Consolidated Annual Activity Report (CAAR) of the European Agency for Safety and Health at Work (EU-OSHA)

2014

13 May 2015

In pursuance of article 47 of EU-OSHA's Financial Regulation

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Governing Board’s analysis and assessment

The Governing Board,

Having regard to Council Regulation (EC) No 2062/94 of 18 July 1994 and subsequent amendments,

Having regard to the Financial Regulation of the European Agency for Safety and Health at Work of 15 January 2014 and in particular article 47 therein,

Having regard to the 2014 Annual Management Plan of the Agency adopted by the Governing Board on 13 November 2013,

Having regard to the Annual Activity Report of the Authorising Officer of the European Agency for Safety and Health at Work for the year 2014,

1. Considers that the Annual Activity Report 2014 represents a comprehensive and transparent account of the Agency’s activities and results of the year; takes note that the Director had no reservation to report;

2. Welcomes the Agency’s contribution in developing, gathering and providing reliable and relevant information, analysis and tools to advance knowledge, raise awareness and exchange OSH information and good practices across Europe, in line with the Agency’s Multi-annual Strategic Programme 2014-2020 and the Commission’s Communication on an EU OSH strategic framework;

3. Stresses the role played by some key activities such as the Healthy Workplaces Campaign on psychosocial risks, the Ageing workers project and the OiRA project in consolidating the Agency as a recognised leader promoting healthy and safe workplaces across Europe and beyond;

4. Welcomes the high degree of the implementation of the annual management plan complemented by the equally high implementation rate of the budget (98.65% - Title III: 99.43%);

5. Notes that 2014 was a pilot year for Activity Based Management at the Agency; observes that, where necessary, the variations in the use of resources from plans are duly justified;

6. Notes with satisfaction that, overall, the targets set for the performance indicators were met and that deviations were duly justified;

7. Stresses the importance of tri-partism at the EU and national level to ensure the effective functioning of the Agency and its Focal Points;

8. Welcomes the signature of the Seat Agreement between the Agency and the Kingdom of Spain and looks forward to its implementation;

9. Considers that the main risks that threaten the achievements of the strategic and operational objectives have been properly identified and that the necessary measures have

been adopted to mitigate their impact or probability; welcomes the adoption of the risk management policy which aims at harmonizing risk management across the Agency;

10. Considers that the internal control systems put in place by the Agency are adequate; welcomes the adoption of the internal control policy;

11. Observes that the Director's declaration of assurance is based on a robust set of building blocks of assurance, which include: reports from external and internal auditors, exhaustive ex-ante controls, security reports, cascading declarations by authorizing officers by delegation and internal control coordinator as well as regular evaluations;

12. Considers that the information provided in the Annual Activity Report gives the Governing Board reasonable assurance that the resources available to EU-OSHA in 2014 were used for their intended purpose and in accordance with the principles of sound financial management. Furthermore, the control procedures in place give necessary guarantees concerning the legality and regularity of the underlying transactions.

Bilbao, 13 May 2015

(signed)

Gertrud Breindl
Chairperson of the Governing Board

Executive Summary

The Agency in brief

EU-OSHA is established and functions based on a Council Regulation which defines its mandate and governance arrangements. It is the European Union Agency responsible for the collection, analysis and dissemination of relevant information that can serve the needs of people involved in safety and health at work.

The Agency is based on a tri-partite structure and a wide network. Key actors in OSH are represented in the Agency's Governing Board: representatives of governments, employers and workers, in addition to the Commission and Eurofound. The Governing Board takes key strategic decisions, while the smaller Bureau ensures effective preparation and follow-up of Board decisions. The tri-partite dialogue is an integral element of EU-OSHA, both at European level and at Member State level via the national, tri-partite focal point networks. The focal points are one of the main elements of the Agency's operational networks and they play a key role at the Member State level. Focal points are not directly involved in the governance of the Agency but they and their networks are important for implementation purposes and to provide input to planning.

The Agency regularly consults the Advisory Group on Communication and Promotion (AGCP) and the Advisory Group on Prevention and Research (PRAG) and has regular coordination meetings with Directorate B, Unit 3 of the Directorate General for Employment and Social Affairs, which serves as the Agency's primary partner at the Commission.

Internally, the Agency is organized across four Units, three of which operational (Prevention and Research Unit, Communication and Promotion Unit and Network Secretariat) and one administrative (Resource and Service Centre). The Director also serves as the Head of Unit of one of the operational Units (Network Secretariat). All Heads of Unit as well as an AD staff member at the Network Secretariat have delegated authorizing officer rights.

The Director is assisted in her management responsibilities by the Management Group, comprising of the Head of Resource and Service Centre, the Head of Communication and Promotion and the Head of Prevention and Research. The Management Group meets regularly and monitors the Agency's performance, the implementation of the annual management plan and the budget, audit recommendations, the internal control standards and risk register action plans, human resources matters as well as any other issue that is relevant for the smooth running of the Agency.

The ICT Steering Committee provides a governance forum for developments and proposals related to information and communication technology of strategic importance for the Agency.

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

The year in brief

At the end of 2013, the Governing Board adopted the Agency's Multi-annual Strategic Programme (MSP) 2014-2020. The MSP outlines the vision, the mission and the values that underpin the work of EU-OSHA as well as its strategic objectives. The strategic objectives were operationalized into six priority areas, which include: Anticipating change and new and emerging risks to occupational safety and health; Facts and figures; Tools for OSH management; Raising awareness; Networking knowledge; Networking and corporate communication.

In June 2014, the European Commission issued a Communication to the European Parliament and the Council on a new EU strategic framework on OSH. EU-OSHA's significant role in implementing the previous strategy 2007-2012 had already been acknowledged and the Agency's achievements were mentioned several time across the document. Again, in the

Commission's 2014 communication, EU-OSHA is assigned a key role in achieving the EU objectives on safety and health at work. The Governing Board and the Bureau analysed the implications for EU-OSHA and concluded that the Multi-annual Strategic Programme allows the Agency to plan the foreseen role in implementing the strategic framework.

During the year, the Agency has put in place many initiatives aimed at improving strategic decision making and efficiency. 2014 was the pilot year for planning, managing and reporting according to the principles of "activity-based management" (ABM). This implied that the allocation of financial and human resources ("activity-based budgeting"), as well as their monitoring and reporting in the implementation phase ("activity-based costing") has taken the activity as the basic unit. This has helped translate priorities into operational objectives, allocate human and financial resources to support priorities and not vice-versa and to integrate the budgeting, planning and human resources processes. The medium-term objective is that – thanks to ABM – the Agency could make better strategic decisions and improve its performance and processes. The Agency has drawn important conclusions from this exercise and is already putting in place improvement measures to ensure that the objective is met. The resources spent for the implementation of the annual management plan broken down per activity are available in annex V.

Secondly, in order to give an account of its efficiency in terms of staff resources, the Agency carried out a screening exercise as foreseen in the Financial Regulation. The outcome of the exercise is reported in annex IV.

Thirdly, to measure performance over time, the Agency developed a new set of performance indicators at the level of the Agency, strategic objectives (priority areas) and activities. An overview is available in annex I.

In early 2014, the Agency carried out an online survey among the stakeholders in order to gain feedback on the Agency's performance. The questions addressed the Agency, the six priority areas and a publications from recent years. Around 3,000 respondents participated. The survey was intended to provide feedback on the Agency's performance. Given that it was the first survey run under the new MSP, it served to establish the baseline for the indicators.

The satisfaction level proved to be high across all perspectives (usefulness, relevance, reliability, coverage of needs and uniqueness) and priority areas and above the already ambitious targets defined in the MSP and annual management plan. The Agency has proved to be a well-established and respected organisation dealing with OSH in Europe. Data from the Agency's indicators support these conclusions.

Despite the satisfaction being consistently high across all areas and categories of respondents, the survey showed that there is a difference between pre-2004 and post-2004 Member States in terms of satisfaction with the Agency's work and use of its information – though in both cases the scores are high. It is a priority for the Agency to further analyse how to best meet the needs and expectations of pre-2004 Member States.

The 2014 annual management plan has been the first under the MSP 2014-2020 and the outcomes of the different activities can therefore only be judged to a very limited degree at this stage.

Among the main activities and events in 2014, it is worth mentioning the launch of a two-year campaign on work-related stress and psychosocial risks, the progress on the ageing workers project that the Agency was entrusted by the European Parliament in 2012 and the on-going success of the OiRA project. EU-OSHA initiated a big OSH overview activity on Micro and Small Enterprises and it finalised the fieldwork on ESENER-2. Publication of the results from ESENER-2 data will follow in 2015 and 2016. 2014 also saw the publication of an important report on exposure to carcinogens and work-related cancer, as well as a workshop on costs and benefits of OSH.

Key conclusions

The information reported in the Annual Activity Report in relation to the effectiveness and efficiency of the Agency's internal control systems and management of resources is based on a systematic analysis of the evidence available.

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

Overall, the Director has reasonable assurance that the Agency's internal control systems are adequate and provide reasonable assurance and that the compliance and the implementation of the Internal Control Standards are satisfactory; risks are being appropriately monitored and mitigated; and necessary improvements and reinforcements are being implemented.

The Director issues her judgment on the basis of the measures in force to ensure legality and regularity; the findings of the Security Report issued by the Agency's Security coordinator; the resources spent on trainings in relation to ethics and integrity and fraud prevention; the annual risk assessment and ICSs self-assessment exercises; the quantitative and qualitative nature of the few exceptions included in the register for 2014; the declarations of assurance issued by the internal control coordinator and the authorizing officers by delegation; and, last but not least, on the overall favourable opinions expressed in the final reports by internal and external auditors and their recommendations.

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

Introduction

This Annual Activity Report has been prepared in accordance with article 47 of EU-OSHA's Financial Regulation, which foresees that:

1. The authorising officer shall report to the Governing Board on the performance of his duties in a form of a consolidated annual activity report containing:

a. information on:

- *the implementation of EU-OSHA's annual work programme, budget and staff resources referred to in Article 38;*
- *management and internal control systems including the summary of number and type of internal audits carried out by the internal auditor, the internal audit capabilities, the recommendations made and the action taken on these recommendations and on the recommendations of previous years, as referred to in Articles 82 and 83;*
- *any observations of the Court of Auditors and the actions taken on these observations;*
- *the accounts and the report on budgetary and financial management without prejudice to Articles 92, 96 and 97.*

b. a declaration of the authorising officer stating whether he has a reasonable assurance that unless otherwise specified in any reservations related to defined areas of revenue and expenditure:

- *the information contained in the report presents a true and fair view;*
- *the resources assigned to the activities described in the report have been used for their intended purpose and in accordance with the principle of sound financial management;*
- *the control procedures put in place give the necessary guarantees concerning the legality and regularity of the underlying transactions.*

The consolidated annual activity report shall indicate the results of the operations by reference to the objectives set, the risks associated with the operations, the use made of the resources provided and the efficiency and effectiveness of the internal control systems, including an overall assessment of the costs and benefits of controls. The consolidated annual report shall be submitted to the Governing Board for the assessment.

2. No later than 1 July each year the consolidated annual activity report together with its assessment shall be sent by the governing board to the Court of Auditors, to the Commission, to the European Parliament and the Council.

3. Additional reporting requirements may be provided in the constituent act in duly justified cases, in particular when it is required by the nature of the field in which EU-OSHA operates.

The report for 2014 is prepared on the basis of the format defined by EU Agencies in cooperation with the Commission.[1]

The Activity Report has several purposes. It gives an account of the achievement of the key objectives taking into account the corresponding resources used during the year. The report therefore follows the structure of the management plan as it reports on the delivery of key objectives and activities identified in the management plan.

[1] Guiding Principles across Agencies for a consolidated annual activity report – template and explanatory notes

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

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

Part I. Policy Achievements of the year

Key results of the year[2]

Implementing the mission and vision of the Multi-annual Strategic Programme 2014-2020

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 information and good practice which will serve the needs of those involved in OSH. This formulation was agreed by the Governing Board of EU-OSHA when adopting the 2014-2020 Multi-annual Strategic Programme. At the same time the Board adopted a statement on where the Agency should be at the end of the strategy period (the vision) saying that the Agency should be a recognised leader promoting healthy and safe workplaces in Europe based on tripartism, participation and the development of an OSH risk prevention culture, to ensure a smart, sustainable, productive and inclusive economy.

2014 was the first year under the MSP and it is too early to conclude on the implementation of the mission and vision. However, the indicator data presented in annex I shows that the Agency is moving in the right direction. The Agency is highly regarded amongst the OSH community as evidenced in the 2014 stakeholder survey with around 3.000 respondents. EU-OSHA is seen as contributing to increased awareness about occupational safety and health, both at EU and Member State level. On a number of other quality scores, the result is very satisfactory as well. In particular, it should be noted that 79 per cent of the stakeholders consider that the work of EU-OSHA fills in gaps in existing knowledge.

The data also suggests that the Agency reaches its stakeholders. More than four million users visited the Agency's websites in 2014 and over 10.000 stakeholders were reached through conferences and events where the Agency actively presented the results of its work. Furthermore, the information is used by the stakeholders – the number of downloads of EU-OSHA publications increased with more than 30 per cent to 66.000 downloads in 2014.

Achieving the strategic objectives in the priority areas

In the MSP, six strategic objectives and corresponding priority areas were defined. Under each priority area activities are defined in the annual management plan to support the achievement of the strategic objectives. Again, 2014 was the first year under the MSP so it is too early to draw final conclusions, but the indicator data suggest a positive trend.

[2] Detailed data on indicators is presented in annex I

Priority Area 1: Anticipating change

Under priority area 1, the Agency aims at providing information on new and emerging risks allowing researchers and policy-makers to take timely and effective action.

The indicator data from 2014 shows that the Agency is reaching its objectives in this area. The quality score is very positive and more than 500 stakeholders were reached through conferences and events. The number of pageviews to the relevant parts of the Agency website increased with almost 40 per cent to just above 14.000. The information generated is also being used as stakeholders downloaded the publications in the area more than 18.000 times in 2014.

All outputs in the area were delivered except one event and the related summary which were postponed to 2015. Publications in the area have got a very high quality score.

Priority Area 2: Facts and Figures

In this priority area, the Agency aims at providing information on current OSH risks, their health effects and how they can be managed in order to allow a better understanding of these issues among policy-makers and researchers.

The indicator data shows that the objectives are being reached. The Agency reached the stakeholders in this area, mainly via the website where there were more than 3 million page views to the relevant parts of the website and via presentations to over 1.000 stakeholders of the work in this area. The quality of the publications and the events is regarded as very high which is also reflected in the high number of publication downloads (more than 20.000).

All outputs were delivered except the ESENER quality control report (postponed to 2015), and a report and summary on reproductive risks (postponed to 2015). The quality score of the ESENER publications is very high.

Priority Area 3: Tools for OSH management

In priority area 3, the Agency aims at providing tools for managing OSH for smaller workplaces and to engage intermediaries in the further development and dissemination of these tools.

The number of page views to the relevant parts of the website was stable compared to 2013. The quality score for the area meets the target of 75 per cent. There was a decrease in the download of publications. However, the numbers are very small compared to the other areas as the main output in this area is not publications but rather risks assessment tools. More than 45 new OiRA tools were developed in 2014 showing the demand of the activity. In addition, more than 18.000 accounts have been created in OiRA and just below 25.000 risk assessments have been carried out.

All the outputs in the area were delivered except four OiRA tools that were foreseen to be translated into English.

Priority Area 4: Raising Awareness

Under this priority area, the Agency aims to get the OSH message across to multiple stakeholders by raising awareness of OSH risks and how to prevent them, together with the Agency's intermediaries.

In terms of reach, there were almost 5 million page views of the relevant parts of the website and the work in the area was presented to around 3.600 stakeholders in conferences and events. The information was used as is indicated by the 17.000 downloads of the publications in the area. However, the quality score is a little below the target.

All outputs were delivered, except a benchmarking event and the related summary which were postponed to 2015. In addition it should be mentioned that in the context of the 2014-2015 campaign more than 800.000 pieces of campaign material were distributed in 2014, and more than 30 media partners and 100 campaign partners were recruited.

Priority Area 5: Networking knowledge

In priority area 5, the Agency aims to mobilise the OSH community through new tools to promote and facilitate the generation and maintenance of a body of high quality knowledge.

The main vehicle for reaching the stakeholders in this area is the website. There were around 650.000 page views in 2014 to the relevant parts of the website. The number of downloads in the area is relatively low compared to other areas but there was an increase by 10 per cent from 2013. The stakeholders consider the information in this area to be of good quality.

The outputs in the area were delivered except an event summary which was cancelled and a delay in the foreseen publication of 75 OSHwiki articles. On the other hand, the Agency managed to recruit 40 new authors for the OSHwiki compared to the target of 20.

Priority Area 6: Networking and corporate communication

Under this area, the Agency seeks to develop and implement networking and corporate communication actions to meet the needs of the stakeholders and to ensure that the stakeholder are reached.

The quality of the Agency's website is generally regarded as being high which is key to communicating the information produced. In 2014, the Agency had more than 67.000 subscribers to its newsletter. As regard the networking actions, the indications on engagement were either above the target or just below. The quality score for the networking events was very high. There was a decrease in the number of members in the national focal point networks which the Agency is exploring further.

All outputs were delivered except the participation in the EEN annual conference which was cancelled and the launch of the new corporate website which was postponed to 2015.

Good Governance

The Agency aims at respecting the principles of good governance. The indicator data is generally positive and the Agency is within the target on most indicators. As regards work programme implementation, 84 per cent of the outputs foreseen for delivery in 2014, were delivered. The remaining outputs will – in their majority – be delivered in 2015. The Agency will take measures to improve the estimated delivery dates. The Board and Bureau have been informed throughout the year when there were deviations from the management plan. The 2015 evaluation plan was not delivered in 2014 but postponed to the beginning of 2015.

1 Anticipating change

1.1 Foresight of new and emerging OSH risks associated with new technologies in green jobs

Foresight projects aim to identify and anticipate emerging occupational safety and health (OSH) risks in the longer term using a scenario approach. The results are especially useful for policy-makers, helping them to anticipate trends. Following a state-of-the-art literature review, a series of workshops are held to debate the implications for workplace safety and health of developments in technology or changes in society. The Agency's first foresight project looked at how work in green jobs which contribute to preserving or restoring the environment is likely to develop by 2020, and what future OSH challenges this may bring.

In 2014, EU-OSHA published the findings of two workshops. The first was held in Bilbao on 12 and 13 November 2013 for national focal points, and the second was held in Brussels on 20 March 2014 for representatives of the European Sectoral Social Dialogue Committee on Electricity. In both the aim was to discuss the findings of the foresight project, demonstrating to delegates how the scenario tool can be used to anticipate new and emerging risks and exploring policy options to address them.

Other important publications in 2014, for the wind energy sector in particular, were a comprehensive report, 'Occupational safety and health in the wind energy sector', and two e-facts: one on the same topic, designed for use in the workplace, and the other a hazard identification checklist.

1.2 Large-scale foresight

Healthcare

Health- and social care is one of the main sectors in the European job market, employing approximately 10 % of the EU workforce; 77 % of those employed in healthcare are women. As a result of Europe's ageing population, the sector is growing rapidly and will provide increasing employment opportunities for the foreseeable future. Healthcare workers encounter a great many different risks — biological, chemical, ergonomic and psychosocial. Furthermore, because people are living longer and increasingly need long-term care, the emphasis is shifting from the controlled setting of acute hospital care to care in the community and people's homes, which can present particular safety and health challenges.

In 2014, the Agency published the report 'Current and emerging occupational safety and health (OSH) risks in the healthcare sector, including home and community care'. It combined a state-of-the-art literature review with the results of a survey that was sent to OSH professionals in all Member States, and this allowed the findings in the literature to be compared with those from the 'front line'. With people living longer and increasingly needing long-term care, there is an emphasis on shifting from the controlled setting of acute hospital care to care in the community and people's homes. For this reason the report explored the activities associated with healthcare in institutions such as hospitals and nursing homes, as well as activities undertaken in patients' own homes. This review highlights the challenges that the sector faces, including the growing demand for healthcare; the need for more long-term care; the rise in palliative care; shortages of skilled and experienced professionals; an ageing workforce; the increasing use of technology that required new skills; and the introduction of new care pathways to tackle multiple chronic conditions. The report discussed the impact that each of these current and emerging OSH risks would have on healthcare workers, and considered possible preventive measures. Examples of good practices were also provided.

This report was published at a time when healthcare workers are increasingly exposed to a variety of risks that range from work-related stress or burnout to exposure to tropical diseases such as the Ebola virus. In addition, many healthcare systems in Europe are currently undergoing a process of significant reform. One of the key features of the healthcare sector is that the care of patients is quite rightly the main priority — but sometimes this has been to the detriment of workers' safety and health. There is a need to get the message across that, in order to achieve and maintain high-quality patient care, workplace safety and health must be a priority. The results of this report provide guidance for policy-makers, researchers and OSH professionals in terms of improving workplace safety and health in this sector. Such improvements are essential if the healthcare sector is to meet the challenges it faces and provide high-quality patient care well into the future.

Foresight scoping study

Looking to the future, in 2014 EU-OSHA published the findings of a scoping study on emerging trends in workplace safety and health ('Scoping study for a foresight on new and emerging occupational safety and health (OSH) risks and challenges'), with the aim of identifying future areas of concern and their potential to be the topic of the next large-scale foresight study, due to start in 2015. The scoping study comprised a literature review, followed by telephone interviews, an online survey of EU-OSHA Governing Board members and national focal points, and expert consultations to assess the suitability of topics for the next foresight and discuss the choice of foresighting methods. Topics were ranked in order of importance. The top three meriting further consideration were the impact of ICT (information and communications technology) on OSH, trends in human resources management and the impact of the financial crisis on OSH.

OSH research priorities

The Agency's long-running project on OSH research priorities continued. The identification and setting of priorities for OSH research allows better coordination of research activities and more efficient allocation of resources. A report initiated in 2012 and published in 2013 identified the following priority areas: demographic change; globalisation and the changing world of work; safe new technologies; and new or increasing occupational exposure to chemical and biological agents.

In 2014, following the recommendations of a seminar held in October 2013, EU-OSHA prepared a shortlist of top priorities in the identified areas and prepared position papers on specific topics, such as 'the changing world of work and OSH', 'prevention through design' and 'occupational safety and health in the context of demographic change' to influence the Horizon

2020 Work Programme for research and innovation in the EU and the content of calls for proposals, making OSH topics more visible.

In November, a seminar was held in Brussels, attended by representatives of the EU Commission and OSH experts, to discuss the position papers, the shortlist and further steps to achieve more impact. The project will continue in 2015.

2 Facts and figures

2.1 European Survey of Enterprises on New and Emerging Risks (ESENER)

The European Survey of Enterprises on New and Emerging Risks (ESENER) is one of the Agency's flagship projects. A major, detailed survey of European businesses, including micro and small enterprises, its results form a unique resource, providing an accurate and comprehensive picture of how safety and health risks are managed in workplaces. It looks particularly at new and emerging risks and is one of the main tools EU-OSHA uses to contribute to the evidence base for policy-makers and researchers.

Fieldwork for the second edition of the survey, ESENER-2, took place in 2014, meeting the planned deadline, and the final dataset was received by the end of the year, after cleaning, coding and weighting. Some 50,000 interviews were carried out in 36 countries, which represented a significant increase in the sample size. The questionnaire, which had been translated into numerous languages, rigorously tested and piloted earlier in the year, focused particularly on arrangements for managing health and safety; psychosocial risks such as stress, bullying and harassment; drivers of and barriers to action in OSH management; and worker participation in OSH.

Technical reports and reports on the survey's findings will follow in 2015, with in-depth secondary analyses of particular topics to follow in 2016. In line with the EU's open data policy, the ESENER-2 dataset will be made freely available in 2015.

In January 2014, two publications evaluating the previous edition of the survey (ESENER-1) were published. The recommendations of this qualitative post-test evaluation informed the design and development of the new survey. For example, some questions were amended, questions on musculoskeletal disorders were included and micro enterprises employing 5–10 people were covered.

2.2 OSH overview: older workers

In response to a mandate from the European Commission and European Parliament, a major pilot project, 'Safer and healthier work at any age — occupational safety and health in the context of an ageing workforce', began in June 2013. The overall aim is to understand the OSH challenges posed by an ageing workforce. It is looking at what policies are already in place, what tools and guidance are available to help with the management of OSH in an ageing workforce, examples of good practice helping to maintain and extend the employability of older workers, and ways of facilitating a return to work after long-term sick leave.

The project sets out to identify OSH strategies and systems — including those covering rehabilitation and return to work — and programmes of good practice and case studies at the enterprise level that take account of an ageing workforce and ensure better risk prevention for all throughout their working lives. The objectives are to improve our knowledge of national OSH systems, policies, programmes and initiatives, to highlight what works well, to identify the requirements for more information, and to share experience and good practice.

The results from preliminary work were presented at a conference in the European Parliament in December 2013, the proceedings of which were published on the website in January 2014. EU-OSHA gave presentations at seminars and conferences throughout the year, including a European Trade Union Confederation meeting in May in Vienna, the XX World Congress on Safety and Health at Work in August in Frankfurt and a working group meeting of the Employment, Social Policy, Health and Consumer Affairs Council, organised by the Italian Presidency in October.

The qualitative research, involving discussion workshops with stakeholders and experts in selected Member States, was completed in 2014. The results will be analysed in 2015 and a final conference will be held in June 2015. The findings will help policy-makers develop a more holistic approach to OSH across Europe. The importance of this topic is such that it will be the theme for the 2016–17 Healthy Workplaces Campaign, Healthy Ageing @ Work.

2.3 OSH overview: micro and small enterprises

Preparatory work for the project 'Improving occupational safety and health in micro and small enterprises in Europe' was completed in the first quarter of 2014. This saw the project launched, the contract awarded and the start of work package 1 (the first of four), comprising a broad-ranging literature review and analysis of ESENER-2 data.

The project will involve collecting, analysing and disseminating current and new knowledge and understanding on policies and strategies, tools and resources, and views and practices with regard to OSH management in micro and small enterprises.

The aim is to identify the key conditions that contribute to the development of an environment where OSH management can be substantially improved. Throughout the project, policy-makers, intermediaries, social partners and other relevant stakeholders will be involved, as will micro and small enterprises themselves. While focusing on OSH, the project will seek to learn from other policy areas, such as environmental management, energy efficiency, and training and education, which face similar problems in fostering action at enterprise level.

In 2015, an in-depth review, 'OSH in micro and small enterprises (the state of play)', of available data relevant to OSH in micro and small enterprises in the EU will be published.

2.4 OSH overview: work-related diseases

Research on reproductive risks in the workplace has largely focused on women, particularly pregnant women. There is now a realisation that reprotoxic risks can affect both men's and women's reproductive health and may even have an effect on future generations, but there is a lack of understanding and awareness. On 15 and 16 January 2014, EU-OSHA organised a seminar in Paris on reprotoxic risks, in association with ANSES, the French Agency for Food, Environment and Occupational Health and Safety. An online summary was published in May, and there will be a state-of-the-art report on reprotoxic risks in 2015.

A methodology report and summary on work-related cancer, 'Exposure to carcinogens and work-related cancer: a review of assessment methods' was published at the end of the year. This state-of-the-art report examined methods to assess occupational exposure to carcinogens and other workplace exposures that increase the risk of cancer, approaches to preventing occupational cancers at European and workplace levels, based on existing information. The aim was to fill gaps in our knowledge and emphasise the need for new approaches to assessing occupational cancer risks. It also made a number of recommendations in terms of effectively monitoring and preventing the risks in the future, based on innovative examples.

On 10 October, EU-OSHA held a seminar in Brussels on the occupational burden of disease to kick off a large-scale study planned for 2015–17. The topics discussed included tools for identifying emerging health problems and measuring exposures, the impact of work organisation and socioeconomic factors on the burden of disease, an overview of studies in Europe and Canada, and the costs of disease in terms of gross domestic product. The seminar also highlighted sentinel and alert systems, which identify diseases not listed as occupational diseases but that may be work-related. Identifying these is very important to stimulate awareness-raising activities and the development of prevention strategies at an early stage, and it also means that workers affected by such diseases are more likely to be compensated. An online summary of the seminar will be published early in 2015.

EU-OSHA will also commission three new reports in 2015: a methodology report on sentinel and alert systems; a report on rehabilitation and return to work after cancer; and a descriptive report on diseases caused by exposure to biological agents.

2.5 OSH overview: costs and benefits of OSH

Limited resources at all levels mean that it is vital that we are able to make the economic case for OSH. The Agency's work in this area in 2014 formed two strands: making the business case for OSH at company level, with the aim of encouraging smaller business to invest in OSH; and examining the costs of poor or non-existent OSH at the macroeconomic level, with the aim of achieving a better estimate of the costs of occupational accidents and work-related diseases and ill health at the European level.

In May, the report 'Estimating the costs of accidents and ill health at work: a review of methodologies' was published. It reviewed a selection of studies, analysing the methods used by each to estimate the costs that result from poor OSH and looking at how these costs affect workers, employers, government and society. The report went on to recommend how such costs should be estimated in the future to best inform policy-makers. In June, EU-OSHA hosted an expert meeting to build on the report. The attendees provided valuable input on the further development of the project.

In September, another report, 'The business case for safety and health at work: cost–benefit analyses of interventions in small and medium-sized enterprises', made a compelling case for the financial benefits of good OSH management. New case studies showed that OSH interventions were a good investment, often cutting costs and improving productivity.

In the same month, the two strands were brought together at a major conference, 'Investing in OSH: how benefits beat the costs', which was organised by the focal points of the Benelux countries with the Dutch Ministry of Social Affairs and Employment, EU-OSHA and TNO.

3 Tools for OSH management

3.1 Online interactive Risk Assessment (OiRA) tool

The Agency's Online interactive Risk Assessment (OiRA) project progressed at a great rate in 2014. OiRA is an online platform that aims to make risk assessment easy and accessible for Europe's micro and small organisations. It is used by sectoral social partners (employers' and employees' organisations) and national authorities (ministries, labour inspectorates, OSH institutes, etc.) to produce free, sector-specific risk-assessment tools targeting small businesses. The project is a key element of EU-OSHA's strategy to reach out to smaller organisations and ensure that they are supported in managing workplace risks. Tripartism has been and will continue to be vital to the development of the project.

In 2014, 47 tools were published, exceeding the initial target of 35, and around 30 others are under development. To give some examples, tools published this year include a Bulgarian tool for the construction sector, a Greek tool for commercial shops and a Latvian tool for agriculture. Little by little, more and more sectors are being covered by OiRA.

By the end of 2014, 15 Member States were actively engaged in OiRA. To encourage the development of OiRA tools at national level, the Agency concluded several small contracts to adapt and translate existing OiRA tools into other languages and national contexts

In December a conference under the auspices of the Italian Presidency of the EU and organised by Italy's Ministry of Labour and Social Policies and National Institute for Insurance against Accidents at Work (INAIL), 'How to combine enterprises' growth and competitiveness in times of crisis while promoting health and safety at work', included a workshop dedicated to OiRA. There were presentations from representatives of EU-OSHA, the Greek and Latvian focal points and the French Institute for Research and Security (INRS).

All this is to say that the OiRA community is growing and the work done so far is being consolidated, making it possible for more companies and organisations in many countries and sectors to improve their risk assessment processes.

OiRA was singled out in the new EU Strategic Framework on Health and Safety at Work 2014-2020, as 'a major contribution to facilitating SMEs' compliance with OSH requirements', with financial and technical support for the project identified as desirable.

There is no room for complacency, however, and 2014 also saw the publication of the Agency's OiRA promotion strategy 2014–2020, which should be both valuable to EU-OSHA in its efforts to ensure that OiRA reaches as many micro and small enterprises as possible and a source of inspiration for our OiRA partners at national level. The strategy will build on the promotional work carried out in 2014, when 14 seminars for groups of 15 or 50 attendees were organised to promote OiRA or specific sectoral OiRA tools to SMEs in Member States. Seminars were held in Belgium, Cyprus, Greece, Italy, Latvia, Lithuania, Portugal and Slovenia on OiRA and OiRA tools for sectors including catering, office work and woodwork.

3.2 Tools for implementing OSH solutions

Initial discussions of a feasibility study undertaken for the Agency's, 'Study exploring practical online OSH tools', took place at meetings of the Prevention and Research Advisory Group (PRAG) held in March and October. The study is to form the basis of a long-term project aiming to set up a knowledge-base on 'e-tool' development and to develop specific tools to help in the effective follow-up of risk assessment through the implementation of practical solutions.

The idea is to encourage the development of 'e-tools' through the sharing of knowledge and experience and the identification of best practices. In addition, the project aims to identify at least one tool that is under development or that has been developed at national level and develop it further for uptake across Europe. Ideally, the tool will be one that helps SMEs to take preventive action.

The Agency organised a seminar on the topic in Paris in October, gathering the main EU-OSHA stakeholders to discuss the project.

EU-OSHA is also working on the content of a section on e-tools to be included in its new corporate website, designed to raise awareness of and encourage more widespread use of the many tools available at national level.

4 Raising awareness

Our Healthy Workplaces Campaigns are central to our awareness-raising activities. Coordinated by the Agency and our focal points in the Member States, they are the biggest campaigns of their kind in the world, involving hundreds of events and activities. They are crucial in getting across our messages about safety and health to workplaces in Europe, and particularly to micro enterprises and SMEs.

4.1 Healthy Workplaces Campaign 2012–13: Working Together for Risk Prevention

An evaluation report on the previous campaign was published on the agency's website. It incorporates quantitative and qualitative data from desk research, online surveys, and focus groups and interviews with focal points, campaign partners and other relevant stakeholders. Overall, the evaluation was very positive.

In addition, a 'Review of successful OSH benchmarking initiatives' was commissioned in August 2014, and work on this report started with a survey about benchmarking initiatives at sector, Member State and European level among campaign partners. The review aims to assess the benefits that such schemes can deliver, as well as their limitations, and to identify the key factors and main obstacles to their success. It is hoped that the report will be useful for those planning to set up an OSH benchmarking initiative and will help to stimulate such programmes in Europe.

4.2 Healthy Workplaces Campaign 2014–15: Healthy Workplaces Manage Stress

The current campaign, Healthy Workplaces Manage Stress, aims to raise awareness of work-related stress and psychosocial risks in the workplace and of how these issues can be tackled. Stress is the second most frequently reported work-related problem in Europe (after musculoskeletal disorders). While 51 % of workers think work-related stress is common in their organisation, unfortunately, 4 in 10 think that the issue is not well handled. The campaign aims to make it clear that stress and psychosocial risks can be prevented and managed in the same systematic ways as other OSH issues, regardless of business size or type, and that taking action on these issues benefits businesses.

The campaign launch

Healthy Workplaces Manage Stress was launched on 7 April at a high-level press conference at the European Commission in Brussels. The EU Commissioner for Employment, Social Affairs and Inclusion, László Andor, called on Europe's enterprises to recognise the need to tackle work-related stress and psychosocial risks, pointing out that, by doing so, they would be protecting their workers' health and their organisations' productivity. EU-OSHA's director, Christa Sedlatschek, explained that together employers, workers and their representatives can successfully manage and prevent work-related stress and psychosocial risks, and that the Healthy Workplaces Campaign aims to help organisations do just that.

On the same day, the campaign website was launched, with resources in 25 languages, including an introductory video clip to the campaign. In addition, EU-OSHA had asked focal points to provide existing national tools for managing stress and psychosocial risks and had researched and collected international tools at EU level, and these were made available on the website.

Our partners

The Healthy Workplaces Campaigns rely heavily on the involvement of committed campaign partners, our national focal points and increasingly pan-European and multinational organisations that spread the word and take part in events to promote the campaign messages. The following day, 8 April, saw the 2014–15 Healthy Workplaces Campaign Partnership Meeting, with contributions from Armindo Silva from the Directorate-General for Employment, Social Affairs and Inclusion and Andrzej Rudka from the Directorate-General for Enterprise and Industry. The meeting was attended by over 80 participants, representing workers' and employers' organisations, trade unions and multinational companies interested in getting involved in the 2014–15 campaign.

The Official Campaign Partnership Offer was launched on 8 April, too; it is aimed at encouraging European organisations to commit to raising awareness of psychosocial risks among their international networks and workplaces. The offer featured new opportunities for partners, such as a new dedicated Official Campaign Partner category in the Good Practice Awards and more networking and learning-exchange opportunities. More than 100 campaign partners, including workers' and employers' representative bodies, multinational companies and OSH organisations joined the scheme. Psychosocial risks can be a sensitive issue, so the Agency was gratified to witness this great response from the official partners, who have embraced the campaign with enthusiasm. The year 2014 also saw more than 30 media partners signing up to promote the campaign.

Benchmarking initiative

Following a very successful first benchmarking workshop during the 2012–13 campaign, EU-OSHA formed a steering group and three events took place in 2014: (1) 'Leadership training and OSH competence', hosted by Heineken in Amsterdam on 2 July; (2) 'Learning from incidents and accidents', hosted by LEGO in Billund, Denmark, on 23 and 24 September; and (3) 'Indicators of OSH performance', hosted by Toyota in Mjölby, Sweden, on 26 and 27 November. For these events, EU-OSHA acted as facilitator, but all the organisation and promotion was taken care of by the host company. The companies see a benefit from raising their profile in the OSH community, but they obviously also see a big benefit in terms of sharing best practice, which in included many psychosocial risks aspects in support of the campaign.

Looking forward to 2015, three more company benchmarking events are being planned already, hosted by Seat, Siemens and General Electric. EU-OSHA is also planning a larger event in Brussels on 5 and 6 March.

Good Practice Awards

The European Good Practice Awards are a highlight of each Healthy Workplaces Campaign, and the 2014–15 campaign promises to be no exception. The Awards are a chance for organisations that are successfully tackling psychosocial risks or work-related stress to be recognised and an opportunity for the exchange and promotion of good practices. Nominations were called for in April. A Good Practice Awards promotion package was produced to support focal points and organisations interested in encouraging applications at national or European level.

The previous 11 editions of the Awards were open to national organisations only, but in the 12th edition, for the first time, EU-OSHA's campaign partners (which are multinational or European organisations) were able to enter the Awards at a European level. Focal points were responsible for running the competition at national level and submitted national winners in October. EU-OSHA collected entries from official campaign partners and more than 50 entries were to be considered at a jury meeting in mid-January 2015. The ceremony is set to take place in April 2015.

European Week for Safety and Health at Work

The European Week for Safety and Health at Work 2014 took place from 20 to 24 October. Hundreds of events and activities focusing on the 2014–15 campaign were organised, from training courses and seminars to film screenings and media pushes. The Spanish focal point alone organised over 50 initiative around the week. Dr Sedlatschek commented: ‘With costs to businesses of mental health disorders estimated at around €240 billion per year, this is something that we simply cannot afford to ignore. As is evident from the week’s full programme of events, our network across Europe is doing a good job to make sure employers and employees do take notice.’ Focal Points and Official campaign partners came up with a variety of ways to get the campaign messages across and made particularly effective use of social media.

European Campaign Assistance Package

The Agency is able to provide support to its national focal points through the European Campaign Assistance Package (ECAP). The first and second rounds of ECAP were launched in 2014, with focal points receiving help towards a wide range of promotional events and media activities. Meanwhile, a huge amount of campaign material was distributed: 88,720 campaign-branded items, 476,125 publications in 25 languages, 62 campaign stands and 15 exhibition kits.

Publications

A great variety of materials (the campaign guide, leaflet and flyer, as well as banner stands and giveaways) were produced in 25 language versions and delivered to the focal points. The film Napo in . . . When stress strikes was completed and a DVD (with titles in official EU languages) was produced and distributed to focal points. Another key product developed for the campaign is the ‘Managing stress and psychosocial risks e-guide’. The e-guide is available in more than 30 national versions. It is intended to help employers and employees in small businesses to recognise problems with stress and psychosocial risks, and it provides examples showing how such risks can be managed effectively. It also addresses some common concerns and misconceptions that managers and workers may have with regard to this topic. The e-guide was completed towards the end of 2014 and an intensive promotional plan has been formulated, including social media presence and a short explanatory video clip.

In June, the Agency published a state-of-the-art review, ‘Calculating the cost of work-related stress and psychosocial risks’, examining the financial burden of psychosocial risks at societal, organisational and individual levels. The report points to the costs to organisations, stemming from absenteeism, presenteeism, reduced productivity and high staff turnover, and shows that individuals suffer from health impairment, lower income and reduced quality of life. Ultimately, healthcare costs and poorer business outcomes affect national economies, and society pays the price.

In addition, the joint EU-OSHA–Eurofound report, ‘Psychosocial risks in Europe: Prevalence and strategies for prevention’, an excellent example of inter-agency collaboration, was published and promoted at an expert seminar in October. The report provides a broad overview of psychosocial risks in European workplaces and gives examples of ways forward at political and company levels, illustrated with case studies. The executive summary is being translated into 25 languages.

4.3 Healthy Workplaces Campaign 2016–17

Work has already begun on the next Healthy Workplaces Campaign, Healthy Ageing @ Work. The demographic changes taking place in the EU mean that the proportion of older workers is increasing, so the topic addresses pressing questions such as how people can be helped to work for longer and what practical measures can be implemented to improve conditions for older workers.

Following a broad consultation, the campaign's scope and goals were agreed. The goals are to promote sustainable work and healthy ageing right from the start and increase awareness of the importance of prevention throughout the whole of a person's working life; assist employers and workers (including micro enterprises) by providing information and tools for managing OSH in the context of an ageing workforce; and facilitate exchange of information and good practice in this area. A campaign strategy paper was finalised towards the end of the year.

In September, the Agency put out a call for tenders for the development of an online multilingual e-guide to support companies in OSH management in the context of an ageing workforce. The objective of the e-guide is to increase awareness and knowledge of the ageing workforce, as well as the ageing process itself and its implications in the workplace, and to provide practical guidance on how to deal with the related challenges. Work on the guide began at the beginning of 2015.

Looking ahead, in 2015 all the promotional materials, including the website and the campaign guide, will be prepared for the 2016–17 campaign, Healthy Ageing @ Work.

4.4 Awareness-raising activities

In 2014, the Agency offered logistical and practical support for the implementation of OSH communication and promotion actions at national level to its network of national focal points through its Awareness Raising Package (ARP). Out of 31 focal points, 23 applied for assistance. Activities implemented included promotional events for OiRA, OSH film screenings and debates, OSH photo exhibitions, OSH information events and promotional packages for the Napo for teachers' toolkit. In addition, 12 Napo costumes were produced and distributed as part of the ARP.

Healthy Workplaces Film Award

For the sixth consecutive year, the Agency sponsored the Healthy Workplaces Film Award at the DOK Leipzig documentary film festival. A call for submissions was made in April, with a deadline in July. Eight films were nominated, from countries including France, Germany, Poland and Spain.

In November, the award was presented at a ceremony in Leipzig to the French film Harvest by Paul Lacoste. The documentary follows a group of seasonal workers picking grapes in the south of France. The jury singled the film out for its 'strong narrative and impressive visual quality', as well as its relevance to the 2014–15 Healthy Workplaces Campaign on stress and psychosocial risks, commenting: 'The documentary illustrates the precarious and changing world of work we are experiencing in Europe nowadays and the different motivations that lead people to take up this kind of work.'

In addition to sponsoring the award, EU-OSHA produces 1,000 DVDs of the winning film, subtitled in a selection of European languages, and the film is shown at screenings throughout Europe, organised by national focal points. In 2014, the previous winner, C(us)todians, a film about working life in a Brazilian prison by Aly Muritiba, was subtitled in 13 EU languages, with

DVDs delivered to focal points in July. Screenings and discussions were organised in Belgium, Estonia, Italy, Poland, Slovenia and Spain.

Napo — safety with a smile

Napo is the star of a series of short animated films, produced by the Napo Consortium, addressing serious workplace safety and health topics in a light-hearted way. Napo is a likeable ordinary worker who becomes an 'OSH champion', drawing attention to workplace risks and encouraging reflection and discussion. The films are an ideal awareness-raising tool, as they are fun, language free and applicable to several sectors.

In 2014, a new film was launched to support the 2014–15 Healthy Workplaces Campaign: Napo in … when stress strikes. It highlights psychosocial risks at work, such as excessive demands, constant pressure, lack of control, contradictory instructions, unacceptable behaviour and poorly managed change, and shows how they can be managed by good communication and working together.

In April, more than 20,000 copies of Napo in … no laughing matter were distributed to labour inspectorates in 20 Member States to support the Senior Labour Inspectors' Committee (SLIC) campaign on preventing slips and trips in the workplace. The Napo Consortium also initiated the development of a new film about electricity-related risks. The Napo flyer was updated, translated and distributed to national focal points, and the Napo website is currently being redesigned.

Following a successful pilot, the 'Napo for teachers' initiative was extended in 2014. Lesson plans, based on existing Napo films, can now be downloaded from EU-OSHA's website in 20 languages. The online package is aimed at primary school children, aged 7–11 years, and provides resources for teachers to introduce children to safety and health at an early age and establish good habits that will last throughout their working lives. Needless to say, with Napo involved, the lessons prove very popular.

An evaluation of the 'Napo for teachers' initiative was commissioned in 2014. The contractor has carried out desk research, interviews with focal points and other actors involved, and a survey of primary school teachers. The results will be made available in spring 2015.

Events

Europe Day, 9 May, celebrates peace and unity in Europe. Many EU institutions open their doors to the public, and in 2014 EU-OSHA went out to meet the people of Bilbao. In collaboration with Europe Direct Bizkaia, and supported by Napo, a tent in the street to promote EU-OSHA's work to the public and raise awareness of work-related stress was set up.

EU-OSHA's attendance at the XX World Congress on Safety and Health at Work in Frankfurt, 24–27 August, was one of the highlights of 2014. EU-OSHA's stand showcased OSHwiki, which was officially launched at the congress and generated a lot of interest, the OiRA tools and the 2014–15 Healthy Workplaces Campaign. To support the campaign, EU-OSHA also organised a symposium on psychosocial risks at the congress, and altogether staff were involved in seven sessions. EU-OSHA staff were also invited to take part in the judging panel at the International Media Festival for Prevention, which coincides with the congress and took the theme of the 2014–15 Healthy Workplaces campaign. This was no easy task, as the judges had to choose from an outstanding field of 290 entries. The winners included a film from Germany raising awareness of stress and a computer game from the Netherlands highlighting the importance of a healthy work–life balance.

OSH photo exhibitions

Through the ARP, the Agency helped national focal points to organise 13 OSH photo exhibitions in 10 countries. EU-OSHA supplied kits, each of which included 13 exhibition panels — one introductory panel and 12 featuring striking images selected to raise awareness of OSH issues. The images were chosen to cover as many Member States as possible and a range of topics such as gender, green jobs, young workers, active ageing and risk assessment. The exhibitions were hosted at venues decided on by the focal points with the aim of reaching the general public.

5 Networking knowledge

5.1 OSHwiki

OSHwiki has been developed by the Agency as the first web platform that allows users to collaborate on creating and sharing knowledge on OSH. This site is a new way for the OSH community to network online, and it is intended to support government, industry and employee organisations in making workplaces safe and healthy. OSHwiki articles are written only by accredited authors — generally OSH professionals or scientific organisations — ensuring that the site is a reliable source of information and advice. All of the most important OSH topics are covered already and new articles are being created regularly.

In 2014, the OSHwiki Communication Plan was finalised and, as one of the outcomes, a beta launch was carried out on 8 May, as a preparatory phase for the full launch later in August. Following the recommendations set out in the Communication Plan, updates were made to the platform, news items on OSHwiki were disseminated using OSHmail, Twitter and LinkedIn.

June saw the first meeting of the OSHwiki Scientific Committee, made up of representatives of PEROSH (Partnership for European Research in Occupational Safety and Health) member organisations. The committee members act as ambassadors for the project and lead on strategic decisions about its direction.

OSHwiki was launched at the XX World Congress on Safety and Health at Work in Frankfurt in August. The launch involved presentations and a dedicated stand and was publicised with press conferences and press releases, receiving significant media coverage. The launch was a great success, creating a lot of interest: in fact, 100 new authors were accredited this year.

Throughout the year, new articles were published, many in English but also some in French and Macedonian. EU-OSHA strengthened its collaboration with the United States Occupational Safety and Health Administration (OSHA), which contributed articles.

In 2015, the Scientific Committee will meet again. EU-OSHA will work on revising and updating articles written in 2010 and 2011, and will also be adapting and transferring material from the current corporate website for inclusion in OSHwiki when the new website is finalised. A community management plan will be put in place to foster the participation of accredited authors and promote OSHwiki in the OSH community generally.

5.2 Other networking knowledge actions

Additional networking knowledge activities are organised to support the dissemination and generation of knowledge on key topics (for example those related to future Healthy Workplaces Campaigns), to inform the ongoing policy discussions related to such issues and to foster networking opportunities among key target groups.

Legislation

In 2014, so that the Agency could continue to provide the latest information on EU OSH legislation, a project was carried out to update the content of the EU-OSHA website's section on legislation, in line with new OSH legislation and guideline items adopted at EU level.

National OSH strategies

Following the adoption of the new EU Strategic Framework on Safety and Health at Work 2014–2020, the Agency, in collaboration with its network of focal points, began to collect information on national strategies at Member State level in support of the Commission's work in this area. This information was made available in the form of updated content in OSHwiki articles about national OSH systems.

6 Networking and corporate communication

6.1 Strategic networking

Governing Board and Bureau

The Governing Board and Bureau continued to provide strategic guidance and ensure accountability. Key actions in 2014 were the adoptions of the 2015 management plan and budget and the analysis and assessment of the 2014 activity report. The Governing Board also took measures to ensure good decision-making by adopting a conflict of interest policy and an anti-fraud strategy.

The Advisory Groups

The two Advisory Groups provided useful input to the Agency's work in the areas of prevention and research, and communication. The main activities were discussed to make sure they meet the needs of the stakeholders of the Agency.

European networking

EU-OSHA is involved with European Parliament committees, especially the Employment and Social Affairs Committee; as well as with the sectoral social dialogue committees, particularly in terms of the Healthy Workplaces Campaigns and OiRA; and works with other stakeholders such as official campaign partners, the European Trade Union Confederation (ETUC), Business Europe, NGOs and multinational companies.

In January 2014, the Agency organised the visit of Martin Schulz, President of the European Parliament, to EU-OSHA's offices in Bilbao. His visit was very important in terms of fostering relations with the European institutions and the social partners. It also organised the visit of László Andor, European Commissioner for Employment, Social Affairs and Inclusion, to Bilbao for the inauguration of EU-OSHA's new premises at the end of March.

The elections to the European Parliament in May were also busy time for the Agency — getting to know the new Members of the European Parliament, identifying key ambassadors for OSH among them, and ensuring that they had everything they needed to promote EU-OSHA's work in the European Parliament and at home.

On 6 June, the eagerly anticipated Strategic Framework on Health and Safety at Work for 2014–20 was adopted by the European Commission. The task now is to identify how to implement it. EU-OSHA participates in the works of the Advisory Committee on Safety and

Health at Work, which advises the Commission, and will support the Commission in the implementation of the strategy.

The Agency also assists the EU presidencies with OSH activities during their term and was involved with the OSH presidency conferences in Athens in June and in Rome in December and is currently working with the current presidency, Latvia, on an event to mark International Workers' Memorial Day in Riga on 28 April 2015.

A large part of the Agency's work in this area is dealing with queries from the public and the institutions in a timely and comprehensive fashion. The objective is to keep the importance of OSH high on the political agenda in Brussels and beyond. In the light of the continuing economic crisis in Europe, EU-OSHA will promote its work at the European Parliament and focus on the message that OSH should be seen not as a net cost but rather as a very worthwhile investment.

6.2 Operational networking

The national focal points are key to how EU-OSHA operates — they form the link with its end users. The Agency has a focal point in every Member State, EEA and EFTA country. Each focal point manages a national network that includes employer and worker representatives as well as other key national actors. The national networks reflect national systems and practice.

The national focal point acts as a key information route both to the Agency (e.g. in the provision of data for reports) and from the Agency such as in activities supporting the EU-OSHA HWC campaigns.

Focal points sign an annual agreement with EU-OSHA establishing activities that will be carried out during the year. There then are addition actions – termed "portfolio options" that national focal points may choose to carry out in collaboration with the Agency. These may include the translation of specific publications identified at the national level, or the holding of national events. This tailored approach allows the Agency to tailor its activities more to the needs of the Member States.

Three focal point meetings were held in 2014: in February, May and October. The first one coincided with the important kick-off meeting for the 2014–15 Healthy Workplaces Campaign, and the third meeting was held in Slovenia by invitation and included a demonstration of mainstreaming, namely incorporating safety and health learning into the education system.

In terms of communication partnership activities, 21 national partnership meetings were held in 2014. In addition, 20 OSH information sessions for Enterprise Europe Network (EEN) members were held under the Awareness-Raising Package. EEN also held a workshop for 11 of its OSH Ambassadors in Bilbao in May.

EU-OSHA is an observer on the Senior Labour Inspectors Committee (SLIC), which deals with issues such as cross-border enforcement of workplace safety and health. While EU-OSHA has no enforcement or legislative role, sharing information about hazards, risks, and health and safety management with this important group can facilitate is better prevention.

Internationally, EU-OSHA attended the International Association of Labour Inspectors (IALI) conference in Geneva in June. Also in June, it hosted a visit from Safe Work Australia to discuss setting up a model for determining the costs of work-related accidents and ill health. The Agency also played a major role at the XX World OSH Congress in Frankfurt,

In 2015, EU-OSHA will host a visit from the International Labour Organization (ILO) and looks forward to increasing collaboration with other international actors.

6.3 Corporate communications

Press office

The 2014–15 campaign, Healthy Workplaces Manage Stress, was warmly welcomed by the media across Europe. The launch in April was very well attended by journalists both in Brussels and via a webcast. The Agency's monitoring reports showed more than 100 media cuttings covering the campaign in April alone.

This was the second Healthy Workplaces Campaign during which the Agency has run a media partnership scheme. Official media partners are outlets and publications which are committed to getting substantially involved, working with EU-OSHA to raise awareness about the campaign topic. In 2014, more than 30 media outlets from 15 countries signed up to promote the campaign, representing an increase of more than 50 % on the previous year.

Many of the official media partners are trade magazines — covering, for example, OSH, human resources and reputation management — while others spread the word through social media, with a number of blogs being very active in promoting the campaign and its messages.

The press office was busy throughout the year, publishing 13 news releases and handling more than 90 requests for information and interviews from the media. Several press conferences and media encounters with the Director were organised to highlight such events as the visit of the President of the European Parliament, the inauguration of the Agency's premises and the launch of OSHwiki in Frankfurt. In 2014, over 1,300 online cuttings and more than 5,300 social media posts had been generated.

Website and social media

In 2014, for the first time, the campaign and its launch were supported by an integrated social media campaign, engaging different audiences with campaign products developed specifically for social media, such as infographics and videos. The initial figures reporting the first four months of activity were extremely encouraging: compared with the previous campaign, the number of visits to the Healthy Workplaces Campaign 2014–15 website, launched in April, had tripled, as had the numbers of fans and followers of EU-OSHA's Facebook and Twitter accounts.

In July, the Agency took part for the first time in a live Twitter chat, with PPE.org, one of the most active campaign media partners, which specialises in social media for the safety industry. Using the hashtags #EUmanagestress and #PPEtalk, EU-OSHA and PPE.org conducted an hour-long Q&A on work-related stress and psychosocial risks. As a result the chat saw high levels of engagement from the OSH community, with retweets, favourites and multiple translations of posts.

In general, the Agency has been very active on social media this year. At the time of writing, our YouTube account has well over 1,000 subscribers (from 288 in June 2013) and has reached 312,842 views (35,000 in June 2013). The popularity of the Agency's Facebook page is steadily growing, with more than 17,000 likes at the turn of the year (1,654 in June 2013). The EU-OSHA Twitter account has also gained more followers, with an increase of 60 % between June 2013 and January 2015, when 11,500 Twitter users were following the Agency. During the same period, EU-OSHA's LinkedIn followers almost doubled, from 2,766 to 5,290.

Throughout the year, preparatory activities for the implementation of the new EU-OSHA corporate website were carried out. A prototype was presented at the XX World Congress on Safety and Health at Work, and the site was also tested within the Agency and with end users. Feedback was generally positive, but proposals for improvements have been collected and implemented throughout the development process. In addition to this longer-term project, several new or revamped sections were added to the website throughout the year, ensuring that the new developments were well covered and topical issues addressed. In addition, 46 web teasers were published to promote the Agency's publications, activities and events, and 11 posts were published on the Agency's blog.

Other online developments included a redesign of the OiRA site and an improved version of the Agency's newsletter, OSHmail. The number of OSHmail subscribers is steadily increasing, and there are now more than 67,000.

The year to come will see the final launch of the new corporate website, ongoing monitoring of the quality of all the Agency's websites and the creation of a new website dedicated to Napo.

Publishing activities

Over twenty information reports and summaries, campaign material and audio-visual material were produced and published.

The new EU-OSHA corporate brochure, explaining the Agency's mission and activities and its priority areas for 2014–20, was finalised and translated into 25 languages. The Agency also produced a short corporate video, also in 25 languages, introducing its activities and goals. The English version alone has already been viewed more than 30,000 times on YouTube.

In the digital age, infographics can be a powerful tool. They are able to express even complicated information clearly, succinctly and memorably, and they are much shared online. The Agency took steps to make fuller use of them in getting its messages across, drawing up branding guidelines for the creation of infographics. Attractive and informative examples were produced not only to support the publication of the Annual Report but also to illustrate research publications and for use in the Healthy Workplaces Manage Stress campaign. It is envisaged that increased production of infographics will continue in 2015.

6.4 Preparatory measures for the Western Balkans and Turkey

The funding for this project ended on 30 November 2014. The aim is to provide support to the countries covered by the Instrument for Pre-Accession Assistance (IPA), including Turkey, the former Yugoslav Republic of Macedonia, Albania, Montenegro, Serbia and Kosovo (under UN Security Council Resolution 1244/99).

EU-OSHA provides support to put in place structures to prepare the countries for accession and supports the national OSH community in areas related to Agency activities. Assistance takes the form of information provision, translation, and financial support for focal points to attend seminars and meetings and participate in the Healthy Workplaces Manage Stress campaign. EU-OSHA also provides support in terms of raising the profile of the focal point; for example, in 2014, staff attended a construction seminar in Turkey and spoke at Kosovo's first OSH conference. Further funding has been sought so that the project can be extended in 2015 and beyond.

6.5 Preparatory measures for the collaboration of ENP countries with EU-OSHA

In February 2014, EU-OSHA began a new project, funded under the European Neighbourhood Policy (ENP). It will run until January 2016. The ENP offers 16 partner countries to the south and east of the EU the opportunity to build a privileged relationship based on a mutual commitment to common values such as democracy, the rule of law and sustainable development. As part of this relationship, partner countries have the opportunity to participate in the work of EU agencies such as EU-OSHA. The aim of the project is to liaise with the relevant countries, identifying a contact in each country and supporting the development of an effective OSH network of social partners and other stakeholders through the exchange of knowledge and good practice.

EU-OSHA has established contacts in the European Neighbourhood, meeting with representatives of the responsible authorities, national OSH institutes and social partners in countries to both the east and south of the EU. Representatives of EU-OSHA visited Azerbaijan, Georgia, Moldova, Armenia, Morocco, Tunisia, Israel and the Palestinian Authority. These meetings were both positive and productive, offering the opportunity to not only introduce the work of EU-OSHA and the EU system for managing OSH but also to learn more about the systems, challenges and priorities in various ENP partner countries. Contact points were identified and possibilities for future collaboration discussed.

The project will involve the translation of key materials into the languages of the partner countries, and this aspect of the work is already under way.

In 2015, seminars and workshops for ENP contact points will be held at EU-OSHA's offices in Bilbao, including an event for the francophone North African countries and one for the eastern countries. The Agency looks forward to continuing its collaboration with ENP partner countries, to help make work safer, healthier and more productive for everyone.

7 Corporate management

7.1 Management and control

Risk management and internal control

The Agency's work on risk management and internal control was formalised in 2014 with the adoption of policies on these issues, both of which are essential elements in ensuring sound financial management. Risk management is implemented at the level of activities defined in the management plan and at the corporate level and feeds into both the planning and the implementation process. The key process in the annual internal control cycle is self-assessment, leading to a number of prioritised control standards agreed by the Governing Board in the management plan.

Data protection

Privacy statements for new processing operations were prepared in order to give data subjects detailed information on what kind of personal data EU-OSHA is processing and how it is processed. For example, several specific privacy statements for different categories of user of the new campaign website were drafted and put online, as were statements relating to the management of conflicts of interest and online stakeholder surveys.

Notifications were sent to the European Data Protection Supervisor (EDPS), for example a revised notification on staff appraisal and a notification on procurement procedures, and the EDPS's recommendations were incorporated into these policies. The Director's appraisal procedure was also sent to the EDPS for checking before it was implemented, and it received a favourable response. Other data protection issues dealt with were related to internal procedures to protect the personal data of EU-OSHA staff.

7.2 Programming and evaluation

At the end of 2013, the Governing Board adopted EU-OSHA's Multi-Annual Strategic Programme (MSP) for 2014–2020. Thus, 2014 was the first year under the new MSP, and planning, implementation and reporting arrangements had to be adapted to meet the needs of the MSP.

In the first part of 2014, EU-OSHA carried out a survey of its stakeholders, to which almost 3,000 responded. The findings confirmed that the Agency is considered to be performing well and that the information it provides is useful, reliable and fills gaps in OSH knowledge in Europe. Given that the current difficult economic climate means that resources are reduced, it is particularly encouraging that so many stakeholders believe that the information provided by EU-OSHA would not be available elsewhere.

In June 2014, the European Commission published a communication on its Strategic Framework on Health and Safety at Work for 2014–2020[3]. The significance of EU-OSHA's role in implementing the previous strategy (2007–2012) was recognised in an external evaluation[4]. In the Commission's communication of 6 June, EU-OSHA was again assigned an important role in achieving the EU objectives on safety and health at work. The Agency has assessed the impact of the new strategic framework on its activities, and the various tasks assigned will be reflected in its annual management plans from 2015 onwards.

Activity-based management

In 2014, EU-OSHA moved to activity-based management, thus allowing much greater efficiency and better use of resources. This new management model is under continuing development to reflect the needs of the organisation. It not only supports effective internal management but also provides the Governing Board with key information — such as what resources are needed to achieve the different objectives in the annual management plan.

8 Administrative support

8.1 Seat agreement and new premises

The move to EU-OSHA's new premises in the Miribilla district of Bilbao was completed late in 2013 but fully implemented in 2014. This has given staff more space and better working conditions and visitors better meeting facilities. It has also resulted in substantial savings on rent. The official inauguration was on 31 March.

On the same day, the Seat Agreement between the Kingdom of Spain and EU-OSHA was signed. This was a significant event, as it secures the Agency's home in the long term. A kick-off meeting with the Spanish Ministry for Foreign Affairs to discuss the implementation of the agreement was held on 22 October. Implementation of the seat agreement is on-going.

8.2 Human resources

Multiannual staff policy plan

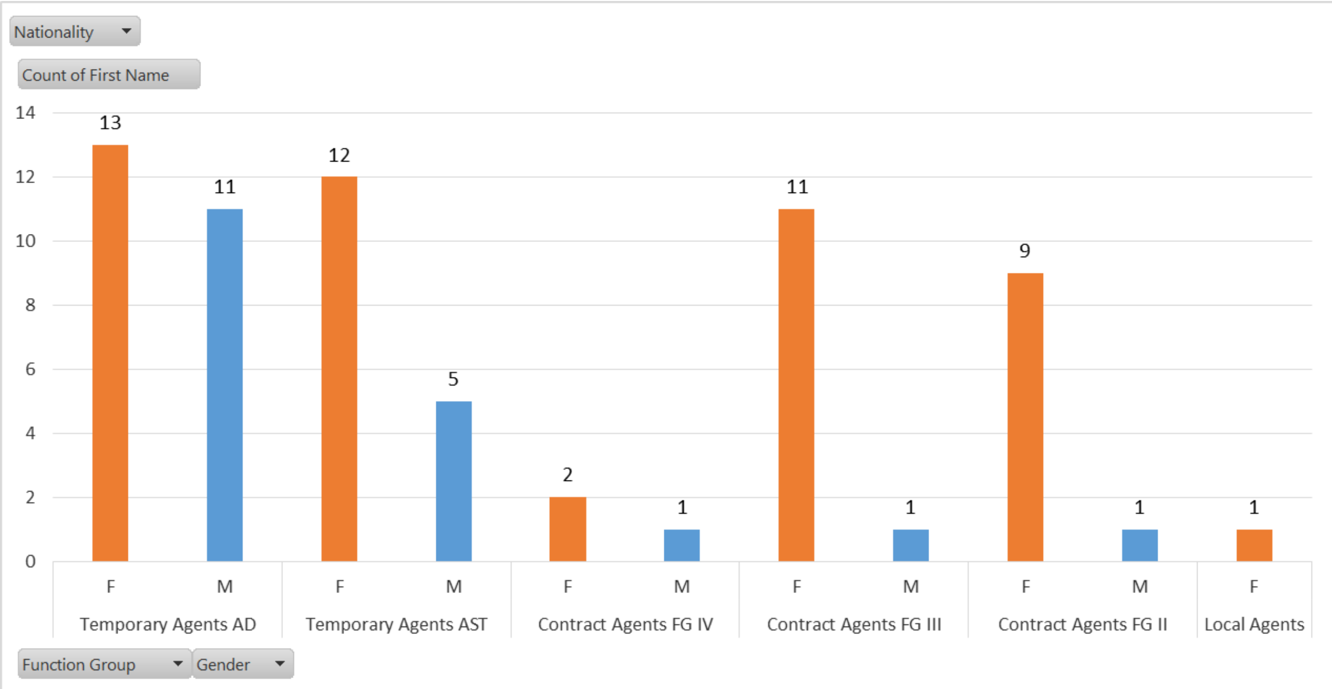
The staff policy plan for 2015–20 was approved by the Governing Board in March 2014.

[3] Communication from the Commission to the European Parliament, the Council, the European Economic and Social Committee and the Committee of Regions on an EU Strategic Framework on Health and Safety at Work 2014–2020, 6 June 2014.
[4] See DG Employment, Social Affairs and Inclusion, Evaluation of the European Strategy on Safety and Health at Work 2007–2012, March 2013.

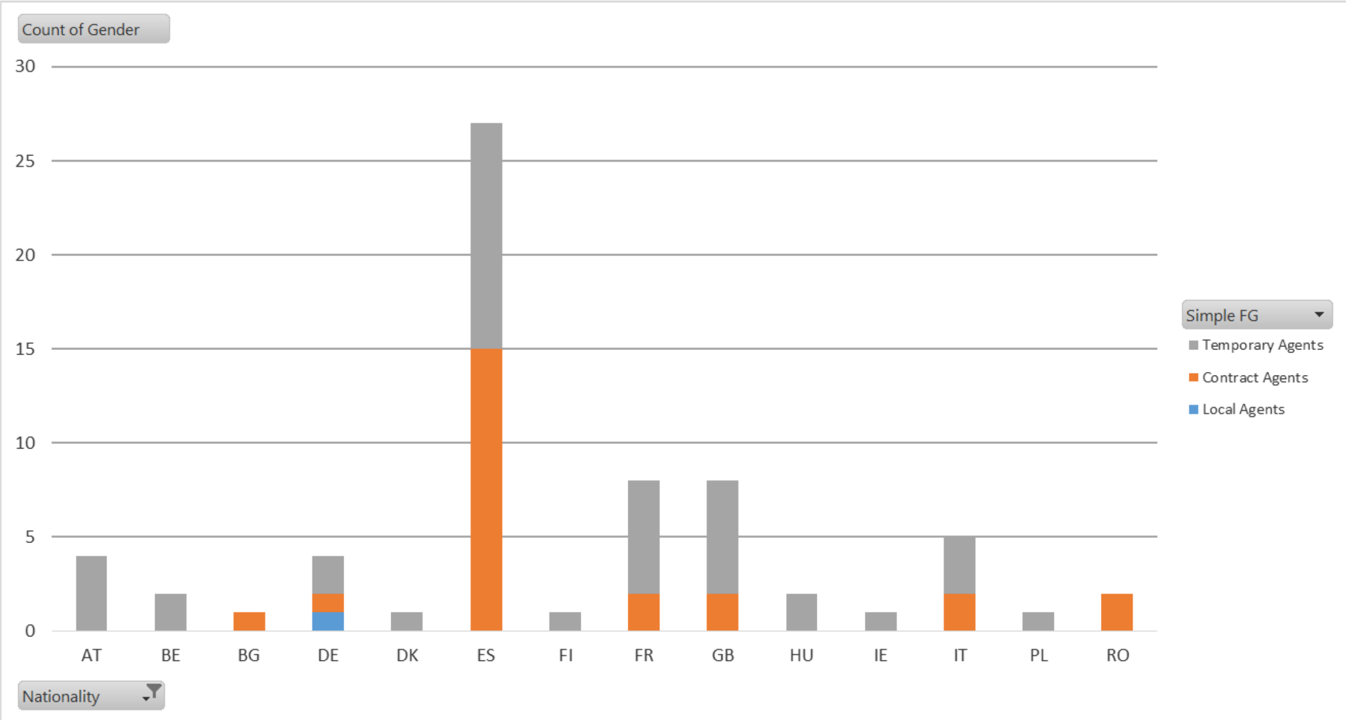
Recruitment and staffing

EU-OSHA completed five recruitment procedures in 2014 and one is ongoing. Another three are planned for early 2015. All current recruitment is either to replace staff leaving or temporary contracts to cover long-term sickness or maternity leave.

As at 31 December 2014, staff composition by gender was as follows:



As at 31 December 2014, staff distribution by nationality was as follows:



Staff activities

As a tripartite agency, EU-OSHA believes that social dialogue with staff is very important. An action plan was drawn up following the staff seminar in 2013 — Focus on the Future: Have Your Say and Make a Real Difference. Study visits to the Port of Bilbao and Daimler in Vitoria were held in April and November, respectively. A staff engagement survey, common to more EU agencies, was launched at the end of October, and the results will be analysed and actions taken in 2015.

Implementing rules and Director's appraisal

A new Staff Regulation for all EU agencies came into force on 1 January 2014, meaning that current implementing rules needed to be revised in a very short time frame. EU-OSHA adopted the first set of implementing rules on 7 February and opted out of others over the summer because they were not applicable to the Agency's staff and needed adaption to fit to the EU-OSHA context. The procedure for the Director's appraisal began at the end of October after positive prior checking by the European Data Protection Supervisor and approval granted by the European Commission (art. 110).

Appraisal and reclassification

The appraisal and reclassification processes were concluded according to the planning without any complaints. Seven temporary agents and five contract agents were reclassified.

Training

The Management Group approved the Learning and Development Plan for 2014 in March. Staff were offered training sessions on topics ranging from data protection and intellectual property to communication and interpersonal skills. Information sessions were provided on staff insurance scheme and end-of-duty entitlements as well as on Spanish taxation and staff privileges further to the signature of the seat agreement with the Kingdom of Spain.

Part II (a) Management

2.1 Governing Board

The Governing Board met in Bilbao on 19 March and then again in Luxembourg on 25 November. The Bureau met prior the two Board meetings as well as in June and September to monitor the implementation of the work programme and provide strategic steering to the Agency throughout the year.

The Director regularly reported to the Bureau and the Board about the Agency's achievements and the progress on the activities and planned outputs, results of the evaluations and outcome of the internal and external audits carried out at the Agency, the implementation of the roadmap related to the follow up to the inter-institutional working group and the Parliament's discharge decision. Before proposing the anti-fraud strategy and the conflict of interest policy for adoption to the Board in November 2014, the Agency carried out a risk assessment to identify the associated risks. The documents were drafted on the basis of that risk assessment and the Board was made acquainted of the main findings.

In 2014, the Governing Board adopted other key documents, such as the annual management and budget for 2015 and the multi-annual staff policy plan.

The list of the members of the Governing Board as of 31 December 2014 as well as the list of the decisions adopted in 2014 are available respectively in annex VI and VII.

2.2 Major events

In 2014, EU-OSHA has started working under a new Strategy (the Multi-annual Strategic Programme 2014-2020). In June 2014, the Commission launched a Communication to the Parliament and the Council on a new EU Strategic Framework on OSH. The Agency will play a key role in its implementation via the annual management plans.

Regarding the annual management plan 2014, the Agency has piloted planning and reporting according to the principles of the activity based management. This has allowed a much closer monitoring of where resources were spent and also a better assessment of what is achieved with which amount of resources. As foreseen by the Financial Regulation (article 29.3), the Agency has carried out a screening exercise so as to review the efficiency of its horizontal services (cf. section 2.4 and annex IV).

The activities foreseen in the strategies have a strong cross-unit component, which has entailed organizational and working arrangements challenges. In 2014, the Agency continued implementing the review, initiated in 2013, of its processes and procedures to ensure the desired quality of its work but also to ensure efficiency in the way the work is carried out.

Last but not least, the Agency concluded a Seat Agreement with the Kingdom of Spain on 31 March. The Agency and the Spanish authorities have agreed upon a Roadmap to ensure its implementation. Thanks to the Seat Agreement, the Agency and its staff will be endowed with a clear and stable regulatory framework. On this occasion, there was the official inauguration of the Agency's new premises. This has allowed a significant reduction in the rent (Title II of the budget) and reduced the total cost per product.

2.3 Budgetary and financial management

In 2014, the Agency could rely on the following sources of revenue:

- a subsidy from the European Union of €14,094,900

- €424,621 of EEA-EFTA funds.
- a total of € 100,00 from Spanish and Local Authorities.

The budget allocated under title 1 was implemented to a level of 98.12% during the financial year 2014. Most of the credits carried forward to next year are due to pending payments to providers that supply interim services.

The budget allocated under title 2 was implemented to a level of 96.45%. The long duration of some of the contracts awarded during the financial year 2014 results in a 64.10% of execution of payments and in the carry forward of 32.35% of the credits to next financial year.

The budget allocated under title 3 was implemented to a level of 99.43%, but the large and complex tender procedures led to an implementation of the payment appropriations by 63.53%, resulting in the need to carry forward the 35.90% of these funds into the following financial year.

Overall, the budget was implemented to a level of 98.65%.

Details on the implementation of the 2014 appropriation are available in annex II – Table 1.

In addition during the financial year 2014 a total amount of €2,636,405 of earmarked revenue have been recorded for three different projects, namely:

- an earmarked revenue of €450,296 for the programme IPA III
- an earmarked revenue of €1,997,512 for the Pilot Project "Health and Safety at Work of Older Workers"
- an earmarked revenue of €188,596 for the ENPI programme.

Details on the implementation of the earmarked revenues are available in annex II – Table 2.

In addition to the current year appropriations, an amount of €4,384,922 was carried forward from the financial year 2013. An amount of € 4,298,830 was consumed by the end of the financial year 2014, which corresponds to 98.94%. Only 1.96% of the credits was cancelled.

Details on the implementation of the appropriations carried forward are available in annex II – Table 3.

During the financial year 2014, 18 budgetary transfers were carried out in order to reallocate resources from areas where budgetary savings were identified towards areas of scarce resources, to ensure the achievement of the year's objectives. The total amount transferred was €908,184. No transfers were made between titles.

In addition, the EU-OSHA's Governing Board adopted 2 amending budgets which consisted mainly in:

- amendment 1: inscription in both income and expenditure of the earmarked appropriations related to specific projects run by the Agency for a total amount of €2,636,405;
- amendment 2: decrease in both income and expenditure of €60,000 on the basis of the final contribution of the Basque Regional Government in 2014 (€40,000 instead of € 100,000).

Amendments 1 and 2 also included 13 out of the 18 transfers of appropriations for a total amount of €499,046.

Details on the budget amendments and transfers are available in annex II – Table 4.

In 2014, the Agency contracted out goods and services for an amount of € 9,294,419.74 and carried out procurement procedures for a total amount of € 3,254,336.7, 18% of which were awarded through negotiated procedures (low-value contracts) and 82% were awarded in open procedures.

Details on the types of procurement procedures carried out at the Agency in 2014 are available in annex II – Table 5.

In addition, the Agency is part of several service-level agreements with the European Commission and some framework contracts awarded by European Commission to which EU-OSHA has joined.

2.4 Human Resources Management

Likewise other EU institutions and bodies, EU-OSHA has been subject to 5% staff reduction over the period 2013-2018. As a contribution to this staff reduction, the Agency has cancelled two Temporary Agent AST posts from its establishment plan in the past two years. Consequently the Agency has fully complied with the staff reduction and operates from 2015 with a total of 42 Temporary Agents posts equal to 2007. The total number of 24 Contract Agents and 1 Local Staff remained unchanged.

As regards its Human Resources policies, EU-OSHA started to revise all implementing rules further to the reform of the Staff Regulations that came into force on 1 January 2014 for all EU agencies. In 2014 the Agency adopted by analogy a set of 12 implementing rules, opted out from 8 implementing rules because they were not applicable to the Agency's staff and asked for derogation from 5 implementing rules waiting for the model decisions to be agreed between the Commission and the Standing Working Party. The procedure for the Director's appraisal began in Q2 of 2014 after positive prior checking by the European Data Protection Supervisor. The Agency continued to improve its performance in relation to staff planning, recruitment, staff performance and development taking into consideration the changes introduced by the new Staff Regulations.

The Agency implemented its 2014 Learning & Development plan and staff were offered training sessions on topics ranging from data protection and intellectual property to communication and interpersonal skills among others.

The table below shows the Agency's continuous commitment for improvement:

Indicator	**2012**	**2013**	**2014**
Average temporary agents vacancy rate (= number of posts left vacant / number of posts available in the budget)	9.1%	4.5%	4.8%
Average contract agents vacancy rate (= number of posts left vacant / number of posts foreseen in the budget)	7.7%	0%	0%
Number of agents who attended language training programmes	20	4	11
Number of agents who attended finance training programmes	20	58[5]	12
Number of agents who attended ICT training programmes	25	0	48

[5] Including training on Activity Based Budgeting

Number of agents who attended miscellaneous training programmes	64	62	69

As regards the 2014 screening exercise the Agency operated in 2014 with 64.1% operational, 23.5% overhead and 12.4 % neutral staff.

Details of the establishment plan 2014 and the results of the screening exercise are available in annex IV.

2.5 Assessment by management

The Management Group rely on a number of well-established tools to monitor the Agency's performance, including monthly budget execution reports, regular annual management plan updates – including outputs and procurement and key performance indicator scoreboards. For both budgetary, financial and exception reporting, there are documented procedures.

Control measures as regards legality and regularity and cost-effectiveness

The Agency adopted a new Financial Regulation on the basis of the Framework Financial Regulation (Commission Delegated Regulation (EU) N° 1271/2013 of 30 September 2013) early in the year.

The Agency's Financial Regulation and the related Rules of Application are the legal basis which underpin every financial transaction that is implemented at the Agency.

As of 2012, the Agency has been operating under a clear, formalized procedure in relation to financial circuits, actors and delegations, which is reflected into the organizational structure. Clear and concise checklists on a routing sheet underpin each financial transaction and provide an audit trail of the actions performed by each actor involved. In 2014, the Agency carried out a review of some of these checklists to ensure their relevance and alignment to potential risks.

The Agency has established internal control processes aimed to ensure the adequate management of the risks relating to legality and regularity of the transactions in line with the principle of sound financial management.

Such processes include systematic ex-ante control of all financial transactions, allocation of tasks and responsibilities in the financial circuit according to the four-eyes principle and segregation of tasks between the authorizing officer(s) and the accountant. The annual security report related to 2014 provides evidence of the fact that these two principles were consistently applied and respected and that all the financial delegations were correctly implemented in ABAC.

In 2014, the Agency adopted a Risk management policy and specific procedures to harmonize the way risks were identified and tackled across the Agency both in the operational areas and in the cross-cutting services. None of the risks identified in relation to the 2014 were or scaled up to "critical".

Exceptions are reported at the Agency when a circumstance arise that cannot be handled within the established procedures and regulatory framework. The Management Group adopts the register of exceptions at the beginning of year n+1. In 2014, 4 exceptions were registered. None of these exceptions indicate any weakness within the existing controls that is qualitatively and quantitatively relevant with respect to the materiality criteria (above 2% of authorized payments for 2014, cf. annex VIII).

The table below includes a compared overview on key figures across 2011 and 2014 that show the overall positive trend in relation to sound financial management:

Item	2011	2012	2013	2014
Number of budget amendments	2	2	2	2
Number of exceptions recorded	6	7	5	4
Total number of transfers of budget appropriations carried out during the year (C1)[6]	11	11	10	18
% budget implementation at the end of the year for C1 (payment + carry over)	91,1%	94,6%	98,9%[7]	98,7%[8]
% of cancellation of C1 appropriations	8,9%	5,4%	1,1%	1,3%
% of carry over at the end of the year (C1 to C8)	21,5%	21,2%	28,7%	24,2%
% cancellation of carry overs at the end of the year (C8)	9,1%	8,5%	6,5%	2%
% total cancellation of appropriations (C1+C8) at the end of the year	8,1%	5,9%	2,0%	1,5%

Fraud prevention and detection

At the end of 2014, the Board adopted an Anti-fraud strategy on the basis of the guidelines issued by the European Anti-Fraud Office (OLAF) for EU Agencies.

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

The strategy covers a three-year timespan (2015-2018) and is based on a risk assessment carried out by the Agency. The main objectives as they were identified in the trategy include further developing an anti-fraud culture in the organisation; enhancing existing internal procedures for the purpose of fraud prevention and improving fraud detection techniques, in particular in procurement and human resources areas; strengthening internal procedures for reporting and handling potential fraud cases and their outcomes. These objectives were operationalized via a detailed action plan whose implementation shall be monitored by the Board.

Until the end of 2014, the measures that are ensuring the legality and regularity of the transactions (segregation of tasks, four-eyes principle) and the procedure related to sensitive functions were also intended to prevent and detect fraudulent behaviours.

Also, in the standard contract for external services, the Agency clearly informs its contractors that by virtue of Regulation (EC) No 1073/1999 of the European Parliament and the Council of 25 May 1999, the OLAF may also carry out on the spot checks and inspections in accordance with the procedures laid down by Union law for the protection of the financial interests of the Union against fraud and other irregularities.

[6] Transfers of appropriations were performed done in compliance with the Agency's Financial Regulation and that communication to the Governing Board in real time and duly justification was provided.
[7] Target in AMP 2013: 95%
[8] Target in AMP 2013: 95%

Raising awareness on ethics, integrity and fraud prevention and detection among staff is a standing priority at the Agency. Information on fraud prevention, ethics and integrity is provided to all new staff members.

Conflict of interest

Also at the end of 2014, the Board adopted a comprehensive policy on management of conflict of interest. Again, the Agency carried out a risk assessment prior to submitting it to the Governing Board for adoption.

In general, the risk level was considered low due to, in particular, the role of the Agency which does not include regulation or inspection as well as the Agency's governance arrangements.

The policy mainly addresses Board and Advisory group members and gives an account of the measures foreseen by the Staff Regulations in relation to staff members. It provides some criteria for the assessment of conflict of interest situations and foresees preventive and corrective measures. It also bids that the declarations of interests and a summary of CVs of all Board/Advisory Board members as well as senior management of the Agency (Director and Heads of Unit) should be made available on the Agency's website to allow for public scrutiny.

The table below includes a compared overview on key figures across 2013 and 2014 that provide reasonable assurance in relation to legality and regularity and the cost-effectiveness of the controls performed:

Item	**2013**	**2014**
Resources devoted to ex-ante verification to ensure legality and regularity of underlying transactions		
Staff devoted to ex-ante verification (in FTE)	0.80	0.80
Level and nature of controls carried out		
Budget coverage of ex-ante verification	100%	100%
Budget execution percentage (C1)	98.9%	98.6%
Results of controls: what the controls allowed to discover/remedy		
Number of complaints received from unsuccessful tenderers	None	None
Number of cases received by the Ombudsman relating to procurement procedures	None	None
Number of proceedings initiated by contractors against the Agency before the Court	None	None
Number of exceptions recorded	5	4

2.6 Assessment of audit results during the reporting year

2.6.1 Internal Audit Service (IAS)

The Internal Audit Service of the Commission (IAS) serves as the Agency's internal auditor. The IAS carries out audits at the Agency on the basis of a Strategic Internal Audit Plan (SIAP) that is agreed with the Agency before the start of the period of reference. The SIAP currently in force covers the years 2013-2015. In 2014, the IAS did not perform any new audit. The following audit in the framework of the SIAP took place on 20 -24 April 2015. The audit topic was "Tools for OSH management and impact assessment". The audit included a follow up on the recommendations from previous audits that remained open.

The Agency has been working towards the closure of several recommendations of audits performed in previous years as foreseen by the action plans. More details are available at 2.7.

2.6.2. European Court of Auditors (ECA)

From 27 to 31 October 2014, the Court carried out an audit on-site, to check the regularity and legality of a sample of 2014 procurement and financial transactions between January and September 2014. For the first time, due to the changes introduced by the new Financial Regulation (Article 107), the audit of the 2014 accounts were carried out by an independent external auditor (private audit firm) which the Agency contracted via a Commission framework contract, as recommended by the Court.

On the basis of the findings of the private audit firm, the Court of Auditors shall prepare a specific annual report on EU-OSHA and the action taken by the Agency in response such findings.

By the date of preparation of the present report, the Agency had not received the final report from the Court of Auditors. EU-OSHA expects, however, that the Court's opinion on the truth and fairness of the accounts, as well as on the legality and regularity of the transactions underlying the accounts, will provide a statement of assurance as evidenced so far. Any observations will be implemented as part of the ongoing continuous efforts towards further improvements.

As regards the implementation of recommendations issued in previous years, the relevant action plans are implemented as planned and are on schedule.

Consequently, the current state of play does not lead to assurance-related concerns.

2.7 Follow up of recommendations and action plans for audits

There were no critical IAS recommendations due in 2014 and at the end of 2014 there was only one very important recommendation remaining open.

The very important recommendation was issued in the framework of the audit on "Procurement and contract management" carried out in 2012 and is about the design and implementation of an integrated procedure for contract management.

The Agency prepared an action plan which has been implemented by the end of 2014, one year later than planned.

IAS' very important recommendation	*Agency's action plan:*
Design and implement an integrated procedure for contract management at the Agency level.	1. Develop an agency manual based on a mapping of current internal guidelines and templates, harmonisation of these where appropriate and collation of a final set covering the entire Agency (Q4 2014). 2. Ensure approval forms are clear and unambiguous and correspond clearly to the contractual conditions (Q4 2014).

The contract management procedure is consolidated and the Agency submitted the status of implementation at the end of February 2015 to the IAS for review and requested the closure of the recommendation.

The other very important recommendation included in the IAS report was about the adoption of a valid financing decision and the monitoring of the procurement plan. The Agency submitted the follow up to this recommendation in November 2013 and the IAS closed the recommendation in June 2014 based on the evidence provided by the Agency.

The last audit performed by the IAS on 7-11 October 2013 was about "Reporting and building blocks of assurance".

The IAS concluded that the internal control systems in place at the Agency provide reasonable assurance regarding the business objectives set up for auditing except for only one very important recommendation (on the annual ICS self-assessment exercise and related mitigating action plans). The Agency submitted an action plan with the objective to meet the recommendations from the 2013 internal audit, which the IAS found appropriate. The Agency submitted for review and closure the follow up to that very important recommendation in August 2014, earlier than foreseen.

As a result of the assessment of the risks underlying the IAS recommendations and the follow-up measures taken, no negative assurance implication can be detected.

2.8 Follow up of observations from the discharge authority

The discharge decision in relation to 2012 was adopted during the plenary session of the European Parliament on 3 April 2014. With that decision, the Parliament granted the Agency's Director the discharge in respect of the implementation of the budget for the financial year 2012 and approves the closure of the accounts for 2012.

In September 2014, the Agency informed the European Parliament about the measures taken to meet the recommendations included in the discharge decision in the form of a report from the Director as per Article 110 of EU-OSHA's Financial Regulation as well as in subsequent communications with the Budgetary Control Committee of the European Parliament. As part of the discharge procedure, the Agency submitted a report summarising the number and nature of internal audits conducted by their internal auditor, the recommendations made and the follow-up given to those recommendations.

Also on 3 April 2014, the European Parliament adopted a resolution on discharge in respect of the implementation of the budget of the European Union agencies for the financial year 2012: performance, financial management and control – which refers to cross-cutting issues affecting EU Agencies in general.
Under the umbrella of the EU Agencies' networks and subnetworks, EU-OSHA contributed to the follow up on a number of the Parliament's observations included in that resolution.

The specific observations reported by the Parliament in the Agency's discharge decision and the follow-up measures adopted by the Agency, where relevant, are reported in the table below.

European Parliament's observations	*Response and measures taken by the Agency*
(The European Parliament) welcomes the continued contribution of the Agency in the promotion of high standards of safety and health at work in the Union; points out the Agency's important key activities in 2012, such as the Foresight project linked to risks associated with green jobs and the launch of the Healthy Workplaces Campaign; looks forward to the Agency's new multiannual strategic programme, which is closely linked to the objectives of the Europe 2020 strategy and will support the much needed and expected Union strategy on safety and health at work 2013-2020.	The Agency's multi-annual strategic programme 2014-2020 was adopted by the Governing Board in November 2013. EU-OSHA will play an active role in the implementation of the EU strategic framework on health and safety at work 2014-2020.
<u>Follow up to the 2011 discharge:</u> (The European Parliament) notes from the Court of Auditors' report that the status of two out of four corrective actions taken in response to the previous year's comments are 'completed', whereas two corrective actions are marked as 'ongoing';	N/A
<u>Follow up to the 2011 discharge:</u> (The European Parliament) acknowledges from the Agency that: • it has reported a reduction in the cancellation rate for 2012 to 5,7 %, compared to 8 % for 2011; notes, moreover, that an ABB model will be implemented as from 2014 in order to further improve the Agency's overall internal planning and monitoring of its annual management plan, thus ensuring better budget implementation, • whereas the Agency's Financial Regulation and the corresponding implementing rules provide for a physical inventory at least once every three years, the inventory was completed in 2012,	In 2013, the cancellation rate was further decreased (below 5%). The ABB model is being implemented according to the plans (ABB was operational as of 2014). The Seat Agreement between the kingdom of Spain and the Agency was signed on 31 March 2014 and published in the *Boletín Oficial* (http://www.boe.es/diario_boe/txt.php?id=BOE-A-2014-5208).

• the Agency has accepted the draft seat agreement with the host state in order to avoid further delay in the completion of negotiations;	
Budget and financial management: (The European Parliament) notes that budget monitoring efforts during the financial year 2012 resulted in a budget implementation rate of 94,64 % and that the payment appropriations execution rate was 73,43 %.	Budget implementation in 2013 was further improved. The overall level of committed appropriations was 99% (94.64% in 2012).
Commitments and carry-overs: (The European Parliament) notes with concern that EUR 3 200 000 (22 % of the budget) have been carried over to 2013 and that the level of committed appropriations carried over is high for both Title II at 36 % and Title III at 33 %; acknowledges that for Title II, this was mainly caused by the renewal of annual IT contracts concluded as planned in the fourth quarter of 2012; acknowledges that for Title III, the high level was a result of both the multiannual nature of major projects and of delays in the awarding of specific contracts.	In 2013, the level of carry over for Title II and III remained above 20% and 30% respectively. As acknowledged by the Court in their report for 2013: • for Title II, this was caused by the purchase of goods and services, as planned, at the end of the year in connection with the Agency's move to new premises and with the renewal of annual IT contracts; • for Title III, the high level of planned carry overs mainly resulted from the multiannual nature of major projects launched in 2013, such as the European Survey of Enterprises on New and Emerging Risks (ESENER-II).
Commitments and payments: (The European Parliament) notes that the cancellation rate for Title I appropriations for the year 2012 was 9,5 %; acknowledges that the cancellation rate was mainly the result of frozen recruitment procedures and an anticipated salary increase which had not yet been paid out.	The cancellation rate was significantly reduced in 2013 (below 5%).
Transfers: (The European Parliament) notes with satisfaction that according to the annual activity report as well as the Court of Auditors' audit findings, the level and nature of transfers in 2012 have remained within the limits of the financial rules; commends the Agency for its good budgetary planning.	In 2013, the level of transfers also remains within the limits of the financial rules.
Procurement and recruitment procedures: (The European Parliament) notes that for the year 2012, neither sampled transactions nor other audit findings have led to any comments on the Agency's procurement procedures in the Court of Auditor's annual audit report.	Neither did the Court in their report for 2013.
Procurement and recruitment procedures: (The European Parliament) notes that the Court of Auditors made no comments in its annual audit report for 2012 as regards the Agency's recruitment procedures.	Neither did the Court in their report for 2013.

Prevention and management of conflict of interests and transparency: (The European Parliament) acknowledges that the Agency will adopt a conflict of interest policy in 2014 based on the Commission's Guidelines on the Prevention and Management of Conflict of Interest in EU Decentralised Agencies; calls on the Agency to inform the discharge authority upon the adoption of that policy.	The Governing Board adopted the Agency's policy on management of conflict of interest on 25 November 2015. The existing procedures related to the prevention of conflict of interest for the Agency's staff are under revision and they will be completed in 2015.
Prevention and management of conflict of interests and transparency (The European Parliament) observes that the CVs and declarations of interests of the members of the Management Board, the Executive Director and senior management are not publicly available; calls on the Agency to remedy the situation as a matter of urgency.	The declaration of interest and the summary of CVs of Board members, Director and Heads of Unit were made available on the Agency's website as of 1 December 2014.
Internal Audit: (The European Parliament) acknowledges from the Agency that in 2012 the Commission's Internal Audit Service (IAS) carried out an in-depth risk assessment and submitted its final strategic audit plan for 2013-2015, which was endorsed by the Agency's Director and its Management Board; notes that the IAS also carried out an audit on contract management and procurement, which led to seven recommendations (no critical recommendations, two very important), the implementation of which is on track; notes that the IAS also followed up its earlier recommendations and concluded that no critical recommendations were open and that the implementation of two very important recommendations was on track;	All very important recommendations were submitted for closure in early 2015.
Performance: (The European Parliament) requests that the Agency communicate the results and impact its work has on European citizens in an accessible way, mainly through its website.	The Agency publishes on its website the general external evaluations of the Agency, the Annual Report adopted by the Governing Board and the Annual Activity Report of the Authorizing Officer which includes an analysis and assessment by the Governing Board.

Part II (b) External Evaluations

The Agency undergoes a general evaluation every five years. The next evaluation of this kind is due next year. In addition, the Agency regularly commissions external mid or ex-post evaluation to assess the impact of specific activities and adjust the focus if needed.

The Healthy Workplaces Campaign is one of the Agency's flagship activities. It is the world's biggest workplace health and safety campaign of its kind but also one of the Agency's principal tools for raising awareness of occupational safety and health issues. It mobilizes a significant amount of human and financial resources and it is therefore subject to regular evaluation.

In 2014, the Agency commissioned an external ex-post evaluation on the Healthy Workplaces Campaign 2012-2013: Working Together for Risk Prevention[9].

The objective of the evaluation was to assess the campaign's effectiveness and impact, with special emphasis on the European Campaign Assistance Package (ECAP). The evaluation covered all the activities covered by the Campaign Strategy in the EU27 and EEA countries.

In particular, the evaluation covered a number of research questions, including to what extent the objectives of the Campaign have been fulfilled at the national and European level, whether the results achieved are proportionate to the resources invested, how the Agency's network works in achieving the Campaign's objectives and whether there is any room for improvement, whether there is any added value in organizing a Campaign at the European level versus at national level, how the Campaign was effective to promote good practices and practical solutions among the target groups. There were also questions regarding the alignment with the Agency's strategy 2009-2013 as well as the EU OSH strategy 2007-2012.

Overall, the evaluation was positive. Suggestions for improvement included to ensure increasing networking opportunities for stakeholders, to keep alive successful elements of the Campaign under scrutiny also for future Campaigns (e.g., benchmarking event), carry out a need assessment to identity possible changes to the European Campaign Assistance Package to meet in full stakeholders' expectations (in particular, Focal Points' request for more flexibility), envisage more networking opportunities for media partners; diversify channels and timing of communication/dissemination of campaign resources and consider larger use of social media; adapt the type of information produced and communicated according to the needs of different stakeholders; coordinate promotion with events at the national level to ensure a widespread reach; encourage Focal Points to be more actively involved in the dissemination of the Campaign information and resources in the national language.

The results of the evaluation will be used when planning future Campaign activities.

[9] The evaluation report is available on the Agency's website at: https://osha.europa.eu/en/publications/evaluation_reports/hwc-2012-13-evaluation-report.pdf

Part III Assessment of the effectiveness of the internal control systems

3.1 Risk Management

Risk management at the Agency is based on three layers of assessment. The first layer is the risk assessment exercise that is carried out in conjunction with the planning process and addresses both operational and corporate management (cross-cutting) activities. The second layer consist of a further review and analysis by a cross-unit team which takes into account internal and external auditors' recommendations. The third and last layer is the Management Group's assessment, which includes the adoption of the risk register for the planning year. In that context, the Management Group appoints a risk coordinator for each risk, who drafts an action plan that is monitored quarterly under their supervision. The risks identified at the level of the activities are monitored by the staff in charge of the activity under the supervision of the relevant Head of Unit.

The risk register related to the annual management plan 2014 included five risks, two in relation to the external environment, two regarding the internal organization and management of resources and one affecting legality and regularity aspects.

All the risks identified were ranked as moderate. Overall, the action plan has been followed up adequately and none of the risks has materialized in a way that has impacted negatively the Agency's reputation or the achievement of the operational and strategic objectives. Contributions to the action plans were timely, accurate and informative.

Regarding the risks related to the external environment, the Management Group agreed that there is room for an even more strategic approach to stakeholders to ensure their sustained engagement and take up of the Agency's products.
The implementation of ABM/ABB/ABC and various monitoring mechanisms of the implementation of the work programme have substantially minimized the risks related to internal organization and management of resources.
The only risk related to legal and regulatory aspects referred to the implementation of the reform of the Staff Regulations, which required major effort and coordination among EU Agencies and the Commission (DG HR).

In their 2013 audit on "Building blocks for assurance", the IAS recommended that the Agency should have a formalized risk management process in place (important recommendation). Also in 2013, the Management Group prioritized the Internal Control Standard n.6 on risk management in the context of the annual management plan 2014 (cf. 3.2).
As a follow up to that, the Director adopted a new Risk Management policy in June 2014. The main objectives of the policy are to further harmonize the practices at the Agency regarding risk identification, assessment and follow up as well as to set out responsibilities among the actors involved for the different types of risk assessment exercise. The policy is implemented via three procedures: one on the risk management in the context of the annual management plan, one for ad hoc/specific risk assessments and one on the establishment of the corporate risk register.

The policy and the procedures aim at further supporting the Director and the Management Group in carrying out the decision-making process on an informed basis.

For the risk assessment exercise related to 2015, the new policy and procedures applied. For the establishment of the risk register for 2015, the Management Group took into account the degree of the implementation of the action plan for 2014, together with the outcome of the risk assessment performed at the level of the activities, the cross-cutting risk analysis, external and internal auditor and recommendations. Again, none of the risks identified for 2015 were critical.

3.2 Compliance and effectiveness of Internal Control Standards

In 2007 and with subsequent amendments, the Governing Board of the Agency adopted a set of Internal Control Standards (ICSs), based on the European Commission's and international good practice, and aimed to ensure the achievement of the policy and operational objectives. As a result, the Agency established the organizational structure and the internal control systems that are in line with the standards and with the risk environment in which it operates.

The assessment of the ICSs at the Agency is based on two layers. First, a cross-unit project team discusses and analyses the implementation of the standards and related requirements, which takes into account the results of the risk assessment and external and internal auditors' recommendations. Second, the Management Group takes a decision on the ICSs to prioritize in the context of the annual management plan of the planning year. On that basis, a ICSs compliance report is drafted. On that basis, the Management Group appoints coordinators for each ICS/requirements who are responsible for drafting an action plan, which is monitored quarterly under the Management Group's supervision.

For the annual management plan 2014, the Agency agreed measures to further improve the effectiveness of the Agency's control systems in the area of staff allocation and mobility (ICS 3), staff evaluation and development (ICS 4), risk management process (ICS 6), processes and procedures (ICS 8), management supervision (ICS 9) and business continuity (ICS 10).

Given the scope of the areas identified, the Management Group agreed upon a multi-annual action plan. For this reason, the assessment performed in 2014 for the annual management plan 2015 reiterates some of the ICSs identified in 2014 as in need for improvement (ICS 3, 7, 8 and 10). The successful implementation of the action plan in relation to ICS 6 and 9 allowed the Management Group to conclude that these standards are satisfactorily fulfilled at the Agency.

In their 2013 audit on "Building blocks for assurance", the IAS recommended that the Agency should have a formalized ICSs self-assessment procedure in place (very important recommendation). In June 2014, the Director adopted an internal control policy which includes a specific procedure on ICSs self-assessment. The policy is based on the established practice at the Agency and gives an account of the internal control systems in force and defines roles and responsibilities in relation to the implementation of the procedure.

A new Internal Control Coordinator was also appointed. In that capacity, the Internal Control Coordinator signs a statement on the accuracy and exhaustiveness of the information on management and internal control systems provided in the Annual Activity Report (cf. annex X).

Part IV. Management assurance

4.1 Review of the elements supporting assurance

The Director can rely on the following building block of assurance:

- the end-of-year declaration of assurance issued by the Authorizing Officers by delegation based on the knowledge gained from daily operation and management supervision activities;
- the declaration of the Internal Control Coordinator grounded on his daily monitoring of the implementation of internal control systems at the Agency, including the self-assessment and follow up to internal control standards and the Agency's risk management policy;
- the existing measures to ensure legality and regularity of the Agency's underlying transactions, including comprehensive ex-ante verification and specific measures to prevent and detect fraud;
- the consolidation of the Agency's performance management framework, which includes regular monitoring of performance indicators and planning and follow up to evaluations;
- the work of the Internal Audit Service and the Agency's follow up to the audit recommendations;
- the lessons learnt from the reports of the Court of Auditors for the years prior to the year of this declaration;
- the findings included in the security report issued by the Agency's security coordinator;
- the assessment of the quantitative and qualitative nature of the few exceptions included in the register for 2014.

Part II and III are based on a systematic analysis of the evidence available with respect to the building blocks of assurance. The Director has reasonable assurance that, overall, suitable controls are in place and working as intended; risks are being appropriately monitored and mitigated; and necessary improvements and reinforcement measures are being implemented. As a result, there have not been reasons to introduce any reservation for the year 2014.

Part V. Declaration of Assurance

I, the undersigned, Christa Sedlatschek, Director of the European Agency for Safety and Health at Work, in my capacity as authorising officer,

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

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

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

Bilbao, 8 May 2015

(signed)

Annexes

Annex I. Core business statistics and outputs status

Table 1 – Agency-level indicators

Agency-level Indicators	Target 2014	2013	2014	2014 vs.2013
Use of EU-OSHA online information (downloaded publications)	5% increase per year	50.788	66.379	31%
Key stakeholder requests to Agency for information *	N/A**	37	23	-38%
Unique visitors to Agency websites (number of unique browsers)	10% increase per year	3.225.037	4.202.758	25%
Intermediaries and beneficiaries reached through presentations at conferences and events	N/A**	n.a.	10.276	n.a.
Academic citations of Agency work published over the last five years	10% increase per year	n.a.	158	n.a.
Stakeholder assessment of contribution to increased awareness (in EU Member States)	75%	n.a.	87%	n.a.
Stakeholder assessment of contribution to increased awareness (in Europe)	75%	n.a.	97%	n.a.
Stakeholder assessment of usefulness of Agency information	75%	n.a.	92%	n.a.
Stakeholder assessment of relevance of Agency information	75%	n.a.	83%	n.a.
Stakeholder assessment of reliability of Agency information	75%	n.a.	98%	n.a.
Stakeholder assessment of adressed gaps in knowledge	75%	n.a.	79%	n.a.
Stakeholder assessment of added value of Agency information	75%	n.a.	91%	n.a.
Stakeholder assessment of satisfaction with Agency performance	75%	n.a.	90%	n.a.

N/A: not applicable

n.a. : not available

* Requests for information from representatives of European Insitutions, other EU agencies, representatives of European social partners

** Targets to be decided on the basis of 2014 data

European Agency for Safety and Health at Work

Table 2 – indicators per priority area

Indicators per Priority Area	Target	1. Anticipating Change	2. Facts and Figures	3. Tools for OSH management	4. Raising Awareness	5. Networking knowledge	6. Networking and Corporate Communication
Satisfaction with information	75	86	93	75	68	85	86
Reach (downloads of publications)	5% increase per year	+80% (2014: 18 405; 2013: 10 208)	+9% (2014: 21 167; 2013: 19 491)	-50% (2014: 296; 2013: 593)	+30% (2014: 17 157; 2013: 13 228)	+10% (2014: 4271; 2013: 3 876)	N/A
Reach (intermediaires and beneficiaries reached) - presentations at conferences and events	N/A*	510	1145	240	3610	8	4763
Reach (pageviews** to relevant parts on websites managed by EU-OSHA)	10% increase per year	+38% (2014: 14 024; 2013: 10 177)	+40% (2014: 3 087 856; 2013: 2 211 931)	-4% (2014: 394 658; 2013: 409 821)	+16% (2014: 4 758 406; 2013: 4 109 159)	+32% (2014: 646 471; 2013: 490 866)	N/A
Reach (number of members of national networks)	700	N/A	N/A	N/A	N/A	N/A	786 (949)
Reach (number of OSHmail subscribers)	N/A*	N/A	N/A	N/A	N/A	N/A	67 065 (59 881)

2013 figures in brackets where relevant.

N/A: not applicable

* Targets to be defined on the basis of 2014 data

** Pageviews are used instead of unique visitors as a more relevant measure for areas of the website(s)

Table 3 – Good governance indicators

Indicators for Good Governance**	Target 2014	2014
Degree of work programme implementation*	100%	84%
Budget implementation	95%	99%
Budget execution for Title 1 (staff)	90%	95%
Budget execution for Title 2 (buildings, equipment)	80%	64%
Budget execution for Title 3 (operational expenditure)	70%	64%
Number of FOP tasks	N/A	58
Vacancy rate	0-10%	4%
Due IAS recommendations implemented	80%	67%
Staff diversity (Member States represented among staff)	15	14
Number of European Court of Auditors' (ECA) recommendations	0-1	1

N/A: not applicable

n.a. : not available

* This is calculated on the basis of outputs due in 2014 and is therefore a minimum measure of work programme implementation

** Data on the indicators staff satisfaction and implementation of evaluation recommendations are not reported as they are not available. The Agency decided not to carry out a staff satisfaction survey and the reporting on evaluation recommendations will from 2015 be based on the Financial Regulation and its implementing rules adopted in 2014.

Table 4 – Indicators per activity

Activity / Indicators	Delivery of 2014 outputs foreseen in AMP		Quality of information (quality score for publications)		Satisfaction with seminars, events etc organised	
	Target	2014	Target (%)	2014	Target (%)	2014
1.1 Foresight green jobs	5	3	75	91	75	n.a.
1.2 Large-scale foresight	4	4	75	N/A*	N/A	N/A
2.1 ESENER	5	3	75	96	N/A	N/A
2.2 Older workers	1	1	75	N/A*	N/A	N/A
2.3 MSE	0	0	75	N/A*	N/A	N/A
2.4 Work-related diseases	8	6	75	N/A*	75	100
2.5 Costs and benefits	7	7	75	N/A*	75	100
3.1 OiRA	15	11	75	N/A**	75	92
3.2 OSH solutions	3	3	N/A	N/A	75	n.a.
4.1 HWC 2012-2013	1	1	75	95	N/A	N/A
4.2 HWC 2014-2015	14	12	75	N/A*	75	95
4.3 HWC 2016-2017	0	0	N/A	N/A	N/A	N/A
4.4 Awareness Raising Actions	4	4	N/A	N/A	75	n.a.
5.1 OSHwiki	2	1	75	N/A*	N/A	N/A
5.2 Other networking knowledge actions	7	6	75	95	75	n.a.
6.1 Strategic networking	10	10	N/A	N/A	75	97
6.2 Operational networking	11	9	N/A	N/A	75	93
6.3 Corporate Communication	7	6	75	74	N/A	N/A
C.3 Programming and evaluation	6	5	N/A	N/A	N/A	N/A

N/A: not applicable

n.a. : not available

* As explained in the management plan, data on quality of information are only collected the years where there are publications available for assessment.

** OiRA is not activity producing information as such and alternative quality measures need to be developed

Table 5 – additional indicators on activities

Additional Indicators on Activities	2013	Target 2014	2014
A) Dissemination indicators:			
Activities under prioirty area 1, 2 & 4:			
Intermediaries and beneficiaries reached through OSHmail (Dissemination)	59 881	N/A	67 065
4.2. HWC 2014-2015 "Manage Stress":			
Distribution of campaign material	n.a.	1 000 000	806 289
Media partners	20	15-25	33
Campaign partners	87	80	102
Media clippings	812	250-350	1305
B) 3.1. OiRA:			
Number of new agreements	6	5	6
C) 5.1. OSHwiki:			
Number of new authors (OSHwiki)	N/A	20	40
D) Engagement of stakeholders (participation rate):			
6.1. Strategic networking events	N/A	60%	73%
6.2. Operational networking events	N/A	80%	76%

N/A: not applicable

n.a. : not available

Table 6 – Status of Outputs at 31 December 2014

TYPE OF OUTPUT	OUTPUT	YEAR OF DELIVERY	STATUS AT 31-12-2014
Priority area 1: Anticipating change			
1.1. Foresight of new and emerging OSH risks associated with new technologies in green jobs			
Publications: Event Summaries	Three summary reports and seminar online summaries	2014	Delivered (2 out of 3)
Events	Two foresight dissemination workshops	2014	Delivered (1 out of 2)
1.2. Large-scale foresight			
Publications: Report	State of the art report (SoAR) on healthcare, including home and community care	2014	Delivered
	Executive summary of SoAR on healthcare, including home and community care	2014	Delivered
	Report on the foresight scoping study	2014	Delivered
	Report on success factors to transfer foresight into policy making	2015	On track
Publications: Event Summaries and Seminar Online Summaries	Summary report and seminar online summary of seminar on OSH research priorities	2014	Delivered
	Summary report and seminar online summary of seminar on key emerging OSH issues and success factors to transfer foresight findings into policy-making	2015	On track
Publications: Articles	Three review articles on new and emerging issues	2015	On track
Events	Seminar on key emerging OSH issues and success factors to transfer foresight findings into policy-making	2015	On track
Priority area 2: Facts and figures			
2.1. European Survey of Enterprises on New & Emerging Risks (ESENER)			
Publications: Report	Overview report, summary (translated), online results mapping	2015	On track

TYPE OF OUTPUT	OUTPUT	YEAR OF DELIVERY	STATUS AT 31-12-2014
	Report on secondary data analysis	2015	On track
	Report on qualitative post-test on ESENER-1	2014	Delivered
	Master questionnaire	2014	Delivered
	National version questionnaires	2014	Delivered
	Sampling report	2014	Delayed
	Quality control report and full data set	2014	Delayed
2.2. OSH overview: Older workers			
Publications: Report	Report based on findings: OSH and older workers	2016	On track
	Report based on findings: OSH, gender and older workers (could be combined into a single report)	2016	On track
	Final analysis reports from OSH policies, strategies, programmes and actions for an ageing workforce	2016	On track
	Final analysis report from Rehabilitation systems, strategies and programmes	2016	On track
	Final analysis report from Workplace practices and support for enterprises – examples, experiences and needs	2016	On track
	Final report	2016	On track
Publication: Resources	Member state profiles	2016	On track
	Case studies	2016	On track
	Catalogue of good practice tools	2016	On track
Events	Seminar online summary on European Parliament seminar held Dec/12	2014	Delivered
2.3. OSH overview: Micro enterprises			
Publications: Report	Report on first findings	2015	On track
	Report based on findings	2017	On track
2.4. OSH overview : Work-related diseases			
Publications: Report	State of the art report (SoAR) on work-related cancers	2014	Delivered
	Executive summary of SoAR on work-related cancers	2014	Delivered
	State of the art report (SoAR) on reproductive risks	2014	Delayed

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TYPE OF OUTPUT	OUTPUT	YEAR OF DELIVERY	STATUS AT 31-12-2014
	Executive summary of SoAR on work-reproductive risks	2014	Delayed
Publications: Event summaries	Seminar on-line summary on reproductive risks at work	2014	Delivered
	Seminar on-line summary on the burden of work-related diseases	2014	Delivered
Events	Workshop on the burden of work-related diseases	2014	Delivered
	Workshop on reproductive risks	2014	Delivered
2.5. Costs and benefits of OSH			
Publications: Report	State of the art report (SoAR) including studies on the business case for good management of OSH at the enterprise level	2014	Delivered
	Report on methods for estimating the costs of poor OSH	2014	Delivered
	Executive summary on report on methods for estimating the costs of poor OSH	2014	Delivered
	Report on estimations of the economic costs of work-related accidents and illness	2016	On track
Publication: Event Summaries	Seminar on-line summary on the economic costs of poor OSH	2014	Delivered
	Seminar on-line summary of the business case for OSH	2015	On track
Events	Seminar on the economic costs of poor OSH	2014	Delivered
	Seminar on the business case for OSH at enterprise level	2014	Delivered
Priority area 3: Tools for OSH management			
3.1. Online interactive Risk Assessment (OiRA) tool			
Tools	35-45 new OiRA tools	2014	Delivered
	8 tools translated into English (to enhance the sharing/adaptation)	2014	Delivered (4 out of 8)
Events	10-15 events organised (at EU and national level) (organised by EU-OSHA or OiRA partners)	2014	Delivered
3.2. Tool for implementing OSH solutions			
Publications: Report	Report on feasibility study	2014	Delivered
	Implementation plan	2014	Delivered

TYPE OF OUTPUT	OUTPUT	YEAR OF DELIVERY	STATUS AT 31-12-2014
Events	One tool development workshop	2014	Delivered
Priority area 4: Raising awareness			
4.1. Healthy Workplace Campaign (HWC): Working together for risk prevention			
Publications: Report	Report on review of benchmarking schemes	2015	On track
Publications: Corporate publications	Evaluation report	2014	Delivered
4.2. Healthy Workplace Campaign (HWC): Healthy Workplaces manage stress			
Publications: Campaign materials	Campaign website (2014),core campaign promotional material package (guide, leafletes, fliers, posters…) in 25 language versions	2014	Delivered
	Napo film on stress	2014	Delivered
	Practical guide for micro and small enterprises	2014	Delivered
Publications: Report	SoAR: 'Costs related to stress and psychosocial risks at work'	2014	Delivered
	Joint EU-OSHA – Eurofound report	2014	Delivered
Publications: Event summaries	Summary of seminar on joint EU-OSHA – Eurofound report	2015	Delivered
	Summary of benchmarking event	2014	Delayed
Events	ECAP supported activities (65-75 national stakeholder seminars; 15-25 media and PR activities	2014	Delivered
	Campaign kick-off meeting with national focal points	2014	Delivered
	EU partnership meeting with campaign partner network – engagement of 80+ campaign partners	2014	Delivered
	Campaign launch press conference	2014	Delivered
	Seminar launching the joint Agency/Eurofound report and practical guide for micro and small enterprises	2014	Delivered
	Benchmarking event	2014	Delayed
4.3. Healthy Workplace Campaign (HWC): 2016-17			
4.4. Awareness raising activities			
Products/Websites published	Napo in…fire and electricity	2015	On track

TYPE OF OUTPUT	OUTPUT	YEAR OF DELIVERY	STATUS AT 31-12-2014
	New Napo website	2014	Delivered
	Implementation of Awareness Raising Package scheme	2014	Delivered
Publication: Corporate publication	External evaluation of Napo for teachers initiative	2015	On track
Events	Stand (and communication actions) at the OSH World Congress in August in Frankfurt	2014	Delivered
	Stand (and communication actions) on the street in Bilbao on the 9th May	2014	Delivered
Priority area 5: Networking knowledge			
5.1 OSHwiki			
Publications: Articles	75 new articles published/modified	2014	Delayed
Events	Steering group meeting	2014	Delivered
5.2. Other networking knowledge activities			
Publications: Web information	Updated web section on EU legislation	2014	Delivered
	Updated web section on national OSH strategies	2014	Delivered
Publications: Event summaries	Event summary	2014	Cancelled
	Event summary	2015	On track
Publications: Articles	Shortlist of priorities for OSH research	2014	Delivered
	Position papers on selected OSH research topics	2014	Delivered
Events	Two workshops on research priorities	2014	Delivered
Priority area 6: Networking and corporate communication			
6.1. Strategic Networking			
Events	Two Board meetings	2014	Delivered
	Four Bureau meetings	2014	Delivered
	Four Advisory Group meetings	2014	Delivered
6.2. Operational Networking			
Events	Three focal point meetings	2014	Delivered
	8-12 OSH information sessions with EEN – subject to FoP requests	2014	Delivered

TYPE OF OUTPUT	OUTPUT	YEAR OF DELIVERY	STATUS AT 31-12-2014
	Participation in EEN annual conference	2014	Cancelled
	Six visits to Focal Points	2014	Delivered (5 out of 6)
6.3. Corporate Communications			
Online developments	New multilingual corporate website	2014	Delayed
Publications: Products	Annual report 2013	2014	Delivered
	Corporate brochure	2014	Delivered
	Implementation of Agency publications programme	2014	Delivered
	Implementation of Promotional material programme	2014	Delivered
Publications: Press releases	10-15 press releases covering all activities	2014	Delivered
Publications: Direct media contacts	70-90 articles / interviews covering all activities	2014	Delivered
Programming & evaluation			
Publications	Annual Work Programme 2015	2014	Delivered
	Activity Report 2013	2014	Delivered
	Three progress reports to Board/Bureau	2014	Delivered
	2015 Evaluation Plan	2014	Delayed

European Agency for Safety and Health at Work

Annex II. Statistics on financial management

Table 1 - implementation of Agency's current appropriations (C1) between 1 January and 31 December 2014

BUDGETARY IMPLEMENTATION - CURRENT APPROPRIATIONS (C1)										
Item		**Final Credits**	**Committed**	**% Committed**	**Paid**	**% Paid**	**Carry forward**	**% Carry forward**	**Cancelled credits**	**% Cancelled credits**
		1	**2**	**3=2/1**	**4**	**5=4/1**	**6**	**7=6/1**	**8=1-2**	**9=8/1**
A-1100	BASIC SALARIES	2,814,370	2,783,558	98.91 %	2,783,558	98.91 %	0	0.00%	30,812	1.09%
A-1101	FAMILY ALLOWANCES	471,200	471,123	99.98 %	471,123	99.98 %	0	0.00%	77	0.02%
A-1102	EXPATRIATION AND FOREIGN-RESIDENCE ALLOWANCES	415,800	414,657	99.73 %	414,657	99.73 %	0	0.00%	1,143	0.27%
A-1103	SECRETARIAL ALLOWANCES	4,200	4,088	97.33 %	4,088	97.33 %	0	0.00%	112	2.67%
A-1112	LOCAL STAFF	32,830	32,823	99.98 %	32,823	99.98 %	0	0.00%	7	0.02%
A-1113	CONTRACT AGENTS	1,113,400	1,113,308	99.99 %	1,113,308	99.99 %	0	0.00%	92	0.01%
A-1120	PROFESSIONAL TRAINING OF STAFF	80,000	79,108	98.88 %	53,790	67.24 %	25,317	31.65%	892	1.12%
A-1130	INSURANCE AGAINST SICKNESS	132,200	132,106	99.93 %	132,106	99.93 %	0	0.00%	94	0.07%
A-1131	INSURANCE AGAINST ACCIDENTS AND OCCUPATIONAL	24,400	19,505	79.94 %	19,505	79.94 %	0	0.00%	4,895	20.06%
A-1132	INSURANCE AGAINST UNEMPLOYMENT	48,000	47,442	98.84 %	47,442	98.84 %	0	0.00%	558	1.16%
A-1140	CHILDBIRTH AND DEATH ALLOWANCES AND GRANTS	400	198	49.58 %	198	49.58 %	0	0.00%	202	50.42%
A-1141	TRAVEL EXPENSES FOR ANNUAL LEAVE	78,804	51,535	65.40 %	51,535	65.40 %	0	0.00%	27,269	34.60%
A-1175	INTERIM SERVICES	175,800	175,148	99.63 %	51,828	29.48 %	123,320	70.15%	652	0.37%
A-1177	PMO ADMINISTRATIVE HELP	49,000	47,785	97.52 %	46,382	94.66 %	1,402	2.86%	1,215	2.48%
A-1178	INTERAGENCIES SECRETARIAT	1,196	1,196	100.00 %	296	24.75 %	900	75.25%	0	0.00%
A-1180	MISCELLANEOUS EXPENDITURE ON STAFF RECRUITMENT	45,000	21,655	48.12 %	20,879	46.40 %	776	1.72%	23,345	51.88%
A-1181	TRAVEL EXPENSES	1,000		0.00 %		0.00 %	0	0.00%	1,000	100.00 %
A-1182	INSTALLATION RESETTLEMENT AND TRANSFER ALLOW	10,000	8,897	88.97 %	8,897	88.97 %	0	0.00%	1,103	11.03%
A-1183	REMOVAL EXPENSES	6,000		0.00 %		0.00 %	0	0.00%	6,000	100.00 %
A-1184	TEMPORARY DAILY SUBSISTENCE ALLOWANCES	4,500	4,315	95.90 %	4,315	95.90 %	0	0.00%	185	4.10%
A-1410	MEDICAL SERVICE	29,000	29,000	100.00 %	14,312	49.35 %	14,688	50.65%	0	0.00%
A-1420	OTHER WELFARE EXPENDITURE	5,000	735	14.71 %	358	7.16 %	378	7.55%	4,265	85.29%
A-1522	TRAINEES	14,000	13,459	96.14 %	13,459	96.14 %	0	0.00%	541	3.86%
	TOTAL TITLE I	**5,556,100**	**5,451,642**	**98.12 %**	**5,284,861**	**95.12 %**	**166,781**	**3.00%**	**104,458**	**1.88%**
A-2000	RENT	308,500	301,732	97.81 %	290,649	94.21 %	11,083	3.59%	6,768	2.19%
A-2010	INSURANCE	8,750	8,393	95.92 %	8,393	95.92 %	0	0.00%	357	4.08%
A-2020	WATER GAS ELECTRICITY AND HEATING	100,000	93,202	93.20 %	88,273	88.27 %	4,929	4.93%	6,798	6.80%
A-2030	CLEANING AND MAINTENANCE	64,000	63,135	98.65 %	55,153	86.18 %	7,982	12.47%	865	1.35%
A-2040	FITTING-OUT OF PREMISES	41,000	40,001	97.56 %	6,176	15.06 %	33,825	82.50%	999	2.44%

BUDGETARY IMPLEMENTATION - CURRENT APPROPRIATIONS (C1)										
Item		**Final Credits**	**Committed**	**% Committed**	**Paid**	**% Paid**	**Carry forward**	**% Carry forward**	**Cancelled credits**	**% Cancelled credits**
		1	**2**	**3=2/1**	**4**	**5=4/1**	**6**	**7=6/1**	**8=1-2**	**9=8/1**
A-2050	SECURITY AND SURVEILLANCE OF BUILDINGS	61,500	46,834	76.15 %	42,656	69.36 %	4,179	6.79%	14,666	23.85%
A-2100	I.T. OPERATING EXPENDITURE	180,000	179,955	99.98 %	91,635	50.91 %	88,320	49.07%	45	0.02%
A-2120	SERVICES PROVIDED BY I.T. STAFF	312,400	311,991	99.87 %	139,888	44.78 %	172,103	55.09%	409	0.13%
A-2130	NEW AND REPLACEMENT PURCHASES	75,000	68,546	91.39 %	55,586	74.12 %	12,959	17.28%	6,454	8.61%
A-2133	MAINTENANCE USE AND REPAIR	500	83	16.70 %	83	16.70 %	0	0.00%	417	83.30%
A-2134	ELECTRONIC OFFICE EQUIPMENT	300	0	0.00 %		0.00 %	0	0.00%	300	100.00 %
A-2210	NEW AND REPLACEMENT FURNITURE PURCHASES FURN	28,650	28,610	99.86 %	22,385	78.13 %	6,226	21.73%	40	0.14%
A-2232	VEHICLE UPKEEP PETROL AND HIRING MEANS OF TRANSP	2,000	2,000	100.00 %	1,678	83.88 %	322	16.12%	0	0.00%
A-2250	PUBLICATIONS AND SUBSCRIPTIONS	10,500	6,000	57.14 %	4,834	46.04 %	1,166	11.10%	4,500	42.86%
A-2300	STATIONERY AND OFFICE SUPPLIES	11,000	10,889	98.99 %	10,889	98.99 %	0	0.00%	111	1.01%
A-2320	BANK CHARGES	1,600	634	39.64 %	634	39.64 %	0	0.00%	966	60.36%
A-2330	LEGAL EXPENSES	3,950	2,000	50.63 %		0.00 %	2,000	50.63%	1,950	49.37%
A-2331	AUDIT SERVICES	26,000	26,000	100.00 %		0.00 %	26,000	100.00 %	0	0.00%
A-2352	INTERNAL CATERING EXPENSES	6,500	6,500	100.00 %	5,397	83.04 %	1,103	16.96%	0	0.00%
A-2353	DEPARTMENTAL REMOVALS	700		0.00 %		0.00 %	0	0.00%	700	100.00 %
A-2359	OTHER EXPENDITURE	7,550	7,254	96.08 %	578	7.65 %	6,677	88.43%	296	3.92%
A-2400	POSTAGE AND DELIVERY CHARGES	10,500	8,497	80.93 %	5,580	53.14 %	2,917	27.78%	2,003	19.07%
A-2410	TELEPHONE TELEGRAPH TELEX RADIO AND TELEVISION	109,675	109,674	100.00 %	48,052	43.81 %	61,622	56.19%	1	0.00%
	TOTAL TITLE II	**1,370,575**	**1,321,932**	**96.45 %**	**878,520**	**64.10 %**	**443,412**	**32.35%**	**48,643**	**3.55%**
B3-200	COMMUNICATION	1,369,300	1,347,951	98.44 %	1,024,422	74.81 %	323,530	23.63%	21,349	1.56%
B3-201	CAMPAIGNING	1,928,850	1,927,908	99.95 %	1,446,038	74.97 %	481,870	24.98%	942	0.05%
B3-202	PROMOTION	546,710	541,590	99.06 %	421,618	77.12 %	119,972	21.94%	5,120	0.94%
B3-209	MISSION EXPENSES DUTY TRAVEL EXPENSES AND OTHER	50,000	41,862	83.72 %	39,944	79.89 %	1,917	3.83%	8,138	16.28%
B3-300	NETWORKING AND COORDINATION	319,488	319,488	100.00 %	161,967	50.70 %	157,521	49.30%	0	0.00%
B3-302	REPRESENTATION EXPENSES	9,000	2,755	30.61 %	1,684	18.71 %	1,071	11.90%	6,245	69.39%
B3-304	TRANSLATION OF STUDIES REPORTS AND WORKING	994,918	994,918	100.00 %	337,801	33.95 %	657,117	66.05%	0	0.00%
B3-309	MISSION EXPENSES DUTY TRAVEL EXPENSES OF NETW	130,000	127,725	98.25 %	113,232	87.10 %	14,492	11.15%	2,275	1.75%
B3-400	PREVENTION AND RESEARCH INFORMATION	2,244,680	2,244,680	100.00 %	1,256,770	55.99 %	987,910	44.01%	0	0.00%
B3-409	MISSION EXPENSES DUTY TRAVEL EXPENSES OF PRU	100,000	99,999	100.00 %	83,579	83.58 %	16,421	16.42%	1	0.00%
	TOTAL TITLE III	**7,692,946**	**7,648,876**	**99.43 %**	**4,887,056**	**63.53 %**	**2,761,820**	**35.90%**	**44,070**	**0.57%**
	TOTAL BUDGET	**14,619,621**	**14,422,451**	**98.65 %**	**11,050,437**	**75.59 %**	**3,372,013**	**23.06%**	**197,170**	**1.35%**

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Table 2 - implementation of Agency's earmarked revenues between 1 January and 31 December 2014

BUDGETARY IMPLEMENTATION - EARMARKED REVENUES (R0)											
Item	Heading	Credit		Committed	Paid					Carry forward comm. to 2015	Carry over credits to 2015
		Total	2014	2014	2012	2013	2014	Total	%		
		1	2	3	4	5	6	7=4+5+6	8=7/1	9=3-6	10=2-3
B- 4600	IPA III	900,000	450,297	443,207	221,718	227,986	391,895	841,598	93.51 %	51,312	7,090
B- 4700	OLDER WORKERS	2,000,000	1,997,512	1,631,296	0	2,488	653,671	656,159	32.81 %	977,625	366,216
B- 4800	ENPI	188,596	188,596	114,241	0	0	75,499	75,499	40.03 %	38,742	74,355
	Total Article	**3,088,596**	**2,636,405**	**2,188,744**	**221,718**	**230,474**	**1,121,065**	**1,573,257**	**50.94 %**	**1,067,679**	**447,661**

Table 3 - implementation of Agency's appropriations carried forward (C8) between 1 January and 31 December 2014

BUDGETARY IMPLEMENTATION - APPROPRIATIONS CARRIED FORWARD (C8)						
Item	Heading	Credits	Paid	% Paid	Cancelled credits	% Cancelled credits
		1	2	3=2/1	4=1-2	5=4/1
A-1120	PROFESSIONAL TRAINING OF STAFF	33,380	32,359	96.94 %	1,021	3.06 %
A-1175	INTERIM SERVICES	45,797	45,557	99.48 %	239	0.52 %
A-1177	PMO ADMINISTRATIVE HELP	1,982		0.00 %	1,982	100.00 %
A-1180	MISCELLANEOUS EXPENDITURE ON STAFF RECRUITMENT	2,211	1,145	51.80 %	1,066	48.20 %
A-1410	MEDICAL SERVICE	6,471	2,855	44.12 %	3,616	55.88 %
A-1420	OTHER WELFARE EXPENDITURE	105	42	40.38 %	63	59.62 %
TOTAL TITLE I		**89,946**	**81,959**	**91.12 %**	**7,987**	**8.88 %**
A-2000	RENT	8,817	7,477	84.80 %	1,340	15.20 %
A-2020	WATER GAS ELECTRICITY AND HEATING	10,854	8,649	79.68 %	2,205	20.32 %
A-2030	CLEANING AND MAINTENANCE	7,656	7,597	99.23 %	59	0.77 %
A-2040	FITTING-OUT OF PREMISES	27,577	20,339	73.75 %	7,238	26.25 %
A-2050	SECURITY AND SURVEILLANCE OF BUILDINGS	35,936	35,365	98.41 %	571	1.59 %
A-2100	I.T. OPERATING EXPENDITURE	58,733	58,572	99.73 %	160	0.27 %
A-2120	SERVICES PROVIDED BY I.T. STAFF	127,757	127,071	99.46 %	686	0.54 %
A-2130	NEW AND REPLACEMENT PURCHASES	119,943	119,873	99.94 %	69	0.06 %
A-2133	MAINTENANCE USE AND REPAIR	352		0.00 %	352	100.00 %

A-2210	NEW AND REPLACEMENT FURNITURE PURCHASES FURN	62,397	62,397	100.00 %	0	0.00 %
A-2232	VEHICLE UPKEEP PETROL AND HIRING MEANS OF TRANSP	227	56	24.75 %	171	75.25 %
A-2250	PUBLICATIONS AND SUBSCRIPTIONS	7,491	1,167	15.58 %	6,324	84.42 %
A-2300	STATIONERY AND OFFICE SUPPLIES	12,496	12,037	96.33 %	459	3.67 %
A-2320	BANK CHARGES	132	75	56.79 %	57	43.21 %
A-2330	LEGAL EXPENSES	2,500	550	22.00 %	1,950	78.00 %
A-2352	INTERNAL CATERING EXPENSES	4,011	3,959	98.70 %	52	1.30 %
A-2359	OTHER EXPENDITURE	23,641	23,641	100.00 %	0	0.00 %
A-2400	POSTAGE AND DELIVERY CHARGES	6,687	6,166	92.21 %	521	7.79 %
A-2410	TELEPHONE TELEGRAPH TELEX RADIO AND TELEVISION	84,220	79,108	93.93 %	5,111	6.07 %
TOTAL TITLE II		**601,426**	**574,100**	**95.46 %**	**27,326**	**4.54 %**
B3-200	COMMUNICATION	152,775	149,977	98.17 %	2,798	1.83 %
B3-201	CAMPAIGNING	583,719	565,833	96.94 %	17,886	3.06 %
B3-202	PROMOTION	114,147	111,095	97.33 %	3,051	2.67 %
B3-209	MISSION EXPENSES DUTY TRAVEL EXPENSES AND OTHER	2,787	1,786	64.08 %	1,001	35.92 %
B3-300	NETWORKING AND COORDINATION	143,974	141,300	98.14 %	2,674	1.86 %
B3-302	REPRESENTATION EXPENSES	901	468	51.92 %	433	48.08 %
B3-304	TRANSLATION OF STUDIES REPORTS AND WORKING	293,208	291,963	99.58 %	1,245	0.42 %
B3-309	MISSION EXPENSES DUTY TRAVEL EXPENSES OF NETW	4,319	3,903	90.38 %	415	9.62 %
B3-400	PREVENTION AND RESEARCH INFORMATION	2,390,069	2,372,419	99.26 %	17,650	0.74 %
B3-409	MISSION EXPENSES DUTY TRAVEL EXPENSES OF PRU	7,652	4,027	52.62 %	3,625	47.38 %
TOTAL TITLE III		**3,693,550**	**3,642,771**	**98.63 %**	**50,779**	**1.37 %**
TOTAL C8		**4,384,922**	**4,298,830**	**98.04 %**	**86,092**	**1.96 %**

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Table 4 – budget transfers and amendments carried out in 2014

BUDGET 2014. AMENDING AND BUDGET TRANSFERS						
Budget Item		Appropriations 2014				
		Initial	Amendment 1	Amendment 2	Transfers	Final
Code	Description	[1]	[2]	[3]	[4]	[5]
1100	Basic Salary	3,060,000	-14,000	-182,100	-49,530	2,814,370
1101	Family allowances	447,000			24,200	471,200
1102	Expat+Foreign res. allow.	440,000			-24,200	415,800
1103	Secretarial allowances	4,200				4,200
1112	Local staff	32,500			330	32,830
1113	Contract agents	1,090,000			23,400	1,113,400
1120	Profess.training of staff	80,000				80,000
1130	Insurance ag. sickness	131,000			1,200	132,200
1131	Insurance ag. accidents	25,600			-1,200	24,400
1132	Insurance ag. unemploy.	48,000				48,000
1140	Childbirth/death allow.	400				400
1141	Travel exp. annual leave	80,000		-1,196		78,804
1175	Interim Services	43,000		107,000	25,800	175,800
1177	DG ADMIN admin. help	49,000				49,000
1178	Inter-agencies secretariat	p.m.		1,196		1,196
1180	Misc exp staff recruitm.	6,000	14,000	25,000		45,000
1181	Travel expenses	1,000				1,000

BUDGET 2014. AMENDING AND BUDGET TRANSFERS						
Budget Item		Appropriations 2014				
		Initial	Amendment 1	Amendment 2	Transfers	Final
Code	Description	[1]	[2]	[3]	[4]	[5]
1182	Inst, reset & transfer allow	10,000				10,000
1183	Removal expenses	6,000				6,000
1184	Temp daily subs allow.	4,500				4,500
1190	Salary weightings	p.m.				p.m.
1410	Medical service	29,000				29,000
1420	Other welfare serv.	5,000				5,000
1522	Trainees	14,000				14,000
1…	**TOTAL T1 - Staff**	**5,606,200**		**-50,100**		**5,556,100**
2000	Rent	425,000		-116,500		308,500
2010	Insurance	8,750				8,750
2020	Water, gas, elect, heating	100,000				100,000
2030	Cleaning & maintenance	64,000				64,000
2040	Fitting-out of premises	10,500		30,500		41,000
2050	Security&Surveillance Buildings	63,000	-1,500			61,500
2090	Administrative expenditure, taxes	500	-500			0
2100	IT operating expenditure	180,000				180,000
2120	Serv. provided by IT Staff	250,000		62,400		312,400

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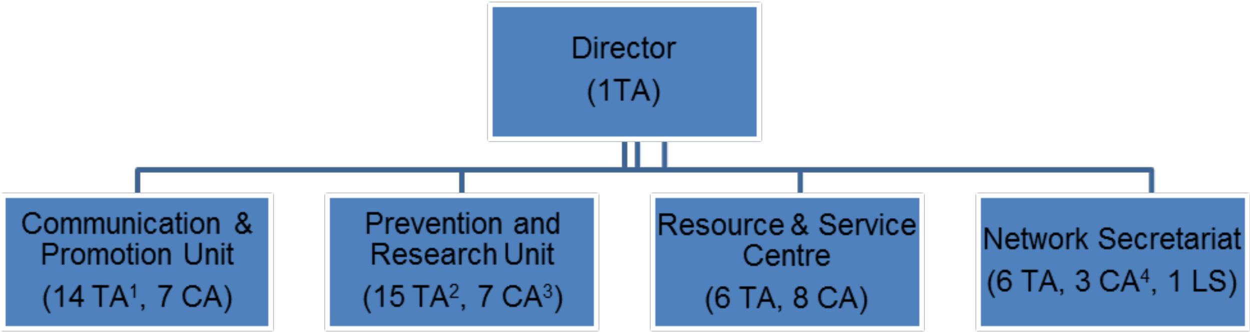
BUDGET 2014. AMENDING AND BUDGET TRANSFERS						
Budget Item		Appropriations 2014				
		Initial	Amendment 1	Amendment 2	Transfers	Final
Code	Description	[1]	[2]	[3]	[4]	[5]
2130	New & repl. Purchases	75,000				75,000
2133	Maintenance, use and repair	500				500
2134	Electronic office equipment	300				300
2210	Replacement purchases	28,650				28,650
2232	Vehicle upkeep, petrol	p.m.	2,000			2,000
2250	Public. & subscriptions	10,500				10,500
2300	Stationery & office supp.	11,000				11,000
2320	Bank charges	1,600				1,600
2330	Legal expenses	10,000		-6,050		3,950
2331	Audit services	p.m.		26,000		26,000
2352	Internal catering serv.	6,500				6,500
2353	Depart. removals	700				700
2359	Other expenditure	1,500		6,050		7,550
2400	Postal & delivery charges	10,500				10,500
2410	Telephone, telegraph, etc.	121,975		-12,300		109,675
2…	**TOTAL T2 - Infrastructure**	**1,380,475**		**-9,900**		**1,370,575**
3200	Communication	1,150,000		225,000	-5,700	1,369,300

BUDGET 2014. AMENDING AND BUDGET TRANSFERS						
Budget Item		Appropriations 2014				
		Initial	Amendment 1	Amendment 2	Transfers	Final
Code	Description	[1]	[2]	[3]	[4]	[5]
3201	Campaigning	1,810,560		50,000	68,290	1,928,850
3202	Promotion	640,000		-25,000	-68,290	54,.710
3209	Mission CPU	50,000				50,000
3300	Networking and Coordination	412,000			-92,512	319,488
3302	Representation	9,000				9,000
3304	Translations	729,000			265,918	994,918
3309	Mission NS	130,000				130,000
3400	PRU	2,662,386		-250,000	-167,706	2,244,680
3409	Mission PRU	100,000				100,000
3…	**TOTAL T3 - Operational**	**7,692,946**				**7,692,946**
	TOTAL BUDGET	**14,679,621**		**-60,000**		**14,619,621**
4600	IPA III	p.m.	450,297			450,297
4700	Older workers	p.m.	1,997,512			1,997,512
4800	ENPI	p.m.	188,596			188,596
4…	**EARMARKED PROJECTS**		**2,636,405**			**7,692,946**
	GRAND TOTAL	**14,679,621**	**2,636,405**	**-60,000**		**17,256,026**

Table 5 – % of types of procurement procedures carried out in 2014

Procedure	Amount	%
Negotiated procedure	584,336,7	18%
Open procedures	2,670,000	82%
Total	**3,254,336.7**	**100.00%**

Annex III. Organisational chart as of 31 December 2014



1. *0ne AST 1 post vacant;*
2. *One AST 3 post is on hold to contribute to 5% staff cut in 2015 (not included in the above chart).*
3. *One FG IV post vacant; One FG IV post is filled out on a short term basis for a period of one year until 31.08.2015.*
4. *One FGIV post (funded outside the normal subsidy) is filled out until 31.01.2016 to support the implementation of the ENP programme (not included in the above chart).*
5. *One FGIV post (funded outside the normal subsidy) has been filled out until 30.11.2014 to support the implementation of the IPA programme (not included in the above chart).*

Annex IV. Establishment plan

Function group and grade	2014			
	Authorised under the EU Budget		Filled as of 31/12/2014	
	Permanent posts	Temporary posts	Permanent posts	Temporary posts
AD 16				
AD 15				
AD 14		1		1
AD 13		1		1
AD 12		1		1
AD 11		1		1
AD 10		3		2
AD 9		1		1
AD 8		6		5
AD 7		5		6
AD 6		5		5
AD 5				
AD TOTAL		24		23
AST 11				
AST 10				
AST 9		1		1
AST 8				
AST 7		1		
AST 6		1		1
AST 5		2		3
AST 4		8		8
AST 3		3		2
AST 2		2		2
AST 1		1		
AST TOTAL		19		17
AST/SC 6				
AST/SC 5				
AST/SC 4				
AST/SC 3				
AST/SC 2				
AST/SC 1				
AST/SC TOTAL				
TOTAL		0		
GRAND TOTAL	43		40	

Key functions	***Type of contract (official, TA or CA)***	***Function group, grade of recruitment***	***Indication whether the function is dedicated to administrative support and coordination, operational or neutral***
Head of Unit (Level 2 in the structure taking the Director as level 1)	*TA*	*AD9*	*Operational*
Senior Officer, Senior Specialist (Senior Project Manager)	*TA*	*AD8*	*Operational*
Officer, Specialist (Project Manager)	*TA and CA*	*AD6, FG IV*	*Operational*
Officer, Specialist (HR Officer, ICT Officer)	*TA, CA*	*AST 3, FG III*	*Neutral, Administrative support and coordination*
Junior Officer	*N/A*	*N/A*	*N/A*
Senior Assistant	*N/A*	*N/A*	*N/A*
Junior Assistant (Assistant Project Manager)	*TA and CA*	*AST 1 to 3 FG II to III*	*Operational / administrative support and coordination*
Head of Administration (Head of Unit)	*TA*	*AD10*	*Administrative support and coordination*
Head of Human Resources (HR Manager)	*TA*	*AD7*	*Administrative support and coordination*
Head of Finance	*N/A*	*N/A*	*N/A*
Head of IT (ICT Manager)	*TA*	*AD6*	*Administrative support and coordination, Operational*
Secretary, Assistant to the Head of Unit	*TA and CA*	*AST3 FG II to FG III*	*Operational / Administrative support and coordination*
Mail Clerk	*N/A*	*N/A*	*N/A*
Webmaster - Editor	*CA*	*FG III*	*Operational, Administrative support and coordination*

Data Protection Officer	*TA*	*AST3*	*Operational, Administrative support and coordination (OSH project officer has been appointed as DPO)*
Accounting Officer	*TA*	*AST5*	*Neutral*
Internal Auditor	*N/A No IAC – IAS is the Agency's internal auditor*	*N/A*	*N/A*
Secretary to the Director (Personal Assistant to the Director)	*TA*	*AST3*	*Operational*

Results from the screening exercise 2014

Job Type (sub)category	***Year 2014 (%)***
Administrative support and Coordination	***23.5%***
Administrative Support	*13.6%*
Coordination	*9.9%*
Operational	***64.1%***
General operational	*5.4%*
Programme management	*53.7%*
Top level Operational Coordination	*4.2%*
Evaluation & Impact assessment	*0.7%*
Neutral	***12.4%***
Finance/control	*11.1%*
Linguistic	*1.2%*

European Agency for Safety and Health at Work

Annex V – Human and financial resources by activity

In this annex information is provided on the actual consumption of human and financial resources by activity (Activity Based Costing – ABC). The activity structure is defined in the annual management plan.

The data is based on the Agency's financial systems and its time register where staff register the time spent against the activities.

Together with the adoption of the 2014 management plan, the Board approved an estimation of the resources needed for each activity (Activity Based Budget – ABB). The figures are presented below.

Activity Based Budget 2014

Activity	Total estimated cost (EUR)	FTE*
1.1. Foresight of new and emerging OSH risks associated with new technologies in green jobs	229,535	0.8
1.2. Large-scale foresight	390,023	2.6
2.1. European Survey of Enterprises on New & Emerging Risks (ESENER)	1,794,768	3.4
2.2. OSH overview: Older workers	589,635	5.2
2.3. OSH overview: Micro and small enterprises	410,019	2.3
2.4. OSH overview : Work-related diseases	414,902	2.7
2.5. Costs and benefits of OSH	365,957	2.1
3.1. Online interactive Risk Assessment (OiRA) tool	1,232,811	7.0
3.2. Tool for implementing OSH solutions	155,324	1.1
4.1. Healthy Workplace Campaign (HWC): Working together for risk prevention	161,198	0.9
4.2. Healthy Workplace Campaign (HWC): Healthy Workplaces manage stress	3,654,352	13.8
4.3. Healthy Workplace Campaign (HWC): 2016-17	226,079	0.9
4.4. Awareness raising actions	917,693	3.7
5.1 OSHwiki	376,179	2.3
5.2. Other networking knowledge actions	227,194	1.6
6.1. Strategic Networking	842,007	4.6
6.2. Operational Networking	1,016,403	5.6
6.3. Corporate Communications	1,675,542	7.4
Total	**14,679,621**	**68.0**

During the year, resource allocations were adjusted to changes in needs. The main adjustments were:

1.2 Large-scale foresight: Due to the unavailability of some staff resources, some actions under this activity were postponed and the staff resources spent was lower than estimated. Expenditures were higher than foreseen because of translations into more languages than originally foreseen.

2.1 ESENER: The funding needs from Title 3 in 2014 were lower than expected and the final amount adjusted accordingly – among other reasons because no communication actions took place in 2014. Less staff resources than foreseen were needed as networking and communication actions will take place in 2015.

2.4 Work related diseases: The funding needs from Title 3 in 2014 were higher than foreseen due to a high demand among the focal points for translations.

2.5 Costs and benefits of OSH: Based on an expert workshop plans for this activity were adapted leading to the cancellation of a small-scale study in 2014 and consequently a lower need for Title 3 funds.

3.2 Tools for OSH solutions: One of the actions (a workshop) was less expensive than expected leading to a lower need for Title 3 funds than foreseen. The time needed for Agency staff was also lower than expected due to the positive engagement of the co-organiser.

4.1 Working together for risk prevention: Title 3 expenditure was lower than foreseen as a benchmarking event was postponed to 2015. For the same reason staff resources needed were lower than foreseen.

4.2 Health workplaces manage stress: Title 3 expenditure was higher than foreseen due to higher demand for campaign material than foreseen and due to the unforeseen production of a video to promote the e-guide.

4.3 Healthy workplaces campaign - 2016-2017: In order to increase efficiency it was decided to use the products produced under activity 2.2 for the campaign – meaning a lower expenditure in Title 3 due to fewer new products. More time than planned was needed due to the complexity of some of the products and in order to get to a clear definition of the campaign scope together with the stakeholders.

5.2 Other networking knowledge actions: More time than expected was spent on this activity to meet the Commission's request for support in the ex-post evaluation exercise of directives.

6.1 Strategic networking: The increased Title 3 costs have their origin in an increased need for presence in the Member States and among the European stakeholders.

6.2 Operational networking: Title 3 expenditures decreased due to technical reasons – portfolio translation costs are registered directly under the activities the translations refer to.

6.3 Corporate communications: The Title 3 expenditures were higher than foreseen due to higher development costs of the new corporate website than estimated. A significant number of procurement procedures with more than expected participants meant a higher than expected demand for staff time.

It should be noted that the difference between the total of 68 FTEs in the ABB and the 62.1 in the ABC is explained by sick leave and other forms of leave.

European Agency for Safety and Health at Work

Activity Based Costing 2014

Activity	Total cost (EUR)	FTE*
1.1. Foresight of new and emerging OSH risks associated with new technologies in green jobs	238,323	0.8
1.2. Large-scale foresight	277,476	1.3
2.1. European Survey of Enterprises on New & Emerging Risks (ESENER)	1,395,085	2.0
2.2. OSH overview: Older workers	430,335	3.7
2.3. OSH overview: Micro and small enterprises	315,388	1.6
2.4. OSH overview : Work-related diseases	448,533	1.7
2.5. Costs and benefits of OSH	343,864	2.2
3.1. Online interactive Risk Assessment (OiRA) tool	1,111,337	5.3
3.2. Tool for implementing OSH solutions	44,461	0.3
4.1. Healthy Workplace Campaign (HWC): Working together for risk prevention	82,606	0.4
4.2. Healthy Workplace Campaign (HWC): Healthy Workplaces manage stress	3,923,879	14.0
4.3. Healthy Workplace Campaign (HWC): 2016-17	177,045	1.2
4.4. Awareness raising actions	854,398	3.3
5.1 OSHwiki	419,743	2.4
5.2. Other networking knowledge actions	272,600	2.1
6.1. Strategic Networking	1,013,719	5.5
6.2. Operational Networking	632,071	3.8
6.3. Corporate Communications	2,441,589	10.6
Total	**14,422,451**	**62.1**

* An FTE (Full Time Equivalent) is a standardised expression (measure) of the work effort of a staff member during one year

European Agency for Safety and Health at Work

Annex VI. List of Governing Board members as of 31 December 2014

Governments

Members	Country	Alternates
Mr Jan BATEN	Belgium	Ms Véronique CRUTZEN
Ms Darina KONOVA	Bulgaria	Ms Vaska SEMERDZHIEVA
Mr Zdravko MURATTI	Croatia	Mr Miroslav ELEZOVIĆ
Mr Jaroslav HLAVÍN	Czech Republic	Ms Anežka SIXTOVÁ
Ms Charlotte SKJOLDAGER	Denmark	Ms Annemarie KNUDSEN
Mr Kai SCHÄFER	Germany	Ms Ellen ZWINK
Ms Maret MARIPUU	Estonia	Ms Kristel PLANGI
Ms Margaret LAWLOR	Ireland	Ms Paula GOUGH
Mr Antonios CHRISTODOULOU	Greece	Ms Stamatina PISSIMISSI
Ms Dolores LIMÓN TAMÉS	Spain	Mr Mario GRAU-RIOS
Ms Sophie BARON	France	Mr Olivier MEUNIER
Mr Paolo ONELLI	Italy	Ms Emanuela PROCOLI
Mr Anastassios YIANNAKI	Cyprus	Mr Aristodemos ECONOMIDES
Mr Renārs LŪSIS	Latvia	Ms Jolanta GEDUSA
Ms Aldona SABAITIENĖ	Lithuania	Ms Vilija KONDROTIENĖ
Mr Robert HUBERTY	Luxembourg	Mr Raul SCHMIDT
Awaiting new name	Hungary	Ms Éva GRÓNAI
Mr Mark GAUCI	Malta	Mr Vincent ATTARD
Mr Rob TRIEMSTRA	Netherlands	Mr Martin DEN HELD
Ms Gertrud BREINDL Vice-Chairperson	Austria	Ms Anna RITZBERGER-MOSER
Ms Danuta KORADECKA	Poland	Mr Daniel PODGÓRSKI
Mr Antonio SANTOS	Portugal	Mr Carlos PEREIRA
Mr Niculae VOINOIU	Romania	Mr Marian TĂNASE
Ms Tatjana PETRIČEK Coordinator	Slovenia	Mr Jože HAUKO
Ms Laurencia JANČUROVÁ	Slovakia	Ms Eleonóra FAVIÁNOVÁ
Mr Leo SUOMAA	Finland	Mr Wiking HUSBERG
Mr Mikael SJÖBERG	Sweden	Mr Per EWALDSSON
Mr Clive FLEMING	United Kingdom	Mr Stuart BRISTOW

Employers

Members	Country	Alternates
Mr Kris DE MEESTER	Belgium	Mr Thierry VANMOL
Mr Georgi STOEV	Bulgaria	Awaiting new name
Mr Nenad SEIFERT	Croatia	Mrs Admira RIBICIC
Mr Karel PETRŽELKA	Czech Republic	Mr Martin RÖHRICH
Ms Maja Bejbro ANDERSEN Awaiting official nomination	Denmark	Mr Benjamin HOLST
Mr Eckhard METZE	Germany	Mr Stefan ENGEL
Ms Marju PEÄRNBERG	Estonia	Ms Piia SIMMERMANN
Ms Theresa DOYLE	Ireland	Mr Kevin ENRIGHT
Mr Christos KAVALOPOULOS	Greece	Mr Pavlos KYRIAKONGONAS
Ms Marina GORDON ORTIZ	Spain	Ms Laura CASTRILLO NÚÑEZ
Ms Nathalie BUET	France	Mr Patrick LÉVY
Ms Fabiola LEUZZI	Italy	Mr Marco FREGOSO
Mr Polyvios POLIVIOU	Cyprus	Mr Emilios MICHAEL
Ms Irena UPZARE	Latvia	Mr Aleksandrs GRIGORJEVS
Mr Vaidotas LEVICKIS	Lithuania	Mr Jonas GUZAVICIUS
Mr François ENGELS	Luxembourg	Mr Pierre BLAISE
Mr Géza BOMBERA	Hungary	Mr Dezsö SZEIFERT
Mr Andrew Agius MUSCAT	Malta	Mr John SCICLUNA
Mr Mario VAN MIERLO	Netherlands	Mr R. VAN BEEK
Ms Christa SCHWENG Vice-Chairperson	Austria	Ms Julia ENZELSBERGER
Mr Jacek MECINA	Poland	Awaiting new name
Mr Marcelino PENA COSTA	Portugal	Mr Luis HENRIQUE
Mr Ovidiu NICOLESCU	Romania	Mr Octavian Alexandru BOJAN
Mr Igor ANTAUER	Slovenia	Ms Maja SKORUPAN
Mr Robert MEITNER	Slovakia	Awaiting new name
Mr Jan SCHUGK	Finland	Mr Rauno TOIVONEN
Ms Bodil MELLBLOM	Sweden	Ms Cecilia ANDERSSON
Ms Lena LEVY	United Kingdom	Ms Katy PELL

European Agency for Safety and Health at Work

Workers

Members	Country	Alternates
Mr François PHILIPS	Belgium	Mr Herman FONCK
Mr Aleksandar ZAGOROV	Bulgaria	Mr Ivan KOKALOV
Ms Gordana PALAJSA	Croatia	Mr Marko PALADA
Mr Václav PROCHÁZKA	Czech Republic	Ms Radka SOKOLOVÁ
Mr Jan KAHR FREDERIKSEN	Denmark	Mr Stephan AGGER
Ms Sonja KÖNIG	Germany	Mr Thomas VEIT
Mr Argo SOON	Estonia	Ms Aija MAASIKA
Mr Sylvester CRONIN	Ireland	Ms Esther LYNCH
Mr Andreas STOIMENIDIS	Greece	Mr Ioannis ADAMAKIS
Mr Pedro J. LINARES	Spain	Ms Marisa RUFINO
Mr Gilles SEITZ	France	Mr Henri FOREST
Mr Marco LUPI	Italy	Mr Sebastiano CALLERI
Mr Nikos SATSIAS	Cyprus	Mr Nicos ANDREOU
Mr Ziedonis ANTAPSONS	Latvia	Mr Mārtiņš PUŽULS
Ms Inga RUGINIENĖ	Lithuania	Mr Petras GRĖBLIAUSKAS
Mr Serge SCHIMOFF	Luxembourg	Mr Marcel GOEREND
Mr Károly GYÖRGY Chairperson	Hungary	Mr Szilárd SOMLAI
Mr Anthony CASARU	Malta	Mr Joe CARABOTT
Mr Rik VAN STEENBERGEN	Netherlands	Ms Sonja BALJEU
Ms Julia NEDJELIK-LISCHKA	Austria	Mr Alexander HEIDER
Mr Dariusz GOC	Poland	Ms Marzena FLIS
Ms Vanda CRUZ Awaiting official appointment	Portugal	Mr Fernando GOMES
Mr Corneliu CONSTANTINOAIA	Romania	Mr Adrian CLIPII
Ms Lučka BÖHM	Slovenia	Ms Andreja MRAK
Mr Bohuslav BENDÍK	Slovakia	Mr Alexander ŤAŽÍK
Mr Erkki AUVINEN	Finland	Ms Paula ILVESKIVI
Ms Christina JÄRNSTEDT	Sweden	Ms Karin FRISTEDT
Mr Hugh ROBERTSON	United Kingdom	Ms Liz SNAPE

European Commission

Member	Alternate
Mr Armindo SILVA Employment, Social Affairs and Equal Opportunities DG	Ms Maria-Teresa MOITINHO DE ALMEIDA Employment, Social Affairs and Equal Opportunities DG
Mr Jesús ALVAREZ Vice-Chairperson Employment, Social Affairs and Equal Opportunities DG	Awaiting new name
Mr Andrzej RUDKA Enterprise and Industry DG	Awaiting new name

Observers

Member	Alternate
Mr Juan MENÉNDEZ-VALDÉS European Foundation for the Improvement of Living and Working Conditions	Ms Erika MEZGER European Foundation for the Improvement of Living and Working Conditions
Mr Jerzy CIECHANSKI Chairperson of the Board of the European Foundation for the Improvement of Living and Working Conditions	
Ms Rebekah SMITH, Coordinator BUSINESSEUROPE	Ms Valerie CORMAN CNPF
Mr Józef NIEMIEC, Coordinator ETUC	

Observers - ICELAND

Member	Interest group	Alternate
Mr Eyjólfur SÆMUNDSSON	Government	Awaiting new name
Mr Jón Rúnar PÁLSSON	Employers	Ms Guđrun S. EYJÓLFSDÓTTIR
Mr Björn Ágúst SIGURJÓNSSON	Workers	Ms Helga JÓNSDÓTTIR

Observers - LIECHTENSTEIN

Member	Interest group	Alternate
Mr Robert HASSLER	Government	Mr Elmar FRICK
Mr Jürgen NIGG	Employers	Ms Brigitte HAAS
Mr Sigi LANGENBAHN	Workers	Ms Christine SCHÄDLER

Observers - NORWAY

Member	Interest group	Alternate
Mr Yogindra SAMANT	Government	Ms Thorfrid HANSEN
Ms Ann Torill BENONISEN	Employers	Ms Gry MYKLEBUST
Ms Marianne SVENSLI	Workers	Mr Jon Olav BERGENE

Annex VII. Decisions taken by the Governing Board in 2014

Decision	Written procedure/Meeting
EU-OSHA new Financial Regulation	Written procedure (15 January 2014)
Staff Regulations – first set of Implementing Rules	Written procedure (5 February 2014)
Analysis and assessment of AAR 2013	Board Meeting (March 2014) and confirmation in Bureau meeting (June 2014)
Annual Report 2013	Board Meeting (March 2014)
Amending Budget 2014	Board Meeting (March 2014)
Review of ICSs	Board Meeting (March 2014)
Draft budget, establishment plan and MSPP 2015	Board Meeting (March 2014)
Draft AMP 2015	Board Meeting (March 2014)
Election of chair and vice-chairs	Board Meeting (March 2014)
Opinion on Accounts for the Financial Year 2013	Written procedure (6 June 2014)
Minutes of March Board meeting	Written procedure (4 July 2014)
Appraisal of the Director and designation of Reporting Officers	Written procedure (8 September 2014)
Non-application of 13 implementing rules to the Staff Regulations	Written procedure (26 September 2014)
Implementing rules on working time, part-time, types of posts and job titles	Written procedure (28 October 2014)
Amending budget II 2014	Board meeting (November 2014)
Final AMP 2015	Board meeting (November 2014)
Budget and establishment plan 2015	Board meeting (November 2014)
Revised basic requirements for EU-OSHA /Focal Point cooperation	Board meeting (November 2014)
Cooperation with organisations in Member States in relation to activities outside the EU	Board meeting (November 2014)
Anti-fraud strategy	Board meeting (November 2014)
Conflict of interest policy	Board meeting (November 2014)
EU-OSHA Financial Implementing Rules	Board meeting (November 2014)
Implementing rules on the procedure governing the engagement and use of Temporary Agents	Board meeting (November 2014)
Board meeting dates 2015	Board meeting (November 2014)

Annex VIII. Materiality criteria

The aim of this document is to define the materiality criteria for deciding whether a reservation should be included in declaration of assurance in the context of the annual activity reporting.

According to the European Commission's standing instructions on the Annual Activity Report, only material reservations can be used to qualify the annual declaration. Even if no reservation has been issued, the Agency should explain the materiality criteria that are applicable in its operations.

Determining whether a weakness should be reported in the form of reservation in the Annual Activity Report is a matter of judgement of the Authorizing Officer. He/she should identify the overall impact of a certain weakness and determine whether it is can lead to a reservation and influence the conclusions on assurance. The materiality criteria provide the basis for this assessment of the Authorizing Officer and the Authorizing Officers by delegation.

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

- uses of resources
- sound financial management
- legality and regularity of operations.
- Examples of possible weaknesses that may qualify for a reservation include (non-exhaustive list):
- significant occurrence of errors in the underlying transactions (legality and regularity) detected during the controls or supervision exercises;
- significant control system weaknesses;
- insufficient audit coverage and/or inadequate information from internal control systems;
- critical issues outlined by the European Court of Auditors, the Internal Audit Service and the OLAF;
- significant reputational events.

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

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

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

From a quantitative point of view, a weakness is considered material if the financial impact (monetary value of the identified problem, amount considered erroneous, amount considered at risk) is greater than 2% of the authorized payments of the reporting year. When a weakness is considered to reach this threshold, a reservation should be formulated and reported in the Annual Activity Report.

The reservation should include a description of the nature of the weakness and the scope and should be quantified in budgetary terms. The impact on the overall assurance declaration should be described. Mitigating and corrective measures should also be set out in the Annual Activity Report.

Annex IX. Declarations by the Authorizing Officers by delegation relating to the Annual Activity Report 2014

Declaration by the Head of Resource and Service Centre

I, the undersigned Françoise Murillo,

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

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

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

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

Bilbao, 30 April 2015

(signed)

Declaration by the Head of Communication and Promotion Unit

*I, the undersigned Andrew Smith**,***

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

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

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

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

Bilbao, 4 May 2015

(signed)

European Agency for Safety and Health at Work

Declaration by the acting Head of Prevention and Research Unit

I, the undersigned William Cockburn,

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

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

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

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

Bilbao, 6 May 2015

(signed)

Declaration by the Network Manager at Network Secretariat

I, the undersigned Jesper Bejer,

In my capacity as Network Manager and Authorizing Officer by delegation in relation to legal and budgetary commitments and payments using funds of budget item 3300 of the annual budget and to authorize same transactions "Hors Budget".

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

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

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

Bilbao, 4 May 2015

(signed)

Annex X. Declaration by the Internal Control Coordinator relating to the Annual Activity Report 2014

I, the undersigned Gábor Makarész,

In my capacity as Internal Control Coordinator

Declare that I have reported my advice and recommendations to the Director on the overall state of the internal control systems at the Agency.

I hereby certify that the information provided in Part II and III of the present Annual Activity Report and in annexes is, to the best of my knowledge, accurate and exhaustive.

Bilbao, 5 May 2015

(signed)

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Annex XI. Provisional accounts

PROVISIONAL ACCOUNTS FOR 2014

INCLUDING THE REPORT ON BUDGET IMPLEMENTATION

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CERTIFICATION TEXT FOR ANNUAL ACCOUNTS OF EU-OSHA

The annual accounts of EU-OSHA for the year 2014 have been prepared in accordance with the Financial Regulation applicable to the general budget of the European Union and the accounting rules adopted by the Commission's Accounting Officer, as are to be applied by all the institutions, agencies and joint undertakings.

I acknowledge my responsibility for the preparation and presentation of the annual accounts of EU-OSHA in accordance with art. 68 of the Financial Regulation.

I have obtained from the authorising officer, who certified its reliability, all the information necessary for the production of the accounts that show the EU-OSHA's assets and liabilities and the budgetary implementation.

I hereby certify that based on this information, and on such checks as I deemed necessary to sign off the accounts, I have a reasonable assurance that the accounts present fairly, in all material aspects, the financial position, the results of the operations and the cash-flow of EU-OSHA.

26 February 2015
Juan Carlos del Campo Benito
(Signed)

Accounting Officer

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1. REPORT ON BUDGET IMPLEMENTATION FOR 2014

a. INTRODUCTION

A. Legal framework – Financial regulation

This report on the implementation of the budget has been prepared in accordance with Article 97 of the Financial Regulation of the Agency adopted on 15th January 2014.

B. Management information systems

The budget accounts are maintained by ABAC.

ABAC/ SAP are used as software for general accounting.

Various budgetary and financial reports are produced using the Business Object system.

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b. REVENUES

Revenue entered in the 2014 budget is shown in the table below.

	2014 Revenue entered in the budget	2014 Actual revenue
100/101/102 - European Commission subsidy	14.519.521	14.229.072,00
200 - Grant from the Basque Regional Government	40.000	40.000,00
202 - Grant from the Spanish Government	60.100	60.100,00
220 – IPA III (earmarked)	450.297 (1)	119.542,00
221 - “Older workers” project (earmarked)	1.997.512(2)	350.000,00
222 – ENPI Project (earmarked)	188.596	188.596,00
520 – Bank interest and others	p.m.	20.859,68
540 - Miscellaneous revenue	p.m.	2.332,13
590- Other revenue from adm. operations	p.m.	430,89
Total	**17.256.026**	**15.010.932,70**

(1) Reinscription in the budget for 330.754,58 plus 119.542 cashed in 2014.
(2) Reinscription in the budget for 1.647.512,15, plus 350.000 cashed in 2014

European Agency for Safety and Health at Work

c. EXPENDITURES – GENERAL TABLE

	2013					2014					2014/2013	
Title	Credits	Committed	%	Payments	%	Credits	Committed	%	Payments	%	Comparative rates of execution	
	1	2	3=2/1	4	5=4/1	6	7	8=7/6	9	10=9/6	11=8/3	12=10/5
1	5.197.417,00	5.113.392,77	98,4%	5.023.446,80	96,7%	5.556.100	5.451.642	98,1%	5.284.861	95,1%	99,7%	98,4%
2	2.027.875,00	1.999.447,96	98,6%	1.398.021,48	68,9%	1.370.575	1.321.932	96,5%	878.520	64,1%	97,8%	93,0%
3	8.026.588,00	7.977.932,80	99,4%	4.284.382,88	53,4%	7.692.946	7.648.876	99,4%	4.887.056	63,5%	100,0%	119,0%
Total	**15.251.880,00**	**15.090.773,53**	**98,9%**	**10.705.851,16**	**70,2%**	**14.619.621**	**14.422.451**	**98,7%**	**11.050.437**	**75,6%**	**99,7%**	**107,7%**

European Agency for Safety and Health at Work

d. BUDGET OUTTURN ACCOUNT

	2014	2013
REVENUE		
Balancing Commission subsidy	14.229.072,00	14.845.233,00
Other subsidy from Commission (Phare, IPA, ENPI)	658.138,00	769.542,00
Fee income	23.622,70	1.270,62
Other income	100.100,00	180.000,00
TOTAL REVENUE (a)	**15.010.932,70**	**15.796.045,62**
EXPENDITURE		
Title I:Staff		
Payments	5.284.861,37	5.023.446,80
Appropriations carried over	166.781,01	89.945,97
Title II: Administrative Expenses		
Payments	878.519,91	1.398.021,48
Appropriations carried over	443.412,09	601.426,48
Title III: Operating Expenditure		
Payments	6.008.121,13	4.514.856,38
Appropriations carried over	4.277.159,74	5.671.816,65
TOTAL EXPENDITURE (b)	**17.058.855,25**	**17.299.513,76**
OUTTURN FOR THE FINANCIAL YEAR (a-b)	**-2.047.922,55**	**-1.503.468,14**
Cancellation of unused payment appropriations carried over from previous year	86.092,09	210.047,70
Adjustment for carry-over from the previous year of appropriations available at 31.12 arising from assigned revenue	1.978.266,73	1.439.198,23
BALANCE OF THE OUTTURN ACCOUNT FOR THE FINANCIAL YEAR	**16.436,27**	**145.777,79**
Balance year N-1		81.627,08
Positive balance from year N-1 reimbursed in year N to the Commission		-81.627,08
Result used for determining amounts in general accounting	**16.436,27**	**145.777,79**
Commission subsidy - agency registers accrued revenue and Commission accrued expense	**14.212.635,73**	
Pre-financing remaining open to be reimbursed by agency to Commission in year N+1	**16.436,27**	
Interest generated by 31/12/N on the Commission balancing subsidy funds and to be reimbursed to the Commission (liability)		17.604,82

European Agency for Safety and Health at Work

e. BUDGET 2014. AMENDING AND BUDGET TRANSFERS

Budget Item		Appropriations 2014				
		Initial	Amendment 1	Amendment 2	Transfers	Current
Code	Description	[1]	[2]	[3]	[4]	[5]
1100	Basic Salary	3.060.000	-14.000	-182.100	-49.530	2.814.370
1101	Family allowances	447.000			24.200	471.200
1102	Expat+Foreign res. allow.	440.000			-24.200	415.800
1103	Secretarial allowances	4.200				4.200
1112	Local staff	32.500			330	32.830
1113	Contract agents	1.090.000			23.400	1.113.400
1120	Profess.training of staff	80.000				80.000
1130	Insurance ag. sickness	131.000			1.200	132.200
1131	Insurance ag. accidents	25.600			-1.200	24.400
1132	Insurance ag. unemploy.	48.000				48.000
1140	Childbirth/death allow.	400				400
1141	Travel exp. annual leave	80.000		-1.196		78.804
1175	Interim Services	43.000		107.000	25.800	175.800
1177	DG ADMIN admin. help	49.000				49.000
1178	Inter-agencies secretariat	p.m.		1.196		1.196
1180	Misc exp staff recruitm.	6.000	14.000	25.000		45.000
1181	Travel expenses	1.000				1.000
1182	Inst, reset & transfer allow	10.000				10.000
1183	Removal expenses	6.000				6.000
1184	Temp daily subs allow.	4.500				4.500
1190	Salary weightings	p.m.				p.m.
1410	Medical service	29.000				29.000
1420	Other welfare serv.	5.000				5.000
1522	Trainees	14.000				14.000
1…	TOTAL T1 - Staff	5.606.200	0	-50.100	0	5.556.100

European Agency for Safety and Health at Work

Budget Item		Appropriations 2014				
		Initial	Amendment 1	Amendment 2	Transfers	Current
Code	Description	[1]	[2]	[3]	[4]	[5]
2000	Rent	425.000		-116.500		308.500
2010	Insurance	8.750				8.750
2020	Water, gas, elect, heating	100.000				100.000
2030	Cleaning & maintenance	64.000				64.000
2040	Fitting-out of premises	10.500		30.500		41.000
2050	Security&Surv. Buildings	63.000	-1.500			61.500
2090	Admin expendit, taxes	500	-500			0
2100	IT operating expenditure	180.000				180.000
2120	Serv. provided by IT Staff	250.000		62.400		312.400
2130	New & repl. Purchases	75.000				75.000
2133	Mainten, use and repair	500				500
2134	Electronic office equipm.	300				300
2210	Replacement purchases	28.650				28.650
2232	Vehicle upkeep, petrol	p.m.	2.000			2.000
2250	Public. & subscriptions	10.500				10.500
2300	Stationery & office supp.	11.000				11.000
2320	Bank charges	1.600				1.600
2330	Legal expenses	10.000		-6.050		3.950
2331	Audit services	p.m.		26.000		26.000
2352	Internal catering serv.	6.500				6.500
2353	Depart. removals	700				700
2359	Other expenditure	1.500		6.050		7.550
2400	Post. & deliv. charges	10.500				10.500
2410	Teleph, telegraph, etc.	121.975		-12.300		109.675
2…	TOTAL T2 - Infrastructure	1.380.475	0	-9.900	0	1.370.575
3200	Communication	1.150.000		225.000	-5.700	1.369.300
3201	Campaigning	1.810.560		50.000	68.290	1.928.850

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European Agency for Safety and Health at Work

Budget Item		Appropriations 2014				
		Initial	Amendment 1	Amendment 2	Transfers	Current
Code	Description	[1]	[2]	[3]	[4]	[5]
3202	Promotion	640.000		-25.000	-68.290	546.710
3209	Mission CPU	50.000				50.000
3300	Networking and Coordination	412.000			-92.512	319.488
3302	Representation	9.000				9.000
3304	Translations	729.000			265.918	994.918
3309	Mission NS	130.000				130.000
3400	PRU	2.662.386		-250.000	-167.706	2.244.680
3409	Mission PRU	100.000				100.000
3…	TOTAL T3 - Operational	7.692.946	0	0	0	7.692.946
	TOTAL BUDGET	14.679.621	0	-60.000	0	14.619.621
4600	IPA III	p.m.	450.297			450.297
4700	Older workers	p.m.	1.997.512			1.997.512
4800	ENPI	p.m.	188.596			188.596
4…	EARMARKED PROJECTS		2.636.405	0	0	7.692.946
	GRAND TOTAL	14.679.621	2.636.405	-60.000	0	17.256.026

European Agency for Safety and Health at Work

BUDGET 2014. TRANSFERS OF APPROPRIATIONS

#	Title	from to	item	Amounts	Transfer	Total transfers
TR/01/14	Title 2	from	2050 2090	- 1.500,00 - 500,00	2.000,00	2.000,00
		to	2232	2.000,00		

Justification : Maintenance (and other related) cost for Agency's vehicle initially not foreseen in 2014 because of planned car sale. Removal & new location for Agency's offices led to decide to keep the car.

#	Title	from to	item	Amounts	Transfer	Total transfers
TR/02/14	Title 1	from	1100	- 14.000,00	14.000,00	16.000,00
		to	1180	14.000,00		

Justification : Further appropriations (EUR 14.000) necessary for covering costs related to recruitment processes in 2014.

#	Title	from to	item	Amounts	Transfer	Total transfers
TR/03/14	Title 1	from	1100	- 25.000,00	25.000,00	25.000,00
		to	1180	25.000,00		

Justification : Further appropriations (EUR 25.000) necessary for covering costs related to recruitment processes in 2014.

#	Title	from to	item	Amounts	Transfer	Total transfers
TR/04/14	Title 2	from	2000	- 5.000,00	5.000,00	30.000,00
		to	2040	5.000,00		

Justification : Further appropriations (EUR 5.000) necessary for covering costs related to architect expertise on specific building issues in the seat of the Agency (Miribilla premises).

#	Title	from to	item	Amounts	Transfer	Total transfers
TR/05/14	Title 1	from	1141	- 1.196,00	1.196,00	31.196,00
		to	1178	1.196,00		

Justification : Further appropriations (EUR 1.196) necessary for covering costs related to contribution of EU-OSHA for the EU Agencies Network secretariat (Service Level Agreement EU-OSHA - European Aviation Safety Agency)

BUDGET 2014. TRANSFERS OF APPROPRIATIONS

#	Title	from to	item	Amounts	Transfer	Total transfers
TR/06/14	Title 3	from to	3400 3200 3201	- 250.000,00 200.000,00 50.000,00	250.000,00	281.196,00

Justification : Further appropriations (EUR 250.000) necessary for the activity "6.3.- Corporate Communications" under budget item 3200 (EUR 200.000) and for the activity "4.2.- Healthy Workplaces Manage Stress" (EUR 50.000) under budget item 3201.

In detail:

Activity "6.3.- Corporate Communication" : additional resources (EUR 200.000) needed in order to finance the development and implementation of a new Agency web site. Related provisional budget estimates were made before finalizing several Calls for Tender and actual costs based on the new framework contracts exceeded initial provisions.

Activity "4.2.- Healthy Workplaces Manage Stress" : Additional resources (EUR 50.000) required to support as many activities as possible requested by focal points under this year's European Campaign Assistance Package (ECAP).

Activity "2.1. - ESENER" : resources (EUR 250.000) under budget item 3400 have been made available thanks to specific contract concluded in 2013 (Decision TR/09/13 of 09/12/2014).
Indeed, in order to address unforeseen sampling challenges, additional countries were included in the specific contract concluded in 2013, which had originally been planned for inclusion in the 2014 specific contract. Their inclusion in the former resulted in a greater than anticipated expenditure in 2013 and a corresponding lower expenditure in 2014.

#	Title	from to	item	Amounts	Transfer	Total transfers
TR/07/14	Title 1	from to	1100 1175	- 34.000,00 34.000,00	34.000,00	315.196,00

Justification : Further appropriations (EUR 34.000) necessary for covering costs related to interim staff in order to cover maternity leaves and provide other administrative support.

#	Title	from to	item	Amounts	Transfer	Total transfers
TR/08/14	Title 3	from to	3202 3200	- 25.000,00 25.000,00	25.000,00	340.196,00

Justification : Further appropriations (EUR 25.000) necessary for covering costs related to communication for development and implementation of the Agency's new websites (activity "6.3.- Corporate Communications") as estimations made at the end of 2013 have been subject to variation due to new framework contracts signed in 2014.

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BUDGET 2014. TRANSFERS OF APPROPRIATIONS

#	Title	from to	item	Amounts	Transfer	Total transfers
TR/09/14	Title 1	from to	1100 1175	- 73.000,00 73.000,00	73.000,00	413.196,00

Justification : Although a first transfer of EUR 34.000 was made in August (decision TR/07/14) for increasing the appropriations for the employment of interim staff in EU-OSHA (budget item, 1175) a further transfer of EUR 75.000 is necessary for the provision of 3 additional interim workers required to face recent unforeseen circumstances:

- The unexpected leave of two staff members (one resignation to work for an international organization and another one on unpaid leave for family reasons)
- And a peak of work in support/operational activities due to the deployment of new tools and applications.

New total appropriations for budget item 1175 is EUR 150.000

#	Title	from to	item	Amounts	Transfer	Total transfers
TR/10/14	Title 2	from to	2000 2331	- 26.000,00 26.000,00	26.000,00	439.196,00

Justification : Part of auditing services since 2014 is externalized (art. 107 of the Financial Regulation) and represents an estimated annual cost of EUR 26.000 to EU-OSHA following re-opening in September 2014 of competition for the European Commission framework contract for delivery of audit and control services

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#	Title	from to	item	Amounts	Transfer	Total transfers
TR/11/14	Title 2	from to	2410 2120	- 12.300,00 12.300,00	12.300,00	451.496,00

Justification: Change of hosting company during 2014 for IT services and preparation of testing phase for potential Activity Based Management tool require further appropriations (EUR 12.300) than the amount initially foreseen in Budget 2014 (EUR 250.000). .

New total appropriations for budget item 2120 is EUR 262.300.

#	Title	from to	item	Amounts	Transfer	Total transfers
TR/12/14	Title 2	from to	2000 2040	- 25.500,00 25.500,00	25.500,00	476.996,00

Justification : Although a first transfer of EUR 5.000 was made in June (decision TR/04/14) for increasing the appropriations for the fitting out of Miribilla premises (budget item 2040), A further transfer of EUR 25.500 is necessary for:

BUDGET 2014. TRANSFERS OF APPROPRIATIONS

#	Title	from to	item	Amounts		Transfer	Total transfers

- The space redistribution in some areas to improve working conditions & confidentiality
- Noise reduction in some offices as a follow-up action of the internal Health & Safety survey conducted in 2014.

New total appropriations for budget item 2040 is EUR 41.000.

#	Title	from/to	item		Amounts	Transfer	Total transfers
TR/13/14	**Title 2**	**from**	**2330**	**-**	**6.050,00**	**6.050,00**	**483.046,00**
		to	**2359**		**6.050,00**		

Justification: Further appropriations (EUR 6.050) necessary to cover expenditure related to manual handling and disposal of items stored inside and outside the EU-OSHA premises.

New total appropriations for budget item 2359 is EUR 7.550.

#	Title	from/to	item		Amounts	Transfer	Total transfers
TR/14/14	**Title 1**	**from**	**1100**	**-**	**23.400,00**	**48.800,00**	**48.800,00**
			1102	**-**	**24.200,00**		
			1131	**-**	**1.200,00**		
		to	**1101**		**24.200,00**		
			1113		**23.400,00**		
			1130		**1.200,00**		

Justification : In order to cover salary staff obligations in December 2014, a reallocation of appropriations is necessary mainly for child allowances, contract agents expenditure and other related expenditure (insurance).

#	Title	from/to	item		Amounts	Transfer	Total transfers
TR/15/14	**Title 1**	**from**	**1100**	**-**	**25.800,00**	**25.800,00**	**74.600,00**
			1175		**25.800,00**		

European Agency for Safety and Health at Work

BUDGET 2014. TRANSFERS OF APPROPRIATIONS

#	Title	from to	item	Amounts	Transfer	Total transfers

Justification : Further appropriations necessary (EUR 25.800) in order to contract interim services in 2014 and provide the necessary resources for covering unforeseen staff leaves (sickness, parental leave)

#	Title	from to	item	Amounts	Transfer	Total transfers
TR/16/14	Title 1	from	1100 1112	- 330,00 330,00	330,00	74.930,00

Justification: Further appropriations necessary (EUR 330) in order to cover the cost of local agent social security for the last quarter 2014.

#	Title	from to	item	Amounts	Transfer	Total transfers
TR/17/14	Title 3	from	3202 3201	- 68.290,00 68.290,00	68.290,00	143.220,00

Justification : Cancellation by FOP of several Awareness Raising Projects related promotion costs makes available further appropriations necessary (EUR 68.290) to cover campaigning actions for production in 2014 of ECAP products - Healthy Workplace Manage Stress campaign (activity 4.2.).

#	Title	from to	item	Amounts	Transfer	Total transfers
TR/18/14	Title 3	from	3200 3300 3400 3304	- 5.700,00 - 92.512,00 - 167.706,00 265.918,00	265.918,00	409.138,00

Justification: Portfolio approach for translations of Agency's products is in place as part of the measures to strengthen EU-OSHA's network. As part of this approach, a priority list of publications per member state and language has been created that allows translations be carried out according to available budget while meeting member states priorities.

TOTAL TRANSFERS 2014	**908.184,00**	**908.184,00**

BUDGETARY IMPLEMENTATION - CURRENT APPROPRIATIONS (C1)										
Item		Final Credits	Committed	% Comm.	Paid	% Paid	Carry forward	% Carry forward	Cancelled credits	% Cancelled credits
		1	2	3=2/1	4	5=4/1	6	7=6/1	8=1-2	9=8/1
A-1100	BASIC SALARIES	2.814.370,00	2.783.558,02	98,91 %	2.783.558,02	98,91 %	0,00	0,00%	30.811,98	1,09%
A-1101	FAMILY ALLOWANCES	471.200,00	471.122,81	99,98 %	471.122,81	99,98 %	0,00	0,00%	77,19	0,02%
A-1102	EXPATRIATION AND FOREIGN-RESIDENCE ALLOWANCES	415.800,00	414.657,19	99,73 %	414.657,19	99,73 %	0,00	0,00%	1.142,81	0,27%
A-1103	SECRETARIAL ALLOWANCES	4.200,00	4.087,86	97,33 %	4.087,86	97,33 %	0,00	0,00%	112,14	2,67%
A-1112	LOCAL STAFF	32.830,00	32.823,39	99,98 %	32.823,39	99,98 %	0,00	0,00%	6,61	0,02%
A-1113	CONTRACT AGENTS	1.113.400,00	1.113.307,59	99,99 %	1.113.307,59	99,99 %	0,00	0,00%	92,41	0,01%
A-1120	PROFESSIONAL TRAINING OF STAFF	80.000,00	79.107,58	98,88 %	53.790,12	67,24 %	25.317,46	31,65%	892,42	1,12%
A-1130	INSURANCE AGAINST SICKNESS	132.200,00	132.105,53	99,93 %	132.105,53	99,93 %	0,00	0,00%	94,47	0,07%
A-1131	INSURANCE AGAINST ACCIDENTS AND OCCUPATIONAL	24.400,00	19.505,48	79,94 %	19.505,48	79,94 %	0,00	0,00%	4.894,52	20,06%
A-1132	INSURANCE AGAINST UNEMPLOYMENT	48.000,00	47.442,46	98,84 %	47.442,46	98,84 %	0,00	0,00%	557,54	1,16%
A-1140	CHILDBIRTH AND DEATH ALLOWANCES AND GRANTS	400,00	198,31	49,58 %	198,31	49,58 %	0,00	0,00%	201,69	50,42%
A-1141	TRAVEL EXPENSES FOR ANNUAL LEAVE	78.804,00	51.535,27	65,40 %	51.535,27	65,40 %	0,00	0,00%	27.268,73	34,60%
A-1175	INTERIM SERVICES	175.800,00	175.147,97	99,63 %	51.828,29	29,48 %	123.319,68	70,15%	652,03	0,37%
A-1177	PMO ADMINISTRATIVE HELP	49.000,00	47.784,51	97,52 %	46.382,12	94,66 %	1.402,39	2,86%	1.215,49	2,48%
A-1178	INTERAGENCIES SECRETARIAT	1.196,00	1.196,00	100,00 %	296,00	24,75 %	900,00	75,25%	0,00	0,00%

European Agency for Safety and Health at Work

BUDGETARY IMPLEMENTATION - CURRENT APPROPRIATIONS (C1)										
Item		**Final Credits**	**Committed**	**% Comm.**	**Paid**	**% Paid**	**Carry forward**	**% Carry forward**	**Cancelled credits**	**% Cancelled credits**
		1	**2**	**3=2/1**	**4**	**5=4/1**	**6**	**7=6/1**	**8=1-2**	**9=8/1**
A-1180	MISCELLANEOUS EXPENDITURE ON STAFF RECRUITMENT	45.000,00	21.655,35	48,12 %	20.879,15	46,40 %	776,20	1,72%	23.344,65	51,88%
A-1181	TRAVEL EXPENSES	1.000,00		0,00 %		0,00 %	0,00	0,00%	1.000,00	100,00%
A-1182	INSTALLATION RESETTLEMENT AND TRANSFER ALLOW	10.000,00	8.897,23	88,97 %	8.897,23	88,97 %	0,00	0,00%	1.102,77	11,03%
A-1183	REMOVAL EXPENSES	6.000,00		0,00 %		0,00 %	0,00	0,00%	6.000,00	100,00%
A-1184	TEMPORARY DAILY SUBSISTENCE ALLOWANCES	4.500,00	4.315,28	95,90 %	4.315,28	95,90 %	0,00	0,00%	184,72	4,10%
A-1410	MEDICAL SERVICE	29.000,00	29.000,00	100,00 %	14.312,32	49,35 %	14.687,68	50,65%	0,00	0,00%
A-1420	OTHER WELFARE EXPENDITURE	5.000,00	735,46	14,71 %	357,86	7,16 %	377,60	7,55%	4.264,54	85,29%
A-1522	TRAINEES	14.000,00	13.459,09	96,14 %	13.459,09	96,14 %	0,00	0,00%	540,91	3,86%
TOTAL TITLE I		**5.556.100,00**	**5.451.642,38**	**98,12 %**	**5.284.861,37**	**95,12 %**	**166.781,01**	**3,00%**	**104.457,62**	**1,88%**
A-2000	RENT	308.500,00	301.732,37	97,81 %	290.649,38	94,21 %	11.082,99	3,59%	6.767,63	2,19%
A-2010	INSURANCE	8.750,00	8.392,69	95,92 %	8.392,69	95,92 %	0,00	0,00%	357,31	4,08%
A-2020	WATER GAS ELECTRICITY AND HEATING	100.000,00	93.202,19	93,20 %	88.273,07	88,27 %	4.929,12	4,93%	6.797,81	6,80%
A-2030	CLEANING AND MAINTENANCE	64.000,00	63.134,85	98,65 %	55.152,96	86,18 %	7.981,89	12,47%	865,15	1,35%
A-2040	FITTING-OUT OF PREMISES	41.000,00	40.001,42	97,56 %	6.175,98	15,06 %	33.825,44	82,50%	998,58	2,44%
A-2050	SECURITY AND SURVEILLANCE OF BUILDINGS	61.500,00	46.834,00	76,15 %	42.655,50	69,36 %	4.178,50	6,79%	14.666,00	23,85%

European Agency for Safety and Health at Work

BUDGETARY IMPLEMENTATION - CURRENT APPROPRIATIONS (C1)										
Item		**Final Credits**	**Committed**	**% Comm.**	**Paid**	**% Paid**	**Carry forward**	**% Carry forward**	**Cancelled credits**	**% Cancelled credits**
		1	**2**	**3=2/1**	**4**	**5=4/1**	**6**	**7=6/1**	**8=1-2**	**9=8/1**
A-2100	I.T. OPERATING EXPENDITURE	180.000,00	179.955,45	99,98 %	91.635,41	50,91 %	88.320,04	49,07%	44,55	0,02%
A-2120	SERVICES PROVIDED BY I.T. STAFF	312.400,00	311.990,70	99,87 %	139.887,86	44,78 %	172.102,84	55,09%	409,30	0,13%
A-2130	NEW AND REPLACEMENT PURCHASES	75.000,00	68.545,65	91,39 %	55.586,37	74,12 %	12.959,28	17,28%	6.454,35	8,61%
A-2133	MAINTENANCE USE AND REPAIR	500,00	83,49	16,70 %	83,49	16,70 %	0,00	0,00%	416,51	83,30%
A-2134	ELECTRONIC OFFICE EQUIPMENT	300,00	0,00	0,00 %		0,00 %	0,00	0,00%	300,00	100,00%
A-2210	NEW AND REPLACEMENT FURNITURE PURCHASES FURN	28.650,00	28.610,35	99,86 %	22.384,75	78,13 %	6.225,60	21,73%	39,65	0,14%
A-2232	VEHICLE UPKEEP PETROL AND HIRING MEANS OF TRANSP	2.000,00	2.000,00	100,00 %	1.677,57	83,88 %	322,43	16,12%	0,00	0,00%
A-2250	PUBLICATIONS AND SUBSCRIPTIONS	10.500,00	6.000,00	57,14 %	4.834,30	46,04 %	1.165,70	11,10%	4.500,00	42,86%
A-2300	STATIONERY AND OFFICE SUPPLIES	11.000,00	10.888,86	98,99 %	10.888,86	98,99 %	0,00	0,00%	111,14	1,01%
A-2320	BANK CHARGES	1.600,00	634,26	39,64 %	634,26	39,64 %	0,00	0,00%	965,74	60,36%
A-2330	LEGAL EXPENSES	3.950,00	2.000,00	50,63 %		0,00 %	2.000,00	50,63%	1.950,00	49,37%
A-2331	AUDIT SERVICES	26.000,00	26.000,00	100,00 %		0,00 %	26.000,00	100,00%	0,00	0,00%
A-2352	INTERNAL CATERING EXPENSES	6.500,00	6.500,00	100,00 %	5.397,38	83,04 %	1.102,62	16,96%	0,00	0,00%
A-2353	DEPARTMENTAL REMOVALS	700,00		0,00 %		0,00 %	0,00	0,00%	700,00	100,00%
A-2359	OTHER EXPENDITURE	7.550,00	7.254,24	96,08 %	577,64	7,65 %	6.676,60	88,43%	295,76	3,92%

European Agency for Safety and Health at Work

BUDGETARY IMPLEMENTATION - CURRENT APPROPRIATIONS (C1)										
Item		**Final Credits**	**Committed**	**% Comm.**	**Paid**	**% Paid**	**Carry forward**	**% Carry forward**	**Cancelled credits**	**% Cancelled credits**
		1	**2**	**3=2/1**	**4**	**5=4/1**	**6**	**7=6/1**	**8=1-2**	**9=8/1**
A-2400	POSTAGE AND DELIVERY CHARGES	10.500,00	8.497,44	80,93 %	5.580,07	53,14 %	2.917,37	27,78%	2.002,56	19,07%
A-2410	TELEPHONE TELEGRAPH TELEX RADIO AND TELEVISION	109.675,00	109.674,04	100,00 %	48.052,37	43,81 %	61.621,67	56,19%	0,96	0,00%
TOTAL TITLE II		**1.370.575,00**	**1.321.932,00**	**96,45 %**	**878.519,91**	**64,10 %**	**443.412,09**	**32,35%**	**48.643,00**	**3,55%**
B3-200	COMMUNICATION	1.369.300,00	1.347.951,49	98,44 %	1.024.421,74	74,81 %	323.529,75	23,63%	21.348,51	1,56%
B3-201	CAMPAIGNING	1.928.850,00	1.927.908,18	99,95 %	1.446.038,32	74,97 %	481.869,86	24,98%	941,82	0,05%
B3-202	PROMOTION	546.710,00	541.590,12	99,06 %	421.618,41	77,12 %	119.971,71	21,94%	5.119,88	0,94%
B3-209	MISSION EXPENSES	50.000,00	41.861,81	83,72 %	39.944,33	79,89 %	1.917,48	3,83%	8.138,19	16,28%
B3-300	NETWORKING AND COORDINATION	319.488,00	319.487,82	100,00 %	161.966,82	50,70 %	157.521,00	49,30%	0,18	0,00%
B3-302	REPRESENTATION EXPENSES	9.000,00	2.755,08	30,61 %	1.683,90	18,71 %	1.071,18	11,90%	6.244,92	69,39%
B3-304	TRANSLATION OF STUDIES REPORTS AND WORKING	994.918,00	994.918,00	100,00 %	337.801,10	33,95 %	657.116,90	66,05%	0,00	0,00%
B3-309	MISSION EXPENSES	130.000,00	127.724,57	98,25 %	113.232,38	87,10 %	14.492,19	11,15%	2.275,43	1,75%
B3-400	PREVENTION AND RESEARCH INFORMATION	2.244.680,00	2.244.679,69	100,00 %	1.256.769,99	55,99 %	987.909,70	44,01%	0,31	0,00%
B3-409	MISSION EXPENSES	100.000,00	99.999,38	100,00 %	83.578,80	83,58 %	16.420,58	16,42%	0,62	0,00%
TOTAL TITLE III		**7.692.946,00**	**7.648.876,14**	**99,43 %**	**4.887.055,79**	**63,53 %**	**2.761.820,35**	**35,90%**	**44.069,86**	**0,57%**
TOTAL BUDGET		**14.619.621,00**	**14.422.450,52**	**98,65 %**	**11.050.437,07**	**75,59 %**	**3.372.013,45**	**23,06%**	**197.170,48**	**1,35%**

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BUDGETARY IMPLEMENTATION - APPROPRIATIONS CARRIED FORWARD (C8)						
Item	**Heading**	**Credits**	**Paid**	**% Paid**	**Cancelled credits**	**% Cancelled credits**
		1	**2**	**3=2/1**	**4=1-2**	**5=4/1**
A-1120	PROFESSIONAL TRAINING OF STAFF	33.380,21	32.359,06	96,94 %	1.021,15	3,06 %
A-1175	INTERIM SERVICES	45.796,67	45.557,48	99,48 %	239,19	0,52 %
A-1177	PMO ADMINISTRATIVE HELP	1.982,06		0,00 %	1.982,06	100,00 %
A-1180	MISCELLANEOUS EXPENDITURE ON STAFF RECRUITMENT	2.211,18	1.145,44	51,80 %	1.065,74	48,20 %
A-1410	MEDICAL SERVICE	6.470,85	2.854,76	44,12 %	3.616,09	55,88 %
A-1420	OTHER WELFARE EXPENDITURE	105,00	42,40	40,38 %	62,60	59,62 %
TOTAL TITLE I		**89.945,97**	**81.959,14**	**91,12 %**	**7.986,83**	**8,88 %**
A-2000	RENT	8.816,85	7.477,08	84,80 %	1.339,77	15,20 %
A-2020	WATER GAS ELECTRICITY AND HEATING	10.853,61	8.648,53	79,68 %	2.205,08	20,32 %
A-2030	CLEANING AND MAINTENANCE	7.655,95	7.597,11	99,23 %	58,84	0,77 %
A-2040	FITTING-OUT OF PREMISES	27.576,86	20.339,08	73,75 %	7.237,78	26,25 %
A-2050	SECURITY AND SURVEILLANCE OF BUILDINGS	35.935,89	35.364,76	98,41 %	571,13	1,59 %
A-2100	I.T. OPERATING EXPENDITURE	58.732,62	58.572,48	99,73 %	160,14	0,27 %
A-2120	SERVICES PROVIDED BY I.T. STAFF	127.756,97	127.071,03	99,46 %	685,94	0,54 %
A-2130	NEW AND REPLACEMENT PURCHASES	119.942,55	119.873,48	99,94 %	69,07	0,06 %
A-2133	MAINTENANCE USE AND REPAIR	352,45		0,00 %	352,45	100,00 %
A-2210	NEW AND REPLACEMENT FURNITURE PURCHASES FURN	62.396,94	62.396,94	100,00 %	0,00	0,00 %
A-2232	VEHICLE UPKEEP PETROL AND HIRING MEANS OF TRANSP	227,45	56,30	24,75 %	171,15	75,25 %
A-2250	PUBLICATIONS AND SUBSCRIPTIONS	7.491,45	1.166,98	15,58 %	6.324,47	84,42 %
A-2300	STATIONERY AND OFFICE SUPPLIES	12.495,83	12.036,81	96,33 %	459,02	3,67 %
A-2320	BANK CHARGES	132,39	75,19	56,79 %	57,20	43,21 %
A-2330	LEGAL EXPENSES	2.500,00	550,00	22,00 %	1.950,00	78,00 %
A-2352	INTERNAL CATERING EXPENSES	4.011,08	3.958,85	98,70 %	52,23	1,30 %
A-2359	OTHER EXPENDITURE	23.641,20	23.641,20	100,00 %	0,00	0,00 %
A-2400	POSTAGE AND DELIVERY CHARGES	6.686,88	6.166,20	92,21 %	520,68	7,79 %
A-2410	TELEPHONE TELEGRAPH TELEX RADIO AND TELEVISION	84.219,51	79.108,31	93,93 %	5.111,20	6,07 %
TOTAL TITLE II		**601.426,48**	**574.100,33**	**95,46 %**	**27.326,15**	**4,54 %**
B3-200	COMMUNICATION	152.774,56	149.977,02	98,17 %	2.797,54	1,83 %
B3-201	CAMPAIGNING	583.718,82	565.832,67	96,94 %	17.886,15	3,06 %
B3-202	PROMOTION	114.146,68	111.095,43	97,33 %	3.051,25	2,67 %
B3-209	MISSION EXPENSES DUTY TRAVEL EXPENSES AND OTHER	2.786,57	1.785,60	64,08 %	1.000,97	35,92 %
B3-300	NETWORKING AND COORDINATION	143.973,98	141.300,30	98,14 %	2.673,68	1,86 %
B3-302	REPRESENTATION EXPENSES	901,01	467,77	51,92 %	433,24	48,08 %
B3-304	TRANSLATION OF STUDIES REPORTS AND WORKING	293.208,30	291.963,00	99,58 %	1.245,30	0,42 %
B3-309	MISSION EXPENSES DUTY TRAVEL EXPENSES OF NETW	4.318,52	3.903,21	90,38 %	415,31	9,62 %

BUDGETARY IMPLEMENTATION - APPROPRIATIONS CARRIED FORWARD (C8)						
Item	**Heading**	**Credits**	**Paid**	**% Paid**	**Cancelled credits**	**% Cancelled credits**
		1	**2**	**3=2/1**	**4=1-2**	**5=4/1**
B3-400	PREVENTION AND RESEARCH INFORMATION	2.390.069,18	2.372.418,97	99,26 %	17.650,21	0,74 %
B3-409	MISSION EXPENSES DUTY TRAVEL EXPENSES OF PRU	7.652,30	4.026,84	52,62 %	3.625,46	47,38 %
TOTAL TITLE III		**3.693.549,92**	**3.642.770,81**	**98,63 %**	**50.779,11**	**1,37 %**
TOTAL C8		**4.384.922,37**	**4.298.830,28**	**98,04 %**	**86.092,09**	**1,96 %**

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BUDGETARY IMPLEMENTATION - EARMARKED REVENUES (R0)											
Item	**Heading**	**Credit**		**Committed**	**Paid**					**Carry forward comm. to 2015**	**Carry over credits to 2015**
		Total	**2014**	**2014**	**2012**	**2013**	**2014**	**Total**	**%**		
		1	**2**	**3**	**4**	**5**	**6**	**7=4+5+6**	**8=7/1**	**9=3-6**	**10=2-3**
B- 4600	IPA III	900.000,00	450.296,58	443.206,94	221.717,77	227.985,65	391.894,80	841.598,22	93,51 %	51.312,14	7.089,64
B- 4700	OLDER WORKERS	2.000.000,00	1.997.512,15	1.631.296,10	0,00	2.487,85	653.671,47	656.159,32	32,81 %	977.624,63	366.216,05
B- 4800	ENPI	188.596,00	188.596,00	114.241,00	0,00	0,00	75.499,07	75.499,07	40,03 %	38.741,93	74.355,00
Total Article		**3.088.596,00**	**2.636.404,73**	**2.188.744,04**	**221.717,77**	**230.473,50**	**1.121.065,34**	**1.573.256,61**	**50,94 %**	**1.067.678,70**	**447.660,69**

2. FINANCIAL STATEMENTS

Pursuant to article 145 of the general Financial Regulation, the financial statement shall comprise:

- The balance sheet
- The statement of financial performance
- The statement of changes on net assets
- The cash-flow table
- Notes to the financial statements

According to the ABAC standards and to the instructions given by the Commission accountant, the accounts are presented under accrual basis[10]. According to the existing tools, and since ABAC was implemented in 2008, the accounts are produced during the year in a limited accrual basis, and by the end of the year the closing of the accounts are adapted to be presented in a full accrual basis. This adaptation consists mainly in:

- Consideration of impact of fixed assets and depreciation
- Consideration of impact of pre-financings
- Withdrawal of carry forwards and introduction of real debts (payables and accrued expenses)
- Withdrawal of the impact of the accrual operation of the last year.

These accounts are presented in respect of the accounting principles, explained as follows:

Going concern basis.

OSHA is deemed to have been established for an indefinite duration.

Prudence.

Assets and income have not been overstated; liabilities and expenses have not been understated. No hidden reserves or undue provisions have been created.

Consistent accounting methods.

The accounting methods and valuation must not be changed from one year to the other.

The calculation of the depreciation starts the day of "*mise en service*". The depreciation rates are those established in the ABAC rules, and will be detailed in the specific item.

Comparability of information.

The financial statements show all the amounts in the corresponding item for the previous year. When the presentation of the classification of one of the components is changed, the corresponding amounts for the previous year shall be made comparable and reclassified.

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[10] "In accrual accounts, transactions are recognized when they occur… even if the payments (are) to be made the following year".

Materiality and aggregation.

All the operations which are significant for the information have been taken into account in the financial statements. Items that are material by virtue of their size but with the same nature can be aggregated. Amounts negligible can also be aggregated.

No-netting principle.

Receivables and debts have not been offset against each other, nor may changes or incomes, save where charges and income derive from the same transaction, from similar transactions or from hedging operations and provided they are not individually material.

Reality over appearance.

Accounting events recorded in the financial statements are presented by reference to their economic nature.

Accrual-based accounting principle

Transactions and events shall be entered in the accounts when they occur and not when amounts are actually paid or recovered. They shall be booked to the financial years to which they relate.

Concerning the operations financed by earmarked revenues (R0) the cash principle has been kept. The effect of this in the whole accounts is negligible.

Valuation of assets and liabilities

Assets and liabilities shall be valued at purchase price or production cost. However, the value of non-financial fixed assets and formation expenses shall be written down for depreciation. In addition a write-down may be applied where the value of an asset decreases and an increase in the value of a liability may be covered by a provision.

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a. BALANCE SHEET

The balance sheet gives a description of assets and liabilities at year-end. Assets are presented according to their liquidity…liabilities according to the extents to which they are due.

	Annexe n°	2014	2013	Variation
ASSETS				
A. NON CURRENT ASSETS				
Intangible assets		**13.891,34**	**19.179,76**	**-5.288,42**
Property, plant and equipment	**A1**	**578.584,06**	**540.298,66**	**38.285,40**
Land and buildings		287.696,20	319.051,58	-31.355,38
Plant and equipment		25.723,89	18.825,99	6.897,90
Computer hardware		122.048,61	100.728,80	21.319,81
Furniture and vehicles		123.309,71	101.328,55	21.981,16
Other fixtures and fittings		19.805,65	363,74	19.441,91
Long-term receivables	**A2**	**9.315,00**	**4.200,00**	**5.115,00**
TOTAL NON CURRENT ASSETS		**601.790,40**	**563.678,42**	**38.111,98**
B. CURRENT ASSETS				
Short-term pre-financing	**A3**	**7.500,00**	**43.368,74**	**-35.868,74**
Short-term receivables		**1.146.091,12**	**281.587,32**	**864.503,80**
Sundry receivables	**A4**	23.615,41	15.103,76	8.511,65
Other		1.122.475,71	222.919,37	899.556,34
Accrued income with consolidated EU entities	**A5**	*1.122.475,71*	*222.919,37*	*899.556,34*
Short-term receivables with consolidated EU entities	**A6**	0,00	43.564,19	-43.564,19
Cash and cash equivalents	**A7**	**4.946.708,92**	**6.564.838,11**	**-1.618.129,19**
TOTAL CURRENT ASSETS		**6.100.300,04**	**6.889.794,17**	**-789.494,13**
TOTAL		**6.702.090,44**	**7.453.472,59**	**-751.382,15**
LIABILITIES				
A. Net Assets		**2.699.958,83**	**3.886.153,52**	**-1.186.194,69**
Accumulated surplus/deficit		**3.886.153,52**	**2.239.452,92**	**1.646.700,60**
Economic outturn for the year - profit+/loss-		-1.186.194,69	1.646.700,60	**-2.832.895,29**
TOTAL A		**2.699.958,83**	**3.886.153,52**	**-1.186.194,69**
D. CURRENT LIABILITIES		**4.002.131,61**	**3.567.319,07**	**434.812,54**
Accounts payable		**4.002.131,61**	**3.567.319,07**	**434.812,54**
Current payables	**L1**	3.669,25	4.429,46	-760,21
Sundry payables	**L2**	28.226,74	56.275,24	-28.048,50
Other		1.350.352,25	1.142.045,66	208.306,59
Accrued charges		1.309.633,25	1.118.858,66	190.774,59
Accrued charges with consolidated EU entities	**L3**	40.719,00	23.187,00	17.532,00
Accounts payable with consolidated EU entities		2.619.883,37	2.364.568,71	255.314,66
Pre-financing received from consolidated EU entities	**L4**	2.619.883,37	2.346.963,89	272.919,48
Other accounts payable against consolidated EU entities	**L5**	0,00	17.604,82	-17.604,82
TOTAL D. CURRENT LIABILITIES		**4.002.131,61**	**3.567.319,07**	**434.812,54**
TOTAL		**6.702.090,44**	**7.453.472,59**	**-751.382,15**

b. STATEMENT OF FINANCIAL PERFORMANCE

This financial statement sets out all revenue and expenditure incurred during the year, even if the related movement of cash will only take place in later years.

	2014	2013	Variation
Revenues from administrative operations	2.668,13	10.946,18	-8.278,05
Other operating revenue	15.468.176,49	15.100.053,15	368.123,34
TOTAL OPERATING REVENUE	15.470.844,62	15.110.999,33	359.845,29
Administrative expenses	-7.282.328,13	-7.106.070,23	-176.257,90
All Staff expenses	-5.161.652,17	-4.815.889,20	-345.762,97
Fixed asset related expenses	-166.596,37	-120.721,84	-45.874,53
Other administrative expenses	-1.954.079,59	-2.169.459,19	215.379,60
Operational expenses	-9.394.929,18	-6.357.970,61	-3.036.958,57
TOTAL OPERATING EXPENSES	-16.677.257,31	-13.464.040,84	-3.213.216,47
SURPLUS/(DEFICIT) FROM OPERATING ACTIVITIES	**-1.206.412,69**	**1.646.958,49**	**-2.853.371,18**
Financial revenues	20.852,26	0,00	20.852,26
Financial expenses	-634,26	-257,89	-376,37
SURPLUS/ (DEFICIT) FROM NON OPERATING ACTIVITIES	**20.218,00**	**-257,89**	**20.475,89**
SURPLUS/(DEFICIT) FROM ORDINARY ACTIVITIES	**-1.186.194,69**	**1.646.700,60**	**-2.832.895,29**
ECONOMIC OUTTURN FOR THE YEAR	**-1.186.194,69**	**1.646.700,60**	**-2.832.895,29**

(1) Ventilation of the operational incomes

Concept	2014	2013
Subvention Commission	14.212.635,73	14.699.455,21
Grants Spanish authorities	100.100,00	180.000,00
Accrued incomes IPA III	391.894,80	220.431,52
Accrued incomes project Older Workers	653.671,47	0,00
Accrued incomes project ENPI	75.499,07	0,00
Accrued incomes CdT	34.368,00	0,00
Other operational incomes	7,42	166,42
TOTAL	**15.468.176,49**	**15.100.053,15**

c. BUDGETARY VERSUS ECONOMIC OUTTURN: COMPARISON

		Items included in economic, but not in budgetary outturn	Items included in budgetary, but not in economic outturn	TOTAL
Earmarked (RO) operations				
Project IPA III (273-995)				**-58.401,78**
Open pre-financing			-58.401,78	
Pre-financing received	-414.851,10			
Outstanding cost statements				
Total paid	356.449,32			
Project Older Workers				**-1.343.840,68**
Pre-financing received	-2.000.000,00		-1.343.840,68	
Outstanding cost statements				
Total paid	656.159,32			
Project ENPI				**-113.096,93**
Pre-financing received	-188.596,00		-113.096,93	
Outstanding cost statements				
Total paid	75.499,07			
Adjustment of expenses				**1.515.339,39**
Elimination carry over 14-15			1.515.339,39	
Carry over IPA III	58.401,78			
Carry over Older Workers	1.343.840,68			
Carry over ENPI	113.096,93			
Economic Outturn Account				**0,00**
No earmarked operations				
Budget Outturn 2014			16.436,27	**16.436,27**
Outturn to reimburse to the EC		-16.436,27		**-16.436,27**
Pre-financing given				**-35.868,74**
Pre-financing paid 2014			7.500,00	
Pre-financing 2013 cleared 2014		-43.368,74		
Impact on fixed assets				**32.996,98**
Purchase			199.593,35	
Depreciation		-166.596,37		
Reversal of accrual operations				**1.002.642,15**
Expenses		1.002.642,15		
Amounts paid C8				**-4.298.830,28**
Paid C8		-4.298.830,28		
Adjustment of incomes				**34.368,00**
Accrued incomes CdT		34.368,00		
Adjustment of expenses				**2.164.589,29**
Elimination carry over			3.372.013,45	
Accrued expenses 2014		-1.210.948,74		
Amounts payables 2014 with conforme aux faits		-6.000,18		
Amounts payables 2013 with conforme aux faits		4.429,46		
Expenses 2013 budgeted in 2014			75,19	
Reimb guarantee			-94,89	
Guarantee paid			5.115,00	
Cancellation unused C8			-86.092,09	**-86.092,09**
Economic Outturn Account		-4.700.740,97	3.514.546,28	**-1.186.194,69**

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d. CASH-FLOW TABLE (INDIRECT METHOD)

	2014	2013
Cash Flows from ordinary activities		
Surplus/(deficit) from ordinary activities	**-1.186.194,69**	**1.646.700,60**
Operating activities		
Adjustments		
Amortization (intangible fixed assets) +	15.944,80	18.374,59
Depreciation (tangible fixed assets) +	150.651,57	102.347,25
Increase/(decrease) in Provisions for risks and liabilities	0,00	-160.000,00
(Increase)/decrease in Short term Pre-financing	35.868,74	149.938,26
(Increase)/decrease in Long term Receivables	-5.115,00	94,89
(Increase)/decrease in Short term Receivables	-908.067,99	-6.907,40
(Increase)/decrease in Receivables related to consolidated EU entities	43.564,19	-43.564,19
Increase/(decrease) in Accounts payable	179.497,88	-57.110,64
Increase/(decrease) in Liabilities related to consolidated EU entities	255.314,66	484.947,31
Net cash Flow from operating activities	**-1.418.535,84**	**2.134.820,67**

Cash Flows from investing activities		
Increase of tangible and intangible fixed assets (-)	-199.593,35	-421.433,05
Net cash flow from investing activities	**-199.593,35**	**-421.433,05**

Net increase/(decrease) in cash and cash equivalents	-1.618.129,19	1.713.387,62
Cash and cash equivalents at the beginning of the period	6.564.838,11	4.851.450,49
Cash and cash equivalents at the end of the period	4.946.708,92	6.564.838,11

e. STATEMENT OF CHANGES ON NET ASSETS

Net assets	Accumulated Surplus (+) / Deficit (-)	Economic result of the year	Net assets (total)
Balance as of 31 December 2013	2.239.452,92	1.646.700,60	3.886.153,52
Balance as of 1 January 2014	**2.239.452,92**	**1.646.700,60**	**3.886.153,52**
Allocation of the Economic Result of Previous Year	1.646.700,60	-1.646.700,60	0,00
Economic result of the year		-1.186.194,69	-1.186.194,69
Balance as of 31 December 2014	**3.886.153,52**	**-1.186.194,69**	**2.699.958,83**

f. OFF – BALANCE ITEMS:

CONTINGENT LIABILITIES AND COMMITMENTS FOR FUTURE FUNDING

This item consists in amounts that have low risk to finish in real liabilities. The items accounted are:

Commitments for future funding	2014	2013
RAL - Commitments against appropriations not yet consumed	2.157.798,31	3.168.130,56
Operating lease	1.901.443,00	2.140.551,00
TOTAL	**4.059.241,31**	**5.308.681,56**

g. NOTES TO THE FINANCIAL STATEMENTS

i. A1: FIXED ASSETS.

Intangible fixed assets

2014	Total Computer Software
Gross carrying amounts 01.01.2014	**371.814,53**
Additions	10.656,38
Disposals	-208.959,79
Transfer between headings	0,00
Other changes (2)	0,00
Gross carrying amounts 31.12.2014	**173.511,12**
Accumulated amortization and impairment 01.01.2014	**-352.634,77**
Amortization	-15.944,80
Write-back of amortization	0,00
Disposals	208.959,79
Impairment (2)	0,00
Write-back of impairment	0,00
Transfer between headings	0,00
Other changes (2)	0,00
Accumulated amortization and impairment 31.12.2014	**-159.619,78**
Net carrying amounts 31.12.2014	**13.891,34**

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Tangible fixed assets

2014		Buildings	Plant and Equipment	Computer hardware	Furniture and vehicles	Other Fixtures and Fittings	**Total**
Gross carrying amounts 01.01.2014	+	**322.363,53**	**453.059,17**	**701.098,57**	**502.314,34**	**12.080,39**	**1.990.916,00**
Additions	+	10.050,00	25.209,40	83.936,53	45.769,18	23.971,86	**188.936,97**
Disposals	-		-100.625,26	-220.835,08	-63.126,76	-5.245,69	**-389.832,79**
Gross carrying amounts 31.12.2014		**332.413,53**	**377.643,31**	**564.200,02**	**484.956,76**	**30.806,56**	**1.790.020,18**
Accumulated amortization and impairment 01.01.2014	-	**-3.311,95**	**-434.233,18**	**-600.369,77**	**-400.985,79**	**-11.716,65**	**-1.450.617,34**
Depreciation	-	-41.405,38	-18.311,50	-62.616,72	-23.788,02	-4.529,95	**-150.651,57**
Disposals	+		100.625,26	220.835,08	63.126,76	5.245,69	**389.832,79**
Accumulated amortization and impairment 31.12.2014		**-44.717,33**	**-351.919,42**	**-442.151,41**	**-361.647,05**	**-11.000,91**	**-1.211.436,12**
Net carrying amounts 31.12.2014		**287.696,20**	**25.723,89**	**122.048,61**	**123.309,71**	**19.805,65**	**578.584,06**

FIXED ASSETS. DEPRECIATION RATES

Asset type	Depreciation rate, consolidation manual	Depreciation rate used by reporting entity	Comments if differs from the Common rates (see column A)
Intangible assets			
Software for personal computers and servers	**25%**	**25,0**	
Tangible assets			
Buildings	**4%**	**12,5%**	**Duration of the renting contract**
Furniture and vehicles			
Office, laboratory and workshop furniture	**10%**	**10,0%**	
Electrical office equipment, printing and mailing equipment	**25%**	**25,0%**	
Transport equipment (vehicles and accessories)	**25%**	**25,0%**	
Computer hardware			
Computers, servers, accessories, data transfer equipment, printers, screens	**25%**	**25,0%**	
Copying equipment, digitising and scanning equipment	**25%**	**25,0%**	
Other fixtures and fittings			
Telecommunications equipment	**25%**	**25,0%**	
Audio-visual equipment	**25%**	**25,0%**	

ii. A2: LONG TERM RECEIVABLES

Amounts paid in concept of guarantees

	2014	2013
Guarantees given: cash guarantee for the cellar rent :	0,00	Reclassified into sundry receivables
Guarantees given: cash guarantee for office in Brussels	9.315,00	4.200,00
TOTAL:	**9.315,00**	**4.200,00**

iii. A3: PREFINANCING GIVEN 2014

Item	Commitment	Payment number	Concept	LE Key List	Committed 2013	Pre-financing paid 2014	RAL 2014	Estimation expenses incurred by the final beneficiary in 2013
3202	OSH.4193	10757	ONLINE & SOCIAL MEDIA MONITORING 2014	6000332235	15.000	7.500	7.500	15.000

iv. A4: SUNDRY RECEIVABLES

	2014	2013
To be recovered to staff / agencies (HB 45202000/45321000/45290000/49970000)	23.615,41	15.008,87
Others	0,00	94,89
TOTAL	**23.615,41**	**15.103,76**

v. A5: ACCRUED INCOMES CONSOLIDATED ENTITIES

	2014	2013
Outstanding cost statements IPA 3 project	356.449,32	220.431,52
Outstanding cost statements delegation agreement Older Workers	656.159,32	2.487,85
Outstanding cost statements ENPI project	75.499,07	0,00
Translation Centre	34.368,00	
TOTAL	**1.122.475,71**	**222.919,37**

vi. A6: SHORT TERM RECEIVABLES WITH CONSOLIDATED ENTITIES

	2014	2013
Salary for pension adjustments	0,00	43.564,19

vii. A7: CASH AND CASH EQUIVALENTS

The Agency held 2 bank accounts.

	2014	2013
Bank accounts	4.943.708,92	6.561.838,11
Petty cash	3.000,00	3.000,00
TOTAL	**4.946.708,92**	**6.564.838,11**

viii. L1: CURRENT PAYABLES

The amounts correspond to pending invoices arrived in 2014 and pending of payment at the year end, with the "*conforme aux faits*"

	2014	2013
Pending invoices arrived during the year	3.669,25	4.429,46

ix. L2: SUNDRY PAYABLES

The amount corresponds to miscellaneous amounts concerning staff (HB accounts 45202000, 45290000, 45495200, 45493000, 49930000)

	2014	2013
TOTAL	28.226,74	56.275,24

x. L3: DEFERRALS AND ACCRUALS

This amount corresponds to pending amounts owed, whose invoices did not arrive up to 31/12/14. Also the estimated expenses of pre-financing given (See note A3) are included.

	2014	2013
Outstanding cost statements for year N, to be arrived the year N+1, not covered by pre-financing (eligible expenses) – see note A3	15.000,00	60.522,72
Pending invoices, not arrived up to 31/12 of the year	1.155.229,74	918.932,43
Untaken annual leave	139.403,51	139.403,51
TOTAL	**1.309.633,25**	**1.118.858,66**

With consolidated entities:

	2014	2013
Translation Centre	40.719,00	23.187,00

xi. L4: PRE-FINANCING RECEIVED FROM CONSOLIDATED EC ENTITIES

The amount corresponds to the amounts owed to the Commission for the following items:

	2014	2013
Budget outturn (see table)	16.436,27	145.777,79
IPA III. Open pre-financing	414.851,10	551.186,10
Older workers project	2.000.000,00	1.650.000,00
ENPI project	188.596,00	0,00
TOTAL	**2.619.883,37**	**2.346.963,89**

xii. L5: OTHER ACCOUNTS PAYABLE AGAINST CONSOLIDATED EC ENTITIES.

	2014	2013
Bank account interests	Incomes since 2014	17.604,82