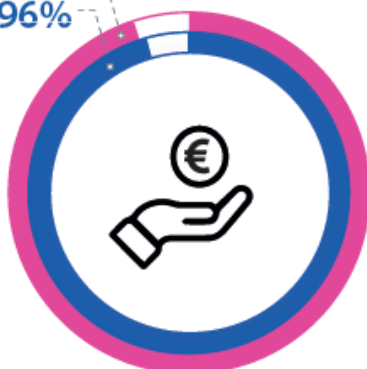
Work programme delivery

95%
98%



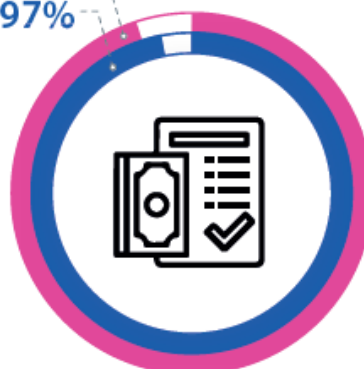
Staff capacity

95%
96%



Fulfillment of
payment appropriations

95%
97%



Implementation of
commitment appropriations

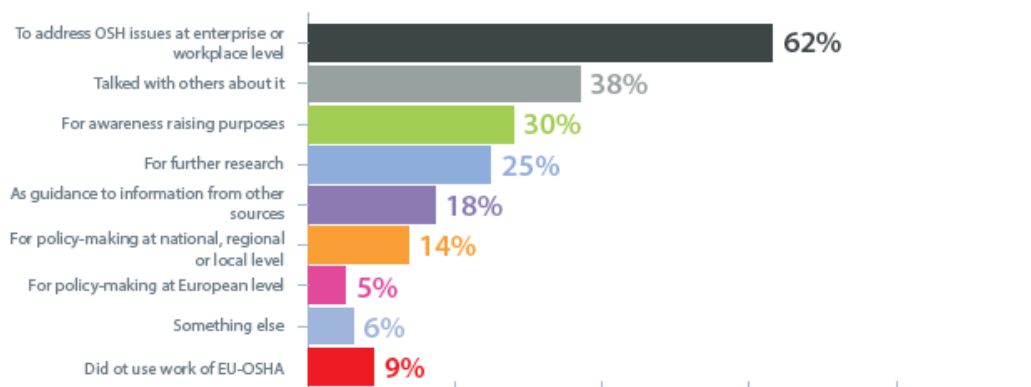


REACH AND USE

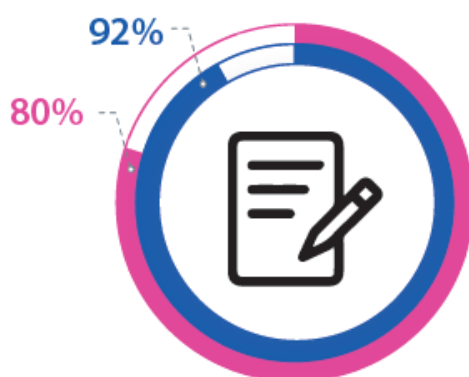
Outreach capacity of intermediaries through networking

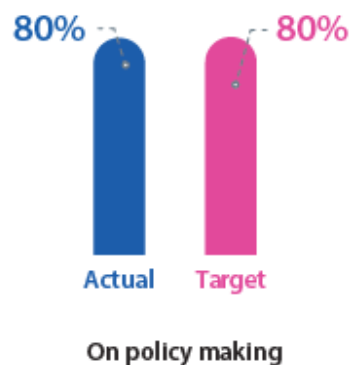
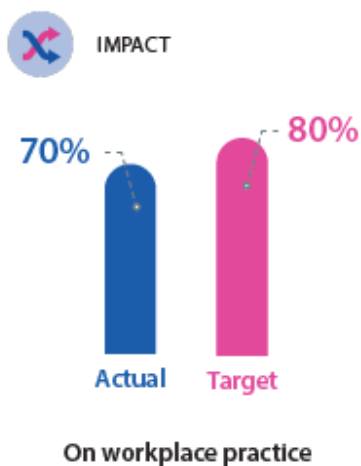
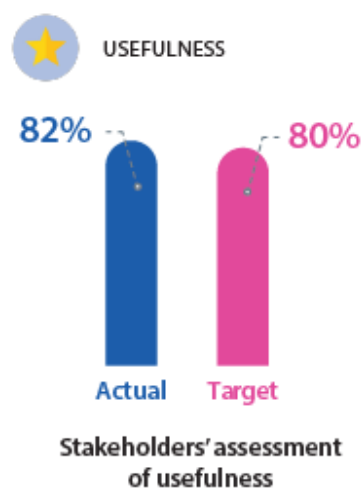
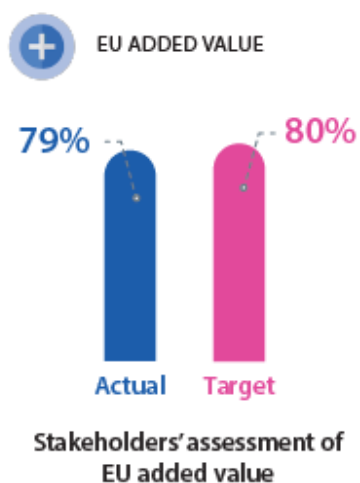
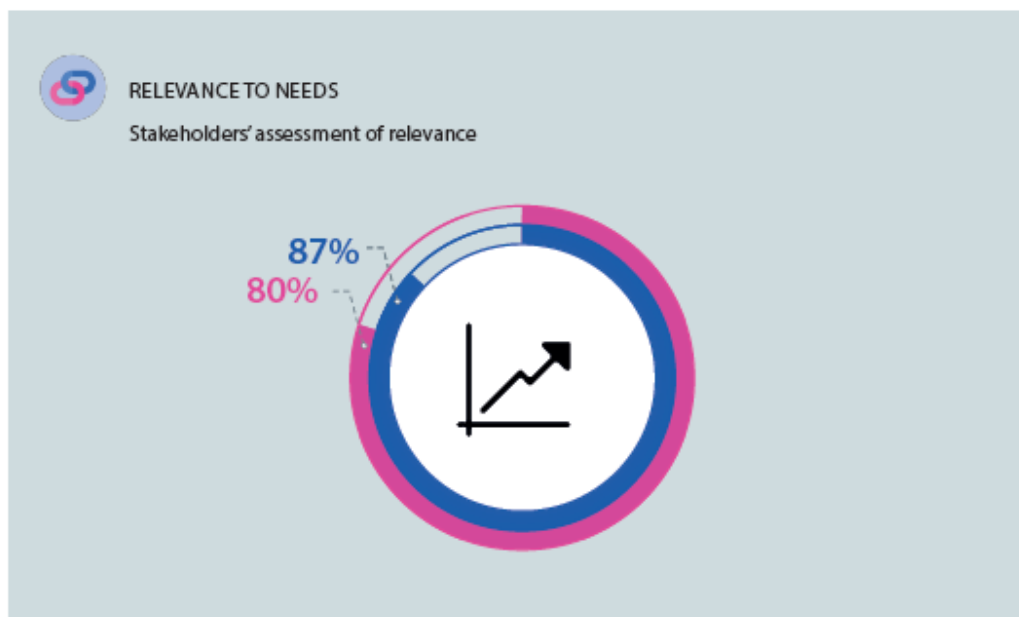


Purpose of use



PERCEIVED PERFORMANCE





Cooperation with other EU agencies and bodies

EU-OSHA has continued collaborating closely with other EU agencies in 2021 – both those within the employment and social affairs policy field and beyond. Agreements are already established with **Eurofound**, the **European Institute for Gender Equality (EIGE)** and the **European Chemicals Agency (ECHA)** as well as cooperation with **Cedefop**. The Agency is also working towards formalising its cooperation with the European Labour Authority (**ELA**).

A significant cooperation took place with other EU agencies in the context of the COVID-19-related work – cf. paragraph ‘COVID-19-related actions’.

On several operational activities, there is good cooperation to make the best use of the respective resources of each agency. This is, for example, the case for the collaboration on survey methods with Eurofound in relation to the European Survey of Enterprises on New and Emerging Risks (ESENER), the involvement of the European Union Agency for Fundamental Rights (FRA) and Eurofound survey expertise in the development of the Workers’ Exposure Survey, and the collaboration with Eurofound and the Joint Research Centre within the digitalisation activity. For the MSD overview, the Agency also collaborates with the **Joint Research Centre**, Eurofound and Cedefop on teleworking, and on seasonal workers, collaboration exists with ELA. EU-OSHA has also contributed to the ‘Practical Guide on the welfare of asylum and reception staff’ with the European Union Asylum Agency (EASO). For the development of the OSH Barometer, regular cooperation has taken place with **Eurostat**.

The Agency contributed to the initiative ‘EU4BorderSecurity’ together with **Frontex** by providing knowledge on ensuring the health and safety of border workers.

In line with its cooperation agreement with the Directorate-General for Internal Market, Industry, Entrepreneurship and SMEs (DG GROW), EU-OSHA also cooperates with the **European Innovation Council and SMEs Executive Agency (EISMEA)** and the **Enterprise Europe Network (EEN)** that it coordinates in the dissemination of its work. The Agency also reached out to the vocational education and training community via a new networking initiative, the Occupational Safety and Health and Vocational Education and Training Network (**OSHVET**).

The Agency participates actively in the **EU Agencies Network (EUAN)** and its sub-networks. Within the EU Agencies Network on Scientific Advice (**EU-ANSA**), EU-OSHA participates in the clusters on quantitative surveys and sustainability.

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

Based on discussions commenced with the **ETF** during 2021 with a view to sharing the services of ETF’s Accounting Officer and the finalisation of a Memorandum of Understanding (MoU) and a service-level agreement (SLA), the Management Board appointed the new accounting officer on 10 June 2022. The SLA is expected to enter into force as of 1 July 2022.

COVID-19-related actions

One of the Agency's most important contributions to creating EU added value in 2021 has been its work related to the consequences on OSH triggered by the COVID-19 pandemic.

Despite the lockdown in early 2020 and further restrictive measures in place throughout the year, EU-OSHA remained fully operational. The Agency succeeded in delivering its planned work programme for 2021 even beyond the set targets while assuming and delivering COVID-19-related tasks to meet its stakeholders' needs in uncertain and challenging times. Regular and extraordinary meetings with key stakeholders, including the Management Board and Focal Points, have been organised virtually. Such an effective response to the emergency allowed EU-OSHA, since the beginning of the COVID-19 outbreak in 2020, to play a key role in providing useful information and resources to intermediaries to assess the risks and the impact on workplaces and mitigate them.

Early on, EU-OSHA provided COVID-19 guidance for the workplace, an OiRA COVID-19 risk assessment tool along with other resources to facilitate the return to workplaces in safe and healthy conditions, which has been updated in 2021. The major review of work-related risks from biological agents that the Agency completed in 2019 provided a timely support to this work. In the 2021-2023 Single Programming Document and beyond, the Agency adapted its plans in order to reflect the consequences of the COVID-19 pandemic. The pandemic has accelerated the need to provide knowledge on issues like MSDs and telework, the separation of work and private life, and the needs and challenges related to groups of workers with specific risks, all aspects that have been addressed in the OSH Overview on MSDs. These have also been integrated into the related HWC 'Lighten the Load' running from 2020 to 2022 with a new focus on 'good practice examples on teleworking in times of crisis'.

EU-OSHA delivered, alone or in cooperation with others, a broad range of actions and outputs. A survey of labour inspectors to identify high-risk occupations, with a focus on vulnerable workers, has been carried out with the Senior Labour Inspectors Committee (SLIC). The Agency has also organised expert discussions related to exposure to biological agents and pandemic preparedness at work, as well as on its COVID-19 prevention guidance as a support to the Commission. Additionally, two guides on Long Covid were developed, to facilitate return to work for workers with ongoing symptoms following COVID-19 infection. In line with the request in the Commission's Communication on seasonal workers, the Agency contributed to a campaign organised by ELA, with a flyer and infographic on OSH for migrant seasonal workers in the agri-food industries and contribution to an expert workshop. At the request of the Commission, the Agency has produced jointly with the European Centre for Disease Prevention and Control (ECDC) a report on rapid antigen diagnostic testing in occupational settings, including collection of information on national approaches through the Focal Points. Finally, the Agency continues to contribute as a member of the Commission's Advisory Committee on Safety and Health Working Party on the COVID-19 pandemic, and to carry out surveys among the Focal Points on the state of affairs in the Member States.

Under ESENER, [a secondary analysis on NACE Q](#) (Human health and social work sector) has been carried out in 2021 due to the importance of this sector in the current situation and was delivered in early 2022. Also in 2021, [a secondary study on psychosocial risk management](#) addressed the impact of COVID-19 on micro and small enterprises (MSEs), including the economic pressure, management of OSH and telework.

The question of how risks of occupational exposure for workers to COVID-19 are affected by contextual influences such as national and international supply chains is being covered by the OSH Overview on Supporting Compliance.

Emerging psychosocial risks in specific sectors, such as healthcare, and cross-cutting topics, such as the changes in the world of work brought about by the acceleration in digitalisation resulting from the COVID-19 pandemic will be analysed under the OSH Overview on Psychosocial Risks. As mentioned above, EU-OSHA will also focus on healthcare over the coming years, a sector that has been essential during the pandemic.

It is expected that the pandemic will remain an important topic on the global agenda and EU-OSHA will continue to respond as circumstances require. The Agency will be ready to contribute to the drawing of lessons from the pandemic in order to increase preparedness for future threats to workers' health and safety.

EU-OSHA was among the agencies under assessment in a study commissioned by the EP Committee on Budget during 2021, addressing the impact and role of the EU decentralised agencies – focusing on the health and safety cluster and its collective response to the COVID-19 crisis. The conclusions were overall very positive for EU-OSHA. In particular, the Agency's work on foresight was mentioned as an example of good practice to prepare for future crises/pandemics.

More information at:

https://osha.europa.eu/en/themes/covid-19-resources-workplace#pk_campaign=ban_homecw

1.1 Anticipating change

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

Activity 1.3: Anticipating future challenges to OSH

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

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

This activity builds on the results of the ex post evaluation of the previous foresight ("Large-scale foresight on digitalisation"). The evaluation was commissioned in 2018 and supported EU-OSHA in selecting the method and instruments best suited for the next cycle of the activity. One important finding of the evaluation is that EU-OSHA clearly adds value to the work of others via this activity.

The evaluation also provided the basis for the Management Board's decision in January 2020 on the topic for the foresight, which is the impact of the circular economy (CE) on OSH. This multi-annual study consists of literature reviews, in cooperation with other organisations carrying out foresight and future-oriented work at EU or national level, to guide priority setting and strategic development and consultation with the Agency's stakeholders. In this activity, EU-OSHA is collaborating with the French National Research and Safety Institute (INRS, Institut National de Recherche et de Sécurité) to benefit from the institute's recent foresight work on this topic.

In 2020-2021, existing future-oriented research and documentation as well as EU-OSHA's previous foresights were reviewed, which led to the identification of macro-scenarios on the future of CE and its effects on OSH. In 2022, the focus will be on dissemination and tailoring the scenarios via stakeholders' dialogue and workshops, addressing the needs of specific stakeholder groups.

Under this activity, EU-OSHA also intends to stimulate high-quality debate among selected stakeholder groups on new issues relevant to OSH. In this context, four expert articles were delivered: 'Working in a virtual environment and OSH', 'Dynamic Risk Assessment and OSH', 'Cybersecurity and OSH', and 'OSH as a key factor to attract new personnel'.

During a visit of Commission Vice-President Maroš Šefčovič to the Agency, EU-OSHA presented and discussed the work carried out so far under the foresight activities.

More information at: www.osha.europa.eu/en/emerging-risks/circular-economy.

1.2 Facts and figures

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

Activity 2.1: European Survey of Enterprises on New and Emerging Risks

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

ESENER is a representative establishment survey looking at how safety and health risks are managed in European workplaces.

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

Operating on a five-year cycle, the third survey was carried out in 2019 (ESENER-3) and a fourth edition is planned for 2024. The survey helps identify factors that encourage preventive measures and those that discourage or impede them, as well as helping to define enterprises' needs according to their characteristics – size, sector, location and age. ESENER-3 set up a time series, enabling the detection of trends over the period since the previous edition in 2014. For the first time, countries that opted for a boost in the national sample size were given the opportunity to formulate up to three questions that would be included in the survey interviews carried out in their country.

Following completion of fieldwork of ESENER-3 in 2019, the first in-depth analyses were launched in 2020, with the publication during 2022 of (1) the Overview Report, shedding a special light on legislation and the appointment of health and safety representatives, (2) the [Human health and social work activities report](#), and (3) the [report on the in-depth study on psychosocial risk management](#) as well as six country reports, based on qualitative research among MSEs interviewed in ESENER-3. These deliverables are slightly delayed as compared to the plans, mainly due to problems at the fieldwork level caused by the COVID-19 pandemic.

All ESENER secondary analyses include qualitative research methods, such as interviews with ESENER respondents, workers and key informants, in order to reflect the impact of the COVID-19 crisis on the management of OSH.

Two more sectoral studies were underway in 2021 and will be completed by end 2022: 'Education' and 'Accommodation and Food Service Activities'. Another sectoral study on 'Transport' and the ex post evaluation of ESENER-3 will start too, to be concluded in 2023, in time to inform the launch of the fourth edition of ESENER (2023-2024).

Dissemination activities for ESENER had to be carried out online due to the circumstances. Notwithstanding, ESENER findings reached a broad range of stakeholders via the Focal Points and in particular in Denmark, Lithuania, the Netherlands and Switzerland as well as at the Liaison Forum of the European Sectoral Social Dialogue Committees, making an emphasis on the sectoral focus of the follow-up studies of ESENER-3. ESENER was also presented at a public hearing organised by the European Economic and Social Committee, 'Social dialogue as a tool to promote health and safety at work'.

More information at: www.esener.eu

Activity 2.7: OSH Overview – Work-related MSDs

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

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

With this activity, which was conceptualised and planned in 2017, started in 2018 and concluded at the end of 2021, EU-OSHA aimed at encouraging more and better-targeted policy instruments and actions at EU and national levels while providing workplace-level information, practical tools and examples of good practice. To do so, the Agency filled research gaps by providing a better picture of the prevalence and costs of MSDs in Europe, identified successful initiatives, schemes and workplace measures aimed at a sustainable reintegration of workers with MSDs, and stimulated discussions about support measures at national level among policy-makers and OSH intermediaries to improve preventive action at the workplace.

Projects under this activity covered topics such as prevalence, costs and demographics of MSD, OSH policies, chronic MSDs and emerging MSD risks, workforce diversity, young and prospective workers and MSDs, participation of workers in designing MSD preventive measures, the relationship between psychosocial risk factors and MSDs, and prolonged static postures and MSDs, and focused on a number of economic sectors and specific occupations at increased risk for MSDs .

Also, as a consequence of the COVID-19 crisis, which forced millions of workers to telework from home, a number of new projects related to telework, MSDs and psychosocial risks have been included in the activity and launched in the second half of 2020, and findings have been published in 2021 in a number of reports and articles.¹⁰

Under this OSH Overview, EU-OSHA has produced and published a total of 129 overview reports, expert and OSHwiki articles, and guidance/best practice documents and tools as well as case studies and a database with practical resources to manage MSDs at the workplace, which includes a great number of resources from all the EU Member States (about 1,400), accessible at this link: <https://osha.europa.eu/en/themes/musculoskeletal-disorders/practical-tools-musculoskeletal-disorders>. Published in early 2022 were the final report on '[Better schools by promoting musculoskeletal health](#)' and the final report and case studies on 'Workers' participation in the prevention of MSDs'. Stakeholders were engaged via several events and workshops on specific topics that took place over the duration of the OSH Overview.

This OSH Overview established the knowledge base for the HWC 'Lighten the Load' that was launched in October 2020 – see section for Activity 4.6.

More information, and links to thematic areas, resources and publications, is available at: <https://osha.europa.eu/en/themes/musculoskeletal-disorders/research-work-related-msds>

¹⁰ See: <https://osha.europa.eu/en/publications/telework-and-health-risks-context-covid-19-pandemic-evidence-field-and-policy-implications>

<https://osha.europa.eu/en/publications/home-based-teleworking-and-preventive-occupational-safety-and-health-measures-european-workplaces-evidence-esener-3>

<https://osha.europa.eu/en/publications/regulating-telework-post-covid-19-europe>

<https://osha.europa.eu/en/publications/teleworking-during-covid-19-pandemic-risks-and-prevention-strategies>

https://oshwiki.eu/wiki/Musculoskeletal_disorders_and_telework

https://oshwiki.eu/wiki/Risk_assessment_and_telework_-_checklist

Activity 2.8: Workers' exposure survey on cancer risk factors in Europe

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

The Workers' Exposure Survey on cancer risk factors draws on the conclusions of the feasibility study from 2017 and the input from experts, and it builds on the experience of the Australian Work Exposures Study (AWES). The activity sets out to fill an important information gap that has been widely identified, most recently in the context of the revision of the Carcinogens and Mutagens Directive but also in the January 2017 European Commission Communication on modernisation of EU OSH legislation and policy. EU-OSHA aims to meet the challenge of improving statistical data collection and developing the necessary information for evidence-based policy-making. The survey is expected to provide an accurate and comprehensive picture of current risks related to workers' exposure to cancer risk factors. It also seeks to provide information that could contribute to updating EU legislation, where appropriate, to improve the protection against dangerous substances and fight occupational cancer. In addition, this activity is expected to contribute to the OSH actions of Europe's Beating Cancer Plan and to support one of the key objectives of the EU Strategic Framework on Health and Safety at Work 2021-2027 on improving prevention of work-related diseases, in particular cancer. The survey will provide a reliable assessment of exposure related to jobs and tasks that complements existing workplace exposure measurements, national surveys and information available from national administrative sources in many EU Member States.

EU-OSHA is initially carrying out the survey in six European countries (Germany, Ireland, Spain, France, Hungary and Finland). In each of the countries, EU-OSHA will contact a representative sample of workers for a telephone interview about their current job. The size of the samples will allow detailed analysis of the results to be performed (from 2,500 to 7,500 workers, depending on the country).

In 2020, preparatory work on the survey began, with the first steps for the methodology design and adaptation of the AWES survey instrument to the European context. The Agency also started collaboration with different contractors, covering specialist expertise on the survey tool, on occupational hygiene at national level and on survey fieldwork, which includes questions' adaptation into national languages. In 2021, EU-OSHA worked on the validation and adaptation of the database of questions (92 sets of questions, or modules), together with all parties involved. Fieldwork in the six Member States covered in this pilot edition will be carried out in 2022 and first results published in 2023.

International experts and an advisory group advise EU-OSHA on the project's implementation and provide feedback on the survey. The Workers' Exposure Survey Advisory Group (WESAG) provides strategic input and includes appointed members representing the three interest groups of the Management Board and the European Commission since 2020. The international expert group provides technical input and consists of researchers in the field of exposure to cancer risk factors, epidemiologists, OSH experts, occupational hygienists and worker survey experts from other agencies (Eurofound and the FRA).

EU-OSHA has presented the survey at several important meetings, among others the EP EMPL Committee, the Presidency conferences in Portugal and Slovenia, and its own activities around the roadmap on carcinogens, as well as in a meeting of the Network on the Coordination and Harmonisation of European Occupational Cohorts (OMEGA-NET), with a focus on monitoring and innovative methodologies. EU-OSHA also presented a virtual poster in two high-level conferences in 2021: the XXII World Congress on Safety and Health at Work, and the 28th International Symposium on Epidemiology in Occupational Health (EPICOH). EU-OSHA's poster [A Workers' Survey on Exposure to Cancer Risk Factors in Europe](#) won the OSH World Congress President Award under the topic Innovations in Addressing Longstanding Health and Safety Challenges.

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

Activity 2.9: EU OSH Information System

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

With this activity, EU-OSHA intends to provide an up-to-date and comprehensive overview of basic data on important indicators that describes the OSH situation in the EU and in each Member State. In particular, this activity addresses the need for a comprehensive evidence base that is a precondition for the prevention of work-related diseases and accidents, as highlighted in the EU OSH Strategic Framework 2021-2027. By developing a reliable and stable information system on OSH in the EU, based on data of the relevant national and EU data providers, this activity is expected to provide a valuable input to support policy-making and research via a stable monitoring tool and periodic reports. This is done through a dashboard, the OSH Barometer.

The OSH Barometer has been online since May 2020 and serves as an official source on OSH information in Europe; it contains quantitative and qualitative data from governmental sources, statistical authorities, European surveys and research. It extensively uses visualisations for quantitative data, and harmonised descriptions for qualitative data, for example, for OSH strategies or Social Dialogue descriptions. It offers filtering and adaptation to the information needs of the users. It allows for all quantitative data a comparison between Member States and also between Member States and the EU average. As from 2020 and until 31 December 2021, over 20,000 users visited the OSH Barometer, spending an average of 36 minutes per visit. Since May 2021, a new editing interface facilitates a faster update of content and data. Moreover, users can download the whole set of data and diagrams per country as a Country Report.

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

The activity will include the publication of a report ('OSH in the EU') in good time to support the Commission in the stocktaking Summit on OSH described in the EU OSH Strategic Framework. Whereas the draft report is very well advanced, there were some opportunity considerations that led the Agency to postpone the publication to January 2023. Most importantly, the stocktaking summit on the EU OSH Strategic Framework is expected to take place in the first half of 2023 and this publication would be a major input to that exercise. Furthermore, there is a good opportunity to incorporate the two recently published global estimates on the burden of work-related injuries and diseases.

Further editions of the analytical report will be published at regular intervals so that analysis of developments over time or trends can be presented in a way that supports the policy cycle; in particular, the drafting of national and EU strategic documents on OSH. Furthermore, EU-OSHA will contribute to the work of the Global Coalition for Safety & Health at Work launched at the 2017 World Congress in the development and dissemination of indicators, particularly in support of the Commission as leader of the Task Group for the Construction of a Multi-regional OSH Information System.

More information at: <https://visualisation.osha.europa.eu/osh-barometer>

Activity 2.10: OSH Overview: Digitalisation

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

The new risks linked to digitalisation and new technologies is one of the focus areas of the new EU OSH Strategic Framework 2021-2027. This activity addresses several challenges highlighted in the European Commission Communication on modernisation of the EU OSH legislation and policy from

2017 and will also support the implementation of the European Pillar for Social Rights and of the recent Action Plan that covers many of the aspects related to digitalisation and the future of work. It will also provide input to the review of OSH risks related to digitalisation announced by the Commission in its Communication 'A strong social Europe for just transitions'. It shares the objectives of some crucial ongoing policy developments, such as contributing to the discussions related to the human and ethical implications of artificial intelligence (AI) at EU level, in particular in the context of the policy framework approved by the EP, the Commission's Proposal for a Regulation on a European approach for Artificial Intelligence and the Communication on Fostering a European approach to Artificial Intelligence, and to the ongoing initiatives in the area of platform work such as the European initiative on 'Improving the working conditions of platform workers'.

This OSH Overview builds upon the issues identified in the Agency's large-scale foresight on new and emerging risks resulting from digitalisation (concluded in 2018) and takes into account relevant ESENER-3 data. It provides insights into the consequences of digitalisation on workers' safety and health and the challenges it poses to prevention, policy and practice as well as the opportunities it offers. The COVID-19 pandemic has brought about significant and abrupt changes in the world of work, such as the unprecedented increase of remote work, digital platform work and workers' monitoring. This makes it essential to undertake discussions around technological developments such as digitalisation, robotisation or AI.

Drawing on the scoping work and expert meeting that took place in 2019, overviews of research, policies and practices are implemented on the five following main areas of work:

- Advanced robotics and AI-based systems for the automation of (physical and cognitive) tasks and occupational safety and health
- New forms of worker management through AI-based systems and OSH
- Digital platform work and OSH
- New systems for the monitoring of OSH
- Telework and remote work and OSH

In 2021, the preliminary results of the activity were presented at several high-level events, such as conferences of the Portuguese as well as Slovenian EU Presidency, meeting of the Liaison Forum of the EU Social Partners, XXII World Congress on OSH, European Trade Union Institute annual strategic meeting for the Workers Interest Group of the Advisory Committee for Safety and Health at Work, Ceemet (the European employers organisation representing the interests of the Metal, Engineering and Technology-based industries) conference 'Digitalisation and the World of Safety & Health, and so on. Cooperation with key organisations working on the topic have been established, in particular with Eurofound and the Joint Research Centre (exchanging information, participating in each other's projects and ensuring complementarity), as well as the Organisation for Economic Co-operation and Development (OECD). EU-OSHA also participates in the SLIC MACHEX¹¹ sub-working group on Digitalisation and Robotics, which aims to identify the implications of digitalisation and the use of machinery and robotics using AI focusing on labour inspection. In 2022, the work already started on these areas will continue.

In 2021, the study on digital platform work and OSH was carried out and successfully concluded, and the resulting reports and outputs have been published. The final overarching report is scheduled to be published in April 2022. Also, the study on "New forms of worker management through AI-based systems and OSH" was carried out in 2021 and concluded at the end of the year. The reports from that project are scheduled for publication in June 2022. A new contract has been awarded for a project on "New systems for the monitoring of OSH", which has started in quarter three. In the area of telework and remote work and OSH, an OSHwiki article is being drafted by an expert; this will add to the corpus of knowledge on the topic already developed within the MSDs OSH Overview on MSDs and the foresight activities.

The delay in the recruitment of the Executive Director and the resulting reorganisation and redeployment of staff resources had an impact on the work of the Agency. The work planned under this

¹¹ The SLIC MACHEX working group deals with the technical and administrative aspects of meeting health and safety objectives when working with machinery.

activity, as well as under the activities ‘Supporting compliance’ and ‘Psychosocial risks’, has been affected and some significant research tasks have been rescheduled to 2022 and 2023. Some of the financial resources foreseen for data collection through desk research and case studies will be used to obtain current information on the COVID-19 changed working environment on the same topics through a workers’ survey. The survey has been commissioned via the inter-institutional Framework Contract on Flash Eurobarometer Survey services, which the Agency joined in June 2019.

EU-OSHA’s Management Board decided on Digitalisation and OSH as the topic for the next HWC starting in 2023 and continuing throughout 2025 and agreed on the campaign strategy. The campaign will help promote the findings from the OSH Overview on Digitalisation and will be an important contribution to the EU policy priority in relation to the digital transition. As in previous HWCs, actions will focus on providing state-of-the-art information, networking and good practice exchange opportunities regarding the chosen topic.

More information at: <https://osha.europa.eu/en/themes/digitalisation-work>

Activity 2.11: OSH Overview: Supporting compliance

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

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

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

EU-OSHA’s activity on ‘Supporting compliance’ aims to provide an insight into the environment or ‘context’ that incentivises and assists enterprises – including small and micro – to fulfil their obligations under OSH regulations. In so doing, it addresses one of the three main challenges identified in the European Commission Communication on modernisation of the EU OSH legislation and policy from 2017. The five themes identified as part of this OSH overview are: (1) innovation in enforcement, (2) prevention services, (3) social reporting, (4) supply chains, and (5) business incentives.

In addition to the main policy focused outputs, the Agency is looking for instrumental activities that would support enterprises in their OSH performance, such as exchange of good practices, policies and tools.

Following experts’ and stakeholders’ feedback, work on this activity kicked off with an overarching review, published in May 2021, which set the scene regarding the topic and the research already done.

Based on the findings of the overarching review, EU-OSHA is pursuing two strands of research with in-depth projects.

In the first place, the research has focused on market influences on OSH compliance, such as the impact of supply chain relations, social reporting and business incentives. In this regard, the project will focus on the agri-food and construction sectors.

Starting in 2022, research will also focus on regulatory influences and analyse the role of innovative inspection and enforcement practices and the role of preventive services in supporting compliance. The approach includes comparative case study analysis and collection of survey data through the Flash Eurobarometer Survey mentioned above (under Activity 2.10).

Based on stakeholder discussions, the activity will also address the risks of occupational exposure of workers to the risk of transmission of COVID-19 and how this is affected by contextual influences, such as national and global supply chains. As the in-depth project on market influence (supply chains, social reporting and business incentives) will focus on the construction and agri-food sector, there is a strong link to the influence of COVID-19 on OSH as well.

The delay in the recruitment of the Executive Director and the resulting reorganisation and redeployment of staff resources had an impact on the planned work for this activity, in 2021 and beyond. This implied the need for rescheduling and adapting the planned tasks to take account of the reduced staff resources.

2.12 Psychosocial risks

Activity goal: To contribute to improved knowledge of psychosocial risks at the workplace and their prevention among policy-makers and researchers by providing a comprehensive picture of the phenomenon and among intermediaries working with a close connection to workplaces, in terms of providing methods of identifying psychosocial risks and implementing effective preventive measures.

The need to tackle work-related psychosocial risks, including stress, violence and harassment, has been highlighted in the key EU and national policies and strategies. The previous EU Strategic Framework on Health and Safety at Work, the Communication of the European Commission on the Modernisation of EU OSH legislation from 2017, the European Pillar of Social Rights in 2018 and, finally, the new EU Strategic Framework 2021-2027 recognised the need to protect workers' mental health by addressing the impacts of changes in work organisation and increasing workforce diversity. They called on EU-OSHA to identify and disseminate good practice on preventing mental health problems at work.

The importance of the issue has also been acknowledged at national level, with several countries implementing changes in the legislation highlighting more prominently the need to identify and prevent psychosocial risks as part of OSH management in the workplace.

Against this backdrop, EU-OSHA activity will contribute to the current policy debate and effective prevention of mental health problems. It will build on the Agency's previous projects related to psychosocial risks and will provide a comprehensive picture of the current challenges related to psychosocial risks and mental health at work in the EU Member States and an overview of new research and good practices in terms of policies and workplace interventions. It will also take into account activities carried out by other EU institutions and agencies, the International Labour Organisation (ILO), the World Health Organisation (WHO) and wider research community and will seek cooperation where appropriate. It will also take due account of emerging risks in specific sectors, such as healthcare and cross-cutting areas, such as the changes in the world of work brought about by digitalisation and as a result of the COVID-19 pandemic. Psychosocial issues will also be tackled as part of other ongoing activities such as ESENER and Digitalisation.

In 2021, the scoping phase kicked off with an online workshop with key stakeholders. It included academic experts, Management Board representatives, Eurofound, the FRA, ILO, WHO and OECD. It covered discussion of traditional and emerging risks, policies, tools and methods, third-party violence and online harassment, health issues, including substance abuse, suicide and circulatory diseases, COVID-19 and mental health, disadvantaged groups and gender equality.

Whereas the larger research tasks will be carried out in 2023, some smaller-scale reviews and expert articles will be developed during 2022. They will focus on the prevalence of mental health problems at work, with a special emphasis on the workers with low socio-economic status and topics such as violence at work and the relationship between psychosocial risks and cardiovascular diseases.

The delay in the recruitment of the Executive Director and the resulting reorganisation and redeployment of staff resources had an impact on the planned work for this activity, in 2021 and beyond.

Data from the Flash Eurobarometer Survey will inform this activity (see under section for Activity 2.10).

1.3 Tools for OSH management

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

Activity 3.1: OiRA

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

Digital tools are mentioned in the EU OSH Strategic Framework under all three key objectives (change, prevention and preparedness). In addition, OiRA is specifically mentioned under the preventive approach. Accordingly, the OiRA activity plays an important role in delivering on the framework and its Vision Zero approach to work-related deaths in the EU. EU-OSHA continues to adapt, improve and maintain the OiRA software, promote the development of OiRA tools among intermediaries stressing the importance of tripartism, and provide capacity building training and support to stakeholders.

In the midst of the COVID-19 outbreak, the Agency developed a dedicated 'risk-based' [OiRA COVID-19 tool](#) that has had good success among users. This proved how OiRA can be a useful and agile tool to help enterprises perform adequate risk assessment even in uncertain and unexpected times.

In 2020-2021, OiRA underwent an interim evaluation, which looked into the key evaluation questions of relevance, efficiency, effectiveness, coherence and EU added value.

The evaluation concluded that the OiRA activity has been 'very effective' in terms of achieving its outputs and outcomes. In particular, it is highlighted that the intention to target OiRA at MSEs has been successful. Conclusions are also very positive on EU added value, stressing that with OiRA more has been achieved than that which could have been achieved by relying on the national level alone. All in all, OiRA proved to play a key role in the EU OSH Strategic Framework's promoting and facilitating the implementation of the principle of risk assessment.

Recognising the importance of facilitating exchange of knowledge in this rapidly evolving area and following the interim evaluation recommendations to keep emphasising the networking approach, EU-OSHA continues to encourage collaboration between the OiRA partners through the 'OiRA community' and among institutions promoting similar tools through the 'Interactive Risk Assessment tool' (IRAT). The OiRA website plays an important role in helping exchange knowledge about OiRA/IRAT and is constantly updated to this end. In 2022, a major update of the website is foreseen.

In order to strengthen the promotion of OiRA and tools as suggested in the interim evaluation, the promotion programme to support national partners will continue in 2022. A high-level conference to promote OiRA and its successful approaches to policy-makers, which had been postponed due to the pandemic, is now foreseen to take place in October 2022. The success of the COVID-19 tool in OiRA also suggests that more EU tools can be developed that can serve as models for partners. At the same time, the Agency is in regular contact with Sectoral Social Dialogue committees. EU-OSHA will continue to develop EU tools and to cooperate closely with and support EU Sectoral Social Dialogue partners upon their request in the development of their tools. OiRA software itself plays a crucial role to enable good promotion. A reliable functionality that suits end-user requirements and supports the OiRA partners in their approach to promoting their tools is key. Based on this principle and on the recommendations from the interim evaluation, technical developments of new user features are foreseen and already under way.

In order to strengthen the promotion of OiRA, EU-OSHA continues to summarise successful partner approaches in case studies. One has been published in December 2021 on [the French OiRA approach](#). The next case study in 2023 is under way and will focus on the Cypriot approach.

By end-2021, 278 tools were online and more than 90 were under development. The number of registered users was more than 119,000 and the number of accumulated risk assessments carried out was more than 201,272.

More information at: oiraproject.eu

1.4 Raising awareness

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

Activity 4.7: Awareness-raising actions and communication

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

This activity is focused on communicating and raising awareness on OSH, the Agency, and its projects, products and services, primarily among the OSH community, but also to policy-makers and EU citizens in general. For this purpose, the communication and promotion actions undertaken use both traditional channels and tools (website, publications, press office) as well as more innovative ones (such as data visualisation tools, Napo, social media and film screenings, and debates). Throughout 2021, EU-OSHA was actively collaborating with the other EU agencies (under DG EMPL and beyond), as well as the European Commission and other institutions in co-promotion actions for topics of common interest, via our websites, joint publications and social media channels.

With the piloting of a three-year HWC cycle from 2020-2022 and further to the Management Board's decision to keep the same arrangements for the HWC on OSH and Digitalisation (2023-25), the Agency has also been increasing its efforts on communicating and promoting its policy-facing activities, this need having been evidenced by several evaluations. A number of agency activities and publications were widely promoted on the corporate and campaign websites through [multilingual highlights](#) and through social media channels and with substantial support from the press office. Support was also lent to the current campaign, with six [new video clips](#) on the prevention of MSDs to support the 'Lighten the Load' campaign published under the Napo project.

The Agency's promotion programme was successfully implemented, with 85 multilingual highlights, 151 news items, 12 OSHmail editions and over 550 social media posts released. Visits to the corporate website amounted to over 2,040,000 and social media presence was also significantly enhanced with increasing numbers of followers on [LinkedIn](#), [Facebook](#), [Twitter](#) and [YouTube](#).

EU-OSHA relied on the support from [EU-OSHA's media partners](#) (29 from 14 Member States) who published over 200 online articles and more than 330 social media posts. Six out of 10 top online publishers were media partners.

The Agency's publication programme was also successfully implemented – in line with the publication plan based on the Agency's work programme for 2021.

In 2021, keeping [workplaces safe and healthy in the context of the COVID-19 pandemic](#) continued to be a major objective of the Agency's information and communication actions. The importance and complexity of managing OSH in the time of COVID-19 were widely covered with the promotion of the Agency's work on the subject.

Via the Focal Point Assistance Tool (FAST) programme, EU-OSHA continued to provide logistical support to Focal Points and their networks in implementing OSH-related awareness-raising, communication and promotional activities and events related to EU-OSHA's work and context-relevant OSH themes at national level, thereby ensuring widespread coverage adapted to the needs. Participants' feedback evidenced high satisfaction with such events. Starting in 2020 as a response to the COVID-19 pandemic, the Agency has been offering Focal Points the possibility of organising online and hybrid (mix of online and physical) events for all FAST activities wherever possible.

The **2021 FAST edition** featured 62 FAST other than campaign activities implemented by the Focal Points, which included screenings of the [healthy workplaces film award](#) past winning films, as well as communication activities at the national level on work-related diseases and OiRA.

Agency representatives have actively participated in 126 online **OSH events** across Europe. For a second consecutive year, the celebrations and actions of the Europe Day in Bilbao on 9 May were cancelled due to the pandemic, but the Agency still helped spread social media actions and activities in cooperation with other EU and local organisations. The hybrid symposium '[Prevention, now more than ever](#)', devoted to the recently adopted EU-OSH Strategic Framework, was held in Bilbao on 5 July with the participation of EU Commissioner Nicolas Schmit and leading epidemiologist and expert on health inequalities Professor Sir Michael Marmot.

The **migration (and upgrade) of EU-OSHA's websites** and Data Visualisation Tools was successfully finalised. It is a first step in a technical convergence of the websites, which simplifies maintenance and integration. It also opens up new possibilities and improved functionalities for the end users, such as a common search.

Activity 4.6 Healthy Workplaces Campaign on MSDs

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

The OSH Overview on MSDs (cf. Activity 2.7) has established the knowledge base for the HWC 'Lighten the Load' that was launched in October 2020 with an extended cycle of 25 months. This campaign focuses on the prevention of work-related MSDs and the understanding of MSDs and their multifactorial causes. To achieve these objectives, the 2020-2022 HWC aims at increasing awareness about work-related MSD risk factors and how to prevent and manage them (importance of risk assessment/management), and improving awareness about health outcomes related to MSDs, along with the impact of MSDs for enterprises and society as a whole. As a consequence of the COVID-19 pandemic and the increased demand towards teleworking practices, the Agency integrated a new focus on 'good practice examples on teleworking in times of crisis' into the campaign.

The multilingual campaign website includes a variety of resources, such as the campaign guide, leaflet and posters, as well as a practical tools and guidance database, and a collection of relevant publications. These publications include recent reports and case studies released under the OSH overview activity. Over the full duration of the campaign, all communication actions are being organised around the eight priority areas identified in the campaign strategy, including: (1) prevention, (2) facts and figures, (3) chronic conditions, (4) sedentary work, (5) diversity, (6) teleworking, (7) young generation, and (8) psychosocial risks. For each of these priority areas, a selection of materials is being made available to all HWC partners, and partners are free to choose which topics they would like to concentrate on. Since October 2020, the campaign website has received more than 335,000 visits.

Cooperation with EU and international organisations and networks has been an important cornerstone of this campaign. Close contacts are being maintained with the EU social partners in the healthcare and hairdressing sector, the EU League Against Rheumatism, the European Association of Institutes for Vocational Training (EVBB), and the European Forum of Technical and Vocational Education and Training (EfVET). A special focus of the campaign is also close cooperation with the SLIC and their own MSD campaign.

Whereas the pandemic had a significant and direct impact on this activity when it came to events and the implementation at the national level by the Focal Points via the FAST programme, EU-OSHA could readapt to the new circumstances by developing special online and hybrid packages, so that campaign events could go ahead as planned. The National Focal Points ordered 157 FAST/HWC activities (support for events, media and promotion actions), of which 129 were implemented by the end of 2021. The 2022 FAST offer for Focal Points was launched on 26 October 2021 and the publications and promotional material offer for official campaign partners, media partners and the EEN OSH Ambassadors was kicked off at the same time. One hundred official campaign partners were recruited for this campaign, representing a variety of sectors across Europe, and include social partners' organisations, companies and associations in both the public and private sector.

Especially noteworthy in this context is the Agency's Good Practice Exchange initiative, which brings together a group of particularly engaged campaign partners, who regularly liaise and host Good Practice

Exchange events at their premises. On 9 June 2021, the first good practice exchange meeting took place in an online format, where partners presented their campaign activities, as well as discussed the impact of COVID-19.

The year 2022 will mark the final year of the campaign and will see the organisation of the closing event and the initiation of the ex post evaluation of the campaign.

More information at: <https://osha.europa.eu/en/themes/musculoskeletal-disorders/research-work-related-msds> and <https://healthy-workplaces.eu/>

Activity 4.9 Healthy Workplaces Campaign on OSH and digitalisation

Activity goal: To contribute to ensuring effective OSH prevention in the digital world of work.

In 2019, the Management Board decided on Digitalisation and OSH as the topic of the forthcoming HWC 2023-25. In 2020, EU-OSHA started working on the campaign strategy, which after a wide consultation process was adopted by the Management Board in September 2021.

The Agency's implementation of the HWC 'Safe and Healthy Work in the Digital Age' will take into account the previous campaigns and the lessons learnt through their evaluations. As has been the case for all previous HWCs, this campaign aims at raising awareness among stakeholders to encourage activities affecting European workplaces.

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

Activity 4.8 Multilingualism

Activity goal: To contribute to better reach of the intended target groups of the Agency's work by providing access to language versions of the Agency's materials taking into account National Focal Point needs and priorities.

As an EU OSH information agency running awareness-raising campaigns in more than 30 countries, EU-OSHA subscribes to the language policy of the EU, especially the right of EU citizens to receive appropriate information in their language. The activity 'Multilingualism' covers the planning and implementation of the multilingual aspect of EU-OSHA's communication approach. This includes the provision of translated texts as well as the review and revision of its multilingual practices.

The Agency aims to maximise the effectiveness of its available budget for translations by involving its National Focal Points in the prioritisation of texts for translation (portfolio approach) and by working both with the Translation Centre (CdT) and the Focal Points to deliver high-quality translations and to manage its multilingual websites and products. There is a widespread consensus that translating the Agency's products into national languages is key to getting the OSH messages across, and Focal Points make large use of the Agency's portfolio offer (in 2021: 26 out of 27).

In 2021, EU-OSHA was able to launch a larger than foreseen portfolio offer to Focal Points by reorienting funds unused as a result of the pandemic's impact on missions and in-person meetings.

Another important deliverable earlier in the year was the [EU-OSHA multilingual thesaurus](#).

The Agency was also invited to present its approach to the management of multilingual websites at the workshop 'Multilingualism – a challenge for the EU Agencies Network' organised by the CdT in the presence of the European Ombudsman. The Agency's approach generated considerable interest from other Agencies.

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

1.5 Networking knowledge

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

Activity 5.3: Networking knowledge actions

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

This activity complements the actions on exchange of information and good practice at policy-making level and concerning strategies, programmes and other interventions and aims at facilitating an informed debate on OSH. Under this activity, the Agency continued to provide knowledge-based support to the Commission, other institutions and key stakeholders when requested, to strengthen the evidence base for their decision-making and to provide them with the input necessary for their policy work.

In particular under this activity, EU-OSHA has undertaken a great number of initiatives related to COVID-19 since March 2020. A revised version of the guidance ‘COVID-19: Back to the workplace – Adapting workplaces and protecting workers’ (2020) was published and national resources are continuously added to the list included in the OSHwiki version of the Guidance Document. During 2021, EU-OSHA enhanced its cooperation with public health actors. EU-OSHA also intensified cooperation with the ECDC and contributed to a number of actions, including a technical report on the use of face masks in the community and a report on the use of rapid antigen diagnostic tests for SARS-CoV-2, including self-tests, in occupational settings. EU-OSHA also provided input to the ECDC’s guidance on COVID-19 in children and the role of school settings in transmission. Furthermore, information exchange with Eurofound has also intensified on this topic.

EU-OSHA presented its COVID-19 actions at several meetings, among which two international meetings around the sustainability of personal protective equipment, in a meeting of the high-level Health Security Committee¹² and an EU-Israel meeting on health and safety at work, among others, and organised a virtual workshop focusing on the health effects of COVID-19 on workers, and on the recognition of COVID-19 and its different health effects in a workplace context.

Another important contribution in this area has been the publication of two guides on return to work after COVID-19, for workers and managers, which aim to facilitate the reintegration of workers affected by the health effects of COVID-19, and in particular Long Covid. The [guides](#) are available in all official languages and have been presented at several meetings, among which was the Slovenian Presidency conference on 1 December on the future of health and safety at work.

Cooperation with Frontex in the context of the ‘EU4BorderSecurity’ focused on providing OSH knowledge to ensure the health and safety of border workers.

Via its OSHwiki platform, the Agency was able to provide quality-assured information on COVID-19 in relation to workplaces. It was also possible to include in the regular revision of OSHwiki updates several of the relevant OSHwiki articles to ensure that they provide the most recent information. Given the huge success and increasing number of users, a thorough review of the technical functionalities and accessibility was commissioned. Major changes to the OSHwiki platform were planned during 2021 and will be implemented during 2022.

Significant support to the Commission’s policy work is provided under this activity. Some of the 2021 highlights were the participation in the preparatory work for the fourth wave of Occupational Exposure

¹² The EU Health Security Committee was set up in 2001 at the request of EU Health Ministers as an informal advisory group on health security at European level. In 2013, Decision 1082/2013/EU formalised and strengthened its role. The Committee is mandated to reinforce the coordination and sharing of best practice and information on national preparedness activities.

Limits into the carcinogens directive as well as a number of other legislative initiatives. In addition, EU-OSHA liaised with the Joint Research Centre to scope the inclusion of data on workplace exposure data into the IPChem¹³ database and served as observer in the PACT initiative of the Directorate-General for Environment to coordinate the assessment of chemical substances across Member States.¹⁴ EU-OSHA is an observer in the DG EMPL consultation on two OSH directives, the Directive on 'Minimum safety and health requirements for the workplace' (WPD) and the Display Screen Units Directive, and has participated in stakeholder workshops contributing to the definition of policy options for the update of the directives.

The Agency also continued its work as a partner on the roadmap on carcinogens. A topic of specific attention as from 2020 was biomonitoring. EU-OSHA is engaged in a major European biomonitoring initiative (HBM4EU) and its follow-up, the PARC initiative, providing advice and input on the inclusion of occupational biomonitoring.

In collaboration with SLIC's Working Group on Strategy, EU-OSHA ran a survey on high-risk occupations, to be answered by labour inspectors, based on their field experience and perception. Collaboration with SLIC is going to continue in 2022 and several countries expressed interest in developing further analysis of EU and national data.

The Agency continued the information collection on national OSH strategies and kept its legislation section (directives and guidelines) up to date. Moreover, a series of OSHwiki articles were updated by the Agency and national stakeholders. EU-OSHA is maintaining the database of practical tools and guidance, including visual materials, and the workplace risk assessment tool developed under the HWC 2018-19 campaign. Currently, EU-OSHA offers nine national versions of the interactive e-tool 'Dangerous substances', namely for Austria, Estonia, Germany, Iceland, Norway, Portugal, Romania, Slovenia and Spain. A Lithuanian version is under preparation. All country versions are adapted to the specific national context and legislation. EU-OSHA has also commissioned an assessment and update to the Commission's VeSafe e-guide on work-related vehicle safety risks.

Other actions included intensified cooperation with other agencies such as ELA, by contributing to the ELA campaign on seasonal workers following the European Commission's Communication on seasonal workers. The campaign focused on seasonal migrant workers in the agri-food sector. It is particularly relevant since the current COVID-19 pandemic has aggravated seasonal workers' conditions, exposing them to increased OSH risks.¹⁵ EU-OSHA participates as an observer in ELA's Platform for Undeclared Work, which through a subgroup contributes to the development of ELA's forthcoming awareness-raising campaign on Road Transport.

Furthermore, EU-OSHA has supported EASO in its work on an extensive guide on risk assessment, focusing on the psychosocial burden of front desk officers ('Practical Guide on the welfare of asylum and reception staff').

In a similar way, EU-OSHA supported EMSA in the development of guidance for health and safety in oil spill removal actions ('EU/EFTA States practical guidelines on health and safety of oil spill responders').

Due to the pandemic, the expert exchange programme as well as some other actions involving travel could not be implemented in 2021. However, the annual e-tools seminar, cancelled in 2020, took place online on the topic of mobile phone apps for MSD prevention.

¹³ The Information Platform for Chemical Monitoring is the European Commission's reference access point for searching, accessing and retrieving chemical occurrence data collected and managed in Europe.

¹⁴ See: <https://echa.europa.eu/es/understanding-pact>

¹⁵ EU-OSHA produced a flyer '[Seasonal workers: know your rights and stay safe and healthy at work](#)' and [one infographic](#) contributing to the campaign Rights for All Seasons in the agri-food sector, run by the European Labour Authority.

1.6 Networking

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

Activity 6.4: Strategic and operational networking

Activity goal: Have in place effective governance structures to ensure that the strategic direction and the work of the Agency are aligned with European policy priorities and the priorities of the stakeholders of the Agency; to further develop effective implementation structures so that stakeholders – particularly, intermediaries – actively support and participate in the work of the Agency.

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

EU-OSHA's Management Board, Executive Board and Advisory Groups fulfilled their responsibilities in 2021 as foreseen. Overall, EU-OSHA's governance arrangements kept responding very well to the challenging situation and ensured effective guidance and accountability. The Executive Board and Management Board were quickly involved in the Agency's continued response to the pandemic. Throughout 2021, the Management Board was kept informed about amendments to the work programme as a consequence of the pandemic. In addition to the pandemic, another key theme for the Management Board and Executive Board in 2020 was the appointment procedure of a new Executive Director. When it became clear that a new Executive Director would not be in post when the previous Executive Director resigned, the Management Board took the necessary steps to ensure business continuity, notably ensuring that an interim Executive Director was in place the day after the outgoing Executive Director resigned. The Executive Board and Management Board have worked closely with the interim Executive Director in the swift implementation of mitigation measures, which has greatly contributed to business continuity and to reaching a high level of work programme implementation.

The main operational network of EU-OSHA is its Focal Point network. The Agency kept on organising regular meetings with the network during the pandemic in order to facilitate exchange of information and practices, on COVID-19 and beyond. National Focal Points quickly adapted to the new environment by flexibly adapting to a new online-based communication approach and continuing to collect and disseminate information for the Agency.

Networking actions with European stakeholders continued in 2021, though some events had to be cancelled due to COVID-19. The actions implemented included presentations in the EP, in the European Economic and Social Committee, close collaboration with DG EMPL and SLIC, support to the Presidencies, and so on.

The Agency has continued to promote cooperation between DG GROW's EEN and its own network of National Focal Points in the framework of the EEN/CPP (Communication Partnership Project) that was also extended to Instrument for Pre-accession Assistance (IPA) countries. EU-OSHA launched the EEN OSH Awards in September 2021 – a competition to find the most innovative and effective EEN project promoting safer and healthier workplaces in Europe's SMEs and MSEs.

Throughout 2021, EU-OSHA intensified its cooperation with other agencies, in particular, agencies in the employment and social affairs field. This cooperation aims both at exchanging information but also at increasing efficiency and finding common approaches.

A new networking initiative, OSHVET, aims to raise awareness of the importance of OSH to vocational schools in the EU and EEA countries by having the Agency's Focal Point network join forces with the national networks of the EVBB and the EFVET. Following a successful pilot run in six countries, the

initiative is being extended to the rest of the EU as well as European Free Trade Association and European Economic Area countries.

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

In 2021, EU-OSHA maintained its engagement with regional networks, notably via a participation in the South East Europe Network and the IPA programme for the Western Balkans and Turkey.

EU OSHA participated extensively in the World Congress held in September 2021. The Agency had a virtual stand to promote its work as well as providing speakers to several sessions and displaying a number of posters.

In addition to the World Congress, EU-OSHA has been supporting the Commission by engaging with Canada, Israel and Taiwan in meetings during September and October. Additionally, it has provided support to the ILO Training Centre (Turin), and Frontex (event on border security safety and health).

1.7 Corporate management

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

1.8 Administrative support

For financial management and human resources (HR), refer to Part II 2.3 and 2.4

Information and communications technology

The COVID-19 pandemic had a considerable impact on the ICT roadmap for 2021. The priority has continued to be ensuring that the Agency remains fully operational despite the limitations in office presence and full implementation of teleworking. The main actions to ensure this included:

- the preparation of a new structure for MS Teams including new procedures and guidelines for the users;
- the simplification in the choice of videoconferencing tools by promoting the use of a single tool: MS Teams (Webex and Skype for Business were disabled in January);
- an analysis to review and enhance multimedia functionalities, in particular of meeting rooms;
- the improvement in stability and reliability of the existing VPN solution;
- the implementation of a new virtual service desk functionality for the Agency's documentation section;
- the review and implementation of an automated voice-to-mail system (in progress); and
- the increase of cybersecurity to start aligning the Agency to the forthcoming Cybersecurity Regulation.

Despite the disruption introduced by the pandemic, the remainder of the ICT roadmap for 2021 was executed as planned. This included the development of a variety of features in different areas, including HR (especially for the SYSPER project) and operational activities (details of the work done can be found under the operational activities).

2021 saw the implementation of a new project to upgrade all the Agency's websites and data visualisation tools and creating a convergence across them, such as a unified search, the usage of common components and sharing of content.

Document management

Following the implementation and adoption of ARES as the document management system of EU-OSHA in 2019, and in order to support the new remote working arrangements in place since 2020, a

number of new electronic internal procedures were launched and further implemented in 2021 aiming to facilitate business continuity of financial and administrative transactions in the Agency.

In July 2021, the new Document Management Policy (DMP) at EU-OSHA was adopted replacing the DMP from 2009. In addition, the new DMP was complemented by: (i) Security Rules for Protecting Sensitive Non-Classified Information at EU-OSHA, and (ii) Guidelines for the Permanent Disposal of Files and Documents at EU-OSHA. All three sets of documents were implemented at EU-OSHA throughout the second part of 2021.

Part II (a) Management

2.1 Management Board

For 2021, EU-OSHA had identified no critical risk. Likewise, neither any significant risk materialised nor any substantial control issue emerged during the course of the year that needed to be referred to the Management Board.

However, the enduring consequences of the COVID-19 pandemic represented an important challenge for EU-OSHA, both in terms of potential work organisation disruptions and negative impact on the work programme and budget implementation.

The Management Board was informed regularly about the measures taken by the Agency to mitigate such impact. A detailed account of the impact of the COVID-19 situation on the delivery of the 2021 work programme and budget was prepared on the occasion of Executive and Management Board meetings, as outlined in the next section.

In relation to the delay in the recruitment of a new Executive Director, it is important to note that the Management Board ensured that an interim Executive Director was in place from 16 September, that is, the first day after the previous Executive Director retired. This ensured business continuity as organisational measures could be implemented immediately and plans adapted, mainly through stretching the time period over which two research projects, the OSH Overview on Supporting Compliance and the OSH Overview on Psychosocial risks, would be implemented.

The Management Board paid particular attention to the respect of all requirements in relation to the appointment procedure for the Executive Director. This meant that only Management Board members signing a dedicated absence of conflict of interest declaration and a confidentiality declaration were allowed to take part in the procedure. Whereas there was interest among broader stakeholders in following the progress of the recruitment, confidentiality had to be respected at all times, as required for a recruitment procedure in which personal data must be protected and the integrity of the decisions ensured.

During the Management and Executive Board meetings, the Executive Director and, as from 16 September 2021, the interim Executive Director reported on progress towards the achievement of objectives and delivery of planned outputs, including deviations from plans, results of the evaluations, outcome of and follow-up on the internal and external audits carried out at EU-OSHA, and the EP's discharge decision.

For details of the work of the Management Board during 2021, cf. Part I 1.6 Networking under section Activity 6.4 Strategic and operational networking. The list of the members of the Management Board as at 31 December 2021 as well as the list of the decisions adopted in 2021 are available respectively in Annex IX and Annex X.

2.2 Major developments

COVID-19 pandemic and impact on work organisation and operations

During 2021, COVID-19 continued to exert a significant impact on the work of the Agency. One of the Agency's most important contributions to creating EU added value in 2021 has been its work related to the consequences on OSH triggered by the COVID-19 pandemic.

In 2021, EU-OSHA continued to be fully operational under the restrictions imposed by the pandemic. The Agency succeeded in delivering its planned work programme even beyond the set targets while assuming and delivering COVID-19-related tasks to meet its stakeholders' needs in uncertain and challenging times. Regular and extraordinary meetings with key stakeholders, including Management Board and Focal Points, have been organised virtually. Such an effective response to the emergency allowed EU-OSHA since the beginning of the COVID-19 outbreak in 2020 and continuing in 2021 to play a key role in providing useful information and resources to intermediaries to assess the risks and the impact on the workplaces and mitigate them.

OSH-related topics from the pandemic were integrated across the activities where relevant – for example, via a specific focus on teleworking in the overview on MSDs and the linked HWC 2020-22. During the next programming period, an OSH Overview on the healthcare sector will also be initiated.

The restrictions on meetings and travels could potentially have a high impact on the Agency's capacity to deliver as a network-based organisation. To mitigate this risk, the Agency kept engaging regularly and systematically with its key stakeholders, well beyond the usual meeting schedule and consultation rounds in order to keep its network engaged.

Evidence from the stakeholders' survey shows that the work of the Agency in this area has been relevant and useful. 80% of the surveyed stakeholders were satisfied or very satisfied with EU-OSHA's contribution. The vast majority agreed or very much agreed that the Agency filled a gap in knowledge and actively interacted or use at least one of the Agency's COVID-related products.

Adoption of the EU-OSH Strategic Framework 2021-2027

In June 2021, the Commission adopted a new [EU OSH Strategic Framework](#) covering a seven-year timespan – from 2021 to 2027. EU-OSHA has been assigned an important role in delivering on the Strategic Framework and the Agency carried out an assessment of the goals and objectives in the Strategic Framework and its own capacity to contribute to their achievements. This assessment was shared and discussed with EU-OSHA's stakeholders, including the Management Board and the Commission. The conclusion of this dialogue was that its long-term strategic objectives and planned activities provide a good framework for EU-OSHA's contribution to the Strategic Framework.

Retirement of EU-OSHA Executive Director and appointment procedure for a new Executive Director

In September 2021, Dr Christa Sedlatschek, who had served as EU-OSHA Executive Director for 10 years, retired: her work and commitment to the mission of the Agency having been very much acknowledged and appreciated by all stakeholders. As the recruitment of a new Executive Director was delayed, the Chairperson of the Management Board appointed the Head of the Prevention and Research Unit, Mr William Cockburn, to temporarily take up the duties as interim Executive Director. Mr Cockburn started as interim Executive Director on 16 September 2021, one day after Dr Sedlatschek left her post. In January 2022, the Management Board finally decided not to appoint any of the candidates included in the shortlist adopted by the Commission in March 2021 and as a result the procedure came to a close. A new procedure is under preparation.

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

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

In January 2020, further to a seminar on the matter, the Management Board adopted an action plan to follow up on the recommendations, some of which are Agency-specific and others are common to the four DG EMPL agencies. By 2021, EU-OSHA had implemented the action plan in its entirety, addressing important issues such as supporting cooperation at Member States level, documenting its research approach in a clear and understandable way for its stakeholders, reinforced cooperation with other EU agencies in the employment and social affairs area, use of hybrid and virtual meetings, and so on.

More details on the action plan on the evaluation can be found in Part II (B) External evaluations and Annex VIII.

2.3 Budgetary and financial management

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

The actual sources of revenue in 2021 were:

- an income from the EU Budget of €15,211,000;
- a total of €100,000 from Spanish and Local Authorities; and
- and a total of €2,000 from miscellaneous revenue.

All recovery processes open in 2021 were finalised and cashed with the exception of the process OSH.250 (€212,900) carried forward to 2022. The process relates to the case COR/1228/2018 and is subject to the procedure of enforced recovery.

The annual adopted budget of the Agency amounted to €16,114,000 in 2021 (+0.35% compared to 2020).

The implementation of the adopted budget for commitment appropriations was 97.3% (€15,673,000), which corresponds to the implementation of 95.7% of the annual work programme through the delivery of the initially planned outputs for its activities in 2021 and taking on board extra deliverables as a result of the COVID-19 pandemic. Payment appropriation implementation reached 63.5% (€10,237,000), and 33.7% of payment appropriations were carried over to 2022 (€5,436,000). The high amount carried over is mainly due to the multi-annual project cycles that EU-OSHA is implementing and has been explained to the European Court of Auditors along with the analysis and further measures adopted in the course of 2021: (i) monthly planning for both commitment and payment appropriations that is subject to quarterly review; and (ii) inclusion in the annex of the Single Programming Document the quarterly planning of commitment and payment appropriations for the related annual work programme (Title 3).

In addition, out of the €5,564,000 in payment appropriations that had been carried over from 2020 to 2021, €5,048,000 gave rise to payments, which represents an implementation rate of 90.7%.

There was no amending budget in 2021. Nevertheless, due to the COVID-19 crisis, a significant part of the budget for missions and meetings (€728,000 out of €828,000) was not used and partially transferred via credit operations between titles, chapters, items and activities to:

- the operational activities in order to optimise the implementation of the Annual Work Programme 2021 and contribute to the EU response to the COVID-19 pandemic; and
- ICT policy in view of upgrading the EU-OSHA infrastructure and meeting rooms to manage hybrid meeting solutions for its stakeholders and staff.

Finally, considering the implementation of the final adopted budget commitment appropriations (€15,673,000), the cancellation of payment appropriations (€5,049,000) and the incomes cashed in 2021, the budget outturn for the year is €155,000.

Expenditure	Budget	Committed
Staff	7,019,000	6,943,000
Building and infrastructure	1,738,000	1,689,000
Operational activities	7,357,000	7,041,000
Total	16,114,000	15,673,000

During the financial year 2021, a total amount of €7,672,000 was used for contracted services and goods.

From this total, the amount of €837,000 was awarded through 44 negotiated procedures (direct contracts). The amount of €196,000 was awarded through two open procedures (direct contracts), the amount of €5,188,000 corresponds to 116 specific contracts under framework contracts, the amount of €1,292,000 was contracted through 27 inter-institutional contracts (specific contracts), the rest of €159,000 corresponds to 10 contracts under SLAs/MoUs.

Details on the SLAs and MoUs active in 2021 are included in Annex VI (a).

The table below presents the breakdown of types and number of procurement procedures for the period between 1 January and 31 December 2021.

Types of procurement procedures				
Procedure	Amount	%	Number of process	%
Negotiated procedure (direct contracts)	837,000	11	44	22
Open procedures (directs contracts)	196,000	3	2	1
Specifics contracts under Framework Contracts	5,188,000	67	116	58
Inter-institutional procedures	1,292,000	17	27	14
SLAs/MoUs	159,000	2	10	5
Total	7,672,000	100%	199	100%

Contribution agreements

During the course of 2021, EU-OSHA had two contribution agreements on preparatory measures for the participation of Western Balkan countries and Turkey in the network of EU-OSHA. The summary status is as follows:

- IPA II 2016 programme (€290,000) – closed in 2021 and unused contribution (€7,000) to be returned in 2022 to the European Commission; and
- IPA II 2018 programme (€400,000) – €79,000 was paid in 2020 and €112,000 in 2021, and €209,000 carried over to 2022 for the programme running until 2022.

Further details are provided in Annex VI (b).

Control effectiveness and efficiency

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

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

The founding regulation of the Agency establishes EU-OSHA as an autonomous body with its Management Board having two main roles: (i) setting out the strategic direction of the Agency; and (ii) holding the Executive Director accountable. The Executive Director ensures transparency and

accountability of their function by keeping the Management Board regularly updated on key management issues (cf. 'quality processes'). The Management Board is composed of members representing governments, employers' organisations and workers' organisations in all Member States, as well as Commission representatives.

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

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

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

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

Internal control processes

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

A non-conformity procedure replaced an exception procedure previously in force. With the procedure, fully operational as from 2016, not only ex ante exceptions are recorded, but also ex post non-compliances (ex post events). This contributes to the improvement of existing procedures and detection of internal control weaknesses at earlier stages. Non-conformities recorded in 2021 did not indicate significant weaknesses in terms of the existing controls.

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

A detailed account of internal control processes for 2021 is available in sections 3.1 and 3.2. Other control processes include: sensitive functions procedure (updated in 2020), business continuity policy and procedures, ICT security policy, information governance policy, and anti-fraud strategy and action plan as well as operational and financial workflows.

Finance and procurement processes

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

The Agency has established finance processes aimed to ensure the adequate management of the risks relating to legality and regularity of the transactions in line with the principle of sound financial management. Such processes take into account the multi-annual character of the activities as well as the type of transactions. EU-OSHA can rely on a financial and budgetary reporting procedure, which allows close monitoring of budget consumption. Back in 2016, in order to further align with EU-OSHA's working arrangements in activity-based management, the budget structure moved from the traditional unit-based mode to an activity-based one. As a result, financial and budgetary reporting provide a consolidated monitoring of the budget vis-à-vis the activities.

For a decade (as of 2012), the Agency has been operating under a clear, formalised policy in relation to financial circuits, actors and delegations, which is reflected in the organisational structure. Tasks and responsibilities are allocated according to the financial delegations and on the basis of the principle of segregation of duties between the authorising officer and (now fully externalised function of) the accountant. Clear and concise checklists on a routing sheet underpin each financial transaction and provide an audit trail of the actions performed by each actor involved. Financial checklists are established and subject to review as necessary. In order to ensure harmonisation and alignment with the actual risks and needs, a finance coordination function has been established as a result of the new finance and procurement operating model in EU-OSHA (as further presented under section 2.6), with the group of financial actors meeting regularly.

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

With regard to procurement processes, the Agency can rely on a comprehensive procedure that refers to the European Commission's *vade mecum*. As part of the new operating model, a procurement coordination function has also been established to ensure – among other things – harmonisation across the Agency of procurement activities. All procurement procedures carried out at the Agency – from conception to conclusion – are subject to supervisory measures and mitigating controls. These include: formal opening and evaluation processes, declarations of absence of conflict of interest undersigned by the members of the committees, assessment of exclusion, selection and award criteria documented in writing.

Starting in late 2018 and continuing since in its modernisation effort, the Agency digitalised its procurement processes and further introduced tools (the Commission's Public Procurement Management Tool, PPMT) in its procurement operations to ensure efficiency and solidity of its processes. During the course of the year 2021, no complaints were received by unsuccessful tenderers nor referred to the Ombudsman. Furthermore, no proceedings were initiated by a contractor against the Agency before the Court.

Quality processes

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

The objective is to ensure that the Agency delivers in line with its mandate and the directions from its Management Board as well as achieving the performance targets set. These quality processes are meant to support the Authorising Officer's declaration of assurance in relation to the use of resources for the intended purposes and constitute the backbone of EU-OSHA's performance monitoring framework.

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

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

As of 2016, EU-OSHA deployed an IT tool for information management that allows operational activities to be programmed, monitored and managed. Whereas the tool became fully operational as from the

second half of 2018, new functionalities were added in 2020 and have been used since with a special focus on financial data.

When substantial amendments to the work programme and the budget are required, the Management Board is involved. In 2019, the Management Board adopted a decision to delegate the adoption of non-substantial amendments to the Executive Director. The decision includes a definition for non-substantial amendments and foresees that the Management Board is regularly informed about any such amendments. For 2021, despite the impact of the COVID-19 pandemic, the Management Board was not called to adopt any substantial amendment to the work programme. The Executive Director first and the interim Executive Director later nevertheless adopted a set of non-substantial amendments (complete list is available under Annex 1).

One crucial accountability measure is the adoption of the CAAR and the analysis and assessment thereof by the Management Board. The activity report is a requirement from the Financial Regulation. It provides a comprehensive overview of the work done in the financial year and is a key document for the discharge process for that year.

Success criteria relating to the Agency's work are defined in the intervention logic that underpins the MSP. As a result, another important dimension is to assess to what extent the Agency's work has achieved the intended outcomes and to assess the need for future improvements/changes. To do that, the Agency carries out regular specific evaluations of its activities, in line with needs and regulatory requirements. Evaluations are carried out on the basis of a multi-annual plan and according to the evaluation policy and procedure that set out the criteria against which activities shall be assessed. The Agency's evaluation policy and procedures are based on the European Commission's Better Regulation guidelines.¹⁶ Among other effects, the results of evaluations help increase transparency and accountability of EU expenditure. The Management Board is informed of all the main evaluation results and recommendations and is kept updated about the Agency's follow-up.

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

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

The Agency formulated such a framework taking into account the need to ensure good data quality – both by gathering a critical mass of informed feedback and cutting down on administrative burden when it comes to data collection. Communication is also a key aspect, as evidenced by a Parliament's observation in the horizontal discharge report on agencies regarding the need to make performance information accessible and readable to stakeholders and general public.¹⁷ To this end, indicators were formulated in such a way so as to meet this requirement. In 2020, EU agencies under DG EMPL's remit carried out an exercise to align the performance indicators where relevant.

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

¹⁶ See: https://ec.europa.eu/info/law/law-making-process/planning-and-proposing-law/better-regulation-why-and-how/better-regulation-guidelines-and-toolbox/better-regulation-toolbox_en

¹⁷ European Parliament resolution of 28 April 2016 on discharge in respect of the implementation of the budget of the European Union agencies for the financial year 2014: performance, financial management and control (2015/2205(DEC)), <http://www.europarl.europa.eu/committees/en/cont/discharge-2014.html?id=20151015CPU06061>, item 31.

Fraud prevention and conflict of interest processes

At the end of 2014, the Governing Board adopted an **Anti-fraud Strategy** on the basis of the guidelines issued by OLAF for EU agencies. The strategy originally covered a three-year timespan (2015-2017). The implementation of the strategy underwent an assessment in 2018. On this basis, and further to a new fraud-focused risk assessment, a revised strategy and action plan were prepared¹⁸ covering three more years, from 2019-2021. During this period, the purpose of the Anti-fraud strategy was to improve the prevention and detection of fraud and the conditions for investigation of fraud, and to achieve adequate reparation and deterrence, with proportionate and dissuasive sanctions and respecting due processes.

In 2021, the Agency drafted and finalised **the new EU-OSHA Anti-Fraud Strategy 2022-2026**. The main objective of the new Anti-Fraud Strategy is the consolidation of the existing anti-fraud framework at the Agency. At the beginning of 2022, the Management Board adopted the new Anti-Fraud Strategy.

During the course of 2021, other important actions and decisions were adopted by the interim Executive Director under the umbrella of fraud prevention, such as: the decision providing rules for acceptance of gifts and hospitality by EU-OSHA staff adopted in December 2021, and the implementation of the procedure on identification and management of sensitive functions.

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

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

For further details on how these processes have been implemented, cf. Part III section 3.1.

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

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

The delegations currently in force are listed below:

AOD	Budget lines
Andrea Baldan, Head of Unit, Resources and Service Centre	all titles, all 'Hors-Budget' and other operations (incomes, credit operations)

¹⁸ Adopted by the Governing Board in January 2019.

Andrew Smith, Head of Unit, Communication and Promotion Unit	all titles, all 'Hors-Budget' and other operations (incomes, credit operations)
Malgorzata Milczarek, (interim) Head of Prevention and Research Unit	titles 3 & 4 of the expenditure and all 'Hors-Budget'
Jesper Bejer, Network Manager	Budget lines BL 3060, 3100 and 'Hors-Budget'

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

The results obtained by the authorising officers by delegation are regularly evaluated in the light of the risks inherent in their activities, the resources assigned to them, and compliance with the internal control systems and procedures laid down by the Executive Director for achieving their objectives. In 2021, no weakness has been identified.

Declarations of assurance by the authorising officers by delegation

Declaration by the Head of Resource and Service Centre

I, the undersigned Andrea Baldan

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

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

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

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

(signed)

Andrea Baldan

Declaration by the Head of Communication and Promotion Unit

I, the undersigned Andrew Smith,

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

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

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

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

(signed)

Andrew Smith

Declaration by the (interim) Head of Prevention and Research Unit

I, the undersigned Malgorzata Milczarek,

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

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

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

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

(signed)

Malgorzata Milczarek

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

I, the undersigned Jesper Bejer,

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

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

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

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

(signed)

Jesper Bejer

2.5 HR management

Implementing rules of the Staff Regulations

Throughout 2021, EU-OSHA continued to ensure the timely and effective implementation of *HR rules and regulations* and the *adaptation of templates, processes and procedures*, in line with the Agency's mission and objectives, and the Staff Regulations (SR) (Art.110 of the SR).

The following Implementing Rule was adopted in 2021: Management Board decision implementing Commission Decision C(2020)4818 of 20 July 2020 amending the Commission Decision C(2011)1278 of 3 March 2011 on the general implementing provisions for Articles 11 and 12 of Annex VIII to the Staff Regulations on the transfer of pension rights.

EU-OSHA is an equal opportunities employer and is strongly committed to promoting equality, diversity and respectful behaviour as part of its workplace culture. It continued to do so during the course of 2021 by ensuring gender balance in the appointment of the (interim) Head of Prevention and Research Unit in September 2021.

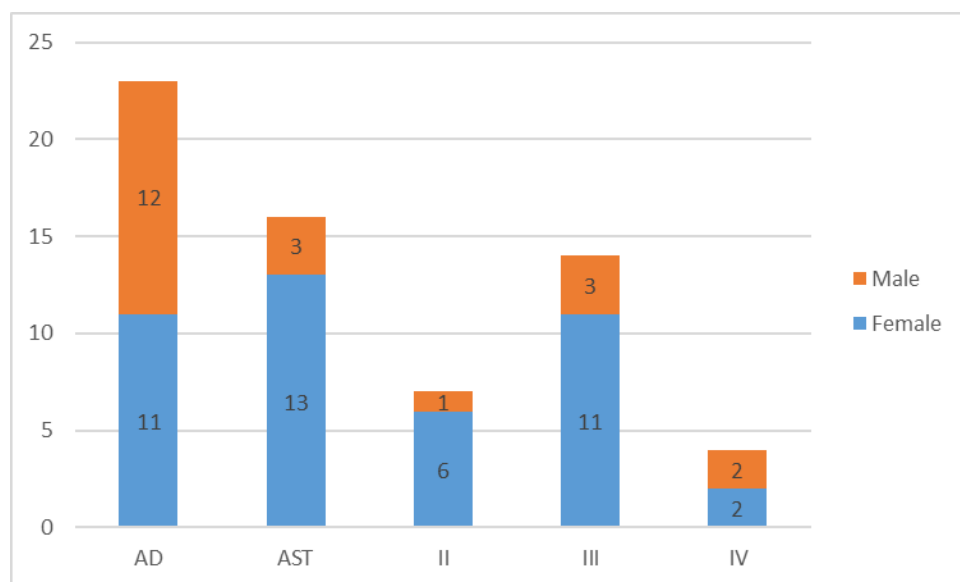
Recruitment and staffing

During 2021, in response to personnel changes and in line with the current programming document, five recruitment procedures for Temporary and Contract staff were closed as well as one call for trainees.

As of 31 December, EU-OSHA employed **64 staff from 15 Member States**.

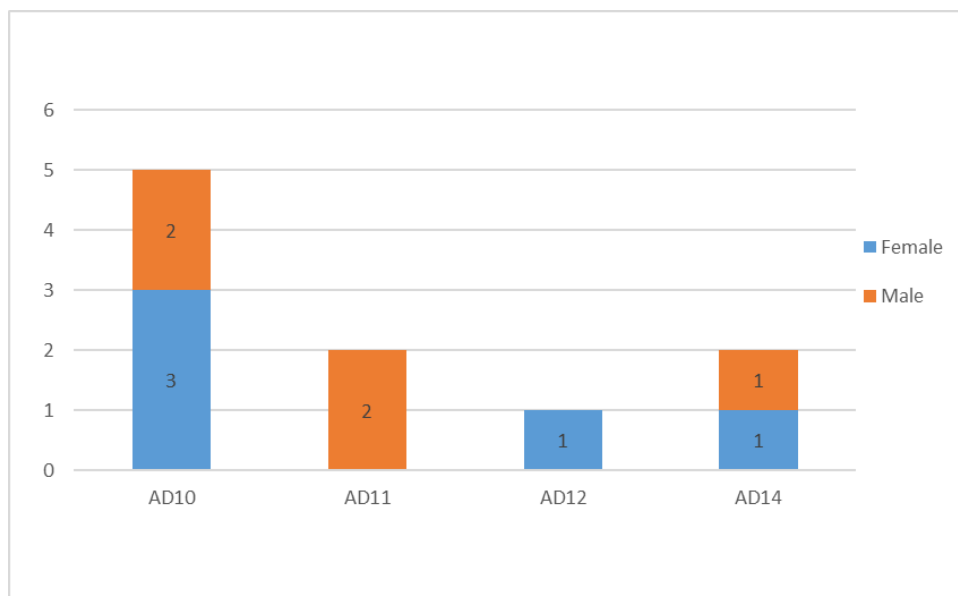
The figures below show the staff breakdown by contract type, function group and gender as of **31 December 2021**.

EU-OSHA staff by gender on 31 December 2021:



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

Senior positions (AD10 to AD15) by gender on 31 December 2021:



Note: AD: Administrator

EU-OSHA is committed to ongoing engagement with its staff and to developing their competencies and skills. The Learning and Development Plan for the year was approved early in 2021 and implemented successfully throughout the year, although some delays took place in the delivery of some courses due to the COVID-19 crisis situation and the subsequent need to design and adapt courses for remote delivery instead of the usual face-to-face method.

All HR processes were revised starting in 2020 to adapt to the new remote working and despite some initial delays, 2021 went very smoothly from that perspective.

Beyond regular updates and improvements in its HR policies, EU-OSHA introduced the following main new guidance documents and instructions:

- ✓ Guidelines on staff health and related absences
- ✓ Back-up arrangements for key functions and principles for 'Business as usual' continuity
- ✓ Guidelines on gifts and hospitality
- ✓ Inventory of sensitive functions
- ✓ Action plan resulting from individual interviews with all staff on HR management strengths and weaknesses
- ✓ Initial review of job descriptions and competency framework in a participatory approach
- ✓ Release of the first modules of SYSPER and related internal training sessions

Changes in the establishment plan

The establishment plan did not undergo any change during 2021.

Results of screening exercise

As regards the screening exercise, EU-OSHA applies the methodology agreed by all EU agencies. In 2021, the Agency operated with 68.8% operational, 18.5% overhead and 12.8% neutral staff.

The Agency's organisational chart is available in Annex III. Details of the establishment plan 2021 and the results of the screening exercise compared to previous years are available in Annex IV.

2.6 Strategy for efficiency gains

During the course of 2021, the Agency implemented its efficiency strategy to consolidate the finance and procurement functions under the same unit, aiming at optimising use of resources, harmonising processes, better defining roles and responsibilities and – ultimately – achieving efficiency gains. The implementation of the strategy delivered the optimal Finance and Procurement Operating Model for the Agency, which has been operational since summer of 2021.

Building on the introduction of activity-based management in 2014, EU-OSHA has continued to monitor closely the distribution of resources on horizontal versus operational tasks. This is based on registration of staff time spent on the different tasks following from the annual work programme. Several actions have been implemented during the years to move resources from horizontal activities to operational activities, including the freeing-up of some resources in 2021 as the result of the implementation of the consolidation strategy for finance and procurement.

The implementation of a digitalisation effort driven also by the continuous need to adopt paperless processes and workflows has continued during the course of 2021 with the adoption of new tools and system such as QES in ARES, SYSPER new modules for HR, and PPMT for procurement.

2.7 Assessment of audit results during the reporting year

EU-OSHA regularly undergoes every year a number of independent audits carried out by the Internal Audit Service (IAS) of the European Commission and by the European Court of Auditors (ECA).

An external independent audit on the financial accounts is also carried out by a private audit firm contracted by the Agency via a framework contract concluded by the European Commission.

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

2.7.1 Internal Audit Service

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

The IAS audits EU-OSHA on the basis of a multi-annual Strategic Internal Audit Plan (SIAP). The IAS carried out an in-depth risk assessment in February 2020 to deliver its new SIAP covering the period 2021-2023. SIAP 2021-2023 identified the following two audit topics: 1) HR management and ethics, and 2) ESENER and OSH overviews. In late 2021, the IAS initiated the audit on HR and ethics in line with the plan.

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

More details about the status of the recommendations is available in section 2.8.

2.7.2. European Court of Auditors

During the course of 2021, the ECA audit of EU-OSHA's 2020 annual accounts and the legality and regularity of the transactions underlying those accounts was included and published in the ECA's 'Annual report on EU agencies for the financial year 2020'. The audit approach taken by the ECA comprised analytical audit procedures, direct testing of transactions, and an assessment of key controls of the Agency's supervisory and control systems. This was supplemented by evidence provided by the work of other auditors and an analysis of information provided by the Agency's management.

The ECA's opinion published in 2021 was that the accounts of the Agency for the year which ended 31 December 2020 presented fairly, in all material respects, the financial position of the Agency as at 31 December 2020, the results of its operations, its cash flows, and the changes in net assets for the year then ended, in accordance with its Financial Regulation and with accounting rules adopted by the Commission's accounting officer. These were based on internationally accepted accounting standards for the public sector. Furthermore, the revenue and the payments underlying the accounts for the reference year were found legal and regular in all material respects.

The report also included an overview of the actions taken in response to the ECA's observations from previous years.

In September 2021, a desk review audit of the first part of the year 2021 financial transactions was carried out by the ECA. The second and final part of the audit of the remaining transaction of the financial year 2021 took place in March 2022.

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

In 2021, EU-OSHA closed the last remaining IAS recommendation from the previous SIAP covering the period 2017-2019. In line with the agreed action plan, EU-OSHA established comprehensive back-up arrangements for all key functions to ensure business continuity.

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

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

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

During 2021, no cases were transmitted to OLAF and there was no action pending implementation resulting from findings and recommendations of OLAF investigations in relation to EU-OSHA.

2.9 Follow-up of observations from the discharge authority

The discharge decision in relation to 2019 was adopted during the plenary session of the EP on 26-29 April 2021. With that decision, the Parliament granted the Agency's Executive Director the discharge in respect of the implementation of the budget for the financial year 2019 and approved the closure of the accounts for 2019.

The table below includes the observations and comments issued by the Parliament in relation to the implementation of the 2019 budget requiring follow-up actions from the Agency, details of the action taken and the status. EU-OSHA reported on the observations and remarks included in the horizontal discharge report for decentralised agencies via input to the EUAN coordination.

Observation Number	Observation of the Discharge Authority	Response and Measures Taken by EU-OSHA	Status / Reference
1 Budget and financial management	Notes that the budget monitoring efforts during the financial year 2019 resulted in a budget implementation rate of 97.84%, representing a decrease of 1.74% compared to 2018; notes that the payment appropriations execution rate was at 76.33%, representing an increase of 8.52% compared to 2018.	EU-OSHA continues its efforts to improve the yearly implementation rates for both commitment and payment appropriations. For this purpose, the Agency has a monthly planning/reporting for both commitment and payment appropriations in order to have an early estimate for the carry forward to next budget exercise. The planning is subject to quarterly review (monthly in last quarter) for corrective actions (if necessary).	Noted
2 Budget and financial management	Notes, regarding the Court's current and previous year's findings, that committed appropriations carried forward from 2019 to 2020 were lower than those carried forward from 2018 to 2019, but still at a high level at €3,386,293 or 22% of the Agency's budget, indicating an overestimation of budgetary needs, which runs contrary to the budgetary principle of annuality; recalls that high carry-overs were also reported for the financial years 2016, 2017 and 2018 and calls on the Agency to analyse the underlying reasons and to improve the budget planning accordingly; notes the Agency's reply that committed appropriations carried forward to 2020 relate in the main part to large-scale activities planned to run over three or four years and, to a lesser extent, to other long-term activities.	EU-OSHA includes in the annex of the Single Programming Document the quarterly planning of commitment and payment appropriations for the related annual work programme (Title 3). The Single Programming Document also includes a list of potential ICT expenditure (Title 2) in the case that some appropriations are made available at the end of the year and are therefore subject to transfer. In the implementation phase, EU-OSHA has a monthly planning for both commitment and payment appropriations in order to have an early estimate for the carry-forward to next budget exercise. The planning is subject to quarterly review (monthly in the last quarter) for corrective actions (if necessary).	Noted

Observation Number	Observation of the Discharge Authority	Response and Measures Taken by EU-OSHA	Status / Reference
3 Performance	Notes that the Agency uses certain measures as key performance indicators (KPIs) to assess the added value provided by its activities and other measures to improve its budget management, such as work programme delivery, cancellation of payments appropriations and outreach capacity of intermediaries through networking.	Noted	Noted
4 Performance	Reminds the Agency to regularly review and update its performance measurement system and KPIs to ensure its efficient contribution and expertise at EU level; encourages the Agency to carefully analyse its outcomes and use them to improve the planning of its strategy and activities.	EU-OSHA regularly monitors its results against KPIs, evaluation results and other reports, and includes this information in decision-making.	Noted
5 Performance	Welcomes the fact that in 2019 the Agency started an ex post evaluation of three finalised OSH overviews, with regard to work-related diseases, the costs and benefits of OSH and micro and small enterprises; notes that the evaluation is expected to be finalised by the third quarter of 2020.	Noted	Noted

Observation Number	Observation of the Discharge Authority	Response and Measures Taken by EU-OSHA	Status / Reference
6 Performance	Notes that at the end of 2016, the Commission launched a joint evaluation of the Agency and the three other agencies in the employment and social affairs policy field, namely Cedefop, Eurofound and the ETF; in April 2019, the Commission published a staff working document on the evaluation, with a key conclusion that the methods used by the Agency were successful in ensuring that the topics on which it focuses were relevant and that it engaged with the relevant stakeholders, but that some improvements could be made; notes that an action plan has been adopted by the Agency's Management Board to ensure that positive aspects are continued and that improvements are implemented where needed.	EU-OSHA will have completed the implementation of the action plan by mid-2021.	Noted
7 Performance	Welcomes the good collaboration with Cedefop, Eurofound and the ETF; encourages the Agency to continue to develop its synergies, to effectively exchange information, to share knowledge and to exchange good practices with other EU agencies with a view to improving efficiency with regard to HR, building management, IT services and security.	Together with the other agencies in the employment and social affairs policy field, as well as with the agencies' networks in general, collaboration has continued, including the launch of new initiatives.	Noted
8 Performance	Notes that the Agency collaborates closely with other agencies on topics of common interest in the operational area and shared procurement services, and has joined inter-institutional calls for procurement tenders with other agencies; notes that in 2019, the Agency started cooperation with the European Union Intellectual Property Office in order to implement a disaster recovery plan.	EU-OSHA continues to seek opportunities for collaboration with other agencies in the areas mentioned. Recent examples include COVID-19-related publications produced jointly with the ECDC and expert input from Eurofound and the FRA in the design of EU-OSHA's Workers' Exposure Survey on cancer risk factors.	Noted

Observation Number	Observation of the Discharge Authority	Response and Measures Taken by EU-OSHA	Status / Reference
9 Performance	Welcomes the Agency's activities to develop, gather and provide reliable and relevant information, analysis and tools on OSH, including preventive measures that contribute to EU policy aiming to promote healthy and safe workplaces across the EU; highlights the need for ensuring adequate human and financial resources allowing the Agency to continue implementing its work programme with a very high rate of activity completion.	Noted	Noted
10 Performance	Notes in particular the role the Agency can play in supporting the EU institutions' work on the new OSH Strategy Framework, the upcoming revision of Directive 2004/37/EC1 and Parliament's legislative own-initiative report on protecting workers from asbestos; believes that the Agency can provide useful information and analysis on the impact of telework and other digital solutions for both employers and workers with regard to OSH in the context of working conditions in the pandemic.	EU-OSHA will continue to draw on its monitoring instruments and large-scale research activities to support the EU institutions' work in the areas mentioned. The former include the EU OSH Information System, the workplace OSH survey ESENER and the Workers' Exposure Survey on cancer-causing factors. The latter include OSH Overviews on MSDs, supporting enterprises' compliance with OSH regulation, digitalisation, psychosocial risks and OSH in the health and care sectors.	Noted
11 Performance	Notes the prominent role that the Agency has been given in the implementation of the principles enshrined in the European Pillar of Social Rights; welcomes the Agency's strong commitment to ensuring that all workers enjoy the same OSH rights regardless of the size of the company, the type of contract or the employment relationship.	Noted	Noted
12 Performance	Notes that the cross-cutting evaluation of the EU agencies under the remit of the Commission's DG EMPL suggested a number of recommendations for each of the agencies, but that none of them would have required legislative changes or the merging or co-locating of the agencies.	Noted	Noted

Observation Number	Observation of the Discharge Authority	Response and Measures Taken by EU-OSHA	Status / Reference
13 Performance	Notes that in February 2019, the Agency's new Founding Regulation entered into force and the Management Board adopted a number of decisions to ensure the effective and efficient implementation of the new Founding Regulation.	Noted	Noted
14 Performance	Notes that the Agency celebrated its 25th anniversary in 2019 and that actions dedicated to marking and promoting that milestone were performed throughout the year.	Noted	Noted
15 Performance	Stresses the importance to increase the digitalisation of the Agency in terms of internal operations and management procedures; stresses the need for the Agency to continue to be proactive in this regard in order to avoid a digital gap between the agencies at all costs; draws attention, however, to the need to take all the necessary security measures to avoid any risk to the online security of the information processed.	The Agency continues to implement its digitalisation agenda with major steps being taken in the areas of document management, procurement, finance and administration.	Noted
16 Staff policy	Notes that, on 31 December 2019, the establishment plan was 100% implemented, with 40 Temporary Agents appointed out of 40 temporary agents authorised under the EU budget (compared to 40 authorised posts in 2018); notes that, in addition, 23 Contract Agents worked for the Agency in 2019.	Noted	Noted

Observation Number	Observation of the Discharge Authority	Response and Measures Taken by EU-OSHA	Status / Reference
17 Staff policy	Notes that further efforts are needed to achieve gender balance at the senior management level (three men and one woman) and on the management board (48 men and 40 women); asks the Agency to ensure gender balance at the senior management level in the future; asks the Commission and the Member States to take into account the importance of ensuring gender balance when nominating members to the Agency's Management Board.	EU-OSHA takes note of the recommendation and would like to highlight that the statistics need to be read in light of the very low number of management posts (four in total). Regarding the Management Board, as is implied in the comment, the Agency is not involved in the nomination nor the appointment of Management Board members.	Noted
18 Staff policy	Encourages the Agency to pursue the development of a long-term HR policy framework that addresses work-life balance, lifelong guidance and career development, gender balance, teleworking, geographical balance, and the recruitment and integration of people with disabilities.	The Agency will continue implementing its work-life balance framework (part-time, parental leave, flexitime, teleworking) as well as its learning and development policy. With regard to gender, geographical balance and people with disabilities, it all depends on the applications received during the selection procedure and their merits. EU-OSHA disseminates its vacancy notices largely so as to reach the widest population possible. The Agency strives to offer jobs to underrepresented categories of staff in case of equal merits with well-represented categories of staff.	Noted

Observation Number	Observation of the Discharge Authority	Response and Measures Taken by EU-OSHA	Status / Reference
19 Procurement	Notes from the Court's report that the Agency had purchased services relating to the preparation and implementation of ESENER-3 for a value of €3,134,800, thereby exceeding the contractual ceiling by €74,100 (2,4%) without any amendment to the contract; notes from the Agency's reply that confirmation of a small part of the funds to cover additional countries under the Instrument for Pre-Accession (IPA) for the survey was received from the Commission only after the procurement was completed and the award decision signed and much later than anticipated.	The Agency takes note of the observation and will ensure closer monitoring and coordination of its activities under the procurement and contract management functions. This monitoring and coordination is one of the outcomes of the centralisation strategy referred to under observation 22.	See observation 22.
20 Procurement	Notes from the Court's report that under a contract for the provision of training and coaching services, the Agency reimbursed accommodation costs on a flat-rate per diem amount basis, whereas the contract states that reimbursements must be based on actual figures shown on supporting documents; notes from the Agency's reply that it acknowledges the point regarding missing supporting documents for accommodation costs due to some inconsistencies in interpreting contractual conditions and instructions from the leading contracting authority.	The Agency takes note of the observation and will ensure closer monitoring and coordination of its activities under the procurement and contract management functions. This monitoring and coordination is one of the outcomes of the centralisation strategy referred to under observation 22.	See observation 22.
21 Procurement	Notes that starting in late 2018 and continuing in 2019, the Agency smoothly introduced e-procurement in its operations and that during the course of 2019 no complaints were received by unsuccessful tenderers nor referred to the Ombudsman; notes that during the course of the year the Agency reviewed and updated its procurement guidelines, further to the implementation of the electronic system e-procurement for tender and contract management.	The Agency acknowledges the comment and continues to progress towards a paperless office and the implementation of e-processes in its activities.	Noted

Observation Number	Observation of the Discharge Authority	Response and Measures Taken by EU-OSHA	Status / Reference
22 Procurement	Notes that during the course of 2019, the Agency developed a consolidation strategy for its finance and procurement function and identified the best finance and procurement operating model for the Agency, which will be implemented in the course of 2020.	Due to the COVID-19 pandemic and disruptions, the Agency has implemented its consolidation strategy in the course of 2021 with a go-live of the new structure under a transition period starting Q3/2021.	Ongoing
23 Prevention and management of conflicts of interest and transparency	Acknowledges the Agency's existing measures and ongoing efforts to ensure transparency and the prevention and management of conflicts of interest; notes with concern that the CVs of the members of the Management Board were not published on the Agency's website; notes further that not all the declarations of interest of the members of the Management Board, indicating the acceptance date, were published on the Agency's website; calls on the Agency to publish the CVs and the declarations of interest of all the members of the Management Board and to report to the discharge authority on the measures taken in that regard.	<p>EU-OSHA's Management Board adopted a policy on the prevention and management of conflicts of interest with the aim of ensuring transparency and integrity of the Management Board's decisions. This, in particular, involves declaring any relevant interest and declaring that the person does not have a conflict of interest in relation to their role as a Management Board member. Fulfilling all the regulatory requirements from the Founding and Financial Regulations was a priority, together with ensuring proportionality. In this respect, the policy took into account the Agency's operational environment and mandate – in particular, the fact that EU-OSHA has neither regulatory nor enforcement tasks.</p> <p>The policy includes additional measures, such as highlighting the issue at the beginning of all Management and Executive Board meetings, asking meeting attendees to declare if they have a conflict of interest, outlining mitigating and remedial actions, and so on. The Executive Board and Management Board will discuss the adequate follow-up to the EP's comments during 2021.</p>	Noted

Observation Number	Observation of the Discharge Authority	Response and Measures Taken by EU-OSHA	Status / Reference
24 Internal controls	Notes that the Agency is preparing an action plan to address potential areas for improvement addressed in the 2019 Commission's IAS audit report on 'Planning, budgeting, monitoring of activities and reporting'; notes that in that regard, the IAS issued four recommendations, none of them critical or very important.	The Agency has implemented and closed all 4 ' <i>important</i> ' IAS recommendations in the course of 2020 and 2021.	4x Closed
25 Internal controls	Notes that the ICF was adopted by the Management Board effective from 1 January 2019 and that it is based on the ICF of the Commission; notes that in the first quarter of 2020, an assessment on the ICF for the reporting year 2019 was done showing the presence and adequate functioning of all internal control components for that year.	The Agency continues to use its ICF to monitor the adequacy of its control components and has completed its yearly assessments for the years 2019 and 2020, as planned.	Closed
26 Other	Welcomes the Agency's communication and social media activities, which help to raise awareness about the Agency; notes that the Agency developed new data visualisation tools and an updated web publication section to make the information more appealing and accessible; encourages the Agency to continue promoting their work, research and activities to increase its public visibility.	The Agency welcomes the discharge authority's observations in respect of its communication and social media activities. In 2020, the Agency leveraged these competencies as it responded to the COVID-19 pandemic. It provided practical work-related guidance on COVID-19 and telework in up to 24 languages via its OSHwiki, websites, OiRA tool, HWC and social media; produced awareness-raising videos and transitioned several hundred events planned with its network of National Focal Points from presential to online and hybrid events. The Agency's COVID-19 guidance rapidly established itself among the most downloaded and accessed publications in the Agency's history.	Noted

2.10 Environment management

At present, EU-OSHA is not anticipating going for an Eco-Management and Audit Scheme (EMAS) certification. However, EU-OSHA has implemented during the course of the years several measures to offset its carbon footprint by launching new environment-oriented initiatives, raising awareness and monitoring data to set goals for improvement towards:

- a smarter, greener and more efficient use of its premises; and
- a modern, agile and digital administration.

To be highlighted – in the course of 2021 – are the following actions:

- green procurement, in particular with the inclusion of ‘green’ measures and technical specifications for the supply of goods, services and works to the Agency;
- the extended use of teleworking, taking benefit of the COVID-19 circumstances, leading to less commuting of its staff;
- the progress undertaken to promote an e-culture awareness and development, in its staff and stakeholders;
- the continuous contribution to the ‘circular economy’ by extending the life of goods usage through various donation exercises;
- the efficient use of resources (water, electricity, heating and A/C);
- the elimination of single-use plastic items to the extent possible;
- the continuous active participation of EU-OSHA in the EU Greening Network; and
- the decision by the Management Board to make increased use of virtual meetings whenever possible and feasible.

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

2.11 Assessment by Management

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

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

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

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

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

Part II (b) External evaluations

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

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

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

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

At the end of 2016, the European Commission launched a joint evaluation of the four Agencies in the employment and social affairs policy field, namely EU-OSHA, Cedefop, Eurofound and the ETF. This evaluation aimed at assessing the relevance, effectiveness and efficiency of each of these agencies, and to identify any possible overlaps in their mandates and activities. In April 2019, the Commission published its Staff Working Document on the evaluation.¹⁹

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

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

Though the findings are positive, possible areas for further improvement were also identified in the Staff Working Document. These concern effectiveness, efficiency, governance, reinforced cooperation and policy support for the EU and Member States. These recommendations for improvements have been assessed by the Management Board prior to the adoption of the action plan (see above). By the end of 2021, the action plan had been fully implemented and there are no outstanding actions.

Mid-term evaluation of OiRA

Beginning 2021, an externally commissioned mid-term evaluation of OiRA was finalised.

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

The evaluation concluded that the OiRA activity has been 'very effective' in terms of achieving its outputs and outcomes. In particular, it was highlighted that the intention to target OiRA at MSEs had

¹⁹ For the evaluation and the Commission's Staff Working Document, SWD(2019)159, please see here: <https://ec.europa.eu/social/main.jsp?langId=en&catId=85&furtherNews=yes&newsId=9348>.

been successful. When it comes to longer-term impacts, the evidence was less clear as it became difficult to trace impacts back to EU-OSHA's actions.

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

Part III Assessment of the effectiveness of the internal control systems

3.1 Effectiveness of the internal control systems

Adoption of the ICF and development of KPIs

The ICF was adopted by the Management Board and has entered into force as from 1 January 2019. The new framework comprises of five internal control components and 17 principles and is based on the ICF of the European Commission.²⁰

In 2019, the Agency developed KPIs for monitoring the validity and effectiveness of its ICF.

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

In the first quarter of 2022, an assessment on the ICF for the reporting year 2021 was done using the new KPIs for the framework. Results of the assessment show the presence and adequate functioning of all internal control components for the reporting year.

Internal control and corporate risk management

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

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

In 2021, the Risk Register and related reporting were regularly reviewed with regular feedback provided to senior management. Four risks monitored in the course of 2021 were categorised as related to the 'external environment', and two risks monitored in the course of 2021 were categorised as related to the 'internal environment'. None of the risks materialised in a way that could negatively affect the Agency's reputation or achievement of strategic or operational objectives.

Risk management in decentralised agencies

In 2021, EU-OSHA took part in the peer review exercise on risk management in decentralised agencies launched by the European Commission. In the scope of this exercise, EU-OSHA joined a working group of agencies belonging to the partner DG and same cluster, namely: Eurofound, Cedefop, ETF and ELA (from same partner DG) and CdT.

For each of the yearly exercises, the cluster shared knowledge, methodology and critical risks. Consolidated information and analysis from the cluster was made available to the partner DG at the Commission.

Non-conformity procedure

At the beginning of 2022, the Executive Director adopted the 'Non-conformity report' for the year 2021 and decided that: (i) the procedure had been satisfactorily implemented; (ii) there were neither material nor critical events; (iii) the proposed steps to mitigate the resulting risks were adequate; and (iv) awareness raising on the non-conformity procedure shall continue at unit meetings.

²⁰ See: https://ec.europa.eu/budget/library/biblio/documents/control/C_2017_2373_Revision_ICF_en.pdf

Fraud prevention and detection

The implementation of the Anti-Fraud Strategy is overseen by the Management Board by a regular monitoring of the action plan. It is based on a risk assessment focused on fraud risks as part of the broader risk assessment carried out by the Agency. Whereas the measures and controls already in place to ensure legality and regularity of the transactions (e.g. segregation of duties, four-eyes principle, procedures and checklists) are considered to address satisfactorily the identified fraud risks, the 2019-2021 strategy foresaw to further develop an anti-fraud culture in the organisation and to enhance existing internal procedures for the purpose of fraud prevention and improved fraud detection techniques. The new 2022-2026 Anti-Fraud Strategy takes into account that several anti-fraud measures have been established in the last years and aims at consolidating the existing anti-fraud framework and measures.

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

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

Transparency, accountability and integrity

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

Since the adoption of a formalised policy back in 2014, EU-OSHA has relied on a clear framework to assess and address any possible conflict of interest in a way to preserve the integrity of the Agency's decisions. In relation to the procedure related to the appointment of the new Executive Director during 2021, Management Board members were asked to submit a specific absence of conflict of interests and confidentiality declaration. Only those who submitted the declaration were involved in discussions and decisions on the matter.

As part of its commitment to transparency, EU-OSHA makes key documents publicly available on the website, including the MSP, Single Programming Documents and CAARs, the main evaluation and performance results, minutes, and deliberations by the Management Board and the Executive Board, taking into account the necessary data protection and confidentiality requirements, where applicable.

Data protection

Data protection activities centred on the implementation of the new data protection regulation 2018/1725 for EU institutions and bodies that came into effect in December 2018. Existing data protection statements and new ones are made available on EU-OSHA's new data protection section of the corporate website. The Agency's data processing activities are carried out in line with the requirements of Regulation 2018/1725.

Cost and benefits of controls

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

3.2 Conclusions of assessments on the effectiveness of internal control systems

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

3.3. Statement of the Internal Control Coordinator

I, the undersigned,

Manager in charge of internal control and risk management within EU-OSHA, in my capacity as Internal Control Coordinator,

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

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

(signed)

Andrea Baldan

Part IV. Management assurance

4.1 Review of the elements supporting assurance

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

- the existing measures to ensure legality and regularity of the Agency's underlying transactions, including ex ante verification and ex post controls, regular checks on segregation of duties, and specific measures to prevent and detect fraud and conflict of interest;
- the work of the IAS and the Agency's follow-up to the audit recommendations;
- the lessons learnt from the reports of the ECA for the years prior to the year of this declaration;
- the assessment of the quantitative and qualitative nature of the non-conformities included in the register for 2021;
- the Agency's performance management framework, which includes regular monitoring of performance indicators and planning and follow-up to evaluations;
- the declaration of the Internal Control Coordinator based on their regular monitoring of the implementation of internal control systems at the Agency, including the assessment of the ICF against its indicators and the Agency's risk management policy; and
- the declarations of assurance of the authorising officers by delegation.

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

4.2 Reservations

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

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

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

- use of resources
- sound financial management
- legality and regularity of operations²¹

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

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

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

²¹ Examples of possible weaknesses that may qualify for a reservation include (non-exhaustive list):

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

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

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

Based on the review of the elements of assurance and the materiality criteria outlined above, it is considered that no reservation should be included in relation to 2021.

4.3 Overall conclusions on assurance

The interim Executive Director has had reasonable assurance that, overall, suitable controls are in place and working as intended, risks have been appropriately monitored and mitigated, and necessary improvements and reinforcement measures have been implemented. As a result, there have not been reasons to introduce any reservation for the financial year 2021.

Part V. Declaration of Assurance

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

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

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

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

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

(signed)

William Cockburn

Annexes

Annex I. Core business statistics

Key performance indicators

a) Mission and vision

Indicator	Type	Target	Measurement and frequency	Means	Results
Implementation of commitment appropriations	input/output	95%	Final committed amount aggregated across all three titles as percentage of total budget/Annually	Budgetary report	97%
Cancellation of payments appropriations	input/output	<5%	Total of cancellation of payment appropriations in the budget as percentage of total budget/Annually	Budgetary report	4%
Staff capacity	input/output	95%	Posts occupied converted into Full Time Equivalents for the reference period as a percentage of available posts in budget/Annually	Budgetary report	98%
Work programme delivery	input/output	90%	Share of outputs delivered in the planning year vs planned outputs, calculated on the basis of completion status/Annually	Monitoring table	96%
Outreach capacity of intermediaries through networking	input/output	350	Events count across all activities across all priority areas where work of the Agency has been actively presented (policy and workplace practice oriented), either organised by the Agency or organised by others/Annually	Monitoring table	357
Perceived performance	input/output	80%	Stakeholders' assessment: survey to Board and Focal Point members – share of respondents who find that the Agency is performing well/Annually	Surveys to Board and FOPs	92%

Indicator	Type	Target	Measurement and frequency	Means	Results
Relevance to needs	quality	80%	Stakeholders' assessment: Aggregate of: a) data from stakeholders' survey and b) data from after meeting and other surveys (aggregate of all activities) who find the Agency's work relevant/Annually	Surveys	87%
EU added value	quality	80%	Stakeholders' assessment: Aggregate of: a) data from stakeholders' survey and b) data from after meeting and other surveys (aggregate of all activities) who find that the Agency's work provide information not available at the national level or developed by others/Annually	Surveys	79%
Usefulness	quality	80%	Stakeholders' assessment: Aggregate of: a) data from stakeholders' survey and b) data from after meeting and other surveys (aggregate of all activities) who find the Agency's work useful/Annually	Surveys	82%
Impact on policy	quality	80%	Stakeholders' assessment: Aggregate of: a) data from stakeholders' survey and b) data from after meeting and other surveys (aggregate of all activities) who have actively used the Agency's work for at least one purpose/Annually	Surveys	80%
Impact on workplace practice	quality	80%	Stakeholders' assessment: Aggregate of: a) data from stakeholders' survey and b) data from after meeting and other surveys (aggregate of all activities) who have actively used the Agency's work for at least one purpose/Annually	Surveys	70%

b) Activities

Activity	Indicators	Target 2021	Means	Results
1.3 Anticipating change	Relevance	80%	stakeholders' survey (only policy-makers) surveys carried out after events organised by the Agency (incl. under FAST)	64%
1.3 Anticipating change	Usefulness	80%	stakeholders' survey (only policy-makers) surveys carried out after events organised by the Agency (incl. under FAST)	69%
1.3 Anticipating change	EU added value	80%	stakeholders' survey (only policy-makers) surveys carried out after events organised by the Agency (incl. under FAST)	77%
1.3 Anticipating change	Impact	70%	stakeholders' survey (only policy-makers) surveys carried out after events organised by the Agency (incl. under FAST)	77%
2.1 ESENER	Relevance to needs: Number of countries that boosted samples sizes with own resources	2-3 per wave	Internal monitoring	2
2.1 ESENER	Usefulness: Number of downloads of ESENER data	10% increase from average of the first three years of previous wave ²²	Internal monitoring	93%
2.1 ESENER	Relevance	80%	stakeholders' survey (only policy-makers) surveys carried out after events organised by the Agency (incl. under FAST) surveys carried out with organisations who downloaded ESENER data	87%

²² The target included in this report differs from the one defined in the Single Programming Document 2021 for this activity (10% increase from previous wave). Data download is heavily dependent on when the dataset is made available – and the target as defined previously did not capture this aspect. As a consequence, the resulting information would be misleading. Calculating the average increase within the same timeframe across current and previous wave seems to be a more accurate way to inform about increase uptake of ESENER data.

Activity	Indicators	Target 2021	Means	Results
2.1 ESENER	Usefulness	80%	stakeholders' survey (only policy-makers) surveys carried out after events organised by the Agency (incl. under FAST) surveys carried out with organisations who downloaded ESENER data	79%
2.1 ESENER	EU added value	80%	stakeholders' survey (only policy-makers) surveys carried out after events organised by the Agency (incl. under FAST) surveys carried out with organisations who downloaded ESENER data	82%
2.1 ESENER	Impact	70%	stakeholders' survey (only policy-makers) surveys carried out after events organised by the Agency (incl. under FAST) surveys carried out with organisations who downloaded ESENER data	70%
2.7 Musculo-skeletal disorders	Relevance	80%	stakeholders' survey (only policy-makers) surveys carried out after events organised by the Agency (incl. under FAST)	N/A*
2.7 Musculo-skeletal disorders	Usefulness	80%	stakeholders' survey (only policy-makers) surveys carried out after events organised by the Agency (incl. under FAST)	92%
2.7 Musculo-skeletal disorders	EU added value	80%	stakeholders' survey (only policy-makers) surveys carried out after events organised by the Agency (incl. under FAST)	78%
2.7 Musculo-skeletal disorders	Impact	70%	stakeholders' survey (only policy-makers) surveys carried out after events organised by the Agency (incl. under FAST)	79%

Activity	Indicators	Target 2021	Means	Results
2.9 EU-OSH info systems	Relevance	80%	stakeholders' survey (only policy-makers) surveys carried out after events organised by the Agency (incl. under FAST)	N/A*
2.9 EU-OSH info systems	Usefulness	80%	stakeholders' survey (only policy-makers) surveys carried out after events organised by the Agency (incl. under FAST)	71%
2.9 EU-OSH info systems	EU added value	80%	stakeholders' survey (only policy-makers) surveys carried out after events organised by the Agency (incl. under FAST)	73%
2.9 EU-OSH info systems	Impact	70%	stakeholders' survey (only policy-makers) surveys carried out after events organised by the Agency (incl. under FAST)	N/A*
2.10 OSH and digitalisation	Relevance	80%	stakeholders' survey (only policy-makers) surveys carried out after events organised by the Agency (incl. under FAST)	100%
2.10 OSH and digitalisation	Usefulness	80%	stakeholders' survey (only policy-makers) surveys carried out after events organised by the Agency (incl. under FAST)	97%
2.10 OSH and digitalisation	EU added value	80%	stakeholders' survey (only policy-makers) surveys carried out after events organised by the Agency (incl. under FAST)	82%
2.10 OSH and digitalisation	Impact	70%	stakeholders' survey (only policy-makers) surveys carried out after events organised by the Agency (incl. under FAST)	94%
2.11 Support to compliance to SMEs	Relevance	80%	stakeholders' survey (only policy-makers) surveys carried out after events organised by the Agency (incl. under FAST)	N/A*
2.11 Support to compliance to SMEs	Usefulness	80%	stakeholders' survey (only policy-makers) surveys carried out after events organised by the Agency (incl. under FAST)	N/A*
2.11 Support to compliance to SMEs	EU added value	80%	stakeholders' survey (only policy-makers) surveys carried out after events organised by the Agency (incl. under FAST)	N/A*
2.11 Support to compliance to SMEs	Impact	70%	stakeholders' survey (only policy-makers) surveys carried out after events organised by the Agency (incl. under FAST)	N/A*
3.1 OiRA	Usefulness - Number of new tools created per year	20-25	Internal monitoring	N/A*

Activity	Indicators	Target 2021	Means	Results
3.1 OiRA	Impact - Number of new risk assessments performed	15000	Internal monitoring	93%
3.1 OiRA	Relevance	80%	stakeholders' survey (only workplace intermediaries from countries where OiRA tools exist) surveys carried out after events organised by the Agency (incl. under FAST); survey to EU partners OiRA users' survey	90%
3.1 OiRA	Usefulness	80%	stakeholders' survey (only workplace intermediaries from countries where OiRA tools exist) surveys carried out after events organised by the Agency (incl. under FAST); survey to EU partners OiRA users' survey	92%
3.1 OiRA	EU added value	80%	stakeholders' survey (only workplace intermediaries from countries where OiRA tools exist) surveys carried out after events organised by the Agency (incl. under FAST); survey to EU partners	88%
4.6 HWC on MSDs	Promotion - Number of promotion actions implemented by the Agency	300	Internal monitoring	596
4.6 HWC on MSDs	Promotion - : Number of media partners	35	Internal monitoring	29
4.6 HWC on MSDs	Engagement - Number of campaign activities organised by official campaign partners, media partners, focal points and EEN OSH ambassadors	400	Internal monitoring	1947
4.6 HWC on MSDs	Engagement - Key stakeholder groups represented at HWC flagship events	100%	Internal monitoring via list of participants of flagship events	100%

Activity	Indicators	Target 2021	Means	Results
4.6 HWC on MSDs	Engagement - Number of official campaign partners	80-100	Internal monitoring	80-100
4.6 HWC on MSDs	Usefulness	80%	stakeholders' survey (workplace intermediaries and policy makers); surveys carried out after events organised by the Agency; HWC partners' survey	95%
4.6 HWC on MSDs	Usefulness of FAST events	80%	surveys carried out after events organised by the Agency under FAST for the campaign	92%
4.6 HWC on MSDs	EU added value	80%	stakeholders' survey (workplace intermediaries and policy makers); surveys carried out after events organised by the Agency; HWC partners' survey	97%
4.6 HWC on MSDs	Impact	80%	stakeholders' survey (workplace intermediaries and policy makers); surveys carried out after events organised by the Agency; HWC partners' survey	67%
4.7 Awareness raising actions	Promotion - Number of promotion and dissemination activities per year	600	Internal monitoring	892
4.7 Awareness raising actions	Promotion - Number of events organised by the Agency (under the activity and under FAST)	80	Internal monitoring	226
4.7 Awareness raising actions	Reach via websites	2,5 million visits	Internal monitoring	3860823
4.7 Awareness raising actions	Usefulness – FAST events	80%	surveys carried out after events organised by the Agency under FAST	98%
4.7 Awareness raising actions	Usefulness of communication products and services	80%	stakeholders' survey and surveys organised after events incl. FAST	79%
4.8 Multilingualism	Relevance to needs: FOPs who participate in the portfolio scheme	22 out of 27	Internal monitoring	26

Activity	Indicators	Target 2021	Means	Results
4.8 Multilingualism	Usefulness: Agency's translated products are key to get the OSH messages across in their countries	80%	FOPs annual survey	93%
5.3 Networking knowledge	Usefulness (OSHWiki)	80%	stakeholders' survey (only policy makers)	94%
5.3 Networking knowledge	Relevance	80%	stakeholders' survey (only policy-makers) surveys carried out after events organised by the Agency (incl. under FAST)	100%
5.3 Networking knowledge	Usefulness	80%	stakeholders' survey (only policy-makers) surveys carried out after events organised by the Agency (incl. under FAST)	N/A*
5.3 Networking knowledge	EU added value	80%	stakeholders' survey (only policy-makers) surveys carried out after events organised by the Agency (incl. under FAST)	100%
5.3 Networking knowledge	Impact	70%	stakeholders' survey (only policy-makers) surveys carried out after events organised by the Agency (incl. under FAST)	76%
6.4 Strategic and operational networking	Engagement in planning, monitoring and implementation of Agency's work programme	80%	Board and FOP annual survey	89%
6.4 Strategic and operational networking	Quality of meetings	80%	Surveys after network meetings	90%

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

Programming Document 2021-2023 - 2021 work programme implementation report – status at 31.12.2021

Title	Output Type	Planned end date	Output Status	Revised end date
1.3 Anticipating future challenges to OSH				
2020 Expert Article 1 (2021)	Discussion paper/article	2021 Q2	Finished	2021 Q4
2020 Expert article 2 (2021)	Discussion paper/article	2021 Q2	Finished	2021 Q4
2020 Foresight-3 – phase 1 2021	Report: methodology	2021 Q2	Finished	2021 Q3
2021 FOP seminar on 2020 articles	Conference	2021 Q4	Finished	2021 Q4
2021 FOP seminar on Foresight 3	Conference	2021 Q4	Finished	2021 Q2
2021 Foresight-3 – report fase 2 (2022)	Report: methodology	2021 Q4	Not finished - delayed	2022 Q4
PHASE 3 (Circular Economy) part 1.	Oshwiki article	2021 Q4	Finished	2021 Q4
Infosheets - Review on future and agriculture (2021)	Report: infosheets	2021 Q1	Finished	2021 Q4
OSHWiki article - Review on future and agriculture (2021)	Oshwiki article	2021 Q1	Finished	2021 Q1
Policy briefs 1 waste sector - Foresight 3 on CE and OSH (2021)	Report: infosheets	2021 Q2	Finished	2021 Q3
Policy briefs 2 digitalisation - Foresight 3 on CE and OSH (2021)	Report: infosheets	2021 Q2	Finished	2021 Q4
Policy briefs 3 overview_scenarios - Foresight 3 on CE and OSH (2021)	Report: infosheets	2021 Q2	Finished	2021 Q3
Policy briefs 4 one_pager - Foresight 3 on CE and OSH (2021)	Report: infosheets	2021 Q2	Finished	2021 Q3
2.1 ESENER				
ESENER-3 Overview report (traditional)	Report: literature review	2021 Q3	Not finished - delayed	2022 Q1
ESENER-3 Psychosocial risks - 6 country reports	Report: literature review	2021 Q3	Not finished - delayed	2022 Q1

Title	Output Type	Planned end date	Output Status	Revised end date
ESENER-3 Psychosocial risks - main overview report	Report: literature review	2021 Q3	Not finished - delayed	2022 Q1
ESENER-3 healthcare sector study - main report	Report: literature review	2021 Q3	Not finished - delayed	2022 Q1
2.7 Musculoskeletal disorders				
Case studies reports (9) - Participatory ergonomics	Case study/good practice example	2021 Q3	Not finished - delayed	2022 Q1
Expert article - Participatory ergonomics	Discussion paper/article	2021 Q3	Finished	2021 Q1
Expert article "Telework: literature review and case examples"	Discussion paper/article	2021 Q1	Finished	2021 Q2
Expert article "Telework: quantitative analysis of ESENER data"	Discussion paper/article	2021 Q2	Finished	2021 Q4
Expert article on "Workforce diversity and MSDs: COVID-19 risks and migrants"	Discussion paper/article	2021 Q2	Finished	2021 Q2
Final report "Checklist - Participatory ergonomics and MSDs"	Report: technical analysis	2021 Q3	Not finished - delayed	2022 Q1
Final report "Literature review: Mainstreaming MSDs into education"	Report: technical analysis	2021 Q2	Finished	2021 Q4
Final report "Psychosocial risks and MSDs" - Literature review	Report: literature review	2021 Q2	Finished	2021 Q4
Final report "Psychosocial risks and MSDs" - Quantitative analysis	Report: technical analysis	2021 Q2	Finished	2021 Q4
Final report "Telework: psychosocial risks and MSDs"	Report: technical analysis	2021 Q2	Finished	2021 Q4
Final report "Working with chronic MSD"	Report: technical analysis	2021 Q1	Finished	2021 Q1
Oshwiki article - Telework: psychosocial risks and MSDs	Oshwiki article	2021 Q2	Finished	2021 Q2
Oshwiki article - Telework: psychosocial risks and MSDs - Risk assessment	Oshwiki article	2021 Q2	Finished	2021 Q2
Oshwiki articles - Psychosocial risks and MSDs (2)	Oshwiki article	2021 Q2	Finished	2021 Q4

Title	Output Type	Planned end date	Output Status	Revised end date
Prolonged static postures - Prevention overviews	Report: technical analysis	2021 Q2	Finished	2021 Q4
Psychosocial risks and MSDs - 2 Expert articles	Discussion paper/article	2021 Q2	Finished	2021 Q4
2.8 Worker exposure survey				
WESAG meeting (2nd)	Network meeting	2021 Q3	Finished	2021 Q2
2.9 EU OSH Information System				
Analytical overview report - State of OSH	Report: technical analysis	2021 Q4	Not finished - delayed	2022 Q1
Improved visualisation tool	Data visualisation/data set	2021 Q4	Finished	2021 Q4
2.10 OSH and Digitalisation				
Case example on digital platform work (1)	Case study/good practice example	2021 Q4	Not finished - delayed	2022 Q1
Case example on digital platform work (2)	Case study/good practice example	2021 Q4	Not finished - delayed	2022 Q1
Case example on digital platform work (4)	Case study/good practice example	2021 Q4	Not finished - delayed	2022 Q1
Case example on digital platform work 3)	Case study/good practice example	2021 Q4	Not finished - delayed	2022 Q1
Expert Workshop Management of workers through AI-based systems WP1T3	Expert meeting	2021 Q4	Finished	2021 Q4
Overview of definitions, uses and policies, strategies and initiatives related to advanced robotics and automation of tasks (2021)	Report: literature review	2021 Q4	Not finished - delayed	2022 Q1
Policy brief (1) Definitions, mapping and policy overview Exploratory review Management of workers through AI-based systems Wp1 T1	Report: infosheets	2021 Q4	Not finished - delayed	2022 Q2
Policy brief (2) Definitions, mapping and policy overview on Management of workers through AI-based systems WP1T1	Report: infosheets	2021 Q4	Not finished - delayed	2022 Q2

Title	Output Type	Planned end date	Output Status	Revised end date
Policy brief Cobots WP1T3 (4)	Report: infosheets	2021 Q4	Not finished - delayed	2022 Q1
Policy brief on advanced robotics and automation of tasks WP1T2 (3)	Report: infosheets	2021 Q4	Not finished - delayed	2022 Q1
Policy brief on cobots WP1T3 (5)	Report: infosheets	2021 Q4	Not finished - delayed	2022 Q1
Policy brief on cobots WP1T3 (6)	Report: infosheets	2021 Q4	Not finished - delayed	2022 Q1
Policy brief on digital platform work (1)	Report: infosheets	2021 Q4	Finished – on time	2021 Q4
Policy brief on digital platform work (2)	Report: infosheets	2021 Q4	Not finished - delayed	2022 Q1
Policy brief OSH challenges and opportunities of advanced robotics automation of tasks WP1T2 (2)	Report: infosheets	2021 Q4	Not finished - delayed	2022 Q1
Policy brief WP1T1 Definition, mapping & overview of policies, strategies and initiatives on advanced robotics and automation of tasks	Report: infosheets	2021 Q4	Not finished - delayed	2022 Q1
Policy case example on digital platform work (1)	Case study/good practice example	2021 Q4	Not finished - delayed	2022 Q1
Policy case example on digital platform work (2)	Case study/good practice example	2021 Q4	Not finished - delayed	2022 Q1
Policy case example on digital platform work (3)	Case study/good practice example	2021 Q4	Not finished - delayed	2022 Q1
Policy case example on digital platform work (4)	Case study/good practice example	2021 Q4	Not finished - delayed	2022 Q1
Report Assessment of OSH challenges and opportunities of AI-based systems for the automation of tasks (2021)	Report: literature review	2021 Q4	Not finished - delayed	2022 Q1
Report Definition, mapping and policy overview on Management of workers through AI-based systems	Report: literature review	2021 Q4	Not finished - delayed	2022 Q2

Title	Output Type	Planned end date	Output Status	Revised end date
Review of OSH challenges and opportunities associated with intelligent cobots (2021)	Report: literature review	2021 Q4	Not finished - delayed	2022 Q1
Short report Definitions, taxonomy and assessment of OSH challenges and opportunities of digital platform work (2021)	Report: technical analysis	2021 Q4	Finished – on time	2021 Q4
Workshop OSH and Advanced robotics and automation	Expert meeting	2021 Q3	Finished	2021 Q3
2.11 Supporting Compliance				
Supporting Compliance: Overarching review final report	Report: technical analysis	2021 Q2	Finished	2021 Q2
Supporting Compliance: Overarching review literature survey	Report: literature review	2021 Q2	Finished	2021 Q2
2.12 Psychosocial risks				
Scoping Expert meeting (2021)	Expert meeting	2021 Q4	Finished	2021 Q2
3.1 OiRA				
Audiovisual promotional material	Videos and other visuals	2021 Q4	Finished	2021 Q4
Case study on French OiRA approach	Case study/good practice example	2021 Q4	Finished	2021 Q4
EU social partner meeting - online	Expert meeting	2021 Q1	Finished	2021 Q1
Finalisation of OiRA tool for agriculture - 2020	e-tools	2021 Q3	Finished	2021 Q4
Implementation of national promotion pilot 1 - 2020 - phase 2	External event	2021 Q4	Finished	2021 Q2
Implementation of national promotion pilot 2 - 2020 - phase 2	External event	2021 Q4	Finished	2021 Q2
OiRA COVID tool information and update	Online promotion	2021 Q4	Finished	2021 Q2
OiRA national promotion events	External event	2021 Q4	Finished	2021 Q1
OiRA tools published or updated - 1st slot (10)	e-tools	2021 Q3	Finished	2021 Q2
OiRA tools published or updated - 2nd slot (10)	e-tools	2021 Q4	Finished	2021 Q3
OiRA/IRAT community meeting 2021 - online	Network meeting	2021 Q4	Finished	2021 Q4

Title	Output Type	Planned end date	Output Status	Revised end date
Publication/finalisation/update of national OiRA tool 1 - LT - 2020	e-tools	2021 Q2	Finished	2021 Q1
Publication/finalisation/update of national OiRA tool 2 - PT - 2020	e-tools	2021 Q2	Finished	2021 Q2
Publication/finalisation/update of national OiRA tool 3 - CY - 2020	e-tools	2021 Q2	Finished	2021 Q2
Publication/finalisation/update of national OiRA tool 4 - EL - 2020	e-tools	2021 Q3	Finished	2021 Q2
Publication/finalisation/update of national OiRA tool 5 - LT second round - 2020	e-tools	2021 Q3	Finished	2021 Q1
4.6 HWC 2020-2022 on musculoskeletal disorders				
European Week for Safety and Health (2021)	External event	2021 Q4	Finished	2021 Q4
FAST/HWC implementation 2021	Other agency events	2021 Q4	Finished	2021 Q4
HWC Infosheets	Report: infosheets	2021 Q4	Finished	2021 Q4
Implementation of Campaign promotion plan (2021)	Online promotion	2021 Q4	Finished	2021 Q4
Interim report: production & distribution of HWC material	Internal Reporting	2021 Q3	Finished	2021 Q3
New Napo film	Videos and other visuals	2021 Q4	Finished	2021 Q1
OCP Steering Group Meetings (2021, 2nd semester)	Network meeting	2021 Q4	Finished	2021 Q4
Production and distribution of HWC material: Give-aways	Promotional material	2021 Q1	Finished	2021 Q1
Production and distribution of other HWC materials	Promotional material	2021 Q4	Finished	2021 Q3
Servicing of OCPs/MPs (Results 2021)	Coordination of relations with key stakeholders	2021 Q4	Finished	2021 Q4
4.9 HWC 2023-2025				
HWC 23-24/25 strategy	Corporate	2021 Q1	Finished	2021 Q3
4.7 Awareness - Raising actions & Communications				
12-15 PR/news stories -	Online promotion	2021 Q4	Finished	2021 Q4

Title	Output Type	Planned end date	Output Status	Revised end date
2021 FAST/Awareness national activities implementation	Coordination of relations with key stakeholders	2021 Q4	Finished	2021 Q4
2021 HW Film award ceremony	External event	2021 Q4	Finished	2021 Q4
50-80 events over Europe with Agency participation	External event	2021 Q4	Finished	2021 Q4
80 media articles/requests	Online promotion	2021 Q4	Finished	2021 Q4
A+A Düsseldorf stand & communication actions	External event	2021 Q4	Finished	2021 Q4
EU OSH Strategic Framework Event	Other agency events	2021 Q3	Finished	2021 Q3
Europe Day: info stand or other communication actions	Other agency events	2021 Q2	Finished	2021 Q2
Implementation of overall publications+ programme - 1st semester	Coordination of relations with key stakeholders	2021 Q2	Finished	2021 Q2
Implementation of overall publications+ programme - 2nd semester	Corporate	2021 Q4	Finished	2021 Q4
Implementation of the Agency's distribution programme - 1st semester	Coordination of relations with key stakeholders	2021 Q2	Finished	2021 Q2
Implementation of the Agency's distribution programme - 2nd semester	Coordination of relations with key stakeholders	2021 Q4	Finished	2021 Q4
Napo 2021 scenes	Videos and other visuals	2021 Q3	Finished	2021 Q4
Online programme management, maintenance and hosting - 1st semester	Website	2021 Q2	Finished	2021 Q2
Online programme management, maintenance and hosting - 2nd semester	Website	2021 Q4	Finished	2021 Q4
OSH World Congress in Toronto - stand and communication actions	External event	2021 Q4	Finished	2021 Q3
Overall promotion programme implemented - 1st semester	Coordination of relations with key stakeholders	2021 Q2	Finished	2021 Q2
Overall promotion programme implemented - 2nd semester	Coordination of relations with key stakeholders	2021 Q4	Finished	2021 Q4

Title	Output Type	Planned end date	Output Status	Revised end date
Stakeholders' newsroom for FAST/AR activities - online items	Online promotion	2021 Q4	Finished	2021 Q4
Subtitled 2020 winning film(s)	Videos and other visuals	2021 Q2	Finished	2021 Q2
Supporting activities for media partners - promotion and engagement actions	Coordination of relations with key stakeholders	2021 Q4	Finished	2021 Q4
4.8 Multilingualism				
Implementation of Agency's translation plan year 2021	Corporate	2021 Q4	Finished	2021 Q4
5.3 Networking Knowledge				
Ad hoc Support to Commission (2021)	Coordination of relations with key stakeholders	2021 Q4	Finished	2021 Q4
Biomonitoring Review practice in the EU (2021)	Report: literature review	2021 Q4	Not finished - delayed	2022 Q2
COVID-19 - discussion paper - Long Covid	Discussion paper/article	2021 Q3	Not finished - delayed	2022 Q1
Covid-19 - Joint ECDC/EU-OSHA report on rapid antigen tests	Report: technical analysis	2021 Q2	Finished	2021 Q2
Covid-19 - long COVID - guide for managers	Discussion paper/article	2021 Q3	Finished	2021 Q2
Covid-19 - long COVID - guide for workers	Discussion paper/article	2021 Q3	Finished	2021 Q2
Covid-19 - long COVID - OSH wiki article	Discussion paper/article	2021 Q3	Not finished - delayed	2022 Q1
Covid-19 - pandemics and OSH - contribution to the ACSH WP Pandemics and OSH	Coordination of relations with key stakeholders	2021 Q4	Finished	2021 Q4
Covid-19 and biological agents Directive - 1st WS - LongCovid and recognition of Covid-19 as health outcome at work (2021)	Expert meeting	2021 Q4	Finished	2021 Q3
Covid-19 and biological agents Directive - three workshops (2021)	Expert meeting	2021 Q4	Not finished - delayed	2022 Q4

Title	Output Type	Planned end date	Output Status	Revised end date
DS resources updating database (21)	Website	2021 Q4	Finished	2021 Q4
DS resources updating E-tools (21)	Website	2021 Q4	Finished	2021 Q4
EASO - contribution to a Practical Guide on the welfare of asylum and reception staff	Coordination of relations with key stakeholders	2021 Q4	Finished	2021 Q4
EMSA - cooperation on guidance for the management of oil spills	Coordination of relations with key stakeholders	2021 Q4	Finished	2021 Q4
E-tools related OSHwiki articles - up to 4 (2021)	Oshwiki article	2021 Q4	Finished	2021 Q4
E-tools SEMINAR (2021)	Conference	2021 Q4	Finished	2021 Q3
EU-OSHA/ELA collaboration on seasonal workers - information flyer	Discussion paper/article	2021 Q3	Finished	2021 Q3
EU-OSHA/ELA collaboration on seasonal workers - joint seminar	External event	2021 Q2	Finished	2021 Q2
Expert Exchange program Visits (2021)	Visit	2021 Q4	Cancelled	2021 Q4
HazChem@Work - cooperation with IPChem/EEA - 2021 Output and Results (2021)	Website	2021 Q4	Not finished - delayed	2022 Q4
HazChem@Work - cooperation with IPChem/EEA (2021)	Coordination of relations with key stakeholders	2021 Q4	Finished	2021 Q4
OSHWiki articles 30% reviewed (2021)	Oshwiki article	2021 Q4	Not finished - delayed	2022 Q3
OSHWiki platform update (2021)	Website	2021 Q4	Finished	2021 Q4
Research Coordination MEETING (2021)	Expert meeting	2021 Q4	Cancelled	2021 Q4
Roadmap on carcinogens - collaboration with EU Council Presidency countries	Coordination of relations with key stakeholders	2021 Q4	Finished	2021 Q4
Roadmap on carcinogens - collaboration with the roadmap partners (2021)	Coordination of relations with key stakeholders	2021 Q4	Finished	2021 Q4
Roadmap on carcinogens event (2021)	Other agency events	2021 Q4	Finished	2021 Q4
SLIC/EU-OSHA labour inspectors survey - high risk occupations (2021)	Report: technical analysis	2021 Q4	Finished	2021 Q4

Title	Output Type	Planned end date	Output Status	Revised end date
SLIC/EU-OSHA labour inspectors survey - high risk occupations (2021)	Coordination of relations with key stakeholders	2021 Q4	Finished	2021 Q4
Update of VeSafe (2020)	Website	2021 Q2	Finished	2021 Q2
Updated WEB SECTION on EU legislation and Strategies (2021)	Website	2021 Q4	Finished	2021 Q4
6.4 Strategic and Operational Networking				
Active engagement in the Heads of Agencies' network	Coordination of relations with key stakeholders	2021 Q4	Finished	2021 Q4
Active participation in EEN annual conference	External event	2021 Q4	Finished	2021 Q4
Annual EEN OSH Ambassador meeting	Other agency events	2021 Q2	Finished	2021 Q1
Continued coordination with Eurofound, EiGE and ECHA	Coordination of relations with key stakeholders	2021 Q4	Finished	2021 Q4
Director or other staff's visit 1	Coordination of relations with key stakeholders	2021 Q2	Cancelled	2021 Q4
Director or other staff's visit 2	Coordination of relations with key stakeholders	2021 Q4	Cancelled	2021 Q4
Director or other staff's visit 3	Coordination of relations with key stakeholders	2021 Q4	Cancelled	2021 Q4
EB meeting III	Network meeting	2021 Q4	Finished	2021 Q4
EB meeting - ad hoc (HWC Strategy)	Network meeting	2021 Q3	Finished	2021 Q3
EB meeting I	Network meeting	2021 Q1	Finished	2021 Q1
EB meeting II	Network meeting	2021 Q2	Finished	2021 Q2
FOP-21-01	Network meeting	2021 Q1	Finished	2021 Q1
FOP-21-02	Network meeting	2021 Q2	Finished	2021 Q2
FOP-21-03	Network meeting	2021 Q4	Finished	2021 Q4
MB meeting - ad hoc (ED appointment)	Network meeting	2021 Q3	Finished	2021 Q3

Title	Output Type	Planned end date	Output Status	Revised end date
MB meeting - ad hoc (ED recruitment)	Network meeting	2021 Q4	Finished	2021 Q4
MB meeting - ad hoc (ED selection)	Network meeting	2021 Q2	Finished	2021 Q2
MB meeting - SPD and budget	Network meeting	2021 Q4	Finished	2021 Q4
MB meeting I	Network meeting	2021 Q1	Finished	2021 Q1
MB meeting II	Network meeting	2021 Q2	Finished	2021 Q2
OKAG I 2021	Network meeting	2021 Q1	Finished	2021 Q1
OKAG II 2021	Network meeting	2021 Q4	Finished	2021 Q4
Ongoing coordination and liaison with European Institutions and social partners	Coordination of relations with key stakeholders	2021 Q4	Finished	2021 Q4
TARAG I 2021	Network meeting	2021 Q1	Finished	2021 Q1
TARAG II 2021	Network meeting	2021 Q4	Finished	2021 Q4
Visits to Agency 1-5 - general issues	Coordination of relations with key stakeholders	2021 Q2	Finished	2021 Q2
Visits to Agency 6-10 - general issues	Coordination of relations with key stakeholders	2021 Q4	Finished	2021 Q4

2021 work programme non-substantial amendments

Background

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

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

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

Throughout 2021, via its monitoring actions, EU-OSHA had been monitoring the deviations from the plans and assessed these against the above-mentioned criteria. None of the amendments qualified as substantial and therefore they could be adopted by the Executive Director first and then by the interim Executive Director (since 16 September 2021). The Management/Executive Boards were kept informed of any such amendment.

Overview

In the AWP 2021, EU-OSHA planned to work on 175 outputs (committed to the work programme), 145 of which being due in 2021.

Throughout the year, additional outputs were added under various activities, cf table below for further details. At the moment, there are **219 outputs committed to the work programme, 170 of which are planned to be finalised in 2021.**

New outputs

The following new outputs have been included as compared to the work programme 2021 adopted in December 2020.

Ref. activity in the work programme	Output type	Title	Start date	End date
1.3 Anticipating change	Conference	2021 FOP seminar on Foresight 3	01/01/2021	12/05/2021
1.3 Anticipating change	Oshwiki article	OSH wiki article - Foresight 3 on CE and OSH (2021)	03/01/2020	30/06/2021
1.3 Anticipating change	Report: infosheets	Policy briefs 1 waste sector - Foresight 3 on CE and OSH (2021)	03/01/2020	30/06/2021
1.3 Anticipating change	Report: infosheets	Policy briefs 2 digitalisation - Foresight 3 on CE and OSH (2021)	03/01/2020	30/06/2021
1.3 Anticipating change	Report: infosheets	Policy briefs 3 overview_scenarios - Foresight 3 on CE and OSH (2021)	03/01/2020	30/06/2021

Ref. activity in the work programme	Output type	Title	Start date	End date
1.3 Anticipating change	Report: infosheets	Policy briefs 4 one_page - Foresight 3 on CE and OSH (2021)	03/01/2020	30/06/2021
1.3 Anticipating change	Event: Conference	2022 FOP seminar on 2021 articles	01/10/2021	31/03/2022
2.1 ESENER	Report: literature review	ESENER-3 Accommodation and food service sector study - main overview report	01/11/2021	31/10/2022
2.1 ESENER	Report: literature review	ESENER-3 Education sector study - main overview report	01/06/2021	30/09/2022
2.1 ESENER	Report: technical analysis	ESENER-3 ex-post evaluation	01/11/2021	28/04/2023
2.1 ESENER	Report: literature review	Final in-depth study of ESENER-3 (2022) - main overview report	01/12/2021	30/09/2023
2.7 MSD	Report: literature review	Final report "Psychosocial risks and MSDs" - Literature review	31/05/2020	30/06/2021
2.8 Worker exposure survey	Report: methodology	Methodological report	03/01/2020	29/03/2024
2.10 OSH and digitalisation	Publication Case study/good practice example	Case example on digital platform work (4)	01/12/2020	31/12/2021
2.11 Supporting compliance	Discussion paper/article	Suco expert articles State Influence	31/03/2020	31/12/2022
2.11 Supporting compliance	Report: technical analysis	Supporting Compliance: Overarching review final report	11/06/2019	18/05/2021
2.11 Supporting compliance	Report: literature review	Supporting Compliance: Overarching review literature survey	11/06/2019	30/06/2021
2.11 Supporting compliance	Report: literature review	SuCo market influence WP1 Policy brief 1	31/03/2020	01/07/2023
2.11 Supporting compliance	Report: literature review	SuCo market influence WP1 Policy brief 2	31/03/2020	01/07/2023
2.11 Supporting compliance	Discussion paper/article	Discussion paper on the "Health and Safety in the Titres Services Sector in Belgium"	06/10/2021	31/03/2022
2.11 Supporting compliance	Oshwiki article	OSHWiki article on the "Health and Safety in the Titres Services Sector in Belgium"	06/10/2021	31/03/2022
3.1 OIRA	Online promotion	OIRA COVID tool information and update	01/01/2021	02/10/2021
4.6 HWC 2020-2022 on MSD	Network meeting	OCP Steering Group Meetings (2022. 1st semester)	30/10/2021	31/07/2022
4.7 Awareness raising actions	Other agency events	EU OSH Strategic Framework Event	30/04/2021	10/09/2021

Ref. activity in the work programme	Output type	Title	Start date	End date
4.7 Awareness raising actions	Communication output: Videos and other visuals	Napo 2021 scenes	15/09/2020	30/09/2021
4.7 Awareness raising actions	Communication output: Videos and other visuals	Napo new film (topic TBD)	30/06/2021	30/11/2022
4.7 Awareness - Raising actions & Communications	Coordination of relations with key stakeholders	Supporting activities for media partners - promotion and engagement actions	01/01/2021	24/12/2021
4.9 HWC 2023-2025	Website	Final HWC website (website and back-end)	15/11/2021	29/09/2023
5.3 Networking Knowledge	Discussion paper/article	COVID-19 - discussion paper - Long Covid	15/06/2021	31/08/2021
5.3 Networking Knowledge	Report: technical analysis	Covid-19 - Joint ECDC/EU-OSHA report on rapid antigen tests	31/03/2021	06/05/2021
5.3 Networking knowledge	Discussion paper/article	Covid-19 - long COVID - guide for workers	04/06/2021	31/07/2021
5.3 Networking Knowledge	Discussion paper/article	Covid-19 - long COVID - guide for managers	04/06/2021	31/07/2021
5.3 Networking Knowledge	OSHWiki article	COVID-19 - OSH wiki article - Long Covid	15/10/2021	15/02/2022
5.3 Networking knowledge	Expert meeting	Covid-19 and biological agents Directive - 1st WS - LongCovid and recognition of Covid-19 as health outcome at work (2021)	01/01/2021	15/12/2021
5.3 Networking knowledge	Discussion paper/article	EU-OSHA/ELA collaboration on seasonal workers - information flyer	16/09/2021	16/09/2021
5.3 Networking knowledge	External event	EU-OSHA/ELA collaboration on seasonal workers - joint seminar	24/06/2021	24/06/2021
5.3 Networking Knowledge	Coordination of relations with key stakeholders	EASO - contribution to a Practical Guide on the welfare of asylum and reception staff	01/01/2021	31/12/2021
5.3 Networking Knowledge	Coordination of relations with key stakeholders	EMSA - cooperation on guidance for the management of oil spills	01/01/2021	31/12/2021
5.3 Networking Knowledge	Website	DS resources updating database (21)	01/01/2021	31/12/2021
5.3 Networking Knowledge	Website	DS resources updating E-tools (21)	01/01/2021	31/12/2021

Ref. activity in the work programme	Output type	Title	Start date	End date
6.4 Strategic and Operational networking	Network meeting	MB meeting - ad hoc (ED appointment)	15/08/2021	16/09/2021
6.4 Strategic and Operational networking	Network meeting	EB meeting – ad hoc – HWC strategy	27/09/2021	27/09/2021
6.4 Strategic and Operational networking	Network meeting	MB meeting - ad hoc (ED recruitment process)	30/11/2021	30/11/2021
6.4 Strategic and Operational networking	Network meeting	MB meeting - SPD and budget	03/12/2021	03/12/2021

Delays to 2022

The final delivery of 34 outputs due in 2021 was delayed to 2022 –, relating mostly to 2.10. It should be noted, however, that in most cases, the work on the delayed outputs is very well advanced and the delay is by a few months as compared to the target date, affecting mainly the publication and promotion phase of the products.

Ref. activity in the work programme	Output	Output type	Title	Planned end date	Revised end date
1.3 Anticipating change	Publication	Report: technical analysis	2021 Foresight 3- phase 2 (2021)	30/11/2021	30/11/2022
2.1 ESENER	Publication	Report: literature review	ESENER-3 Psychosocial risks - 6 country reports	30/09/2021	31/01/2022
2.1 ESENER	Publication	Report: literature review	ESENER-3 Psychosocial risks - main overview report	30/09/2021	31/01/2022
2.1 ESENER	Publication	Report: literature review	ESENER-3 Overview report (traditional)	30/09/2021	31/01/2022
2.7 Musculoskeletal disorders	Publication	Case study/good practice example	Case studies reports (9) - Participatory ergonomics	31/07/2021	28/02/2022
2.7 Musculoskeletal disorders	Publication	Case studies reports (9) - Participatory ergonomics	Final report "Checklist - Participatory ergonomics and MSDs"	31/07/2021	28/02/2022
2.9 EU OSH info system	Publication	Report: technical analysis	Analytical report – State of OSH in the EU	31/12/2021	31/03/2022
2.10 OSH and Digitalisation	Publication	Case study/good practice example	Case example on digital platform work (1)	31/12/2021	31/03/2022
2.10 OSH and Digitalisation	Publication	Case study/good practice example	Case example on digital platform work (2)	31/12/2021	31/03/2022
2.10 OSH and Digitalisation	Publication	Case study/good practice example	Case example on digital platform work (4)	31/12/2021	31/03/2022
2.10 OSH and Digitalisation	Publication	Case study/good practice example	Case example on digital platform work 3)	31/12/2021	31/03/2022
2.10 OSH and Digitalisation	Publication	Report: literature review	Overview of definitions, uses and policies, strategies and initiatives related to advanced robotics and automation of tasks (2021)	31/12/2021	31/03/2022
2.10 OSH and Digitalisation	Publication	Report: infosheets	Policy brief (1) Definitions, mapping and policy overview Exploratory review Management of workers through AI-based systems Wp1 T1	31/12/2021	30/04/2022

Ref. activity in the work programme	Output	Output type	Title	Planned end date	Revised end date
2.10 OSH and Digitalisation	Publication	Report: infosheets	Policy brief (2) Definitions, mapping and policy overview on Management of workers through AI-based systems WP1T1	31/12/2021	30/04/2022
2.10 OSH and Digitalisation	Publication	Report: infosheets	Policy brief Cobots WP1T3 (4)	31/12/2021	28/02/2022
2.10 OSH and Digitalisation	Publication	Report: infosheets	Policy brief on advanced robotics and automation of tasks WP1T2 (3)	31/12/2021	31/03/2022
2.10 OSH and Digitalisation	Publication	Report: infosheets	Policy brief on cobots WP1T3 (5)	31/12/2021	28/02/2022
2.10 OSH and Digitalisation	Publication	Report: infosheets	Policy brief on cobots WP1T3 (6)	31/12/2021	28/02/2022
2.10 OSH and Digitalisation	Publication	Report: infosheets	Policy brief on digital platform work (2)	31/12/2021	31/01/2022
2.10 OSH and Digitalisation	Publication	Report: infosheets	Policy brief OSH challenges and opportunities of advanced robotics automation of tasks WP1T2 (2)	31/12/2021	31/03/2022
2.10 OSH and Digitalisation	Publication	Report: infosheets	Policy brief WP1T1 Definition, mapping & overview of policies, strategies and initiatives on advanced robotics and automation of tasks	31/12/2021	31/03/2022
2.10 OSH and Digitalisation	Publication	Case study/good practice example	Policy case example on digital platform work (1)	31/12/2021	31/01/2022
2.10 OSH and Digitalisation	Publication	Case study/good practice example	Policy case example on digital platform work (2)	31/12/2021	31/01/2022
2.10 OSH and Digitalisation	Publication	Case study/good practice example	Policy case example on digital platform work (3)	31/12/2021	31/01/2022
2.10 OSH and Digitalisation	Publication	Case study/good practice example	Policy case example on digital platform work (4)	31/12/2021	31/01/2022
2.10 OSH and Digitalisation	Publication	Report: literature review	Report Definition, mapping and policy overview on Management of workers through AI-based systems	31/12/2021	30/04/2022
2.10 OSH and Digitalisation	Publication	Report: literature review	Report Assessment of OSH challenges and opportunities of AI-based systems for the automation of tasks (2021)	31/12/2021	31/03/2022

Ref. activity in the work programme	Output	Output type	Title	Planned end date	Revised end date
2.10 OSH and Digitalisation	Publication	Report: literature review	Review of OSH challenges and opportunities associated with intelligent cobots (2021)	31/12/2021	28/02/2022
5.3 Networking knowledge	Publication	Report: literature review	Biomonitoring Review practice in the EU (2021)	31/12/2021	30/06/2022
5.3 Networking knowledge	Events	Expert meeting	Covid-19 and biological agents Directive - three workshops (2021)	15/12/2021	31/12/2022
5.3 Networking knowledge	Communication output	Website	HazChem@Work - cooperation with IPChem/EEA - (2021)	30/11/2021	30/12/2022
5.3 Networking Knowledge	Publication	Discussion paper/article	COVID-19 - discussion paper - Long Covid	31/08/2021	15/02/2022
5.3 Networking Knowledge	Publication	Discussion paper/article	COVID-19 - OSH wiki article - Long Covid	31/08/2021	15/02/2022
5.3 Networking Knowledge	Publication	Oshwiki article	OSHWiki articles 30% reviewed (2021)	31/12/2021	30/09/2022

Cancellations

6 outputs due in 2021 were **cancelled**, under 6.4 and 5.3. Most cancellations are directly the result of the pandemic.

Ref. activity in the work programme	Output Type	Output Subtype	Title
5.3 Networking knowledge	Events	Visit	Expert Exchange program Visits (2021)
5.3 Networking knowledge	Events	Conference	Research coordination meeting
5.3 Networking Knowledge	Publication	Oshwiki article	E-tools related OSHwiki articles - up to 4 (2021)
6.4 Strategic and Operational Networking	Actions	Coordination of relations with key stakeholders	Director or other staff's visit 1
6.4 Strategic and Operational Networking	Actions	Coordination of relations with key stakeholders	Director or other staff's visit 2
6.4 Strategic and Operational Networking	Actions	Coordination of relations with key stakeholders	Visits to Agency 1-5 - general issues

Annex II. Statistics on financial management

a. Budget execution

Implementation of the annual appropriations (C1) between 1 January and 31 December 2021

Budget chapter	Official Budget Description	Initial appropriations (1)	Transfers (2)	Final appropriations (3)	Final amount committed (4)	%Com. (4/3)	Paid in 2021 (5)	%Paid (5/3)	Carry over to 2022 (6)	% CF (6/3)	Cancelled appropriations (7)	%Cancelled approp. (7/3)
11	Staff in active employment	6,944	-68	6,876	6,808	99.0%	6,680	97.2%	128	1.9%	68	1.0%
14	Sociomedical infrastructure	27	5	32	31	96.2%	13	39.8%	18	56.4%	1	3.8%
15	Mobility	93		93	92	99.3%	92	99.3%		0.0%	1	0.7%
16	Other social expenditure	30	-12	18	12	67.1%	6	32.0%	6	35.0%	6	32.9%
20	Rental of building and associated costs	632	76	708	704	99.4%	524	74.0%	180	25.4%	4	0.6%
21	Information technologies	725	140	865	834	96.4%	328	37.9%	507	58.5%	31	3.6%
22	Movable property and associated costs	37	-25	12	10	80.0%	9	73.6%	1	6.4%	2	20.0%
23	Current administrative expenditure	64	9	73	69	94.8%	1	1.3%	68	93.5%	4	5.2%
24	Postage & telecommunications	82	-2	81	72	89.7%	7	8.6%	65	81.1%	8	10.3%
30	Priority areas & operational activities	7,404	-51	7,354	7,041	95.7%	2,578	35.1%	4,463	60.7%	313	4.3%
31	Support to operational activities	76	-73	3	0	0.7%	0	0.7%	0	0.0%	3.1	99.3%
	Sum:	16,114	0	16,114	15,673	97.3%	10,237	63.5%	5,436	33.7%	441	2.7%

Implementation of the annual appropriations (C8) between 1 January and 31 December 2021

Budget chapter	Official Budget Description	Initial appropriations (1)	Transfers (2)	Final appropriations (3)	Final amount committed (4)	% Com. (4/3)	Paid in 2021 (5)	% Paid (5/3)	Carry over to 2022 (6)	% CF (6/3)	Cancelled appropriations (7)	% Cancelled approp. (7/3)
11	Staff in active employment	423		423	362	85.5%	362	85.5%		0.0%	61	14.5%
14	Sociomedical infrastructure	14		14	9	62.0%	5	34.9%	4	27.1%	5	38.0%
16	Other social expenditure	11		11	8	76.2%	8	76.2%		0.0%	3	23.8%
20	Rental of building and associated costs	103		103	100	96.8%	100	96.8%		0.0%	3	3.2%
21	Information technologies	380		380	378	99.7%	378	99.7%		0.0%	1	0.3%
22	Movable property and associated costs	5		5	2	50.9%	2	50.9%		0.0%	2	49.1%
23	Current administrative expenditure	57		57	53	93.9%	53	93.9%		0.0%	3	6.1%
24	Postage & telecommunications	65		65	64	97.2%	64	97.2%		0.0%	2	2.8%
30	Priority areas & operational activities	4,507		4,507	4,077	90.4%	4,077	90.4%		0.0%	431	9.6%
	Sum:	5,564		5,564	5,053	90.8%	5,049	90.7%	4	0.1%	512	9.2%

Implementation of the annual appropriations (R0) between 1 January and 31 December 2021

Budget chapter	Official Budget Description	Total appropriations (1)	Total committed (2)	% Total com. (2/1)	Total paid (3)	% Total paid (3/1)	Appropriations 2021 (4)	Committed 2021 (5)	% Com. 2021 (5/4)	Paid 2021 (6)	% Paid 2021 (6/4)	Carry over to 2022
41	IPA2 2016 PRG	290	283	97.5%	283	97.5%	7	0	0.0%	0	0.0%	7
42	IPA2 2018 PRG	400	221	55.3%	191	47.7%	321	142	44.4%	112	0.0%	209
	Sum:	690	504	73.1%	473	68.7%	328	142	43.4%	112	0.0%	216

IPA2 2016 PRG closed in 2020 (EUR 7K to return to EC in 2022)

b. Number and value of budget transfers

In 2021, EU-OSHA carried out 4 transfers of appropriations, in EUR'000:

		Budget appropriations			
	Item	Initial adopted budget	Amending budgets	Transfers	Final adopted budget
	Title 1	1	2	3	4=1+2+3
1100	Basic salaries	3 450	–	40	3 490
1101	Family allowances	562	–	(5)	558
1102	Expatriation and foreign residence allowances	512	–	(5)	507
1103	Secretarial allowances	5	–	–	5
1113	Contract agents	1 614	–	(72)	1 542
1120	Professional training of staff	120	–	28	148
1130	Insurance against sickness	170	–	–	170
1131	Insurance against accidents and occupational disease	21	–	–	21
1132	Insurance against unemployment	65	–	–	65
1141	Travel expenses for annual leave	63	–	(3)	60
1175	Interim Services	100	–	10	110
1177	Interinstitutional support	159	–	(29)	130
1178	Interagencies secretariat	3	–	–	3
1180	Miscellaneous expenditure on staff recruitment	24	–	(22)	1
1181	Travel expenses	2	–	–	2
1182	Installation resettlement and transfer allowances	32	–	(7)	25
1183	Removal expenses	25	–	6	31
1184	Temporary daily subsistence allowances	18	–	(8)	10
Total Chapter 11		6 944	–	(68)	6 876
1410	Medical services	21	–	3	24
1420	Other welfare expenditure	7	–	2	9
Total Chapter 14		27	–	5	32
1522	Trainees	93	–	–	93
Total Chapter 15		93	–	–	93
1620	Other social expenditure	30	–	(12)	18
Total Chapter 16		30	–	(12)	18
Total Title 1		7 094	–	(75)	7 019

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

		Budget appropriations			
	Item	Initial adopted budget	Amending budgets	Transfers	Final adopted budget
	Title 3	1	2	3	4=1+2+3
3010	Anticipating change and related activities defined in the Annual Work Programme	237	–	(24)	213
3020	Facts and figures and related activities defined in the Annual Work Programme	2 254	–	262	2 516
3030	Tools for OSH management and related activities defined in the Annual Work Programme	359	–	–	359
3040	Raising awareness and communication and related activities defined in the Annual Work Programme	3 627	–	65	3 691
3050	Networking knowledge and related activities defined in the Annual Work Programme	523	–	(153)	370
3060	Networking and related activities defined in the Annual Work Programme	406	–	(201)	205
Total Chapter 30		7 404	–	(51)	7 354
3100	Support to operational activities	76	–	(73)	3
Total Chapter 31		76	–	(73)	3
Total Title 3		7 480	–	(123)	7 357

c. Interest on late payment

Fund source	Appropriations	Committed	Paid	Late interest
C1	16,114	15,673	10,237	.0
C8	5,564	5,053	5,049	.0
R0	328	142	112	.0

Due to the payments made on time in accordance with the financial rules, no late interest was due in 2021.

d. Budget outturn

Budget outturn	2019	2020	2021
Reserve from the previous years' surplus (+)			
Revenue actually received (+)	15,520	15,619	15,312
Payments made (-)	-12,013	-9,980	-10,237
Carryover of appropriations (-)	-3,386	-5,564	-5,436
Cancellation of appropriations carried over (+)	132	177	515
Adjustment for carryover of assigned revenue appropriation from previous year (+)			
Exchange rate differences (+/-)	1		
Adjustment for negative balance from previous year (-)			
TOTAL	253	252	155

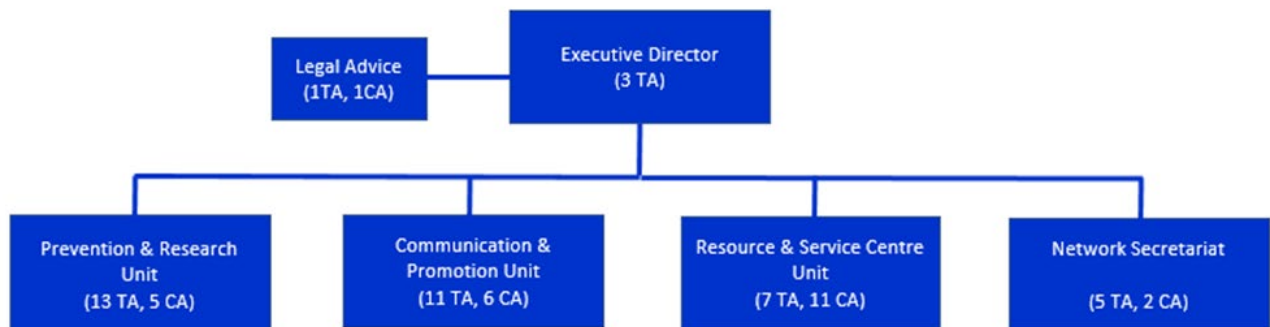
EU-OSHA has in place regular budget reporting that makes possible tight management of the agency needs in budget appropriations and cash management. When requesting the EU funds, the Agency submits to the European Commission budget forecasts considering the actual needs in appropriations (C1), the potential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

Budget outturn 2021 is EUR 155.

e. Cancellation of appropriations

Fund source	Appropriations	Committed	Paid	Cancelled
C1	16,114	15,673	10,237	441
C8	5,564	5,053	5,049	512
R0	328	142	112	.0

Annex III. Organisational chart as of 31.12.2021 (authorised posts under the EU budget)



Annex IV. Establishment plan

Function group and grade	Year 2021			
	Authorised budget		Actually filled as of 31/12/2021	
	Permanent posts	Temporary posts	Permanent posts	Temporary posts
AD 16	-	-	-	-
AD 15	-	1	-	-
AD 14	-	2	-	2
AD 13	-	-	-	-
AD 12	-	3	-	1
AD 11	-	2	-	2
AD 10	-	3	-	5
AD 9	-	9	-	7
AD 8	-	2	-	2
AD 7	-	2	-	3
AD 6	-	-	-	1
AD 5	-	-	-	-
AD TOTAL	0	24	0	23
AST 11	-	-	-	-
AST 10	-	-	-	-
AST 9	-	1	-	1
AST 8	-	-	-	-
AST 7	-	3	-	2
AST 6	-	6	-	7
AST 5	-	3	-	2
AST 4	-	3	-	4
AST 3	-	-	-	-
AST 2	-	-	-	-
AST 1	-	-	-	-
AST TOTAL	0	16	0	16
AST/SC 6	-	-	-	-
AST/SC 5	-	-	-	-
AST/SC 4	-	-	-	-
AST/SC 3	-	-	-	-
AST/SC 2	-	-	-	-
AST/SC 1	-	-	-	-
AST/SC TOTAL	0	0	0	0
TOTAL	0	40	0	39
GRAND TOTAL	40		39	

Key functions	Type of contract at EU-OSHA (official, TA or CA)	Function group, grade of recruitment	Indication whether the function is dedicated to administrative support and coordination, operational or neutral
<i>Head of Unit (Level 2 in the structure taking the Executive Director as level 1)</i>	TA	AD9	Operational
<i>Senior Officer, Senior Specialist (Senior Project Manager)</i>	TA	AD8	Operational
<i>Officer, Specialist (Project Manager)</i>	TA and CA	AD6, FG IV	Operational
<i>Officer, Specialist (HR Officer, ICT Officer)</i>	TA, CA	AST 3, FG III	Neutral, Administrative support and coordination
<i>Junior Officer</i>	N/A	N/A	N/A
<i>Senior Assistant</i>	N/A	N/A	N/A
<i>Junior Assistant (Assistant Project Manager)</i>	TA and CA	AST 1 to 3 FG II to III	Operational / administrative support and coordination
<i>Head of Administration (Head of Unit)</i>	TA	AD10	Administrative support and coordination
<i>Head of Human Resources Section (HR Manager)</i>	TA	AD7	Administrative support and coordination
<i>Head of Finance</i>	N/A	N/A	N/A
<i>Head of IT Section (ICT Manager)</i>	TA	AD6	Administrative support and coordination, Operational
<i>Secretaries, Assistants to the Head of Unit</i>	TA and CA	FG II to FG III AST3	Operational / Administrative support and coordination
<i>Mail Clerk</i>	N/A	N/A	N/A
<i>Webmaster - Editor</i>	CA	FG III	Operational, Administrative support and coordination
<i>Data Protection Officer</i>	CA	FGIV	Operational, Administrative support and coordination
<i>Accounting Officer</i>	N/A	N/A	N/A
<i>Internal Auditor</i>	N/A No IAC – IAS is the Agency's internal auditor	N/A	N/A
<i>Secretary to the Executive Director (Personal Assistant to the Executive Director)</i>	TA	AST3	Operational

Benchmarking against previous year results

Benchmarking 2021											
OVERHEAD			OPERATIONAL					NEUTRAL			Grand Total
Admin support	Coordination	Total	Gen Oper	Programme Management Implementation	Top level oper coord	Evaluation	Total	Finance / Control	Ling	Total	
8.2	3.8	12	4	36.7	3.4	0.6	44.7	8	0.3	8.3	65
68.3%	32%		9%	82%	8%	1%		96%	4%		
% of Grand Total			% of Grand Total					% of Grand Total			100%

Benchmarking 2020											
OVERHEAD			OPERATIONAL					NEUTRAL			Grand Total
Admin support	Coordination	Total	Gen Oper	Programme Management Implementation	Top level oper coord	Evaluation	Total	Finance / Control	Ling	Total	
9	3.8	12.8	4	36.2	3.4	0.6	44.2	7.7	0.3	8	65
70.3%	30%		9%	82%	8%	1%		96%	4%		
% of Grand Total			% of Grand Total					% of Grand Total			100%

Benchmarking 2019											
OVERHEAD			OPERATIONAL					NEUTRAL			Grand Total
Admin support	Coordination	Total	Gen Oper	Programme Management Implementation	Top level oper coord	Evaluation	Total	Finance / Control	Ling	Total	
8.6	3.5	12.1	4.7	36	3.4	0.6	44.7	8.9	0.3	9.2	66
71.1%	29%		11%	81%	8%	1%		97%	3%		
% of Grand Total			% of Grand Total					% of Grand Total			100%

Benchmarking 2018											
OVERHEAD			OPERATIONAL					NEUTRAL			Grand Total
Admin support	Coordination	Total	Gen Oper	Programme Management Implementation	Top level oper coord	Evaluation	Total	Finance / Control	Ling	Total	
8.6	3.5	12.1	4.7	36	3.4	0.6	44.7	8.9	0.3	9.2	66
13.0%	5.3%		7.1%	54.5%	5.2%	0.9%		13.5%	0.5%		
% of Grand Total			% of Grand Total					% of Grand Total			100%

Benchmarking 2017											
OVERHEAD			OPERATIONAL					NEUTRAL			Grand Total
Admin support	Coordination	Total	Gen Oper	Programme Management Implementation	Top level oper coord	Evaluation	Total	Finance / Control	Ling	Total	
8.9	4.5	13.4	4.7	37	3.4	0.6	45.7	7.9	1	8.9	68
13.1%	6.6%		6.9%	54.4%	5.0%	0.9%		11.6%	1.5%		
% of Grand Total			% of Grand Total					% of Grand Total			100%

Annex V. Human and financial resources by activity

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

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

The calculation of the Activity Based Costing 2021 is based on total commitments at 31/12/2021 and 1 FTE = 185 days.

The actual FTEs based on the time registered are fewer than what was foreseen in the ABB (63.8 vs 65 FTEs) – this is due to vacancies, long-term absences and 'working conditions' (part-time working conditions, family leave etc). However, considering interim support staff and staff who worked over 185 days, such gap is not only compensated but it is converted into a positive gap (66 FTEs).

For 2021, significant deviations were either directly or indirectly linked with COVID-19 outbreak and to resources re-allocation as a result of the delay in the appointment of the Executive Director. More details per activity are available below.

Activity	Cost (ABB)	Cost (ABC)	Title 3 (ABB)	Title 3 (ABC)	FTE (ABB)	FTE (ABC)
1.3. Anticipating future challenges to OSH	546,123	390,579	236,600	155,446	2.3	1.7
2.1. ESENER	517,801	418,788	142,100	116,563	2.7	2.2
2.7. OSH overview: Musculoskeletal Disorders	283,932	382,457	24,200	330	1.9	2.6
2.8. Worker exposure survey	1,416,460	1,776,985	953,000	1,171,686	3.4	4.6
2.9. EU OSH Information System	573,703	512,436	189,300	189,300	2.8	2.3
2.10. OSH overview: Digitalisation	856,323	1,117,136	431,000	665,369	3.1	3.3
2.11. OSH overview: Supporting compliance	890,097	585,914	498,900	321,192	2.8	1.8

Activity	Cost (ABB)	Cost (ABC)	Title 3 (ABB)	Title 3 (ABC)	FTE (ABB)	FTE (ABC)
2.12. OSH overview: Psycho-social risks and mental health at work	152,696	119,813	15,000	7,519	1.0	0.8
3.1. Online interactive Risk Assessment (OiRA) tool	976,386	949,302	358,600	349,635	4.8	4.5
4.6. HWC 2020-2022: Work-related MSD	3,190,862	2,299,295	1,516,000	1,071,909	12.9	9.4
4.7. Awareness raising and communication	2,551,811	2,780,577	1,354,000	1,290,283	9.6	11.6
4.8. Multilingualism	1,005,664	1,406,738	644,400	1,117,400	2.9	2.3
4.9. HWC 2023-2024/2025: OSH and Digitalisation	266,628	274,132	112,200	127,200	1.1	1.1
5.3. Networking knowledge actions	980,061	908,760	523,200	349,607	3.2	3.9
6.4. Strategic & operational networking	1,905,555	1,749,949	405,800	107,312	10.4	11.2
Total operational activities	16,114,100	15,672,860	7,404,300	7,040,751	65.0	63.2

1.3 Anticipating change The underspent in the financial resources is due to planned physical events being converted into online events as a result to COVID-19 (reducing costs related to missions, expert reimbursements and logistics) and efficiency gains in exploiting existing knowledge and material from previous foresight work into the design of the new foresight activity.

2.8 Workers' exposure survey to cancer risk factors The additional staff time spent on the activity was due to the complexity of the project. Indeed, operational staff dedicated higher time than expected to collating the changes suggested by the six groups of national experts, and then to revising, discussing and including them to the 92 sets of questions (or modules) forming the WES master questionnaire.

2.10 OSH and digitalisation

The underspent in the financial resources is due to a revision of the conceptualisation and planning of one of the projects under the activity (*New forms of worker management through AI-based systems and OSH*) and to adopt a new approach that will consist in analysing data on the topic area gathered through surveys such as the Flash Eurobarometer survey contracted out by EU-OSHA or surveys carried out by other institutions, and requesting specific inputs to high-level experts. The available budget was therefore allocated to fund the above mentioned Flash Eurobarometer, which questionnaire contains questions to investigate the topic in a representative sample of workers.

2.11 Supporting compliance

As a result of the COVID-19 pandemic, some key human resources were re-allocated to meet arising needs and with the delay in the appointment of the Executive Director the plans for the activity had to be readapted to the new circumstances. Planned procurement actions related to the project on state influence, in particular, had to be rescheduled to a later stage.

4.6 HWC 2020-2022 "Work-related MSDs"

Due to the COVID-19 pandemic, a considerable number of FAST/HWC events had to be cancelled or to be transformed into online events and also the production and distribution of campaign promotion material was greatly reduced, which led to a significant decrease in the consumption of planned financial resources. In addition, nearly all missions were cancelled, as well as the travel costs related to expert meetings.

The underconsumption for the planned human resources is due to absence of staff originally allocated to the activity. Such absence was covered by interim services and partially compensated by staff members' additional time.

4.8 Multilingualism

The Agency launched a larger than foreseen portfolio offer to Focal Points by reorienting funds unused as a result of the pandemic's impact on missions and in-person meetings.

5.3 Networking knowledge actions

The underspent for the planned financial resources is mainly due to the fact that some originally planned activities for which budget had been earmarked, such as e.g. a planned physical e-tools seminar, a research coordination meeting, a planned expert exchange programme as well as a cooperation project with the WHO/ILO could not take place because of the COVID-19 pandemic. The additional work carried out under this activity – such as cooperation activities with other institutions and EU Agencies – had no budgetary impact.

6.4 Strategic and operational networking

The budget for this activity is mainly foreseen for travel and meeting expenditures. The pandemic meant that these activities had to be implemented online which implied a substantial reduction in the need for financing meeting venues, travel costs etc.

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

a. Grant and contribution agreements

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

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

* financed by the agreement at the time

b. List of Service Level Agreements (SLA) / Memorandums of Understanding (MoU) / Other Agreements (OA) active in 2021

Category	Description	Third party
SLA	ABAC services (Accounting & ABAC fee)	European Commission
SLA	ARES services	European Commission
SLA	CERT-EU services	European Commission
SLA	Collaboration services	European Commission - DG HR
SLA	Collaboration services	EPSO – EUSA
SLA	Collaboration services	European Administrative School
SLA	Collaboration services	PMO
SLA	EUAN Shared Support Office (SSO)	Inter-agencies
SLA	HAN services	European Commission
SLA	ICT procurement services	European Commission
SLA	Publication services	OPOCE
SLA	SYSPER licence	European Commission
SLA	Translation services	Translation Centre
MoU	Disaster recovery	EUIPO
OA	Cooperation agreement - Organisation of healthcare for the staff of the European Institutions covered by JSIS	PMO & Osakidetza (Basque Health System)
OA	Ripe NCC membership	Reseaux IP Europeens Network Coordination Centre Vereniging

Annex VII. Environmental management

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

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

- To make a smarter, greener and more efficient use of its premises;
- To get a modern, agile and digital administration.

EU-OSHA continued to raise awareness among its population (e.g. staff, contractors, visitors, among others) on the measures developed and implemented, and the practices adopted for the purpose.

In 2021, several actions and measures have been and/or continue to be taken, here below a list of the major ones:

- Green procurement: in particular, with the inclusion of green measures and technical specifications for the supply of goods, services and works for EU-OSHA and continuous use of environmental requirements / criteria: at procurement level to ensure green solutions as far as possible (e.g. cleaning products, stationery, supplies, electrical equipment (towards Led technology), among others).

As an example: introduction of the notion of obsolescence, of CE labels and/or similar of Ecolabel and/or similar, among others.

- The extended use of teleworking: taking benefit of the Covid-19 circumstances, contributing to a substantial reduction of the commuting and having a positive impact of the use of resources in EU-OSHA premises (e.g. supply of electricity, water, office stationery, among others).
- The continuous progress to promote an e-Culture awareness and development in its staff and stakeholders: with the implementation of e-Tools for a quick progress towards the e-Culture, it has allowed to reduce drastically the printing of documents, shipping and delivery costs, consumption of stationery supplies, among other aspects. It has been translated into a progressive simplification and digitalisation of EU-OSHA's administration (e.g. electronic workflows in all areas (Finance, Procurement, Human Resources, Documentation, General Services, among others); wide use of e-Meetings, e-Procurement (e-Tendering, e-Submission, PPMT), e-Signature, among others).
- The continuous contribution to the circular economy: by giving as many uses as possible to its assets through, among other aspects:
 - o Regular donation exercises;
 - o Re-use of piece of furniture in spare parts, etc.
- The responsible and efficient use of resources: in particular in 2021, installation of Led lighting technology in part of the common areas.
- Continuous steps taken towards the elimination of single use plastic items (e.g. plastic bags from offices, plastic glasses at water fountains and bottles for meetings): to this end, staff members are being provided with an individual glass bottle; glass jugs are used in meetings when in presence; and office bins are used for paper waste only.
- The active participation of EU-OSHA in the EU Greening Network (GN) of the European Agencies and Bodies:

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

In addition, the GN holds a meeting on an annual basis in the seat of the body that has volunteered to host the event; it has been the case for EU-OSHA in 2020 and 2021. In addition, 2021 has been for EU-OSHA the year of endorsing new responsibilities as GN Chair, namely a growing role of coordination of activities with the EU Agencies Network (EUAN), in particular with the Shared Support Office (SSO) and with the European Environment Agency (EEA), 2021 chair of the EUAN, the objective being to guide the network towards Administrative Excellence, in few words: becoming greener, more digital and supporting the members embracing innovation and new ways of working.

Annex VIII. Follow up to evaluation recommendations

This annex includes information on the follow-up on findings from the overall, general evaluations of EU-OSHA commissioned by DG EMPL.

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

In January 2020, following a seminar on the topic, EU-OSHA's Management Board adopted the following action plan for the follow-up on the recommendations in the Commission's Staff Working Document, Evaluation of the EU Commission agencies in the employment and social affairs policy field: Eurofound, Cedefop, ETF and EU-OSHA (SWD (2019) 159 final, 9 April 2019). The status indicated is as of January 2022. EU-OSHA has finalised the implementation of all agreed actions.

EU-OSHA specific recommendations

Recommendation number	Recommendation in Staff Working Document	Response by EU-OSHA	NEW actions by EU-OSHA	Time- frame	Status
24	EU-OSHA's practical approach, e.g. in developing tools for risk assessment or for tackling specific risks, could be emphasised over the general academic/policy research approach.	EU-OSHA distinguishes between its workplace facing work and its policy/research facing work. Its founding regulation makes clear it is supposed to address both. In addition the 2016 evaluation of EU-OSHA's strategy confirmed that its strategic goals continued to be relevant which was later confirmed in the 2018 stakeholder survey concluding that EU-OSHA has got the balance between different priorities right. This opinion is also confirmed in the Commission's feedback on EU-OSHA 2020-2022 Programming Document which 'recommends keeping such [current] prioritisation over the whole 2020-2022 programming period'.	No further action suggested		

Recommendation number	Recommendation in Staff Working Document	Response by EU-OSHA	NEW actions by EU-OSHA	Time- frame	Status
25	To effectively reach employers at workplace level, especially in SMEs, the agency is advised to continue to provide tools for information and communication so as to support national focal points in reaching relevant intermediaries	EU-OSHA will continue the HWC and OiRA - both highly successful in reaching towards the workplaces, including SMEs.	No further action suggested		
		Focal points will continue to receive support via the EEN - the EC's largest initiative aimed at providing support to SMEs in the EU. Further products specifically targeted at the needs of SMEs are and will continue to be provided			
26	A specific strategy, including adapted tools, could be developed to better reach SMEs as these are not always covered by intermediaries such as industry associations	EU-OSHA has a number of approaches to better reach SMEs covering dissemination, OCPs communication to their supply chains; e-guides; the EEN partnership	1/ Develop a specific SME strategy	1/ 31/12/2020	Finalised. MSE strategic approach presented to MB in January 2021

Recommendation number	Recommendation in Staff Working Document	Response by EU-OSHA	NEW actions by EU-OSHA	Time- frame	Status
27	To improve the EU added value of its specific thematic knowledge, the agency could explore further opportunities for collaboration with the ILO and national OSH research institutes	EU-OSHA is committed to the Global Coalition on OSH and has collaborated recently with WHO/ILO on development of the estimation methodology for economic costs of OSH.	1a/ EU-OSHA is Steering Committee member of the Global Occupational Safety and Health Coalition launched in 2017 at the XXI World Congress on Occupational Safety and Health at Work in Singapore:	1a/ Ongoing	Ongoing. The agency helped disseminate the new WHO/ILO joint estimates on burden of work-related injury and disease.
		The collaboration with national OSH research institutes will continue - including with PEROSH.	Task Group leader OSH and the future of work		Ongoing.
		The Agency has launched an expert exchange programme open to OSH experts in Europe, including from national OSH institutes.	Joint leader with EC and ICOH on Task Group for a Multiregional OSH Information system		
		The possibility of signing memoranda with Eurostat and JRC is being explored	1b/ Meeting with ISSA Section on trade, examining synergies particularly on global supply chains and EU OSHA project on "supporting compliance"	1b/ April 2020	Finalised. Cooperation established with ISSA.

Recommendation number	Recommendation in Staff Working Document	Response by EU-OSHA	NEW actions by EU-OSHA	Time- frame	Status
			1c/ Participation in OSH World Congress, supporting ILO and ISSA in the dissemination of EU information in a global framework.	1c/ October 2020	Finalised. World Congress 2020 cancelled. EU-OSHA actively participated in the 2021 edition on-line.
			1d/ Cooperation with ILO and WHO on a joint project to develop a costing model for the estimation of burden from work-related injury and disease (pending approval from MB and EC)	1d/ Pending decision	Cancelled. Following investigation it has been concluded that EU-OSHA cannot commit resources to this project. However in the framework of the global coalition EU-OSHA collaborates with ILO and WHO on the topic.
			1e/ Annual review of strategy for international collaboration (annex to Programming Document)	1e/ Recurrent	Finalised. This is a recurrent annual exercise.
			2/ EU-OSHA will continue collaborating with national OSH research institutes where synergies are possible	2/ Ongoing	Ongoing. EU-OSHA continues to collaborate actively with PEROS and national research institutes.

Common recommendation for the four agencies

Recommendation number	Recommendation in Staff Working Document	Response by EU-OSHA	NEW actions by EU-OSHA	Time- frame	Status
Service-level innovation (effectiveness and impact)					
1-2	1/ Improve the quality and relevance of research/monitoring reports and activities by:	1/ EU-OSHA's products score high on readability and focus, and the quality (including the relevance) of EU-OSHA's research and monitoring reports has been confirmed on several occasions via evaluations and stakeholder surveys.	1/ Develop quality procedure for development of knowledge	1/ 30/06/2021	Finalised – knowledge development framework and procedure adopted
	Improving the readability and policy focus of publications, in particular for non-academic users and policy-makers and; basing the activities on a robust quality assurance process				
	2/ Improve the research/monitoring reports and activities by making use of the most effective means of communication/ dissemination. In particular:	2/ EU-OSHA has invested in the development of innovative data visualisations and dashboards. The key group for the Agency's communication efforts at the national level is the focal point group. EU-OSHA is among the leading agencies on social media activities and the social media efforts were evaluated in 2018.	2a/ Review the Agency's social media approach and develop a policy for EU-OSHA's social media actions	2a/ 31/07/2020	Finalised - social media policy in place

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

Recommendation number	Recommendation in Staff Working Document	Response by EU-OSHA	NEW actions by EU-OSHA	Time- frame	Status
	5/ The agencies' performance measuring systems can be further aligned and made more comparable. They are advised to consider developing a more systematic approach to measuring use of their outputs at national level	5/ The four agencies have launched a joint project to explore the possibilities for aligning performance indicators.	5/ Take decision on proposal on common indicators	5/ 31/12/2020	Finalised.
Governance					
6-8	6/ In cooperation with the Commission, to clarify the roles of the various institutional actors involved and provide training to Management Board members on the more technical issues within the boards' remit, such as the programming cycle	6/ EU-OSHA has a well-established practice of providing training once every year to new (and anyone else interested) MB members.	6/ Update EU-OSHA governance paper from 2017	6/ 31/12/2020	Finalised. Governance paper adopted at January 2021 MB meeting.
	7/ MB members could brief national stakeholder networks about the agencies' work, and the feedback received could inform members' work in the board	7/ The MB discussed how to take this recommendation forward at the MB meeting 23-24 January 2020. It should be recalled that EU-OSHA has focal points in MSs running national networks	7/ The MB will decide whether to recommend MB members to be part of national focal point networks	7/ 30/06/2021	Finalised at 2021 MB June meeting.
	8/ Electronic decision-making and, where appropriate, virtual meetings of the Management Boards could be further explored as a way to achieve more efficient and quicker decision-making.	8/ Good conditions for an informed dialogue is essential for good decisions. Therefore, the general rule will continue to be that decisions are taken in physical meetings. However, when necessary, written procedures will continue to be an option.	8/ MB to decide on the use of virtual meetings as a complement to physical meetings	8/ 30/06/2021	Finalised at 2021 MB June meeting.

Recommendation number	Recommendation in Staff Working Document	Response by EU-OSHA	NEW actions by EU-OSHA	Time- frame	Status
Reinforced cooperation					
9-14	9/ Corporate functions, such as strategy, human resources, legal and financial management, coordination and support services such as ICT could be shared. Logistical arrangements could also be shared as regards the Brussels Liaison Offices	9/ Shared framework contracts and services is one of the key efficiency measures in the area of horizontal functions, e.g. the shared evaluation framework contract. EU-OSHA also greatly benefits from sharing experiences and good practices with other agencies through the EUAN and its sub networks.	9 and 10/ Together with the other agencies, EU-OSHA will continue to explore possibilities for sharing corporate services and expertise, where it makes sense	9 and 10/ Ongoing	Ongoing collaboration with EUAN and other agencies to share contracts, expertise and services where feasible and economically advantageous.
	10/ On performance management, common or coordinated systems among the agencies would lead to cost savings, as detailed in 2, while respecting each agency's specific objectives.	10/ The most resource intensive elements of performance management are provided via shared services (framework contracts, ICT systems, networks). However, some other elements are not feasible to share - e.g. stakeholder surveys as the stakeholders are different.			
	11/ Mutual learning and sharing of services with decentralised agencies outside DG EMPL or with the Commission, and other forms of cooperation through the EU Agencies Network.	11/ EU-OSHA participates actively in - and benefits from - the EUAN and its sub networks. This is an important source of good practice for corporate functions	11 and 12/ No further action suggested		
	12/ Joint delivery where common tools and approaches exist, for example, managing expert networks and running surveys. Agencies may join efforts and resources without substituting specific targeted surveys carried out by the EMPL agencies.	12/ EU-OSHA has collaborated closely with Eurofound and Cedefop on enterprise survey methods and with Eurofound on the OSH content of EWCS. This collaboration will continue.			

Recommendation number	Recommendation in Staff Working Document	Response by EU-OSHA	NEW actions by EU-OSHA	Time- frame	Status
	13/ Joint programming and planning could be put in place, but focused exclusively on areas suitable for cooperation and/or joint delivery.	13 and 14/ So far cooperation in the programming phase has focused on the annual work programmes.	13 and 14/ Agree with the other agencies and the Commission on the way forward	13 and 14/ 31/12/2020	Finalised. Agencies discussed further cooperation on this topic and outcome was presented to MB at meeting in January 2021.
	14/ In practical terms, such reinforced inter-agency cooperation could be reflected by broadening and aligning the time-frames of the agencies' multiannual programming documents, since the annual work programmes will continue to be agency-specific				
Policy support for the EU					
15-17	15/ The four agencies could aim to better align with and support EU policymaking. Work programmes must be flexible enough to allow for changes in the case of sudden reconfigurations of EU priorities.	15/ EU-OSHA will continue to aim at bringing its activities into line with EU policy priorities. However, the requirements re planning limits flexibility. EU-OSHA and the Commission have a well-established structure for communication and identification of upcoming priorities.	15, 16 and 17/ No further action suggested		
		That this is effective has been confirmed on several occasions, most recently with the Commission's opinion on EU-OSHA's 2020-2022 Programming Document.			

Recommendation number	Recommendation in Staff Working Document	Response by EU-OSHA	NEW actions by EU-OSHA	Time- frame	Status
	16/ Negative priorities could continue to be a tool for addressing ad hoc requests. The agencies may consider introducing a more structured and formalised reprioritisation mechanism and embedding a certain room for manoeuvre in its programming document to allow for unforeseen activities of high policy relevance.	16/ Negative priorities cannot be identified in advance. EU-OSHA identifies necessary resources when requests come up taking into account the stage in the activity cycle of the different activities. The experience with these measures has been positive and has up to now allowed the Agency to accommodate new requests from the Institutions.			
	17/ Other adaptability instruments could be used, such as: a. adjusting the aims of tasks or projects at the implementation stage; b. designing intermediate project outputs to feed into policy discussions rather than waiting until the project ends; c. producing short-term deliverables and updates and further recalibrating ad hoc procedures so that they can be deployed relatively quickly	17/ The main flexibility measure EU-OSHA has available is stretching the time over which activities are implemented. EU-OSHA has adapted its OSH Overview approach so that deliverables are provided faster and in new formats			
Policy support for Member States					
18	18/ Cedefop, Eurofound and EU-OSHA could broaden the scope of demand-driven support to the Member States on policy issues and initiatives high on the EU agenda, while striving to maintain the balance with their research function, which is a pre-requisite for successful delivery of the direct support.	18/ EU-OSHA will continue to support Member States within the areas of competence to the extent resources allow. Since 2011, the support to Member States has been mainly demand driven through EU-OSHA's portfolio programme.	18/ No further action suggested		

Recommendation number	Recommendation in Staff Working Document	Response by EU-OSHA	NEW actions by EU-OSHA	Time- frame	Status
		Via its focal point network the Agency has an ongoing and effective dialogue with the Member States about needs and priorities.			

Annex IX.

List of Management Board members as of 31.12.2021

Governments

Members	Country	Alternates
Ms Véronique CRUTZEN	Belgium	Ms Aurore MASSART
Ms Darina KONOVA	Bulgaria	Mr Nikolay ARNAUDOV
Ms Žanna ŠOSTAK	Croatia	Ms Snježana ŠTEFOK
Mr Jaroslav HLAVÍN	Czech Republic	Mr Pavel FOŠUM
Ms Annemarie KNUDSEN	Denmark	Ms Anne-Marie VON BENZON
Mr Kai SCHÄFER	Germany	Ms Ellen ZWINK
Ms Maret MARIPUU	Estonia	Ms Silja SOON
Mr Stephen CURRAN	Ireland	Ms Marie DALTON
Mr Ioannis KONSTANTAKOPOULOS	Greece	Ms Aggeliki MOIROU
Mr Carlos ARRANZ	Spain	Ms Mercedes TEJEDOR
Ms Lucie MEDIAVILLA	France	Ms Amel HAFID
Mr Romolo DE CAMILLIS	Italy	Ms Alessandra PERA
Mr Anastassios YIANNAKI	Cyprus	Mr Aristodemos ECONOMIDES
Mr Renārs LŪSIS Chairperson	Latvia	Ms Jolanta GEDUŠA
Ms Aldona SABAITIENĖ	Lithuania	Ms Gintarė BUŽINSKAITĖ
Mr Marco BOLY	Luxembourg	Ms Patrice FURLANI
Ms Katalin BALOGH	Hungary	Mr Gyula MADARÁSZ
Mr Melhino MERCIECA	Malta	Mr Mark GAUCI
Ms Tanja WESSELIUS	Netherlands	Mr Martin DEN HELD

Members	Country	Alternates
Ms Gertrud BREINDL	Austria	Ms Anna RITZBERGER-MOSER
Ms Dariusz GŁUSZKIEWICZ	Poland	Ms Agnieszka WOLSKA
Ms Maria Fernanda CAMPOS	Portugal	Ms Emília TELO
Ms Anca Mihaela PRICOP	Romania	Ms Marian TĂNASE
Mr Nikolaj PETRIŠIČ	Slovenia	Ms Vladka KOMEL
Mr Ladislav KEREKEŠ	Slovakia	Mr Adam SULIK
Mr Raimo ANTILA	Finland	Ms Liisa HAKALA
Awaiting new name	Sweden	Ms Viktoria BERGSTRÖM
Ms Hanna Sigríður GUNNSTEINSDÓTTIR (Observer)	Iceland	Mr Björn Þ. RÖGNVALDSSON (Observer)
Mr Robert HASSLER (Observer)	Liechtenstein	Mr Joachim BATLINER (Observer)
Mr Yogindra SAMANT (Observer)	Norway	Ms Monica SEEM (Observer)

Employers

Members	Country	Alternates
Mr Kris DE MEESTER	Belgium	Mr Thierry VANMOL
Mr Georgi STOEV	Bulgaria	Ms Petya GEOREVA
Mr Nenad SEIFERT	Croatia	Mrs Admir RIBICIC
Ms Renáta ZBRANKOVÁ	Czech Republic	Mr Martin RÖHRICH
Ms Lena SØBY	Denmark	Mr Jens SKOVGAARD
Mr Eckhard METZE	Germany	Mr Stefan ENGEL
Ms Marju PEÄRNBERG	Estonia	Ms Piia SIMMERMAN
Mr Michael GILLEN Vice-Chairperson	Ireland	Ms Katharine MURRAY
Mr Christos KAVALOPOULOS	Greece	Ms Natascha AVLONITOU

Members	Country	Alternates
Ms Miriam PINTO LOMEÑA	Spain	Ms Laura CASTRILLO NÚÑEZ
Mr Patrick LÉVY	France	Mr Franck GAMBELLI
Ms Fabiola LEUZZI	Italy	Awaiting new name
Mr Polyvios POLYVIOU	Cyprus	Mr Emilios MICHAEL
Mr Jānis PUMPIŅŠ	Latvia	Ms Inese STEPIŅA
Mr Danukas ARLAUSKAS	Lithuania	Ms Rūta JASIENĖ
Awaiting new name	Luxembourg	Mr Pierre BLAISE
Ms Judit H. NAGY	Hungary	Mr Dezső SZEIFERT
Ms Abigail MAMO	Malta	Mr Joseph DELIA
Mr Mario VAN MIERLO	Netherlands	Mr R. VAN BEEK
Mr Clemens ROSENMAYR	Austria	Ms Stephanie PROPST
Mr Rafał HRYNYK	Poland	Mr Jacek MECINA
Mr Marcelino PENA COSTA	Portugal	Mr Luis HENRIQUE
Mr Ovidiu NICOLESCU	Romania	Ms Daniela SÂRBU
Mr Igor ANTAUER	Slovenia	Ms Karmen FORTUNA
Ms Silvia SUROVÁ	Slovakia	Mr Róbert MEITNER
Ms Auli RYTIVAARA	Finland	Ms Suvi LAHTI-LEEVE
Ms Cecilia ANDERSSON	Sweden	Ms Malin LOOBERGER
Mr Jón Rúnar PÁLSSON (Observer)	Iceland	Mr Heiðrún Björk GÍSLADÓTTIR (Observer)
Mr Jürgen NIGG (Observer)	Liechtenstein	Ms Brigitte HAAS (Observer)
Ms Ann Torill BENONISEN (Observer)	Norway	Mr Arnfinn BJØRSHOL (Observer)

Workers

Members	Country	Alternates
Ms Caroline HIELEGEMS	Belgium	Ms Caroline VERDOOT
Mr Aleksandar ZAGOROV	Bulgaria	Mr Ognyan ATANASOV
Ms Gordana PALAJSA	Croatia	Mr Marko PALADA
Mr Václav PROCHÁZKA	Czech Republic	Ms Radka SOKOLOVÁ
Ms Nina Hedegaard NIELSEN	Denmark	Mr Niels SØRENSEN
Ms Sonja KÖNIG	Germany	Mr Moriz-Boje TIEDEMANN
Ms Aija MAASIKAS	Estonia	Mr Argo SOON
Ms Dessie ROBINSON	Ireland	Mr Sylvester CRONIN
Mr Andreas STOIMENIDIS	Greece	Mr Ioannis ADAMAKIS
Mr Pedro J. LINARES	Spain	Ms Ana GARCIA DE LA TORRE
Mr Abderrafik ZAIGOUCHE	France	Ms Edwina LAMOUREUX
Ms Silvana CAPPUCCIO	Italy	Ms Susanna COSTA
Mr Evangelos EVANGELOU	Cyprus	Mr Stelios CHRISTODOULOU
Mr Ziedonis ANTAPSONS	Latvia	Mr Mārtiņš PUŽULS
Ms Inga RUGINIENĖ	Lithuania	Mr Ričardas GARUOLIS
Mr Jean-Luc DE MATTEIS	Luxembourg	Mr Robert FORNIERI
Mr Károly GYÖRGY	Hungary	Mr László MISKÉRI
Mr Anthony CASARU	Malta	Mr Alfred LIA
Mr Rik VAN STEENBERGEN	Netherlands	Mr Wim VAN VEELEN
Ms Julia NEDJELIK-LISCHKA Vice-Chairperson	Austria	Ms Petra STREITHOFER
Mr Stefan ŁUBNIEWSKI	Poland	Ms Katarzyna BARTKIEWICZ
Ms Vanda CRUZ	Portugal	Mr Fernando GOMES
Mr Corneliu CONSTANTINOAIA	Romania	Ms Mihaela DARLE
Ms Lučka BÖHM	Slovenia	Ms Katja GORIŠEK

Members	Country	Alternates
Mr Peter RAMPASEK	Slovakia	Mr Vladimír KMEC
Mr Erkki AUVINEN	Finland	Ms Lotta SAVINKO
Ms Karin FRISTEDT	Sweden	Ms Cyrene WAERN
Mr Björn Ágúst SIGURJÓNSSON (Observer)	Iceland	Ms Helga JÓNSDÓTTIR (Observer)
Mr Sigi LANGENBAHN (Observer)	Liechtenstein	Mr Fredy LITSCHER (Observer)
Mr Bergljot Fuhr LUNDE (Observer)	Norway	Mr Geir Lyngstad STRØM (Observer)

European Commission

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

Observers other than EAA/EFTA observers

Member	
Mr Ivailo KALFIN European Foundation for the Improvement of Living and Working Conditions	
Ms Carlien SCHEELE European Institute for Gender Quality	
Mr Cosmin BOIANGIU European Labour Authority	
Mr Jan KOUWENBERG Chairperson of the Management Board of the European Foundation for the Improvement of Living and Working Conditions	
Ms Anna KWIATKIEWICZ-MORY, Coordinator BUSINESSEUROPE	
Mr Ignacio DORESTE, Coordinator European Trade Union Confederation (ETUC)	

Expert nominated by the European Parliament

Mr Vlad MIXICH Romanian Health Observatory

Annex X. Decisions taken by the Management Board in 2021

Date	Decision	Written procedure/meeting
26/04/2021	Adoption of Commission Decision (2020)4818 of 20/07/2020 on transfer of pension rights	Written procedure
10/05/2021	Executive Director's appointment procedure: decision on the selection of the candidate from the Commission's shortlist	Management Board meeting
03/06/2021	Opinion on the annual accounts of EU-OSHA for 2020	Management Board meeting
08/09/2021	MB Chairperson's decision on temporary occupation of the Executive Director post of EU-OSHA	N/A
16/09/2021	Executive Director's appointment procedure: decision on the appointment of the selected candidate to the function of Executive Director	Management Board meeting
10/12/2021	Executive Director's appointment procedure: Establishment of MB Committee in charge of exercising the appointing authority powers in relation to requests and complaints under articles 24 and 90 of the Staff Regulations in the context of the appointment of the Executive Director	Written procedure
10/12/2021	Budget and Establishment Plan 2022	Written procedure
10/12/2021	Single Programming document 2022-2024	Written procedure
10/12/2021	Establishment of the MB Committee in charge of exercising the Appointing Authority powers in relation to requests and complaints under articles 24 and 90 of the Staff Regulations in the context of the appointment of the Executive Director	Written procedure

Annex XI Final accounts 2021



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')¹ 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**

¹ 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 2019². 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.

Governance³

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.

² 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>

³ 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 IPAI (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)⁴. 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

⁴ 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
NON-CURRENT ASSETS			
<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
		137	168
CURRENT ASSETS			
<i>Exchange receivables and non-exchange recoverables</i>	2.3	6 070	6 402
<i>Cash and cash equivalents</i>	2.4	6	6
		6 076	6 409
TOTAL ASSETS		6 213	6 577
CURRENT LIABILITIES			
<i>Payables</i>	2.5	(370)	(686)
<i>Accrued charges</i>	2.6	(1 480)	(1 678)
		(1 850)	(2 364)
TOTAL LIABILITIES		(1 850)	(2 364)
NET ASSETS		4 363	4 213
<i>Accumulated surplus</i>		4 213	2 456
<i>Economic result of the year</i>		150	1 757
NET ASSETS		4 363	4 213

STATEMENT OF FINANCIAL PERFORMANCE

		EUR '000	
	Note	2021	2020
REVENUE			
Revenue from non-exchange transactions	3.1		
<i>Funds from the Commission</i>		15 168	15 348
<i>Other</i>		100	100
		15 268	15 448
Revenue from exchange transactions	3.2		
<i>Financial revenue</i>		5	9
<i>Other</i>		1	8
		6	17
Total revenue		15 274	15 465
EXPENSES			
<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)
Total expenses		(15 124)	(13 708)
ECONOMIC RESULT OF THE YEAR		150	1 757

CASHFLOW STATEMENT⁵

	EUR '000	
	2021	2020
<i>Economic result of the year</i>	150	1 757
Operating activities		
<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
Investing activities		
<i>(Increase)/decrease in intangible assets and property, plant and equipment</i>	(100)	(21)
NET CASHFLOW	0	(1)
<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

⁵ 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
BALANCE AS AT 31.12.2019	3 519	(1 063)	2 456
<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>
BALANCE AS AT 31.12.2020	2 456	1 757	4 213
<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>
BALANCE AS AT 31.12.2021	4 213	150	4 363

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
BGN	1.9558	1.9558	PLN	4.5969	4.5597
CZK	26.8580	26.2420	RON	4.9490	4.8683
DKK	7.4364	7.4409	SEK	10.2503	10.0343
GBP	0.84028	0.8990	CHF	1.0331	1.0802
HRK	7.5156	7.5519	JPY	130.3800	126.4900
HUF	369.1900	363.8900	USD	1.1326	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
Gross carrying amount at 31.12.2021	194
Accumulated amortisation at 31.12.2020	(193)
Amortisation charge for the year	(1)
Accumulated amortisation at 31.12.2021	(194)
NET CARRYING AMOUNT AT 31.12.2021	–
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
Gross carrying amount at 31.12.2021	445	362	420	946	38	2 211
Accumulated depreciation at 31.12.2021	(382)	(362)	(381)	(789)	(38)	(1 953)
Depreciation charge for the year	(62)	(0)	(12)	(56)	–	(130)
Accumulated depreciation at 31.12.2021	(444)	(362)	(393)	(845)	(38)	(2 083)
NET CARRYING AMOUNT AT 31.12.2021	1	0	27	101	(0)	128
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
Non-current			
<i>Receivables from exchange transactions</i>	2.3.1	9	9
		9	9
Current			
<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
		6 070	6 402
Total		6 079	6 412

2.3.1. RECEIVABLES FROM EXCHANGE TRANSACTIONS

	EUR '000	
	31.12.2021	31.12.2020
Non-current		
<i>Guarantees and deposits</i>	9	9
	9	9
Current		
<i>Central treasury liaison accounts</i>	5 828	6 170
<i>Staff</i>	225	220
<i>Accrued income exchange</i>	14	9
	6 067	6 400
Total	6 076	6 409

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
Current		
<i>Member States</i>	3	3
Total	3	3

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
Total	370	686

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
Total	15 268	15 448

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
Total	6	17

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 & 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 & publications</i>	54	77
<i>Missions</i>	17	24
<i>Other</i>	2	8
Total	1 940	1 544

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
Revenue		15 312	15 619
of which:			
European Commission subsidy	1	15 211	15 514
Other subsidies	2	100	100
Miscellaneous revenue	5	2	5
Expenditure		(10 349)	(10 066)
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)
Payment appropriat. carried over to the following year		(5 436)	(5 564)
of which:			
Staff expenditure	1	(153)	(448)
Administrative expenditure	2	(821)	(609)
Operational expenditure	3	(4 463)	(4 507)
Cancellation of unused appropri. carried over from year n-1		515	177
Evolution of assigned revenue (B)-(A)		205	86
Unused appropriations at the end of current year (A)		216	421
Unused appropriations at the end of previous year (B)		421	507
Budget result		248	252

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
ECONOMIC RESULT OF THE YEAR	150	1 757
Adjustment for accrual items (items not in the budgetary result but included in the economic result)		
<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
Adjustment for budgetary items (item included in the budgetary result but not in the economic result)		
<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
BUDGET RESULT OF THE YEAR	155	252

4. IMPLEMENTATION OF BUDGET REVENUE

4.1. Implementation of budget revenue – Title 1

Item	Income appropriations			Entitlements established			Revenue			Out-standing
	Initial budget	Final budget	Current year	Carried over	Total	On entitlements of current year	On entitlements carried over	Total	%	
	1	2	3	4	5=3+4	6	7	8=6+7	9=8/2	
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 %	–
Total Title 1	16 014	16 014	15 211	–	15 211	15 211	–	15 211	95 %	–

EUR '000

4.2. Implementation of budget revenue – Title 2

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

EUR '000

4.3. Implementation of budget revenue – Title 5

EUR '000

Item	Income appropriations			Entitlements established			Revenue			Out-standing
	Initial budget	Final budget	Current year	Carried over	Total	On entitlements of current year	On entitlements carried over	Total	%	
	1	2	3	4	5=3+4	6	7	8=6+7	9=8/2	10=5-8
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

Item	Budget appropriations				Additional appropriations			Total approp. available
	Initial adopted budget 1	Amending budgets 2	Transfers 3	Final adopted budget 4=1+2+3	Carry- overs 5	Assigned revenue 6	Total 7=5+6	
1100 Basic salaries	3 450	-	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
Total Chapter 11	6 944	-	(68)	6 876	-	-	-	6 876
1410 Medical services	21	-	3	24	-	-	-	24
1420 Other welfare expenditure	7	-	2	9	-	-	-	9
Total Chapter 14	27	-	5	32	-	-	-	32
1522 Trainees	93	-	-	93	-	-	-	93
Total Chapter 15	93	-	-	93	-	-	-	93
1620 Other social expenditure	30	-	(12)	18	-	-	-	18
Total Chapter 16	30	-	(12)	18	-	-	-	18
Total Title 1	7 094	-	(75)	7 019	-	-	-	7 019

5.1.2. Breakdown & changes in commitment appropriations – Title 2

Item	Budget appropriations			Additional appropriations			Total appropri- available
	Initial adopted budget 1	Amending budgets 2	Transfers 3	Final adopted budget 4=1+2+3	Carry-overs 5	Assigned revenue 6	
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
Total Title 2	1 540	-	198	1 738	-	-	1 738

EUR '000

5.1.1.3. Breakdown & changes in commitment appropriations – Title 3

EUR '000									
Item	Budget appropriations			Additional appropriations			Total appropri- available 8=4+7		
	Initial adopted budget 1	Amending budgets 2	Transfers 3	Final adopted budget 4=1+2+3	Carry- overs 5	Assigned revenue 6		Total 7=5+6	
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	
Total Title 3	7 480	-	(123)	7 357	-	-	-	7 357	

EUR '000

5.1.1.4. Breakdown & changes in commitment appropriations – Title 4

EUR '000								
Budget appropriations			Additional appropriations			Total		
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		
4100	IPA II 2016 programme earmarked	-	-	-	7	7		
Total Chapter 41		-	-	-	7	7		
4200	IPA II 2018 programme earmarked	-	-	-	314	314		
Total Chapter 42		-	-	-	314	314		
Total Title 4		-	-	-	322	322		
GRAND TOTAL		16 114	-	0	16 114	-	322	16 436

EUR '000

5.2. Breakdown & changes in payment appropriations

5.2.1. Breakdown & changes in payment appropriations – Title 1

Item	Budget appropriations				Additional appropriations			Total appropri- available 8=4+7
	Initial adopted budget 1	Amending budgets 2	Transfers 3	Final adopted budget 4=1+2+3	Carry- overs 5	Assigned revenue 6	Total 7=5+6	
1100 Basic salaries	3 450	-	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 & changes in payment appropriations – Title 2

Item	Budget appropriations				Additional appropriations				Total appropriations	Total appropriations available
	Initial adopted budget	Amending budgets	Transfers	Final adopted budget	Carry-overs	Assigned revenue	Total			
	1	2	3	4=1+2+3	5	6	7=5+6		8=4+7	
2000 Rent	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	
Total Title 2	1 540	-	198	1 738	609	-	609		2 348	

EUR '000

5.2.3. Breakdown & changes in payment appropriations – Title 3

EUR '000

Item	Budget appropriations			Additional appropriations			Total appropri- available
	Initial adopted budget 1	Amending budgets 2	Transfers 3	Final adopted budget 4=1+2+3	Carry-overs 5	Assigned revenue 6	
3010 Anticipating change and related activities defined in the Annual Work Programme	237	-	(24)	213	33	-	246
3020 Facts and figures and related activities defined in the Annual Work Programme	2 254	-	262	2 516	2 161	-	4 677
3030 Tools for OSH management and related activities defined in the Annual Work Programme	359	-	-	359	212	-	570
3040 Raising awareness and communication and related activities defined in the Annual Work Programme	3 627	-	65	3 691	1 957	-	5 648
3050 Networking knowledge and related activities defined in the Annual Work Programme	523	-	(153)	370	116	-	486
3060 Networking and related activities defined in the Annual Work Programme	406	-	(201)	205	28	-	234
Total Chapter 30	7 404	-	(51)	7 354	4 507	-	11 861
3100 Support to operational activities	76	-	(73)	3	-	-	3
Total Chapter 31	76	-	(73)	3	-	-	3
Total Title 3	7 480	-	(123)	7 357	4 507	-	11 864

5.2.4. Breakdown & changes in payment appropriations – Title 4

EUR '000

Item	Budget appropriations			Additional appropriations			Total appropri- available
	Initial adopted budget 1	Amending budgets 2	Transfers 3	Final adopted budget 4=1+2+3	Carry-overs 5	Assigned revenue 6	
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
Total Title 4	-	-	-	-	-	328	328
GRAND TOTAL	16 114	-	0	16 114	5 564	328	22 006

5.3. Implementation of commitment appropriations

5.3.1. Implementation of commitment appropriations - Title 1

Item	Total approp. available	Commitments made					Appropriations carried over to 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	

EUR '000

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	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
Total Title 1	7 019	6 943	-	-	6 943	99 %	-	-	-	76	-	0	76

5.3.2. Implementation of commitment appropriations - Title 2

EUR '000

Total approp. available		Commitments made					Appropriations carried over to 2022				Appropriations lapsing			
Item		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	

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	
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
Total Chapter 23	73	69	-	-	69	95 %	-	-	-	4	-	0	4
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
Total Chapter 24	81	72	-	-	72	90 %	-	-	-	8	-	0	8
Total Title 2	1 738	1 689	-	-	1 689	97 %	-	-	-	50	-	0	50

5.3.3. Implementation of commitment appropriations - Title 3

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	
3010	213	155	-	-	155	73 %	-	-	-	58	-	0	58	
Anticipating change and related activities defined in the Annual Work Programme														
3020	2 516	2 472	-	-	2 472	98 %	-	-	-	44	-	0	44	
Facts and figures and related activities defined in the Annual Work Programme														
3030	359	350	-	-	350	97 %	-	-	-	9	-	0	9	
Tools for OSH management and related activities defined in the Annual Work Programme														
3040	3 691	3 607	-	-	3 607	98 %	-	-	-	84	-	0	84	
Raising awareness and communication and related activities defined in the Annual Work Programme														
3050	370	350	-	-	350	94 %	-	-	-	21	-	0	21	
Networking knowledge and related activities defined in the Annual Work Programme														
3060	205	107	-	-	107	52 %	-	-	-	98	-	0	98	
Networking and related activities defined in the Annual Work Programme														
Total Chapter 30	7 354	7 041	-	-	7 041	96 %	-	-	-	313	-	0	313	
3100	3	0	-	-	0	1 %	-	-	-	3	-	0	3	
Support to operational activities														
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. 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	
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

Item	Total approp. availab.	Payments made					Appropriations carried over to 2022					Appropriations lapsing				EUR '000
		from final adopt. budget	from carry-overs	from assign. revenue	Total	%	Autom. carry-overs	By decision	Assigned rev.	Total	from final adopt. budget	from carry-overs	from assign. rev.	Total		
1	2	3	4	5=2+3+4	6=5/1	7	8	9	10=7+8+9	11	12	13	14=11+12+13			
1100 Basic salaries	3 490	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		

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.
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
Installation													
1182 resettlement and transfer allowances	25	25	-	-	25	100 %	-	-	-	-	0	-	-
1183 Removal expenses	31	24	-	-	24	78 %	-	-	-	-	7	-	-
1184 Temporary daily subsistence allowances	10	2	-	-	2	23 %	-	-	-	-	8	-	-
Total Chapter 11	7 299	6 680	362	-	7 042	96 %	128	-	-	128	68	61	-
1410 Medical services	36	6	4	-	10	27 %	17	-	-	17	0	9	-
1420 Other welfare expenditure	9	7	1	-	8	81 %	1	-	-	1	1	-	-
Total Chapter 14	46	13	5	-	18	38 %	18	-	-	18	1	9	-
1522 Trainees	93	92	-	-	92	99 %	-	-	-	-	1	-	-
Total Chapter 15	93	92	-	-	92	99 %	-	-	-	-	1	-	-
1620 Other social expenditure	29	6	8	-	14	49 %	6	-	-	6	6	3	-
Total Chapter 16	29	6	8	-	14	49 %	6	-	-	6	6	3	-
Total Title 1	7 467	6 791	375	-	7 166	96 %	153	-	-	153	76	73	-

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.
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	-
2010 Insurance	7	6	-	-	6	95 %	-	-	-	-	0	-	0
2020 Water gas electricity and heating	82	77	1	-	78	95 %	2	-	-	2	1	1	-
2030 Cleaning and maintenance	151	18	64	-	82	54 %	68	-	-	68	1	0	-
2040 Fitting out of premises	28	10	14	-	24	85 %	3	-	-	3	1	1	-
2050 Security and surveillance of buildings	189	82	10	-	92	49 %	97	-	-	97	1	0	-
Total Chapter 20	811	524	100	-	623	77 %	180	-	-	180	4	3	-
2100 IT operating expenditure	290	237	14	-	250	86 %	10	-	-	10	30	0	-
2120 Services provided by IT external providers consultancy and other operating staff	476	84	240	-	325	68 %	150	-	-	150	0	1	-
2130 New and replacement purchases	479	7	125	-	131	27 %	347	-	-	347	1	-	-
Total Chapter 21	1 245	328	378	-	706	57 %	507	-	-	507	31	1	-
2210 New and replacement purchases furniture maintenance and repair	3	-	1	-	1	32 %	-	-	-	-	2	0	-
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	-
Total Chapter 22	17	9	2	-	11	67 %	1	-	-	1	2	2	-
2300 Stationery and office supplies	21	0	9	-	9	43 %	11	-	-	11	1	-	-

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.
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	-	-
2330 Legal expenses	15	-	6	-	6	41 %	4	-	-	4	2	3	-
2331 Audit services	27	-	16	-	16	59 %	11	-	-	11	0	-	-
2332 Other outsourced services	66	-	22	-	22	34 %	43	-	-	43	0	1	-
2352 Internal catering expenses	1	0	-	-	0	68 %	-	-	-	-	0	-	-
Total Chapter 23	130	1	53	-	54	42 %	68	-	-	68	4	3	-
2400 Postage and delivery charges	7	4	0	-	4	63 %	1	-	-	1	1	1	-
2410 Telephone telegraph telex radio and television subscriptions and charges	139	3	63	-	66	48 %	64	-	-	64	8	1	-
Total Chapter 24	146	7	64	-	70	48 %	65	-	-	65	8	2	-
Total Title 2	2 348	868	597	-	1 465	62 %	821	-	-	821	50	12	-
													62

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.
1	2	3	4	5=2+3+4	6=5/1	7	8	9	10=7+8+9	11	12	13	14=11+12+13
Anticipating change and related activities defined in the Annual Work Programme	246	26	33	-	59	24 %	130	-	-	130	58	-	-
3010													58
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	-
3020													324
Tools for OSH management and related activities defined in the Annual Work Programme	570	106	208	-	314	55 %	243	-	-	243	9	4	-
3030													13
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	-
3040													231
Networking knowledge and related activities defined in the Annual Work Programme	486	20	116	-	136	28 %	330	-	-	330	21	-	-
3050													21
Networking and related activities defined in the Annual Work Programme	234	73	28	-	101	43 %	34	-	-	34	98	-	-
3060													98
Total Chapter 30	11 861	2 578	4 077	-	6 655	56 %	4 463	-	-	4 463	313	431	-
													743

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	
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	35 %	-	-	209	209	-	-	-	-		
Total Chapter 42	321	-	-	112	35 %	-	-	209	209	-	-	-	-		
Total Title 4	328	-	-	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

Commitments outstanding at the end of previous year										Commitments of the current year				Total commitm. outstanding at year-end
Item	Commitm. carried for- ward from pre- vious year	Decommit. Revaluation Cancel- lations	Pay- ments	Total	Commit- ments made during the year	Pay- ments	Cancel- lation of commit. which cannot be carried forward	Commit. outstand- ing at year-end						
	1	2	3	4=1+2+3	5	6	7	8=5+6+7	9=4+8					
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	-	-	-					
Total Chapter 11	423	(61)	362	-	6 808	6 680	-	128	128					
1410 Medical services	13	(9)	4	-	23	6	-	17	17					

EUR '000

Item	Commitments outstanding at the end of previous year				Commitments of the current year				Total commitment. outstanding at year-end
	1	2	3	4=1+2+3	5	6	7	8=5-6-7	
1420 Other welfare expenditure	1	-	1	-	7	6	7	-	9=4+8
Total Chapter 14	14	(9)	5	-	31	13	13	-	18
1522 Trainees	-	-	-	-	92	92	92	-	-
Total Chapter 15	-	-	-	-	92	92	92	-	-
1620 Other social expenditure	11	(3)	8	-	12	6	6	-	6
Total Chapter 16	11	(3)	8	-	12	6	6	-	6
Total Title 1	448	(73)	375	-	6 943	6 791	153	-	153

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
	1 Committm. carried for- ward from pre- vious year	2 Decommit. Revaluation Cancel- lations	3 Pay- ments	Total 4=1+2+3	5 Committ- ments made during the year	6 Pay- ments	7 Cancel- lation of commit. which cannot be carried forward	8=5-6-7 Committ. outstand- ing at year-end	
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
Total Title 2	609	(12)	597	-	1 689	868	-	821	821

6.3. Outstanding commitments – Title 3

EUR '000

Commitments outstanding at the end of previous year											
Item	Commitments outstanding at the end of previous year				Commitments of the current year				Total commitment. outstanding at year-end		
	1	2	3	4=1+2-3	5	6	7	8=5-6-7			
	Commitm. carried forward from previous year	Decommit. Revaluation Cancellations	Pay-ments	Total	Commit-ments made during the year	Pay-ments	Cancell-ation of commit. which cannot be carried forward	Commit. outstand- ing at year-end			
	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
Total Chapter 30											
	3100	Support to operational activities	4 507	(431)	4 077	-	7 041	2 578	-	4 463	4 463
Total Chapter 31											
Total Title 3											
			4 507	(431)	4 077	-	7 041	2 578	-	4 463	4 463

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
Total Title 4	6	-	1	5	136	110	-	26	30
GRAND TOTAL	5 570	(515)	5 050	5	15 809	10 347	-	5 461	5 466

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.