

ANNUAL ACCOUNTS

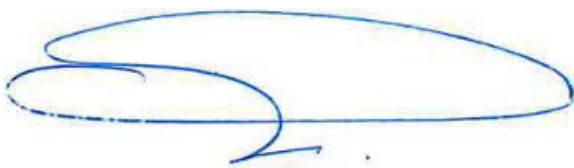
European Agency for Safety and Health at Work Annual accounts
2023 accompanied by the 2023 Report on Budgetary and
Financial Management

Unreserved certification of the annual accounts of EU-OSHA

I acknowledge my responsibility for the preparation and presentation of the annual accounts of EU-OSHA, the European Agency for Safety and Health at work, in accordance with Article 102 of the Framework Financial Regulation ('FFR') and I hereby certify that the annual accounts of EU-OSHA for the year 2023 have been prepared in accordance with Title IX of the FFR and the accounting rules adopted by the Commission's Accounting Officer, as are to be applied by all the institutions and union bodies.

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

Philippe Baillet
Interim Accounting Officer



Bilbao, 22/05/2024

Contents

GLOSSARY	4
1. BACKGROUND INFORMATION NOTE	5
1.1 GENERAL BACKGROUND OF THE ENTITY	5
1.2 ANNUAL ACCOUNTS	7
1.3 OPERATIONAL HIGHLIGHTS	8
2.1 BALANCE SHEET.....	11
2.2 STATEMENTS OF FINANCIAL PERFORMANCE.....	12
2.3 STATEMENT OF CHANGES IN NET ASSETS.....	13
2.4 STATEMENT OF CASH-FLOW	13
3. ACCOUNTING POLICIES	14
3.1 SIGNIFICANT ACCOUNTING POLICIES	14
4. NOTES TO THE BALANCE SHEET	21
4.1 ASSETS	21
4.2 LIABILITIES.....	24
5. NOTES TO THE STATEMENT OF FINANCIAL PERFORMANCE	26
5.1 REVENUE	26
5.2 EXPENSES.....	27
6. OTHER SIGNIFICANT DISCLOSURES	29
6.1 RESTE-À-LIQUIDER AND OTHER OUTSTANDING COMMITMENTS NOT YET EXPENSED	29
6.2 LEGAL CASE	29
6.3 RELATED PARTIES.....	29
6.4 KEY MANAGEMENT ENTITLEMENTS.....	30
6.5 EVENTS AFTER REPORTING DATE	30
7. FINANCIAL RISK MANAGEMENT	30
7.1 CURRENCY RISKS.....	30
7.2 CREDIT RISK.....	30
7.3 LIQUIDITY RISK	31
BUDGET IMPLEMENTATION REPORTS AND EXPLANATORY NOTES	32
1 BUDGETARY PRINCIPLES AND STRUCTURE	34
1.1 BUDGETARY PRINCIPLES	34
1.2 STRUCTURE AND PRESENTATION OF THE BUDGET	35
2 RESULT OF THE IMPLEMENTATION OF THE BUDGET	36
3 RECONCILIATION OF ECONOMIC RESULT WITH BUDGET RESULT	37
4 IMPLEMENTATION OF BUDGET REVENUE	38
5 IMPLEMENTATION OF BUDGET EXPENDITURE	41
6 OUTSTANDING COMMITMENTS	53
7 SUMMARY OF TRANSFERS OF APPROPRIATIONS 2023	56

Glossary

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

1. BACKGROUND INFORMATION NOTE

1.1 General background of the entity

Establishment

The European Agency for Safety and Health at Work (EU-OSHA) is the European Union information agency for occupational safety and health. It is one of the key contributors to the implementation of EU policy priorities in this policy field – currently defined in the EU-OSHA Strategic Framework 2021-2027, but also in other policy documents. EU-OSHA was established in 1994 and it is based in Bilbao, Spain. Currently, the Agency operates on the basis of the founding regulation, which entered into force in early 2019¹. The regulation defines its mandate and governance arrangements.

Mission

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

Main operational activities

The Agency's long-term strategic objectives are established in the EU-OSHA Strategy 2022-2027 which addresses the main challenges of OSH in the EU as identified in the main EU policy documents – such as the EU strategic framework, adopted in 2021 and the Commission's 2017 Communication "Safer and Healthier Work for All-Modernisation of the EU Occupational Safety and Health Legislation and Policy".

These include, among others:

- Anticipating and managing OSH during the green, digital and demographic transitions
- Increasing preparedness to respond to health crises
- improving the prevention of work-related accidents and diseases, and striving towards a Vision Zero approach to work-related deaths
- The need to coordinate national strategies with a focus on implementation and enforcement;
- The importance of relying on comparable statistical data across Member States
- The challenge of facilitating compliance with OSH regulations by medium, small and micro enterprises
- The importance of managing dangerous substances at the workplace and ensuring adequate levels of prevention against work-related diseases
- Anticipating other unknown and underestimated and emerging risks.

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

Governance²

As a tripartite organisation, EU-OSHA works closely with governments', employers' and workers' representatives – in addition to the European Union institutions - in order to share good practices and reach workers and workplaces across Europe. EU-OSHA's objective shall be to provide the Union institutions and bodies, the Member States, the social partners and other actors involved in the field of safety and health at work with relevant technical, scientific and economic information and qualified expertise in that field in order to improve the working environment as regards the protection of the safety and health of workers.

The Agency is headed by an Executive Director, who is responsible for the overall management of EU-OSHA including day-to-day administration as well as financial and human resources management.

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

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

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

Advisory Groups cover the Agency's main operational activities and provide it with strategic guidance and feedback on its work. Their members are appointed by interest groups at the MB and the Commission.

Sources of financing

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

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

EU-OSHA also runs specific projects under the IPA programs for which separate funds are earmarked.

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

1.2 Annual accounts

Basis for preparation

The legal framework and the deadlines for the preparation of the annual accounts are set by the Framework Financial Regulation (FFR). 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.

The decision 2023/05 of the EU-OSHA Management Board of 20 October 2023, confirming the decision 2023/01 of Executive Board of 10 August 2023, appoints Philippe Baillet as interim Accounting Officer for EU-OSHA as from 16 August 2023.

Composition of the annual accounts

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

Process from provisional accounts to discharge

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

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

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

1.3 Operational highlights

Achievements of the year

In 2023, EU-OSHA has been engaged in delivering on the priorities and principles identified in the European Pillar of Social Rights and the EU OSH Strategic Framework in different ways. An important milestone was the Commission's Stocktaking Summit which took place in Stockholm in May 2023 to assess the progress made on implementing the strategic framework. EU-OSHA contributed to this event across all themes. In particular, the Agency presented the "Occupational safety and health in Europe – State and trends 2023" report. Furthermore, at the request of the Commission, EU-OSHA presented a guidance document - Heat at work – Guidance for workplaces - that provides workplaces with practical guidance on how to manage the risks associated with working in heat and information on what to do if a worker begins to suffer from a heat-related illness.

EU-OSHA finalised its foresight study on the circular economy which has provided important knowledge for policymakers and researchers on the OSH issues this part of the green transition brings with it. Similarly, the work on OSH and digitalisation produced a broad range of publications from research reports to policy briefs and laid the groundwork for a Healthy Workplaces Campaign on the topic that was launched towards the end of 2023 and will run through to 2025 to raise awareness about safety and health at work issues related to the digital transition.

EU-OSHA also contributed to the second objective of the strategic framework, improving workplace prevention in line with the Vision Zero approach to work-related deaths. The research activities ("OSH Overviews") on supporting compliance, on psychosocial risks and on OSH in the health and social care sector will provide in-depth research results that can be used to improve both the monitoring and 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 large-scale surveys, ESENER and the recently finalised Workers' Exposure Survey on cancer risk factors, provide new and comparable data which enable development of evidence-based policy. EU-OSHA's project on Online Interactive Risk Assessment (OiRA) continued and made good progress in facilitating more and better risk assessments in European workplaces with a specific focus on MSEs and SMEs. This project is directly relevant to improving workplace prevention and supporting small businesses.

Finally, the Agency's awareness raising activities, in particular the Healthy Workplaces Campaign on "Safe and Healthy Work in the Digital Age", were the main European-level awareness raising actions on OSH in 2023.

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 consequences of the COVID-19 pandemic should be mentioned. EU-OSHA has been strongly involved in the EU response to the crisis and since then has been strengthening its focus on preparedness and crisis management via its own foresight activities and by enhancing strategic collaboration with other EU Agencies, bodies and institutions.

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.

Budget and budget implementation

The annual adopted budget of the agency was EUR 17,038,950 in 2023 (+4% compared to 2022). The implementation of the adopted budget for commitment appropriations was 97% for a 100% implementation of the Annual Workprogramme. Total payment implementation reached 69%. A total of 28% was carried over to 2024.

Price indexation and salaries increase lower than expected led to six transfers of commitment and payment appropriations between the titles and within the chapters of the budget. The main reasons were to increase the financial resources for:

- the operational activities ESENER, OiRA and Multilingualism for a total of EUR 368,000 respectively under budget items 3020, 3030 and 3040
- the development of ICT projects (including cybersecurity) for a total of EUR 162,000.

EU-OSHA started a new instrument for a Pre-accession Assistance Program following the signature in 2022 of the contribution agreement IPA/2022/440-372 with the European Commission - DG NEAR. The contribution is for a total of EUR 598,078 and for the period 2023-2025.

Former contribution agreement IPA/2019/412-828 ended in 2022. Last payments were made in 2023. The agreement is pending final evaluation by the European Commission - DG NEAR.

Overall and considering all fund sources, the budget in commitment appropriations in 2023 was for a total EUR 17,719,386 of which 96% was committed when the total payment appropriations was for a total EUR 22,086,831 of which 72% was paid.

Finally, there was no amending budget in 2023.

Impact of the activities in the financial statements 2

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

- Increase in “Receivables and recoverables” (see **note 4.1.5**) of EUR 1,110,787 (2023: EUR 5,945,193 versus 2022: EUR 4,834,4057) mainly refers to the increase of the central treasury liaison accounts.
- Increase of the payables (see **note 4.2.3**) from EUR 2,697,443 in 2022 to EUR 2,793,663 in 2023 has been mainly driven by the increase of the pre-financing liability related to unused balancing and operating subsidy from the Commission partially compensated by the decrease of the accrued charges.
- Decrease in expenses (see notes **5.2.1 to 5.2.5**) from EUR 18,248,959 in 2022 to EUR 15,429,744 in 2023 mainly relates to the decrease of the operating and administrative costs for respectively 27% and 18%. The decrease of both costs in 2023 is directly linked to the increase of the outstanding commitments not expensed at 31.12.2023 (see **note 6.1.2**). Related obligations are to be paid in 2024. The staff costs increased by 1% in line with salary indexation and occupation of the staff in 2023.
- All in all, and compared to the financial year 2022, the significant decrease in operating expenditure (EUR 2,819,214, **see notes under 5.2**) coupled with the increase in operating revenues (EUR 2023: 16,453,279 versus 2022:EUR 16,177,004, **note 5.1.1**) leads to the economic result for 2023 of EUR 1,045,089.

2. FINANCIAL STATEMENTS 2023

All amounts are in EUR

2.1 Balance sheet

	Note	2023	2022
EUR			
NON-CURRENT ASSETS			
Intangible assets		0.00	0.00
Property, Plant and Equipment	4.1.2	167,639.22	137,117.98
Land and buildings		0.00	207.37
Plant and equipment		22,168.14	0.00
Computer hardware		137,305.20	121,015.67
Furniture and vehicles		8,165.88	15,894.94
Other fixtures and fittings		0.00	0.00
Tangible assets under construction			
Financial assets		0.00	0.00
Long-term receivables and recoverables	4.1.3	9,315.00	9,315.00
Long-term receivables and recoverables		9,315.00	9,315.00
Long-term receivables from consolidated EC entities		0.00	0.00
Pre-financing		0.00	0.00
CURRENT ASSETS			
Inventories		0.00	0.00
Financial assets			
Pre-financing	4.1.4	0.00	0.00
Receivables and recoverables	4.1.5	5,945,193.04	4,834,405.17
Current receivables from non-exchange transactions		2,717.05	2,717.05
Current receivables from exchange transactions		5,942,475.99	4,831,688.12
Cash and cash equivalents	4.1.6	7,000.00	7,000.00
TOTAL ASSETS		6,129,147.26	4,987,838.15
NON-CURRENT LIABILITIES			
		0.00	0.00
Pension and other employee benefits		0.00	0.00
Provisions for risks and liabilities		0.00	0.00
Financial liabilities		0.00	0.00
Long-term liabilities to consolidated entities		0.00	0.00
Other liabilities		0.00	0.00
CURRENT LIABILITIES			
		2,793,663.15	2,697,443.47
Provisions for risks and liabilities		0.00	0.00
Financial liabilities		0.00	0.00
Payables	4.2.3		
Current payables		50,659.42	73,967.46
Accounts payable to consolidated EU entities		1,014,838.84	377,201.41
Accrued charges and deferred income		1,728,164.89	2,246,274.60
TOTAL LIABILITIES		2,793,663.15	2,697,443.47
NET ASSETS			
	4.2.1	3,335,484.11	2,290,394.68
Accumulated surplus/deficit		2,290,394.68	4,362,888.01
Economic result of the year		1,045,089.43	-2,072,493.33

2.2 Statements of financial performance

EUR

	Note	2023	2022
OPERATING REVENUE		16,453,279.55	16,177,004.51
Non-exchange revenue	5.1.1	16,453,279.55	16,177,004.51
European Union Contribution		16,353,179.55	16,076,904.51
Other non-exchange revenue		100,100.00	100,100.00
Exchange revenue		0.00	0.00
OPERATING EXPENSES		-15,429,744.28	-18,248,958.72
Operational expenses	5.2.1	-6,274,208.27	-8,617,771.29
Administrative expenses	5.2.2	-1,718,150.82	-2,097,428.65
Staff expenses	5.2.3	-7,348,501.02	-7,253,631.43
Fixed assets expenses	5.2.4	-66,788.87	-53,373.12
Other expenses	5.2.5	-22,095.30	-226,754.23
Financial expenses - interest late payment		0.00	0.00
SURPLUS/(DEFICIT) FROM OPERATING ACTIVITIES		1,023,535.27	-2,071,954.21
Financial revenue	5.1.2	22,099.16	0.00
Financial expenses		-545.00	-539.12
SURPLUS/(DEFICIT) FROM ORDINARY ACTIVITIES		1,045,089.43	-2,072,493.33
Extraordinary gains		0.00	0.00
Extraordinary losses/gains - exchange rates		0.00	0.00
SURPLUS/(DEFICIT) FROM EXTRAORDINARY ITEMS		0.00	0.00
ECONOMIC RESULT OF THE YEAR		1,045,089.43	-2,072,493.33

2.3 Statement of changes in net assets

	Accumulated Surplus/Deficit	Economic result of the year	Net Assets (Total)
Balance as at 31 December 2022	4,362,888.01	-2,072,493.33	2,290,394.68
Changes in accounting policies	0.00	0.00	0.00
Balance as at 1 January 2023	4,362,888.01	-2,072,493.33	2,290,394.68
Allocation of the economic result of previous year	-2,072,493.33	2,072,493.33	0.00
Economic result of the year	0.00	1,045,089.43	1,045,089.43
Balance as at 31 December 2023	2,290,394.68	1,045,089.43	3,335,484.11

2.4 Statement of cash-flow

	EUR	
	2023	2022
Economic result of the year	1,045,089.43	-2,072,493.33
Operating activities		
Amortisation	0.00	0.00
Depreciation	66,788.87	52,948.76
Decrease/(increase) in receivables and recoverables	-1,110,787.87	1,236,553.49
Decrease/(Increase) in pre-financing	0.00	0.00
Increase/(decrease) in payables	614,329.39	79,746.18
Increase/(decrease) in accrued charges	-518,109.71	765,798.06
Net cash flow from operating activities	97,310.11	62,553.16
Investing activities		
Increase in intangible assets and property, plant and equipment	-97,310.11	-62,184.05
Other...	0.00	424.36
Net cash flow from investing activities	-97,310.11	-61,759.69
Net increase / (decrease) in cash and cash equivalents	0.00	793.47
Cash and cash equivalents at the beginning of the year	7,000.00	6,206.53
Cash and cash equivalents at year-end	7,000.00	7,000.00

The Treasury of EU-OSHA is integrated into the Commission's treasury system. 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. EU-OSHA is titular of one bank account of which use is the imprest account for a maximum amount of EUR 7,000.

3. ACCOUNTING POLICIES

3.1 Significant accounting policies

3.1.1 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.

3.1.2 Basis of preparation

3.1.2.1 Reporting period

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

3.1.2.2 Currency and basis for conversion

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

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

Euro exchange rate

Currency	31.12.2023	31.12.2022
BGN	1.9558	1.9558
CZK	24.7240	24.1160
DKK	7.4529	7.4365
GBP	0.8691	0.8869
HUF	382.80	400.87
PLN	4.3395	4.6808
RON	4.9756	4.9495
SEK	11.0960	11.1218
CHF	0.9260	0.9847
JPY	156.33	140.66
USD	1.1050	1.0666

3.1.2.3 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.

3.1.2.4 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.

3.1.3 Balance sheet

3.1.3.1 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).

3.1.3.2 Property, plant and equipment

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

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

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

Leases

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

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

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

3.1.3.3 Impairment of non-financial assets

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

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

3.1.3.4 Receivables and recoverables

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

Receivables from exchange transactions meet the definition of financial instruments. The entity classified them as financial assets at amortized cost and measured them accordingly.

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

3.1.3.5 Cash and cash equivalents

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

3.1.3.6 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. Refer to section 3.1.4.1 for further details.

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

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

3.1.3.7 Accrued and deferred revenue and charges

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

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

3.1.4 Statement of financial performance

3.1.4.1 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:

Revenue from non-exchange transactions

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

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

Revenue from exchange transactions

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

3.1.4.2 Expenses

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

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

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

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

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

3.1.5 Contingent assets and liabilities

3.1.5.1 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.

3.1.5.2 Contingent liabilities

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

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

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

3.1.6 Consolidation

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

4. NOTES TO THE BALANCE SHEET

4.1 Assets

4.1.1 Intangible assets

	Software licences	Total
A. Purchase price		
Value on 1.1.2023	193,208.32	193,208.32
Changes during year		
• Additions	0.00	0.00
• Withdrawals / Reclassifications	0.00	0.00
• Correction on balance value		0.00
End of the year 31.12.2023	193,208.32	193,208.32
B. Amortisation		
Value on 1.1.2023	-193,208.32	-193,208.32
Changes during year		
• Additions	0.00	0.00
• Withdrawals / Reclassifications	0.00	0.00
• Correction on balance value		0.00
End of the year 31.12.2023	-193,208.32	-193,208.32
Net value (A + B)	0.00	0.00

No acquisition in 2023.

4.1.2 Property, Plant and Equipment

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

EUR

	Building	Plant & Machinery	Furniture and vehicles	Computer equipment	Other fixtures and fittings	Total
A. Purchase price						
Value on 1.1.2023	444,582.27	197,710.10	418,437.92	617,128.28	38,251.65	1,716,110.22
Changes during year						
• Reclassifications						0.00
• Additions	0.00	22,305.64	0.00	75,004.47	0.00	97,310.11
• Withdrawals / Reclassifications	0.00	0.00	0.00	0.00	0.00	0.00
• Correction on balance value						0.00
End of the year 31.12.2023	444,582.27	220,015.74	418,437.92	692,132.75	38,251.65	1,813,420.33
B. Depreciation						
Value on 1.1.2023	-444,374.90	-197,710.10	-402,542.98	-496,112.61	-38,251.65	-1,578,992.24
Changes during year						
• Reclassifications						0.00
• Additions	-207.37	-137.50	-7,729.06	-58,714.94	0.00	-66,788.87
• Withdrawals / Reclassifications	0.00	0.00	0.00	0.00	0.00	0.00
• Write-back						0.00
• Correction on balance value						0.00
End of the year 31.12.2023	-444,582.27	-197,847.60	-410,272.04	-554,827.55	-38,251.65	-1,645,781.11
Net value (A + B)	0.00	22,168.14	8,165.88	137,305.20	0.00	167,639.22

The new acquisitions of 2023 mainly relate to the installation of air conditioning equipment for the optimized functioning of the agency's servers and the purchase of multifunction photocopiers.

4.1.3 Long-term receivables

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

4.1.4 Short-term pre-financing

Pre-financing is one or more payments intended to provide contractors with a cash advance. It may be split into a number of payments over a period defined in the particular pre-financing agreement. At year-end outstanding pre-financing amounts are valued at the original amount(s) paid, deducting the amounts returned, eligible amounts cleared, estimated eligible amounts not yet cleared at year-end and value reductions. At the 31.12.2023, there was no pre-financing open to a third party.

4.1.5 Short-term receivables

Current receivables from non-exchange transactions	2023	2022
VAT Portugal	2,717.05	2,717.05
SUB - TOTAL	2,717.05	2,717.05
Current receivables from exchange transactions		
Central treasury liaison accounts	5,882,017.01	4,766,576.94
Staff	-22,228.96	6,594.18
Deferred charges	60,592.64	58,517.00
Accrued income exchange	22,095.30	0.00
SUB - TOTAL	5,942,475.99	4,831,688.12
TOTAL	5,945,193.04	4,834,405.17

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

The treasury of the agency is integrated into the Commission's treasury system. Therefore, 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. Further details in section 4.1.6.

For the current receivables from exchange transactions, the increase of the balance available on the treasury liaison accounts is mainly explained by the increase of the amount related to outstanding commitments not expensed at 31.12.2023.

The accrued income exchange amount relates the record in the accounting of the accrued interests yielded by the receivable that was recognised in 2019 in favor of EU-OSHA. The EU-OSHA's legal service launched the appropriate legal action to obtain an enforcement order to recover the amount. In 2023, the amount has been provisioned for impairment due to the unlikelihood of partial or full recovery.

The deferred charges relate mainly to software licenses that cover part of 2023 and 2024.

4.1.6 Cash and cash equivalents

	2023	2022
Imprest account	6,026.29	5,547.89
Petty cash	973.71	1,452.11
TOTAL	7,000.00	7,000.00

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.

4.2 Liabilities

4.2.1 Net assets

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

	Accumulated Surplus/Deficit	Economic result of the year	Net Assets (Total)
Balance as at 31 December 2022	4,362,888.01	-2,072,493.33	2,290,394.68
Changes in accounting policies	0.00	0.00	0.00
Balance as at 1 January 2023	4,362,888.01	-2,072,493.33	2,290,394.68
Allocation of the economic result of previous year	-2,072,493.33	2,072,493.33	0.00
Economic result of the year	0.00	1,045,089.43	1,045,089.43
Balance as at 31 December 2023	2,290,394.68	1,045,089.43	3,335,484.11

4.2.2 Provision for risks and liabilities

In 2023, an impairment is performed on the outstanding receivable of EUR 22,095 corresponding to interests yielded by the receivable recognised in 2019 and related to a legal case ongoing against a former staff member of EU-OSHA. As it is unlikely that the amount will be recovered, a doubtful debt provision is booked.

Since March 2023, EU-OSHA is involved in an action for annulment brought by an economic operator. The case has been processed by the Court of Justice of the EU and the General Court. So far, both courts have ruled in favour of the Agency as regards the request for interim measures and subsequent appeals by the claimant. Nevertheless, EU-OSHA is still awaiting the General Court's decision. Considering courts' former decisions, no specific amount has been provisioned.

4.2.3 Short-term payables

Current payables	2023	2022
Suppliers	50,659.42	73,967.46
<i>SUB - TOTAL</i>	50,659.42	73,967.46
Other payables		
Pre-financing received from EC - operating subsidy	532,278.21	86,825.76
Pre-financing received from EC - balancing subsidy	490,731.00	289,254.15
Other payables	-8,170.37	1,121.50
<i>SUB - TOTAL</i>	1,014,838.84	377,201.41
Accrued charges		
Holidays not taken 2023	155,878.98	151,198.47
Accrued charges on carry forward to 2023	1,572,285.91	2,095,076.13
<i>SUB - TOTAL</i>	1,728,164.89	2,246,274.60
TOTAL	2,793,663.15	2,697,443.47

The pre-financing liability for operating subsidy relates to delegation agreements for projects financed from the Commission's Instrument for Pre-Accession Assistance (IPAI & IPA III). 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.

The pre-financing liability concerning the balancing subsidy comprises unused amounts of the 2023 balancing subsidy that is to be reimbursed by EU-OSHA to the European Commission in 2024.

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.

5. NOTES TO THE STATEMENT OF FINANCIAL PERFORMANCE

5.1 Revenue

5.1.1 Non-exchange revenue

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

	2023	2022
EC subsidy	16,353,179.55	16,076,904.51
Miscellaneous	100,100.00	100,100.00
TOTAL	16,453,279.55	16,177,004.51

The heading funds from the Commission corresponds to the amounts of the Commission balancing subsidy of EUR 16,200,554 and operating IPA subsidy of EUR 152,625 used during 2023. Unused amounts are recorded as pre-financing liabilities under accounts payable. Further details in section 4.2.3.

The other non-exchange revenue refers to contributions to EU-OSHA for the administrative activities received from the Instituto Nacional de Seguridad y Salud en el Trabajo (EUR 60,100) and OSALAN, the Instituto Vasco Seguridad y Salud Laborales (EUR 40,000).

5.1.2 Exchange revenue

	2023	2022
Financial revenue	22,095.30	0.00
Other	3.86	0.00
TOTAL	22,099.16	0.00

The financial revenue consists in the record in the accounting of the accrued interests yielded by the receivable that was recognised in 2019 in favor of EU-OSHA. As per the applicable Financial Regulation, any recovery must be used to cover late payment interest generated by an overdue receivable. In 2023, the amount has been provisioned for impairment due to unlikelihood of partial or full recovery.

5.2 Expenses

5.2.1 Operational expenses

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

	2023	2022
Operational expenses	6,274,208.27	8,617,771.29
TOTAL	6,274,208.27	8,617,771.29

Included under this heading are operational expenses incurred in relation to core tasks of the Agency. The operational costs also include amounts related to expert fees, the operational missions and activity related to the evaluation of the Agency.

The decrease of the operational costs is directly linked to the increase of the outstanding commitments not expensed at 31.12.2023 and related obligations to be paid in 2024.

5.2.2 Administrative

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

	2023	2022
Office Supplies & Maintenance	393,457.61	773,681.32
PP&E related expenses	315,143.00	266,396.58
Operating leasing expenses	383,165.29	361,757.12
Training costs	99,396.61	101,604.38
External non IT services	261,156.76	195,520.03
Expenses with other consolidated entities	176,074.73	190,458.99
Communications & publications	38,328.30	112,407.56
Missions	7,459.20	92,923.24
Other	43,969.32	2,679.43
TOTAL	1,718,150.82	2,097,428.65

The decrease of administrative expenses has been driven mainly by the decrease of the activities related to the "Office supplies and maintenance" & "Communication & publications". Since 2023, missions under operational activities are considered as operational costs and no more administrative costs.

The property, plant and equipment related expenses are mainly 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:

Future amounts to be paid				
	<1 year	1 - 5 years	>5 years	Total
Buildings	324,032.60			324,032.60

5.2.3 Staff

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

	2023	2022
Staff costs	7,348,501.02	7,253,631.43
TOTAL	7,348,501.02	7,253,631.43

Increase of staff costs by 1% is mainly due increase in basic salaries, adjustment of the weighting factor and the occupation of the staff during the year 2023.

5.2.4 Fixed assets

The property, plant and equipment related expenses are mainly for the 2023 depreciations.

	2023	2022
Depreciation of intangible fixed assets	0.00	0.00
Depreciation of tangible fixed assets	66,788.87	52,948.76
Amounts written off tangible fixed assets	0.00	424.36
TOTAL	66,788.87	53,373.12

Compared to 2022, the increase in the depreciation of the tangible fixed assets is mainly due to the purchase of multifunction photocopiers in 2023 and related depreciation.

5.2.5 Other

In 2023, an impairment is performed on the outstanding receivable of EUR 22,095. This amount corresponds to the interests yielded by the ongoing legal case against a former staff member of EU-OSHA. As it is doubtful that the amount will be recovered, a doubtful debt provision is booked.

	2023	2022
Impairment of current receivables	22,095.30	226,754.23
TOTAL	22,095.30	226,754.23

For the sake of consistency, the amount of 226,754 reported as negative in 2022 is reported positive in the annual accounts 2023.

6. OTHER SIGNIFICANT DISCLOSURES

6.1 Reste-à-liquider and other outstanding commitments not yet expensed

6.1.1 Reste-à-liquider (RAL)

The RAL represents the open budgetary commitments for which payments and/or de-commitments have not yet been made. This is the normal consequence of the existence of multi-annual programmes.

EUR

	2023	2022
Reste à Liquider	5,171,806.31	4,362,032.07
TOTAL	5,171,806.31	4,362,032.07

6.1.2 Outstanding commitments not yet expensed

The outstanding commitments not yet expensed comprise the budgetary RAL ('Reste à Liquider') less related amounts that have been included as expenses in the current year's statement of financial performance (=accruals).

EUR

	2023	2022
Outstanding commitments not yet expensed	3,543,055.10	2,329,933.23
TOTAL	3,543,055.10	2,329,933.23

6.2 Legal case

	2023	2022
Number of legal case open	1	-

Since March 2023, EU-OSHA is involved in an action for annulment brought by an economic operator. So far, both General Court and the Court of Justice of the European Union ruled in favour of EU-OSHA as regards the request for interim measures and subsequent appeals by the claimant. Nevertheless, the Agency is still awaiting the General Court's decision on the main action. Considering the likelihood to have a final decision on the case in 2024 and not in favour of EU-OSHA is low, no provision has been raised for the case in 2023.

6.3 Related parties

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

6.4 Key management entitlements

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

	2023	2022
Executive Director	AD14	AD 11

The recruitment of the post of Executive Director has been concluded in 2023. The appointment grade is AD14. Until the new Executive Director took office, the grade of the Interim Executive Director was AD11 in application of the article 4 of the implementing rules on temporary occupation of management posts (Decision 2018/24).

6.5 Events after reporting date

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

7. FINANCIAL RISK MANAGEMENT

Types of risk

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

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

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

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

Liquidity risk is 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.

7.1 Currency risks

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

7.2 Credit risk

At the end of the year, the financial assets comprise exchange receivables that are not past due for more than 30 days except for the balance described in the section 4.1.5. As an impairment is performed on this

receivable, no other credit loss is expected during the lifetime of the receivables, the entity is not exposed to any significant credit risk.

7.3 Liquidity risk

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

BUDGET IMPLEMENTATION REPORTS AND EXPLANATORY NOTES

CONTENTS:

1	BUDGETARY PRINCIPLES AND STRUCTURE	34
2	RESULT OF THE IMPLEMENTATION OF THE BUDGET	36
3	RECONCILIATION OF ECONOMIC RESULT WITH BUDGET RESULT	37
4	IMPLEMENTATION OF BUDGET REVENUE	38
5	IMPLEMENTATION OF BUDGET EXPENDITURE	41
6	OUTSTANDING COMMITMENTS	53

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 more than the appropriations authorised by the budget. An appropriation may be entered in the budget only if it is for an item of expenditure considered necessary.

Principle of annuity

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

Principle of equilibrium

Revenue and payment appropriations shall be in balance.

Principle of unit of account

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

Principle of universality

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

Principle of specification

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

Principle of sound financial management

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

Principle of transparency

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

1.2 Structure and presentation of the budget

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

Title 1

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

Title 2

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

Title 3

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

Title 4 - Assigned revenue budget lines

These relate to the financing of specific items of expenditure. They are external assigned revenue.

2 RESULT OF THE IMPLEMENTATION OF THE BUDGET

	EUR	
	2023	2022
Revenue (a)	17,390,408.00	16,336,900.01
EC subsidy	16,691,285.00	16,244,071.00
Other subsidies	598,078.00	-7,270.99
Miscellaneous revenue	101,045.00	100,100.00
Expenditure (b)	-17,247,556.55	-16,393,359.21
<i>Staff - Title I of the budget</i>		
Payments	-7,569,093.66	-7,400,694.84
Appropriations carried forward	-153,787.64	-65,023.22
<i>Administration - Title II of the budget</i>		
Payments	-937,829.45	-927,613.89
Appropriations carried forward	-693,436.98	-663,784.77
<i>Operating activities - Title III of the budget</i>		
Payments	-3,222,623.22	-3,494,104.99
Appropriations carried forward	-3,985,881.84	-3,633,224.08
<i>Operating activities - Title IV of the budget</i>		
Payments	-152,625.55	-122,087.66
Appropriations carried forward	-532,278.21	-86,825.76
Outturn for the financial year (a + b)	142,851.45	-56,459.20
Appropriations carried over and cancelled	261,040.43	129,529.46
Adjustment unused appropriations at the end of previous year	86,825.76	216,184.41
Exchange rate differences	13.77	-0.52
Balance of the outturn account for the financial year	490,731.41	289,254.15
Balance carried over from the previous financial year	289,254.15	154,654.69
Reimbursements to EC	-289,254.15	-154,654.69
Amount related to the financial year to be reimbursed to EC	490,731.41	289,254.15

3 RECONCILIATION OF ECONOMIC RESULT WITH BUDGET RESULT

EUR

	2023
Financial performance year N	1,045,089.43
<i>Adjustment for accrual items (items not in the budgetary result but included in the financial performance)</i>	
Adjustments for Accrual Cut-off (reversal 31.12.N-1)	-2,314,889.11
Adjustments for Accrual Cut-off (cut- off 31.12.N)	1,774,696.97
Deferred charges	-24,170.94
Unpaid invoices at year end but booked in charges (class 6)	4,127.34
Depreciation of intangible and tangible fixed assets	66,788.87
Bad debt provision	22,095.30
Payments made from carry over of payment appropriations	4,106,403.96
Exchange rate differences	
<i>Adjustment for budgetary items (item included in the budgetary result but not in the financial performance)</i>	
Asset acquisitions	-97,310.11
Payment appropriations carried over to N+1	-5,365,384.67
New pre-financing received in the year and remaining open as at 31.12.N	936,183.86
Cancellation of unused carried over payment appropriations from previous year	261,040.43
Adjustment for carry-over from the previous year of appropriations available at 31.12.N arising from assigned revenue	81,413.44
Others	-5,353.36
TOTAL	490,731.41
Budgetary result year N	490,731.41
Delta not explained	0.00

4 IMPLEMENTATION OF BUDGET REVENUE

4.1 Implementation of budget revenue – Title 1

in EUR

	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	
10-0	EUROPEAN COMMISSION	16,306,443.00	16,306,443.00	16,065,899.00	-	16,065,899.00	16,065,899.00	-	16,065,899.00	99%	-
Total Chapter 10-0		16,306,443.00	16,306,443.00	16,065,899.00	-	16,065,899.00	16,065,899.00	-	16,065,899.00	99%	-
Total Title 10-0		16,306,443.00	16,306,443.00	16,065,899.00	-	16,065,899.00	16,065,899.00	-	16,065,899.00	99%	-

in EUR

	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	
11-0	OTHER REVENUE	154,655.00	154,655.00	154,655.00	-	154,655.00	154,655.00	-	154,655.00	100%	-
Total Chapter 11-0		154,655.00	154,655.00	154,655.00	-	154,655.00	154,655.00	-	154,655.00	100%	-
Total Title 10-1		154,655.00	154,655.00	154,655.00	-	154,655.00	154,655.00	-	154,655.00	100%	-

in EUR

	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	
12-0	EEA/EFTA CONTRIBUTION	477,752.00	477,752.00	470,731.00	-	470,731.00	470,731.00	-	470,731.00	99%	-
Total Chapter 12-0		477,752.00	477,752.00	470,731.00	-	470,731.00	470,731.00	-	470,731.00	99%	-
Total Title 10-2		477,752.00	477,752.00	470,731.00	-	470,731.00	470,731.00	-	470,731.00	99%	-

4.2 Implementation of budget revenue – Title 2

in EUR

	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	
20-0	GRANT FROM BASQUE	40,000.00	40,000.00	40,000.00	-	40,000.00	40,000.00	-	40,000.00	100%	-
Total Chapter 20-0		40,000.00	40,000.00	40,000.00	-	40,000.00	40,000.00	-	40,000.00	100%	-
Total Title 20-0		40,000.00	40,000.00	40,000.00	-	40,000.00	40,000.00	-	40,000.00	100%	-

in EUR

	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	
22-0	GRANT FROM SPAIN	60,100.00	60,100.00	60,100.00	-	60,100.00	60,100.00	-	60,100.00	100%	-
Total Chapter 22-0		60,100.00	60,100.00	60,100.00	-	60,100.00	60,100.00	-	60,100.00	100%	-
Total Title 20-2		60,100.00	60,100.00	60,100.00	-	60,100.00	60,100.00	-	60,100.00	100%	-

in EUR

	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	
26-0	DG NEAR FOR IPA III	0	0	598,078.00	-	598,078.00	598,078.00	-	598,078.00	-	-
Total Chapter 26-0		0	0	598,078.00	-	598,078.00	598,078.00	-	598,078.00	-	-
Total Title 22-6		0	0	598,078.00	-	598,078.00	598,078.00	-	598,078.00	-	-

4.3 Implementation of budget revenue – Title 5 and GRAND TOTAL

in EUR

	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
50-0	MISCELLANEOUS REVENU	0	0	945.00	212,903.59	213,848.59	945.00	-	945.00	-	212,903.59
Total Chapter 50-0		0	0	945.00	212,903.59	213,848.59	945.00	-	945.00	-	212,903.59
Total Title 54-0		0	0	945.00	212,903.59	213,848.59	945.00	-	945.00	-	212,903.59
GRAND TOTAL		17,038,950.00	17,038,950.00	17,390,408.00	212,903.59	17,603,311.59	17,390,408.00	-	17,390,408.00	102%	212,903.59

5 IMPLEMENTATION OF BUDGET EXPENDITURE

5.1 Breakdown & changes in commitment appropriations

5.1.1 Breakdown & changes in commitment appropriations – Title 1

in EUR

	Item	Budget appropriations				Additional appropriations			Total approp. available
		Initial adopted budget	Amending budgets	Transfers	Final adopted budget	Carry-overs	Assigned revenue	Total	
		1	2	3	4=1+2+3	5	6	7=5+6	
1100	BASIC SALARIES	4,110,800.00	-	- 164,000.00	3,946,800.00	-	-	-	3,946,800.00
1101	FAMILY ALLOWANCES	567,000.00	-	-	567,000.00	-	-	-	567,000.00
1102	EXPATRIATION AND FOR	572,000.00	-	-	572,000.00	-	-	-	572,000.00
1103	SECRETARIAL ALLOWANC	2,000.00	-	-	2,000.00	-	-	-	2,000.00
1113	CONTRACT AGENTS	1,961,000.00	-	- 161,000.00	1,800,000.00	-	-	-	1,800,000.00
1120	PROFESSIONAL TRAININ	110,000.00	-	25,000.00	135,000.00	-	-	-	135,000.00
1130	INSURANCE AGAINST SI	190,000.00	-	-	190,000.00	-	-	-	190,000.00
1131	INSURANCE AGAINST AC	23,000.00	-	-	23,000.00	-	-	-	23,000.00
1132	INSURANCE AGAINST UN	75,000.00	-	-	75,000.00	-	-	-	75,000.00
1141	TRAVEL EXPENSES FOR	63,000.00	-	-	63,000.00	-	-	-	63,000.00
1175	INTERIM SERVICES	150,000.00	-	72,000.00	222,000.00	-	-	-	222,000.00
1177	INTERINSTITUTIONAL S	160,000.00	-	-	160,000.00	-	-	-	160,000.00
1178	INTERAGENCIES SECRET	2,200.00	-	-	2,200.00	-	-	-	2,200.00
1180	MISCELLANEOUS EXPEND	15,000.00	-	18,000.00	33,000.00	-	-	-	33,000.00
1181	TRAVEL EXPENSES	7,000.00	-	-	7,000.00	-	-	-	7,000.00
1182	INSTALLATION RESETTL	27,000.00	-	-	27,000.00	-	-	-	27,000.00
1183	REMOVAL EXPENSES	30,000.00	-	-	30,000.00	-	-	-	30,000.00
1184	TEMPORARY DAILY SUBS	16,000.00	-	-	16,000.00	-	-	-	16,000.00
Total Chapter 11		8,081,000.00	-	- 210,000.00	7,871,000.00	-	-	-	7,871,000.00
1410	MEDICAL SERVICES	20,000.00	-	-	20,000.00	-	-	-	20,000.00
1420	OTHER WELFARE EXPEND	7,000.00	-	-	7,000.00	-	-	-	7,000.00
Total Chapter 14		27,000.00	-	-	27,000.00	-	-	-	27,000.00
1522	TRAINEES	129,000.00	-	-	129,000.00	-	-	-	129,000.00
Total Chapter 15		129,000.00	-	-	129,000.00	-	-	-	129,000.00
1620	OTHER SOCIAL EXPENDI	20,000.00	-	-	20,000.00	-	-	-	20,000.00
Total Chapter 16		20,000.00	-	-	20,000.00	-	-	-	20,000.00
Total Title 1		8,257,000.00	-	- 210,000.00	8,047,000.00	-	-	-	8,047,000.00

5.1.2 Breakdown & changes in commitment appropriations – Title 2

in EUR

	Item	Budget appropriations				Additional appropriations			Total approp. available
		Initial adopted budget	Amending budgets	Transfers	Final adopted budget	Carry-overs	Assigned revenue	Total	
		1	2	3	4=1+2+3	5	6	7=5+6	
2000	RENT	394,150.00	-	-	394,150.00	-	-	-	394,150.00
2010	INSURANCE	7,500.00	-	-	7,500.00	-	-	-	7,500.00
2020	WATER GAS ELECTRICIT	110,000.00	-	-	110,000.00	-	945.00	945.00	110,945.00
2030	CLEANING AND MAINTEN	100,000.00	-	61,000.00	39,000.00	-	-	-	39,000.00
2040	FITTING OUT OF PREMI	36,000.00	-	26,000.00	10,000.00	-	-	-	10,000.00
2050	SECURITY AND SURVEIL	102,000.00	-	70,000.00	32,000.00	-	-	-	32,000.00
Total Chapter 20		749,650.00	-	157,000.00	592,650.00	-	945.00	945.00	593,595.00
2100	IT OPERATING EXPENDI	350,000.00	-	61,000.00	289,000.00	-	-	-	289,000.00
2120	SERVICES PROVIDED BY	350,000.00	-	182,000.00	532,000.00	-	-	-	532,000.00
2130	NEW AND REPLACEMENT	90,000.00	-	41,000.00	131,000.00	-	-	-	131,000.00
Total Chapter 21		790,000.00	-	162,000.00	952,000.00	-	-	-	952,000.00
2210	NEW AND REPLACEMENT	18,000.00	-	17,000.00	1,000.00	-	-	-	1,000.00
2232	VEHICLE UPKEEP PETRO	300.00	-	-	300.00	-	-	-	300.00
2250	PUBLICATIONS AND SUB	10,000.00	-	-	10,000.00	-	-	-	10,000.00
Total Chapter 22		28,300.00	-	17,000.00	11,300.00	-	-	-	11,300.00
2300	STATIONERY AND OFFIC	5,000.00	-	-	5,000.00	-	-	-	5,000.00
2320	BANK CHARGES	1,000.00	-	-	1,000.00	-	-	-	1,000.00
2330	LEGAL EXPENSES	10,000.00	-	30,000.00	40,000.00	-	-	-	40,000.00
2331	AUDIT SERVICES	11,000.00	-	-	11,000.00	-	-	-	11,000.00
2332	OTHER OUTSOURCED SER	48,000.00	-	29,000.00	19,000.00	-	-	-	19,000.00
2352	INTERNAL CATERING EX	2,000.00	-	-	2,000.00	-	-	-	2,000.00
Total Chapter 23		77,000.00	-	1,000.00	78,000.00	-	-	-	78,000.00
2400	POSTAGE AND DELIVERY	6,500.00	-	5,000.00	1,500.00	-	-	-	1,500.00
2410	TELEPHONE TELEGRAPH	65,000.00	-	-	65,000.00	-	-	-	65,000.00
Total Chapter 24		71,500.00	-	5,000.00	66,500.00	-	-	-	66,500.00
Total Title 2		1,716,450.00	-	16,000.00	1,700,450.00	-	945.00	945.00	1,701,395.00

5.1.3 Breakdown & changes in commitment appropriations – Title 3

in EUR

	Item	Budget appropriations				Additional appropriations			Total appopr. available
		Initial adopted budget	Amending budgets	Transfers	Final adopted budget	Carry-overs	Assigned revenue	Total	
		1	2	3	4=1+2+3	5	6	7=5+6	8=4+7
3010	ANTICIPATING CHANGE	143,500.00	-	25,000.00	118,500.00	-	-	-	118,500.00
3020	FACTS AND FIGURES AN	2,684,600.00	-	259,600.00	2,944,200.00	-	-	-	2,944,200.00
3030	TOOLS FOR OSH MANAGE	297,600.00	-	22,400.00	320,000.00	-	-	-	320,000.00
3040	RAISING AWARENESS AN	3,283,400.00	-	86,000.00	3,369,400.00	-	-	-	3,369,400.00
3050	NETWORKING KNOWLEDGE	187,300.00	-	40,000.00	147,300.00	-	-	-	147,300.00
3060	NETWORKING AND RELAT	408,000.00	-	73,000.00	335,000.00	-	-	-	335,000.00
Total Chapter 30		7,004,400.00	-	230,000.00	7,234,400.00	-	-	-	7,234,400.00
3100	SUPPORT TO OPERATION	61,100.00	-	4,000.00	57,100.00	-	-	-	57,100.00
Total Chapter 31		61,100.00	-	4,000.00	57,100.00	-	-	-	57,100.00
Total Title 3		7,065,500.00	-	226,000.00	7,291,500.00	-	-	-	7,291,500.00

5.1.4 Breakdown & changes in commitment appropriations – Title 4 and Grant total

in EUR

	Item	Budget appropriations				Additional appropriations			Total appopr. available
		Initial adopted budget	Amending budgets	Transfers	Final adopted budget	Carry-overs	Assigned revenue	Total	
		1	2	3	4=1+2+3	5	6	7=5+6	8=4+7
4200	IPA II 2018 PROGRAMM	-	-	-	-	-	81,413.44	81,413.44	81,413.44
Total Chapter 42		-	-	-	-	-	81,413.44	81,413.44	81,413.44
4300	IPA III PROGRAMM	-	-	-	-	-	598,078.00	598,078.00	598,078.00
Total Chapter 43		-	-	-	-	-	598,078.00	598,078.00	598,078.00
Total Title 4		-	-	-	-	-	679,491.44	679,491.44	679,491.44
GRAND TOTAL		17,038,950.00	-	-	17,038,950.00	-	680,436.44	680,436.44	17,719,386.44

5.2 Breakdown & changes in payment appropriations

5.2.1 Breakdown & changes in payment appropriations – Title 1

in EUR

	Item	Budget appropriations				Additional appropriations			Total appropr. available
		Initial adopted budget	Amending budgets	Transfers	Final adopted budget	Carry-overs	Assigned revenue	Total	
		1	2	3	4=1+2+3	5	6	7=5+6	8=4+7
1100	BASIC SALARIES	4,110,800.00	-	- 164,000.00	3,946,800.00	-	-	-	3,946,800.00
1101	FAMILY ALLOWANCES	567,000.00	-	-	567,000.00	-	-	-	567,000.00
1102	EXPATRIATION AND FOR	572,000.00	-	-	572,000.00	-	-	-	572,000.00
1103	SECRETARIAL ALLOWANC	2,000.00	-	-	2,000.00	-	-	-	2,000.00
1113	CONTRACT AGENTS	1,961,000.00	-	- 161,000.00	1,800,000.00	-	-	-	1,800,000.00
1120	PROFESSIONAL TRAININ	110,000.00	-	25,000.00	135,000.00	25,270.11	-	25,270.11	160,270.11
1130	INSURANCE AGAINST SI	190,000.00	-	-	190,000.00	-	-	-	190,000.00
1131	INSURANCE AGAINST AC	23,000.00	-	-	23,000.00	-	-	-	23,000.00
1132	INSURANCE AGAINST UN	75,000.00	-	-	75,000.00	-	-	-	75,000.00
1141	TRAVEL EXPENSES FOR	63,000.00	-	-	63,000.00	-	-	-	63,000.00
1175	INTERIM SERVICES	150,000.00	-	72,000.00	222,000.00	26,446.74	-	26,446.74	248,446.74
1177	INTERINSTITUTIONAL S	160,000.00	-	-	160,000.00	3,924.23	-	3,924.23	163,924.23
1178	INTERAGENCIES SECRET	2,200.00	-	-	2,200.00	137.09	-	137.09	2,337.09
1180	MISCELLANEOUS EXPEND	15,000.00	-	18,000.00	33,000.00	-	-	-	33,000.00
1181	TRAVEL EXPENSES	7,000.00	-	-	7,000.00	-	-	-	7,000.00
1182	INSTALLATION RESETTL	27,000.00	-	-	27,000.00	-	-	-	27,000.00
1183	REMOVAL EXPENSES	30,000.00	-	-	30,000.00	-	-	-	30,000.00
1184	TEMPORARY DAILY SUBS	16,000.00	-	-	16,000.00	-	-	-	16,000.00
Total Chapter 11		8,081,000.00	-	- 210,000.00	7,871,000.00	55,778.17	-	55,778.17	7,926,778.17
1410	MEDICAL SERVICES	20,000.00	-	-	20,000.00	6,353.92	-	6,353.92	26,353.92
1420	OTHER WELFARE EXPEND	7,000.00	-	-	7,000.00	1,730.05	-	1,730.05	8,730.05
Total Chapter 14		27,000.00	-	-	27,000.00	8,083.97	-	8,083.97	35,083.97
1522	TRAINEES	129,000.00	-	-	129,000.00	-	-	-	129,000.00
Total Chapter 15		129,000.00	-	-	129,000.00	-	-	-	129,000.00
1620	OTHER SOCIAL EXPENDI	20,000.00	-	-	20,000.00	1,161.08	-	1,161.08	21,161.08
Total Chapter 16		20,000.00	-	-	20,000.00	1,161.08	-	1,161.08	21,161.08
Total Title 1		8,257,000.00	-	- 210,000.00	8,047,000.00	65,023.22	-	65,023.22	8,112,023.22

5.2.2 Breakdown & changes in payment appropriations – Title 2

in EUR

	Item	Budget appropriations				Additional appropriations			Total approp. available
		Initial adopted budget	Amending budgets	Transfers	Final adopted budget	Carry-overs	Assigned revenue	Total	
		1	2	3	4=1+2+3	5	6	7=5+6	8=4+7
2000	RENT	394,150.00	-	-	394,150.00	14,957.40	-	14,957.40	409,107.40
2010	INSURANCE	7,500.00	-	-	7,500.00	-	-	-	7,500.00
2020	WATER GAS ELECTRICIT	110,000.00	-	-	110,000.00	4,678.45	945.00	5,623.45	115,623.45
2030	CLEANING AND MAINTEN	100,000.00	-	- 61,000.00	39,000.00	80,989.09	-	80,989.09	119,989.09
2040	FITTING OUT OF PREMI	36,000.00	-	- 26,000.00	10,000.00	4,886.70	-	4,886.70	14,886.70
2050	SECURITY AND SURVEIL	102,000.00	-	- 70,000.00	32,000.00	102,081.22	-	102,081.22	134,081.22
Total Chapter 20		749,650.00	-	- 157,000.00	592,650.00	207,592.86	945.00	208,537.86	801,187.86
2100	IT OPERATING EXPENDI	350,000.00	-	- 61,000.00	289,000.00	36,935.00	-	36,935.00	325,935.00
2120	SERVICES PROVIDED BY	350,000.00	-	- 182,000.00	532,000.00	213,663.57	-	213,663.57	745,663.57
2130	NEW AND REPLACEMENT	90,000.00	-	- 41,000.00	131,000.00	103,102.11	-	103,102.11	234,102.11
Total Chapter 21		790,000.00	-	- 162,000.00	952,000.00	353,700.68	-	353,700.68	1,305,700.68
2210	NEW AND REPLACEMENT	18,000.00	-	- 17,000.00	1,000.00	3,161.57	-	3,161.57	4,161.57
2232	VEHICLE UPKEEP PETRO	300.00	-	-	300.00	290.00	-	290.00	590.00
2250	PUBLICATIONS AND SUB	10,000.00	-	-	10,000.00	2,195.67	-	2,195.67	12,195.67
Total Chapter 22		28,300.00	-	- 17,000.00	11,300.00	5,647.24	-	5,647.24	16,947.24
2300	STATIONERY AND OFFIC	5,000.00	-	-	5,000.00	2,189.38	-	2,189.38	7,189.38
2320	BANK CHARGES	1,000.00	-	-	1,000.00	-	-	-	1,000.00
2330	LEGAL EXPENSES	10,000.00	-	- 30,000.00	40,000.00	1,580.00	-	1,580.00	41,580.00
2331	AUDIT SERVICES	11,000.00	-	-	11,000.00	16,020.00	-	16,020.00	27,020.00
2332	OTHER OUTSOURCED SER	48,000.00	-	- 29,000.00	19,000.00	46,270.24	-	46,270.24	65,270.24
2352	INTERNAL CATERING EX	2,000.00	-	-	2,000.00	506.49	-	506.49	2,506.49
Total Chapter 23		77,000.00	-	- 1,000.00	78,000.00	66,566.11	-	66,566.11	144,566.11
2400	POSTAGE AND DELIVERY	6,500.00	-	- 5,000.00	1,500.00	1,376.03	-	1,376.03	2,876.03
2410	TELEPHONE TELEGRAPH	65,000.00	-	-	65,000.00	28,901.85	-	28,901.85	93,901.85
Total Chapter 24		71,500.00	-	- 5,000.00	66,500.00	30,277.88	-	30,277.88	96,777.88
Total Title 2		1,716,450.00	-	- 16,000.00	1,700,450.00	663,784.77	945.00	664,729.77	2,365,179.77

5.2.3 Breakdown & changes in payment appropriations – Title 3

in EUR

	Item	Budget appropriations				Additional appropriations			Total approp. available
		Initial adopted budget	Amending budgets	Transfers	Final adopted budget	Carry-overs	Assigned revenue	Total	
		1	2	3	4=1+2+3	5	6	7=5+6	
3010	ANTICIPATING CHANGE	143,500.00	-	25,000.00	118,500.00	28,310.87	-	28,310.87	146,810.87
3020	FACTS AND FIGURES AN	2,684,600.00	-	259,600.00	2,944,200.00	1,765,736.65	-	1,765,736.65	4,709,936.65
3030	TOOLS FOR OSH MANAGE	297,600.00	-	22,400.00	320,000.00	169,984.85	-	169,984.85	489,984.85
3040	RAISING AWARENESS AN	3,283,400.00	-	86,000.00	3,369,400.00	1,364,888.34	-	1,364,888.34	4,734,288.34
3050	NETWORKING KNOWLEDGE	187,300.00	-	40,000.00	147,300.00	173,605.34	-	173,605.34	320,905.34
3060	NETWORKING AND RELAT	408,000.00	-	73,000.00	335,000.00	130,698.03	-	130,698.03	465,698.03
Total Chapter 30		7,004,400.00	-	230,000.00	7,234,400.00	3,633,224.08	-	3,633,224.08	10,867,624.08
3100	SUPPORT TO OPERATION	61,100.00	-	4,000.00	57,100.00	-	-	-	57,100.00
Total Chapter 31		61,100.00	-	4,000.00	57,100.00	-	-	-	57,100.00
Total Title 3		7,065,500.00	-	226,000.00	7,291,500.00	3,633,224.08	-	3,633,224.08	10,924,724.08

5.2.4 Breakdown & changes in payment appropriations – Title 4 and Grand total

in EUR

	Item	Budget appropriations				Additional appropriations			Total approp. available
		Initial adopted budget	Amending budgets	Transfers	Final adopted budget	Carry-overs	Assigned revenue	Total	
		1	2	3	4=1+2+3	5	6	7=5+6	
4200	IPA II 2018 PROGRAMM	-	-	-	-	-	86,825.76	86,825.76	86,825.76
Total Chapter 42		-	-	-	-	-	86,825.76	86,825.76	86,825.76
4300	IPA III PROGRAMM	-	-	-	-	-	598,078.00	598,078.00	598,078.00
Total Chapter 43		-	-	-	-	-	598,078.00	598,078.00	598,078.00
Total Title 4		-	-	-	-	-	684,903.76	684,903.76	684,903.76
GRAND TOTAL		17,038,950.00	-	-	17,038,950.00	4,362,032.07	685,848.76	5,047,880.83	22,086,830.83

5.3 Implementation of commitment appropriations

5.3.1 Implementation of commitment appropriations – Title 1

in EUR

	Item	Total approp. available	Commitments made					Appropriations carried over to 2024			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	3,946,800	3,898,516	-	-	3,898,516	99%	-	-	-	48,283.80	-	-	48,283.80
1101	FAMILY ALLOWANCES	567,000	531,696	-	-	531,696	94%	-	-	-	35,303.55	-	-	35,303.55
1102	EXPATRIATION AND FOR	572,000	540,487	-	-	540,487	94%	-	-	-	31,512.90	-	-	31,512.90
1103	SECRETARIAL ALLOWANC	2,000	2,000	-	-	2,000	100%	-	-	-	-	-	-	-
1113	CONTRACT AGENTS	1,800,000	1,735,638	-	-	1,735,638	96%	-	-	-	64,362.13	-	-	64,362.13
1120	PROFESSIONAL TRAININ	135,000	124,433	-	-	124,433	92%	-	-	-	10,566.97	-	-	10,566.97
1130	INSURANCE AGAINST SI	190,000	188,657	-	-	188,657	99%	-	-	-	1,343.35	-	-	1,343.35
1131	INSURANCE AGAINST AC	23,000	21,119	-	-	21,119	92%	-	-	-	1,880.91	-	-	1,880.91
1132	INSURANCE AGAINST UN	75,000	72,766	-	-	72,766	97%	-	-	-	2,234.17	-	-	2,234.17
1141	TRAVEL EXPENSES FOR	63,000	60,715	-	-	60,715	96%	-	-	-	2,285.10	-	-	2,285.10
1175	INTERIM SERVICES	222,000	221,313	-	-	221,313	100%	-	-	-	687.48	-	-	687.48
1177	INTERINSTITUTIONAL S	160,000	158,644	-	-	158,644	99%	-	-	-	1,355.51	-	-	1,355.51
1178	INTERAGENCIES SECRET	2,200	2,200	-	-	2,200	100%	-	-	-	-	-	-	-
1180	MISCELLANEOUS EXPEND	33,000	32,685	-	-	32,685	99%	-	-	-	314.99	-	-	314.99
1181	TRAVEL EXPENSES	7,000	135	-	-	135	2%	-	-	-	6,864.76	-	-	6,864.76
1182	INSTALLATION RESETTL	27,000	2,164	-	-	2,164	8%	-	-	-	24,835.57	-	-	24,835.57
1183	REMOVAL EXPENSES	30,000	-	-	-	-	0%	-	-	-	30,000.00	-	-	30,000.00
1184	TEMPORARY DAILY SUBS	16,000	5,306	-	-	5,306	33%	-	-	-	10,693.87	-	-	10,693.87
Total Chapter 11		7,871,000	7,598,475	-	-	7,598,475	97%	-	-	-	272,525.06	-	-	272,525.06
1410	MEDICAL SERVICES	20,000	14,767	-	-	14,767	74%	-	-	-	5,233.38	-	-	5,233.38
1420	OTHER WELFARE EXPEND	7,000	6,934	-	-	6,934	99%	-	-	-	66.31	-	-	66.31
Total Chapter 14		27,000	21,700	-	-	21,700	80%	-	-	-	5,299.69	-	-	5,299.69
1522	TRAINEES	129,000	93,224	-	-	93,224	72%	-	-	-	35,776.45	-	-	35,776.45
Total Chapter 15		129,000	93,224	-	-	93,224	72%	-	-	-	35,776.45	-	-	35,776.45
1620	OTHER SOCIAL EXPENDI	20,000	9,483	-	-	9,483	47%	-	-	-	10,517.50	-	-	10,517.50
Total Chapter 16		20,000	9,483	-	-	9,483	47%	-	-	-	10,517.50	-	-	10,517.50
Total Title 1		8,047,000	7,722,881	-	-	7,722,881	96%	-	-	-	324,118.70	-	-	324,118.70

5.3.2 Implementation of commitment appropriations – Title 2

	Item	Total approp. available	Commitments made					Appropriations carried over to 2024			Appropriations lapsing			
			from final adopt. budget	from carry-overs	from assign. revenue	Total	%	Assign. revenue	By decision	Total	from final adopt. budget	from carry-overs	from assign. revenue	Total
		1	2	3	4	5=2+3+4	6=5/1	7	8	9=7+8	10	11	12	13=10+11+12
2000	RENT	394,150.00	385,792.45	-	-	385,792.45	98%	-	-	-	8,357.55	-	-	8,357.55
2010	INSURANCE	7,500.00	6,547.14	-	-	6,547.14	87%	-	-	-	952.86	-	-	952.86
2020	WATER GAS ELECTRICIT	110,945.00	110,000.00	-	945.00	110,945.00	100%	-	-	-	-	-	-	-
2030	CLEANING AND MAINTEN	39,000.00	28,972.67	-	-	28,972.67	74%	-	-	-	10,027.33	-	-	10,027.33
2040	FITTING OUT OF PREM	10,000.00	9,949.73	-	-	9,949.73	99%	-	-	-	50.27	-	-	50.27
2050	SECURITY AND SURVEIL	32,000.00	30,841.03	-	-	30,841.03	96%	-	-	-	1,158.97	-	-	1,158.97
Total Chapter 20		593,595.00	572,103.02	-	945.00	573,048.02	97%	-	-	-	20,546.98	-	-	20,546.98
2100	IT OPERATING EXPENDI	289,000.00	285,252.93	-	-	285,252.93	99%	-	-	-	3,747.07	-	-	3,747.07
2120	SERVICES PROVIDED BY	532,000.00	507,545.18	-	-	507,545.18	95%	-	-	-	24,454.82	-	-	24,454.82
2130	NEW AND REPLACEMENT	131,000.00	127,122.27	-	-	127,122.27	97%	-	-	-	3,877.73	-	-	3,877.73
Total Chapter 21		952,000.00	919,920.38	-	-	919,920.38	97%	-	-	-	32,079.62	-	-	32,079.62
2210	NEW AND REPLACEMENT	1,000.00	-	-	-	-	0%	-	-	-	1,000.00	-	-	1,000.00
2232	VEHICLE UPKEEP PETRO	300.00	300.00	-	-	300.00	100%	-	-	-	-	-	-	-
2250	PUBLICATIONS AND SUB	10,000.00	8,087.50	-	-	8,087.50	81%	-	-	-	1,912.50	-	-	1,912.50
Total Chapter 22		11,300.00	8,387.50	-	-	8,387.50	74%	-	-	-	2,912.50	-	-	2,912.50
2300	STATIONERY AND OFFIC	5,000.00	4,000.00	-	-	4,000.00	80%	-	-	-	1,000.00	-	-	1,000.00
2320	BANK CHARGES	1,000.00	600.00	-	-	600.00	60%	-	-	-	400.00	-	-	400.00
2330	LEGAL EXPENSES	40,000.00	36,000.00	-	-	36,000.00	90%	-	-	-	4,000.00	-	-	4,000.00
2331	AUDIT SERVICES	11,000.00	10,680.00	-	-	10,680.00	97%	-	-	-	320.00	-	-	320.00
2332	OTHER OUTSOURCED SER	19,000.00	11,723.76	-	-	11,723.76	62%	-	-	-	7,276.24	-	-	7,276.24
2352	INTERNAL CATERING EX	2,000.00	1,559.02	-	-	1,559.02	78%	-	-	-	440.98	-	-	440.98
Total Chapter 23		78,000.00	64,562.78	-	-	64,562.78	83%	-	-	-	13,437.22	-	-	13,437.22
2400	POSTAGE AND DELIVERY	1,500.00	1,000.00	-	-	1,000.00	67%	-	-	-	500.00	-	-	500.00
2410	TELEPHONE TELEGRAPH	65,000.00	64,347.75	-	-	64,347.75	99%	-	-	-	652.25	-	-	652.25
Total Chapter 24		66,500.00	65,347.75	-	-	65,347.75	98%	-	-	-	1,152.25	-	-	1,152.25
Total Title 2		1,701,395.00	1,630,321.43	-	945.00	1,631,266.43	96%	-	-	-	70,128.57	-	-	70,128.57

5.3.3 Implementation of commitment appropriations – Title 3

in EUR

	Item	Total approp. available	Commitments made					Appropriations carried over to 2024			Appropriations lapsing			
			from final adopt. budget	from carry-overs	from assign. revenue	Total	%	Assign. revenue	By decision	Total	from final adopt. budget	from carry-overs	from assign. revenue	Total
		1	2	3	4	5=2+3+4	6=5/1	7	8	9=7+8	10	11	12	13=10+11+12
3010	ANTICIPATING CHANGE	118,500.00	109,590.11	-	-	109,590.11	92%	-	-	-	8,909.89	-	-	8,909.89
3020	FACTS AND FIGURES AN	2,944,200.00	2,927,442.76	-	-	2,927,442.76	99%	-	-	-	16,757.24	-	-	16,757.24
3030	TOOLS FOR OSH MANAGE	320,000.00	314,305.05	-	-	314,305.05	98%	-	-	-	5,694.95	-	-	5,694.95
3040	RAISING AWARENESS AN	3,369,400.00	3,364,958.52	-	-	3,364,958.52	100%	-	-	-	4,441.48	-	-	4,441.48
3050	NETWORKING KNOWLEDGE	147,300.00	131,223.83	-	-	131,223.83	89%	-	-	-	16,076.17	-	-	16,076.17
3060	NETWORKING AND RELAT	335,000.00	312,658.37	-	-	312,658.37	93%	-	-	-	22,341.63	-	-	22,341.63
Total Chapter 30		7,234,400.00	7,160,178.64	-	-	7,160,178.64	99%	-	-	-	74,221.36	-	-	74,221.36
3100	SUPPORT TO OPERATION	57,100.00	48,326.42	-	-	48,326.42	85%	-	-	-	8,773.58	-	-	8,773.58
Total Chapter 31		57,100.00	48,326.42	-	-	48,326.42	85%	-	-	-	8,773.58	-	-	8,773.58
Total Title 3		7,291,500.00	7,208,505.06	-	-	7,208,505.06	99%	-	-	-	82,994.94	-	-	82,994.94

5.3.4 Implementation of commitment appropriations – Title 4 and Grand total

in EUR

	Item	Total approp. available	Commitments made					Appropriations carried over to 2024			Appropriations lapsing			
			from final adopt. budget	from carry-overs	from assign. revenue	Total	%	Assign. revenue	By decision	Total	from final adopt. budget	from carry-overs	from assign. revenue	Total
		1	2	3	4	5=2+3+4	6=5/1	7	8	9=7+8	10	11	12	13=10+11+12
4200	IPA II 2018 PROGRAMM	81,413.44	-	-	-	-	-	81,413.44	-	81,413.44	-	-	-	-
Total Chapter 42		81,413.44	-	-	-	-	-	81,413.44	-	81,413.44	-	-	-	-
4300	IPA III PROGRAMM	598,078.00	-	-	485,913.08	485,913.08	81%	112,164.92	-	112,164.92	-	-	-	-
Total Chapter 43		598,078.00	-	-	485,913.08	485,913.08	81%	112,164.92	-	112,164.92	-	-	-	-
Total Title 4		679,491.44	-	-	485,913.08	485,913.08	72%	193,578.36	-	193,578.36	-	-	-	-
GRAND TOTAL		17,719,386.44	16,561,707.79	-	486,858.08	17,048,565.87	96%	193,578.36	-	193,578.36	477,242.21	-	-	477,242.21

5.4 Implementation of payment appropriations

5.4.1 Implementation of payment appropriations – Title 1

in EUR

	Item	Total approp. availab.	Payments made					Appropriations carried over to 2024				Appropriations lapsing			
			from final adopt. budget	from carry-overs	from assign. revenue	Total	%	Autom. carry-overs	By decision	Assigned rev.	Total	from final adopt. budget	from carry-overs	from assign. rev.	Total
		1	2	3	4	5=2+3+4	6=5/1	7	8	9	10=7+8+9	11	12	13	14=11+12+13
1100	BASIC SALARIES	3,946,800.00	3,898,516.20	-	-	3,898,516.20	99%	-	-	-	-	48,283.80	-	-	48,283.80
1101	FAMILY ALLOWANCES	567,000.00	531,696.45	-	-	531,696.45	94%	-	-	-	-	35,303.55	-	-	35,303.55
1102	EXPATRIATION AND FOR	572,000.00	540,487.10	-	-	540,487.10	94%	-	-	-	-	31,512.90	-	-	31,512.90
1103	SECRETARIAL ALLOWANC	2,000.00	2,000.00	-	-	2,000.00	100%	-	-	-	-	-	-	-	-
1113	CONTRACT AGENTS	1,800,000.00	1,735,637.87	-	-	1,735,637.87	96%	-	-	-	-	64,362.13	-	-	64,362.13
1120	PROFESSIONAL TRAININ	160,270.11	58,406.99	20,647.42	-	79,054.41	49%	66,026.04	-	-	66,026.04	10,566.97	4,622.69	-	15,189.66
1130	INSURANCE AGAINST SI	190,000.00	188,656.65	-	-	188,656.65	99%	-	-	-	-	1,343.35	-	-	1,343.35
1131	INSURANCE AGAINST AC	23,000.00	21,119.09	-	-	21,119.09	92%	-	-	-	-	1,880.91	-	-	1,880.91
1132	INSURANCE AGAINST UN	75,000.00	72,765.83	-	-	72,765.83	97%	-	-	-	-	2,234.17	-	-	2,234.17
1141	TRAVEL EXPENSES FOR	63,000.00	60,714.90	-	-	60,714.90	96%	-	-	-	-	2,285.10	-	-	2,285.10
1175	INTERIM SERVICES	248,446.74	172,608.60	23,145.20	-	195,753.80	79%	48,703.92	-	-	48,703.92	687.48	3,301.54	-	3,989.02
1177	INTERINSTITUTIONAL S	163,924.23	149,470.62	3,575.16	-	153,045.78	93%	9,173.87	-	-	9,173.87	1,355.51	349.07	-	1,704.58
1178	INTERAGENCIES SECRET	2,337.09	2,200.00	-	-	2,200.00	94%	-	-	-	-	-	137.09	-	137.09
1180	MISCELLANEOUS EXPEND	33,000.00	13,161.54	-	-	13,161.54	40%	19,523.47	-	-	19,523.47	314.99	-	-	314.99
1181	TRAVEL EXPENSES	7,000.00	135.24	-	-	135.24	2%	-	-	-	-	6,864.76	-	-	6,864.76
1182	INSTALLATION RESETTL	27,000.00	2,164.43	-	-	2,164.43	8%	-	-	-	-	24,835.57	-	-	24,835.57
1183	REMOVAL EXPENSES	30,000.00	-	-	-	-	0%	-	-	-	-	30,000.00	-	-	30,000.00
1184	TEMPORARY DAILY SUBS	16,000.00	5,306.13	-	-	5,306.13	33%	-	-	-	-	10,693.87	-	-	10,693.87
Total Chapter 11		7,926,778.17	7,455,047.64	47,367.78	-	7,502,415.42	95%	143,427.30	-	-	143,427.30	272,525.06	8,410.39	-	280,935.45
1410	MEDICAL SERVICES	26,353.92	10,400.79	5,273.92	-	15,674.71	59%	4,365.83	-	-	4,365.83	5,233.38	1,080.00	-	6,313.38
1420	OTHER WELFARE EXPEND	8,730.05	4,045.83	1,350.85	-	5,396.68	62%	2,887.86	-	-	2,887.86	66.31	379.20	-	445.51
Total Chapter 14		35,083.97	14,446.62	6,624.77	-	21,071.39	60%	7,253.69	-	-	7,253.69	5,299.69	1,459.20	-	6,758.89
1522	TRAINEES	129,000.00	93,223.55	-	-	93,223.55	72%	-	-	-	-	35,776.45	-	-	35,776.45
Total Chapter 15		129,000.00	93,223.55	-	-	93,223.55	72%	-	-	-	-	35,776.45	-	-	35,776.45
1620	OTHER SOCIAL EXPENDI	21,161.08	6,375.85	741.09	-	7,116.94	34%	3,106.65	-	-	3,106.65	10,517.50	419.99	-	10,937.49
Total Chapter 16		21,161.08	6,375.85	741.09	-	7,116.94	34%	3,106.65	-	-	3,106.65	10,517.50	419.99	-	10,937.49
Total Title 1		8,112,023.22	7,569,093.66	54,733.64	-	7,623,827.30	94%	153,787.64	-	-	153,787.64	324,118.70	10,289.58	-	334,408.28

5.4.2 Implementation of payment appropriations – Title 2

in EUR

	Item	Total approp. availab.	Payments made					Appropriations carried over to 2024				Appropriations lapsing			
			from final adopt. budget	from carry-overs	from assign. revenue	Total	%	Autom. carry-overs	By decision	Assigned rev.	Total	from final adopt. budget	from carry-overs	from assign. rev.	Total
		1	2	3	4	5=2+3+4	6=5/1	7	8	9	10=7+8+9	11	12	13	14=11+12+13
2000	RENT	409,107.40	366,943.41	12,385.97	-	379,329.38	93%	18,849.04	-	-	18,849.04	8,357.55	2,571.43	-	10,928.98
2010	INSURANCE	7,500.00	6,547.14	-	-	6,547.14	87%	-	-	-	-	952.86	-	-	952.86
2020	WATER GAS ELECTRICIT	115,623.45	103,266.77	4,543.45	945.00	108,755.22	94%	6,733.23	-	-	6,733.23	0.00	135.00	-	135.00
2030	CLEANING AND MAINTEN	119,989.09	8,549.42	80,989.08	-	89,538.50	75%	20,423.25	-	-	20,423.25	10,027.33	0.01	-	10,027.34
2040	FITTING OUT OF PREMI	14,886.70	7,388.42	4,886.70	-	12,275.12	82%	2,561.31	-	-	2,561.31	50.27	-	-	50.27
2050	SECURITY AND SURVEIL	134,081.22	490.00	102,081.22	-	102,571.22	76%	30,351.03	-	-	30,351.03	1,158.97	-	-	1,158.97
Total Chapter 20		801,187.86	493,185.16	204,886.42	945.00	699,016.58	87%	78,917.86	-	-	78,917.86	20,546.98	2,706.44	-	23,253.42
2100	IT OPERATING EXPENDI	325,935.00	257,962.53	36,369.07	-	294,331.60	90%	27,290.40	-	-	27,290.40	3,747.07	565.93	-	4,313.00
2120	SERVICES PROVIDED BY	745,663.57	138,426.73	207,910.97	-	346,337.70	46%	369,118.45	-	-	369,118.45	24,454.82	5,752.60	-	30,207.42
2130	NEW AND REPLACEMENT	234,102.11	-	102,102.11	-	102,102.11	44%	127,122.27	-	-	127,122.27	3,877.73	1,000.00	-	4,877.73
Total Chapter 21		1,305,700.68	396,389.26	346,382.15	-	742,771.41	57%	523,531.12	-	-	523,531.12	32,079.62	7,318.53	-	39,398.15
2210	NEW AND REPLACEMENT	4,161.57	-	3,161.57	-	3,161.57	76%	-	-	-	-	1,000.00	-	-	1,000.00
2232	VEHICLE UPKEEP PETRO	590.00	-	-	-	-	0%	300.00	-	-	300.00	-	290.00	-	290.00
2250	PUBLICATIONS AND SUB	12,195.67	4,396.25	48.88	-	4,445.13	36%	3,691.25	-	-	3,691.25	1,912.50	2,146.79	-	4,059.29
Total Chapter 22		16,947.24	4,396.25	3,210.45	-	7,606.70	45%	3,991.25	-	-	3,991.25	2,912.50	2,436.79	-	5,349.29
2300	STATIONERY AND OFFIC	7,189.38	2,751.25	1,998.15	-	4,749.40	66%	1,248.75	-	-	1,248.75	1,000.00	191.23	-	1,191.23
2320	BANK CHARGES	1,000.00	545.00	-	-	545.00	55%	55.00	-	-	55.00	400.00	-	-	400.00
2330	LEGAL EXPENSES	41,580.00	25,000.00	-	-	25,000.00	60%	11,000.00	-	-	11,000.00	4,000.00	1,580.00	-	5,580.00
2331	AUDIT SERVICES	27,020.00	-	16,020.00	-	16,020.00	59%	10,680.00	-	-	10,680.00	320.00	-	-	320.00
2332	OTHER OUTSOURCED SER	65,270.24	-	45,680.74	-	45,680.74	70%	11,723.76	-	-	11,723.76	7,276.24	589.50	-	7,865.74
2352	INTERNAL CATERING EX	2,506.49	1,406.72	-	-	1,406.72	56%	152.30	-	-	152.30	440.98	506.49	-	947.47
Total Chapter 23		144,566.11	29,702.97	63,698.89	-	93,401.86	65%	34,859.81	-	-	34,859.81	13,437.22	2,867.22	-	16,304.44
2400	POSTAGE AND DELIVERY	2,876.03	453.94	233.53	-	687.47	24%	546.06	-	-	546.06	500.00	1,142.50	-	1,642.50
2410	TELEPHONE TELEGRAPH	93,901.85	12,756.87	28,759.05	-	41,515.92	44%	51,590.88	-	-	51,590.88	652.25	142.80	-	795.05
Total Chapter 24		96,777.88	13,210.81	28,992.58	-	42,203.39	44%	52,136.94	-	-	52,136.94	1,152.25	1,285.30	-	2,437.55
Total Title 2		2,365,179.77	936,884.45	647,170.49	945.00	1,584,999.94	67%	693,436.98	-	-	693,436.98	70,128.57	16,614.28	-	86,742.85

5.4.3 Implementation of payment appropriations – Title 3

in EUR

	Item	Total approp. availab.	Payments made					Appropriations carried over to 2024				Appropriations lapsing			
			from final adopt. budget	from carry-overs	from assign. revenue	Total	%	Autom. carry-overs	By decision	Assigned rev.	Total	from final adopt. budget	from carry-overs	from assign. rev.	Total
		1	2	3	4	5=2+3+4	6=5/1	7	8	9	10=7+8+9	11	12	13	14=11+12+13
3010	ANTICIPATING CHANGE	146,810.87	18,764.14	2,889.09	-	21,653.23	15%	90,825.97	-	-	90,825.97	8,909.89	25,421.78	-	34,331.67
3020	FACTS AND FIGURES AN	4,709,936.65	542,914.58	1,689,976.96	-	2,232,891.54	47%	2,384,528.18	-	-	2,384,528.18	16,757.24	75,759.69	-	92,516.93
3030	TOOLS FOR OSH MANAGE	489,984.85	80,030.05	153,575.58	-	233,605.63	48%	234,275.00	-	-	234,275.00	5,694.95	16,409.27	-	22,104.22
3040	RAISING AWARENESS AN	4,734,288.34	2,272,306.27	1,312,296.53	-	3,584,602.80	76%	1,092,652.25	-	-	1,092,652.25	4,441.48	52,591.81	-	57,033.29
3050	NETWORKING KNOWLEDGE	320,905.34	25,746.59	154,525.81	-	180,272.40	56%	105,477.24	-	-	105,477.24	16,076.17	19,079.53	-	35,155.70
3060	NETWORKING AND RELAT	465,698.03	264,503.92	85,823.54	-	350,327.46	75%	48,154.45	-	-	48,154.45	22,341.63	44,874.49	-	67,216.12
Total Chapter 30		10,867,624.08	3,204,265.55	3,399,087.51	-	6,603,353.06	61%	3,955,913.09	-	-	3,955,913.09	74,221.36	234,136.57	-	308,357.93
3100	SUPPORT TO OPERATION	57,100.00	18,357.67	-	-	18,357.67	32%	29,968.75	-	-	29,968.75	8,773.58	-	-	8,773.58
Total Chapter 31		57,100.00	18,357.67	-	-	18,357.67	32%	29,968.75	-	-	29,968.75	8,773.58	-	-	8,773.58
Total Title 3		10,924,724.08	3,222,623.22	3,399,087.51	-	6,621,710.73	61%	3,985,881.84	-	-	3,985,881.84	82,994.94	234,136.57	-	317,131.51

5.4.4 Implementation of payment appropriations – Title 4 and Grand total

in EUR

	Item	Total approp. availab.	Payments made					Appropriations carried over to 2024				Appropriations lapsing			
			from final adopt. budget	from carry-overs	from assign. revenue	Total	%	Autom. carry-overs	By decision	Assigned rev.	Total	from final adopt. budget	from carry-overs	from assign. rev.	Total
		1	2	3	4	5=2+3+4	6=5/1	7	8	9	10=7+8+9	11	12	13	14=11+12+13
4200	IPA II 2018 PROGRAMM	86,825.76	-	-	5,412.32	5,412.32	6%	-	-	81,413.44	81,413.44	-	-	-	-
Total Chapter 42		86,825.76	-	-	5,412.32	5,412.32	6%	-	-	81,413.44	81,413.44	-	-	-	-
4300	IPA III PROGRAMM	598,078.00	-	-	147,213.23	147,213.23	25%	-	-	450,864.77	450,864.77	-	-	-	-
Total Chapter 43		598,078.00	-	-	147,213.23	147,213.23	25%	-	-	450,864.77	450,864.77	-	-	-	-
Total Title 4		684,903.76	-	-	152,625.55	152,625.55	22%	-	-	532,278.21	532,278.21	-	-	-	-
GRAND TOTAL		22,086,830.83	11,728,601.33	4,100,991.64	153,570.55	15,983,163.52	72%	4,833,106.46	-	532,278.21	5,365,384.67	477,242.21	261,040.43	-	738,282.64

6 OUTSTANDING COMMITMENTS

6.1 Outstanding commitments – Title 1

in EUR

	Item	Commitments outstanding at the end of previous year				Commitments of the current year				Total commitm. outstanding at year-end 9=4+8
		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	Commit. outstand- ing at year-end	
		1	2	3	4=1+2-3	5	6	7	8=5-6-7	
1100	BASIC SALARIES	-	-	-	-	3,898,516.20	3,898,516.20	-	-	-
1101	FAMILY ALLOWANCES	-	-	-	-	531,696.45	531,696.45	-	-	-
1102	EXPATRIATION AND FOR	-	-	-	-	540,487.10	540,487.10	-	-	-
1103	SECRETARIAL ALLOWANC	-	-	-	-	2,000.00	2,000.00	-	-	-
1113	CONTRACT AGENTS	-	-	-	-	1,735,637.87	1,735,637.87	-	-	-
1120	PROFESSIONAL TRAININ	25,270.11	- 4,622.69	20,647.42	-	124,433.03	58,406.99	-	66,026.04	66,026.04
1130	INSURANCE AGAINST SI	-	-	-	-	188,656.65	188,656.65	-	-	-
1131	INSURANCE AGAINST AC	-	-	-	-	21,119.09	21,119.09	-	-	-
1132	INSURANCE AGAINST UN	-	-	-	-	72,765.83	72,765.83	-	-	-
1141	TRAVEL EXPENSES FOR	-	-	-	-	60,714.90	60,714.90	-	-	-
1175	INTERIM SERVICES	26,446.74	- 3,301.54	23,145.20	-	221,312.52	172,608.60	-	48,703.92	48,703.92
1177	INTERINSTITUTIONAL S	3,924.23	- 349.07	3,575.16	-	158,644.49	149,470.62	-	9,173.87	9,173.87
1178	INTERAGENCIES SECRET	137.09	- 137.09	-	-	2,200.00	2,200.00	-	-	-
1180	MISCELLANEOUS EXPEND	-	-	-	-	32,685.01	13,161.54	-	19,523.47	19,523.47
1181	TRAVEL EXPENSES	-	-	-	-	135.24	135.24	-	-	-
1182	INSTALLATION RESETTL	-	-	-	-	2,164.43	2,164.43	-	-	-
1184	TEMPORARY DAILY SUBS	-	-	-	-	5,306.13	5,306.13	-	-	-
Total Chapter 11		55,778.17	- 8,410.39	47,367.78	-	7,598,474.94	7,455,047.64	-	143,427.30	143,427.30
1410	MEDICAL SERVICES	6,353.92	- 2,967.82	3,386.10	-	14,766.62	10,400.79	-	4,365.83	4,365.83
1420	OTHER WELFARE EXPEND	1,730.05	- 379.20	1,350.85	-	6,933.69	4,045.83	-	2,887.86	2,887.86
Total Chapter 14		8,083.97	- 3,347.02	4,736.95	-	21,700.31	14,446.62	-	7,253.69	7,253.69
1522	TRAINEES	-	-	-	-	93,223.55	93,223.55	-	-	-
Total Chapter 15		-	-	-	-	93,223.55	93,223.55	-	-	-
1620	OTHER SOCIAL EXPENDI	1,161.08	- 419.99	741.09	-	9,482.50	6,375.85	-	3,106.65	3,106.65
Total Chapter 16		1,161.08	- 419.99	741.09	-	9,482.50	6,375.85	-	3,106.65	3,106.65
Total Title 1		65,023.22	- 12,177.40	52,845.82	-	7,722,881.30	7,569,093.66	-	153,787.64	153,787.64

6.2 Outstanding commitments – Title 2

in EUR

	Item	Commitments outstanding at the end of previous year				Commitments of the current year				Total commitm. outstanding at year-end 9=4+8
		Commitm. carried for- ward from pre- vious year 1	Decommit. Revaluation Cancel- lations 2	Pay- ments 3	Total 4=1+2-3	Commit- ments made during the year 5	Pay- ments 6	Cancel- lation of commit. which cannot be 7	Commit. outstand- ing at year-end 8=5-6-7	
2000	RENT	14,957.40	- 3,295.16	11,662.24	-	385,792.45	366,943.41	-	18,849.04	18,849.04
2010	INSURANCE	-	-	-	-	6,547.14	6,547.14	-	-	-
2020	WATER GAS ELECTRICIT	4,678.45	- 135.00	4,543.45	-	110,945.00	104,211.77	-	6,733.23	6,733.23
2030	CLEANING AND MAINTEN	80,989.09	- 3,810.80	77,178.29	-	28,972.67	8,549.42	-	20,423.25	20,423.25
2040	FITTING OUT OF PREMI	4,886.70	- 2,493.76	2,392.94	-	9,949.73	7,388.42	-	2,561.31	2,561.31
2050	SECURITY AND SURVEIL	102,081.22	- 51,340.98	50,740.24	-	30,841.03	490.00	-	30,351.03	30,351.03
Total Chapter 20		207,592.86	- 61,075.70	146,517.16	-	573,048.02	494,130.16	-	78,917.86	78,917.86
2100	IT OPERATING EXPENDI	36,935.00	- 1,215.54	35,719.46	-	285,252.93	257,962.53	-	27,290.40	27,290.40
2120	SERVICES PROVIDED BY	213,663.57	- 14,042.60	199,620.97	-	507,545.18	138,426.73	-	369,118.45	369,118.45
2130	NEW AND REPLACEMENT	103,102.11	- 1,000.00	102,102.11	-	127,122.27	-	-	127,122.27	127,122.27
Total Chapter 21		353,700.68	- 16,258.14	337,442.54	-	919,920.38	396,389.26	-	523,531.12	523,531.12
2210	NEW AND REPLACEMENT	3,161.57	-	3,161.57	-	-	-	-	-	-
2232	VEHICLE UPKEEP PETRO	290.00	- 290.00	-	-	300.00	-	-	300.00	300.00
2250	PUBLICATIONS AND SUB	2,195.67	- 2,146.79	48.88	-	8,087.50	4,396.25	-	3,691.25	3,691.25
Total Chapter 22		5,647.24	- 2,436.79	3,210.45	-	8,387.50	4,396.25	-	3,991.25	3,991.25
2300	STATIONERY AND OFFIC	2,189.38	- 191.23	1,998.15	-	4,000.00	2,751.25	-	1,248.75	1,248.75
2320	BANK CHARGES	-	-	-	-	600.00	545.00	-	55.00	55.00
2330	LEGAL EXPENSES	1,580.00	- 1,580.00	-	-	36,000.00	25,000.00	-	11,000.00	11,000.00
2331	AUDIT SERVICES	16,020.00	-	16,020.00	-	10,680.00	-	-	10,680.00	10,680.00
2332	OTHER OUTSOURCED SER	46,270.24	- 24,745.66	21,524.58	-	11,723.76	-	-	11,723.76	11,723.76
2352	INTERNAL CATERING EX	506.49	- 506.49	-	-	1,559.02	1,406.72	-	152.30	152.30
Total Chapter 23		66,566.11	- 27,023.38	39,542.73	-	64,562.78	29,702.97	-	34,859.81	34,859.81
2400	POSTAGE AND DELIVERY	1,376.03	- 1,142.50	233.53	-	1,000.00	453.94	-	546.06	546.06
2410	TELEPHONE TELEGRAPH	28,901.85	- 286.86	28,614.99	-	64,347.75	12,756.87	-	51,590.88	51,590.88
Total Chapter 24		30,277.88	- 1,429.36	28,848.52	-	65,347.75	13,210.81	-	52,136.94	52,136.94
Total Title 2		663,784.77	- 108,223.37	555,561.40	-	1,631,266.43	937,829.45	-	693,436.98	693,436.98

6.3 Outstanding commitments – Title 3

in EUR

	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	Commit. outstand- ing at year-end	
		1	2	3	4=1+2-3	5	6	7	8=5-6-7	
3010	ANTICIPATING CHANGE	28,310.87	- 25,990.04	2,320.83	-	109,590.11	18,764.14	-	90,825.97	90,825.97
3020	FACTS AND FIGURES AN	1,765,736.65	- 390,591.56	1,375,145.09	-	2,927,442.76	542,914.58	-	2,384,528.18	2,384,528.18
3030	TOOLS FOR OSH MANAGE	169,984.85	- 45,736.27	124,248.58	-	314,305.05	80,030.05	-	234,275.00	234,275.00
3040	RAISING AWARENESS AN	1,364,888.34	- 92,733.81	1,272,154.53	-	3,364,958.52	2,272,306.27	-	1,092,652.25	1,092,652.25
3050	NETWORKING KNOWLEDGE	173,605.34	- 82,789.53	90,815.81	-	131,223.83	25,746.59	-	105,477.24	105,477.24
3060	NETWORKING AND RELAT	130,698.03	- 44,306.23	86,391.80	-	312,658.37	264,503.92	-	48,154.45	48,154.45
Total Chapter 30		3,633,224.08	- 682,147.44	2,951,076.64	-	7,160,178.64	3,204,265.55	-	3,955,913.09	3,955,913.09
3100	SUPPORT TO OPERATION	-	-	-	-	48,326.42	18,357.67	-	29,968.75	29,968.75
Total Chapter 31		-	-	-	-	48,326.42	18,357.67	-	29,968.75	29,968.75
Total Title 3		3,633,224.08	- 682,147.44	2,951,076.64	-	7,208,505.06	3,222,623.22	-	3,985,881.84	3,985,881.84

6.4 Outstanding commitments – Title 4 and Grand total

in EUR

	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	Commit. outstand- ing at year-end	
		1	2	3	4=1+2-3	5	6	7	8=5-6-7	
4200	IPA II 2018 PROGRAMM	62,977.29	- 57,564.97	5,412.32	-	-	-	-	-	-
Total Chapter 42		62,977.29	- 57,564.97	5,412.32	-	-	-	-	-	-
4300	IPA III PROGRAMM	-	-	-	-	485,913.08	147,213.23	-	338,699.85	338,699.85
Total Chapter 43		-	-	-	-	485,913.08	147,213.23	-	338,699.85	338,699.85
Total Title 4		62,977.29	- 57,564.97	5,412.32	-	485,913.08	147,213.23	-	338,699.85	338,699.85
GRAND TOTAL		4,425,009.36	- 860,113.18	3,564,896.18	-	17,048,565.87	11,876,759.56	-	5,171,806.31	5,171,806.31

7 SUMMARY OF TRANSFERS OF APPROPRIATIONS 2023

#	Ref.	Title	from to	item	Current appropriations	Transfer	New appropriations	Total transfer	Transfer(s) between Titles			Date of decision	Decision
									FR Check Art. 26 10% limit	Cumulated amount	%		
TR/01/23	OSH.6044	Title 2	from: to:	2050 2330	102,000.00 10,000.00	- 30,000.00 30,000.00	72,000.00 40,000.00	40,000.00	n/a	n/a	n/a	21/04/2023	Ares(2023)2866609

Justification: Security services are currently contracted until 30/11/2023 on budget 2022. In the view of decreasing carry forward amount from 2023 to 2024 and be more in adequacy with the principle of annuality, commitment for next provision of security services (under framework contract F4E-AFC-1176) will be for a period of 3 months (instead of 12) as of 01/12/2023. Subsequent contract will be for a period of 12 months as from 01/03/2024 on budget 2024.

This option implies the availability of EUR 70,000 on budget item 2050 of which EUR 30,000 are transferred to budget item 2330 in order to cover expenditure for assistance on legal proceedings T-126/23 and enforced recovery for case P.18.1215.F.

TR/02/23	OSH.6046	Title 1	from: to:	1100 1175 1180	4,110,800.00 154,000.00 15,000.00	- 52,000.00 34,000.00 18,000.00	4,058,800.00 188,000.00 33,000.00	52,000.00	n/a	n/a	n/a	26/05/2023	Ares(2023)4233837
----------	----------	---------	--------------	----------------------	---	--	---	-----------	-----	-----	-----	------------	-------------------

Justification: Job vacancies and unforeseen absence of staff involve an overload of work, the administrative and support aspects of which can be compensated by interim services. Unplanned vacancies also imply a further cost for the recruitment processes. Therefore further appropriations are re-allocated to the budget items "1175 - Interim services" and "1180 - Expenditure recruitment of staff" for respectively new total amounts of EUR 188,000 & EUR 33,000.

The total amount transferred from "1100 - Salaries" (EUR 52,000) is made possible by an adjusted/decreased weighting factor.

TR/03/23	OSH.6050	Title 1	from: to:	1100 1120 1175	4,058,800.00 110,000.00 184,000.00	- 47,000.00 25,000.00 22,000.00	4,011,800.00 135,000.00 206,000.00	47,000.00	n/a	n/a	n/a	14/08/2023	Ares(2023)5592027
----------	----------	---------	--------------	----------------------	--	--	--	-----------	-----	-----	-----	------------	-------------------

Justification: The function of accounting officer ad interim implies specific trainings that could not be anticipated. The impact of the budget envelope for trainings is estimated at EUR 25,000. The new total for the budget item "1120 - Trainings to staff" after transfer is EUR 135,000.

Job vacancies and unforeseen absence of staff involve an overload of work, the administrative and support aspects of which can be compensated by interim services. Therefore further to the transfer TR/02/23, additional appropriations (EUR 22,000) are allocated to the budget item "1175 - Interim services" for a new total of EUR 206,000.

The total amount transferred from "1100 - Salaries" (EUR 47,000) is made possible by an adjusted/decreased weighting factor and post temporarily unoccupied.

TR/04/23	OSH.6052	Title 1	from: to:	1113 1175	1,961,000.00 206,000.00	- 6,000.00 6,000.00	1,955,000.00 212,000.00	6,000.00	n/a	n/a	n/a	20/09/2023	Ares(2023)6373571
----------	----------	---------	--------------	--------------	----------------------------	---------------------------	----------------------------	----------	-----	-----	-----	------------	-------------------

Justification: Job vacancies and unforeseen absence of staff involve an overload of work, the administrative and support aspects of which can be compensated by interim services. Therefore further to the transfer TR/03/23, additional appropriations (EUR 6,000) are allocated to the budget item "1175 - Interim services" for a new total of EUR 212,000.

#	Ref.	Title	from to	item	Current appropriations	Transfer	New appropriations	Total transfer	Transfer(s) between Titles			Date of decision	Decision
									FR Check Art. 26 10% limit	Cumulated amount	%		
TR/05/23	OSH.6055	Title 1	from:	1100	4,011,800.00	- 65,000.00	3,946,800.00		Y	- 55,000.00	-1.3%	17/11/2023	Ares(2023)7842329
				1113	1,955,000.00	- 155,000.00	1,800,000.00		Y	- 155,000.00	-7.9%		
				2030	100,000.00	- 61,000.00	39,000.00						
				2100	350,000.00	- 45,000.00	305,000.00						
				3010	143,500.00	- 25,000.00	118,500.00						
				3050	187,300.00	- 40,000.00	147,300.00						
				3060	408,000.00	- 30,000.00	378,000.00						
			to:	1175	212,000.00	10,000.00	222,000.00						
				2120	350,000.00	45,000.00	395,000.00						
				2130	90,000.00	61,000.00	151,000.00						
			to:	3020	2,684,600.00	282,600.00	2,967,200.00						
				3030	297,600.00	22,400.00	320,000.00						

Justification:

- 1100:** The total amount transferred from the salary line (EUR 65,000) is made possible by an adjusted/decreased weighting factor 2023 and the vacancy of a temporary agent post during a period of the year. The amount transferred consists in EUR 10,000 for the interim services and EUR 55,000 to the Title 3 of the budget. The amount of EUR 55,000 is transferred to the Title 3 of the budget and is in line with the provisions of the article 26 of the Financial Regulation (<10% of initial credits for budget item 1100).
- 1113:** The total amount transferred from the contract agents budget line (EUR 155,000) is made possible by an adjusted/decreased weighting factor 2023 and the occupation of 25 FTE
- 2030:** Alignment of contracts for cleaning and maintenance services on the annual budget year added to more favorable financial conditions following signature of a new Framework Contract make possible to transfer the unused resources where needs identified.
- 2100:** Reduction of the general cost for IT and software licences leads to savings on budget item 2100.
- 3010:** Organization of final expert workshop for the activity "1.3. Anticipated changes" together with JRC & final work on mapping and integration of OSH knowledge leads to less resources than initially planned.
- 3050:** For the activity "5.3. - Networking knowledge", the translation of the heat guide (estimated cost of EUR 40,000) into several national languages has been carried out in the activity "4.8. - Multilingualism".
- 3060:** Resources planned for an ad hoc Management Board meeting were finally not needed as required decision was taken by written procedure. EUR 30,000 are available for transfer from the activity "6.4 - Networking".
- 1175:** Further appropriations are needed (EUR 10,000) in order to provide administrative support in the areas of recruitment and L&D of the HR section.
- 2120:** Further appropriations needed (EUR 45,000) in order to launch the second phase of the DevSecOps project. The objective of the project is to improve the ICT development process, including the cybersecurity aspects.
- 2130:** Purchase of specific technical equipment is necessary in order to improve energy conservation and energy efficiency. It is also needed for the stabilization of the air conditioning systems of the Agency's servers. The extra need is estimated at EUR 61,000 for a new total of EUR 151,000
- 3020:** The transfer of EUR 282,600 is mainly to cover, after re-allocation between the activities of the priority 2, additional needs for the activity "2.1. - ESENER " in the view of contracting further services for the provision of trainings, the fieldwork execution and the data processing, delivery and storage. The contract will eventually cover a bigger number of countries than originally planned.
- 3030:** Further appropriations needed (EUR 22,400) for the activity "3.1 - OIRA" in order to cover maintenance and developmental needs on OIRA Plone.

#	Ref.	Title	from to	item	Current appropriations	Transfer	New appropriations	Total transfer	Transfer(s) between Titles			Date of decision	Decision
									FR Check Art. 26 10% limit	Cumulated amount	%		
TR/06/23	OSH.6064	Title 2	from:	2040	36,000.00	- 26,000.00	10,000.00					13/12/2023	Ares(2023)8558272
				2050	72,000.00	- 40,000.00	32,000.00						
				2100	305,000.00	- 16,000.00	289,000.00		Y	- 16,000.00	-4.6%		
				2130	151,000.00	- 20,000.00	131,000.00						
				2210	18,000.00	- 17,000.00	1,000.00						
				2332	48,000.00	- 29,000.00	19,000.00						
				2400	6,500.00	- 5,000.00	1,500.00						
		Title 3	from:	3020	2,967,200.00	- 23,000.00	2,944,200.00						
				3060	378,000.00	- 43,000.00	335,000.00						
				3100	61,100.00	- 4,000.00	57,100.00						
			to:	2120	395,000.00	137,000.00	532,000.00						
			to:	3040	3,283,400.00	86,000.00	3,369,400.00						

Justification:

2040, 2050, 2130, 2332, 2400 : Alignment of contracts services on the annual budget year, less internal resources for facility management and optimisation of the budget leads to the availability of commitment appropriations for IT projects 2023 as anticipated in the SPD2023-25 (annex XV)

2100, 2130, 3020, 3060, 3100: Re-organisation of the budget for IT (2100) and optimisation of the budget for "Facts & Figures" related activities (3020) together with less financial resources necessary for ad hoc Management Board meetings (3060) leads to the availability of commitment appropriations for IT projects 2023

The amount transferred from budget line 2100 (EUR 16 000) to the Title 3-3040 is in line with the provisions of the article 26 of the Financial Regulation (<10% of initial credits for the same budget line).

2120: As anticipated in the SPD2023-25 (annex XV), availability of appropriations in the course of the year could be used for covering IT services that were not possible to budget at the time of the preparation of the budget budget 2023 due to limited appropriations. Therefore the transfer of EUR 137 000 is to finance further 2023 IT projects, more specifically for the items DEVSECOPS, CODE REVIEW, DRUPAL 10.

3040: As for budget item 2120 (see above) and anticipated in the SPD2023-25 (annex XV), availability of appropriations in the course of the year could be used for covering IT services that were not possible to budget at the time of the preparation of the budget due to limited appropriations. Therefore the transfer of EUR 86 000 is to finance further 2023 IT projects in the area of Awareness & Communication, more specifically the development of an application to manage the FAST process (FAST and Convergence projects).