European Agency for Safety and Health at Work

Consolidated Annual Activity Report 2023

European Agency for Safety and Health at Work

Contents

List of acronyms

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

FOPs:	Focal Points
FRA:	European Union Agency for Fundamental Rights
FTE:	Full Time Equivalent
GPA:	Good Practice Award
HWC:	Healthy Workplaces Campaign
IAS:	Internal Audit Service
ICF:	Internal Control Framework
ICT:	Information and Communication Technology
ILO:	International Labour Organisation
IPA:	Instrument for Pre-accession Assistance
KPIs:	Key Performance Indicators
MB:	Management Board
MSDs:	Musculoskeletal Disorders
MSEs:	Micro and Small Enterprises
OCP:	Official Campaign Partner
OiRA:	Online interactive Risk Assessment
OKAG	OSH Knowledge Advisory Group
OSH:	Occupational Safety and Health
OSHVET:	Occupational Safety and Health and Vocational Education and Training Network
SC/FWC:	Specific Contract/Framework Contract
SLA:	Service-level Agreement
SNE:	Seconded National Expert
SLIC:	Senior Labour Inspectors Committee
SPD:	Single Programming Document
SR:	Staff Regulations
TA:	Temporary Agent
TARAG	Tools and Awareness Raising Advisory Group
WES:	Workers' Exposure Survey on cancer risk factors
WHO:	World Health Organisation

European Agency for Safety and Health at Work

Management Board's analysis and assessment

The Management Board of EU-OSHA,

Having regard to:

- Regulation (EU) 2019/126 of the European Parliament and of the Council of 16 January 2019 establishing the European Agency for Safety and Health at Work (EU-OSHA), and repealing Council Regulation (EC) No 2062/94;
- Financial Regulation of EU-OSHA of 27 September 2019, and in particular article 48 therein;
- EU-OSHA's 2022-2024 Single Programming Document adopted by the Management Board on 14 December 2022 and, in particular, the work programme for 2023; and
- EU-OSHA's Consolidated Annual Activity Report of the Authorising Officer for the year 2023:

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

1. Considers that the Consolidated Annual Activity Report 2023 represents a comprehensive and transparent account of the Agency's activities and results of the year; takes note that the Executive Director, in his capacity as Authorising Officer, had no reservation to report.
2. Congratulates the Agency on the significant contribution to the EU occupational safety and health (OSH) policy priorities as enshrined in the EU OSH Strategic Framework 2021-2027, through several actions carried out alone or in collaboration with others, for safer and healthier workplaces in Europe; congratulates the Agency on the good results achieved; acknowledges in particular the Agency's contribution to:
    - anticipating and managing the impact from digitalisation through its thematic research on prevention, policy and practice in relation to digitalisation and the impact from the green transition through the Foresight Study on the Circular Economy;
    - the availability of official EU OSH data via the OSH Barometer. The barometer provides qualitative and quantitative data that constitutes an evidence base for policymaking;
    - the provision of new and comparable data via two large-scale surveys, the European Survey of Enterprises on New and Emerging Risks (ESENER) and the recently finalised Workers' Exposure Survey on cancer risk factors (WES), which enable development of evidence-based policy; and
    - facilitating more and better risk assessments in European workplaces with a specific focus on MSEs and SMEs though the Online interactive Risk Assessment (OiRA) tool.
3. Notes with satisfaction that the results for key performance indicators are positive across all activities and that the ambitious targets were in almost all cases achieved.
4. Welcomes the full implementation rate of the annual work programme resulting in an almost full implementation of the budget.
5. Commends the Agency for having ensured business continuity through a prompt reorganisation, reprioritisation and reallocation of resources in response to the delay in the appointment of a new Executive Director; congratulates William Cockburn Salazar on his appointment as new Executive Director.
6. Stresses the importance of tripartism at the EU and national levels to ensure the effective functioning of the Agency and its Focal Points and encourages EU-OSHA to keep up its efforts to disseminate its activities and engage with the relevant stakeholders.

7. Acknowledges the key role played by Focal Points and their networks in contributing to the achievement of EU-OSHA's objectives, through the provision of high-quality information and data from the national level feeding into the planning and implementation of the Agency's work programme, and their effort in disseminating the Agency's work in the Member States.
8. Appreciates the support provided to the European Commission on the modernisation of the OSH *acquis*, for example, in the follow-up to the ex post evaluation of EU legislation on OSH and the contribution to important initiative such as the Comprehensive approach to mental health, the Beating Cancer plan, the EU Chemical strategy and the EU digital strategy;
9. Likewise, appreciates the cooperation established with other EU agencies aimed at expertise and methodology exchange as well as joint delivery; welcomes that the Agency has fully implemented the action plan adopted in response to the 2019 evaluation of EU-OSHA, European Foundation for the Improvement of Living and Working Conditions (Eurofound), European Training Foundation and European Centre for the Development of Vocational Training (Cedefop) and looks forward to getting acquainted with the results of the new ongoing evaluation.
10. Considers that the internal control systems put in place by the Agency are adequate as confirmed by various audits.
11. Observes that the Executive Director's declaration of assurance is based on a robust control system built around the Internal Control Framework. The robustness of the control system is confirmed by the absence of significant findings from the Internal Audit Service and the European Court of Auditors.
12. Considers that the information provided in the Consolidated Annual Activity Report gives the Management Board reasonable assurance that the resources available to EU-OSHA in 2023 were used for their intended purpose and in accordance with the principles of sound financial management. Furthermore, the control procedures in place give the necessary guarantees concerning the legality and regularity of the underlying transactions.

In light of the above, the Management Board requests the Consolidated Annual Activity Report 2023 be forwarded, together with this analysis and assessment, to the European Parliament, the European Council, the European Commission and the European Court of Auditors.

20 June 2024

(signed)

Marie Dalton
Chairperson of the Management Board

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Executive Summary

The Agency in brief

The European Agency for Safety and Health at Work (EU-OSHA) is an agency of the European Union (EU). Established in 1994, the Agency works on the basis of a founding regulation, which entered into force in early 2019.[1] The regulation defines EU-OSHA's mandate and governance arrangements.

EU-OSHA's mission and vision are enshrined in the EU-OSHA Strategy 2022-2027 adopted by the Management Board in June 2022. The Agency's mission is to develop, gather and provide reliable and relevant information, analysis and tools to advance knowledge, raise awareness, and exchange occupational safety and health (OSH) information and good practice that will serve the needs of those involved in OSH.

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

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

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

While preparing decisions for the Management Board, the Agency regularly consults its three Advisory Groups, the 'Tools and Awareness Raising Advisory Group' (TARAG), the 'OSH Knowledge Advisory Group' (OKAG), and the 'Workers' Exposure Survey Advisory Group' (WES-AG), and has regular

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

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

coordination meetings with Directorate C, Unit 2 of the Directorate-General for Employment, Social Affairs and Inclusion (DG EMPL), which serves as the Agency's primary partner at the Commission.

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

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

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

The year in brief

Key conclusions in relation to operational activities

The Agency's long-term strategic objectives are established in the EU-OSHA Strategy 2022-2027. The Strategy addresses the main challenges in OSH in the EU as identified in the main EU policy documents, particularly the EU OSH Strategic Framework 2021-2027. During 2023, EU-OSHA continued to make progress towards its strategic objectives across its six priority areas. This resulted in a budget implementation of 98% (target 95%) and a work programme implementation of 100% (target: 90%).

In 2023, EU-OSHA started an OSH overview on the health and social care, a sector that was essential during the pandemic. Another theme, the importance of which was accentuated by the COVID-19 pandemic and which is clearly recognised in the EU OSH Strategic Framework is digitalisation. EU-OSHA finalised a major OSH overview on digitalisation that aimed at providing knowledge for policymakers about digitalisation and OSH. Towards the end of the year, the Agency launched its major Healthy Workplaces Campaign 'Safe and healthy work in the digital age', a timely contribution to the EU Year of Skills as the campaign aims to upskill EU workplaces to thrive in the digital age. Work on a major OSH overview on psychosocial risks is ongoing.

Other important achievements in 2023 include the publication of the first findings of the Workers' Exposure Survey to cancer risks factors, significant improvements on the OSH Barometer, and the results of the foresight activity on circular economy and OSH.

In 2023, EU-OSHA also published the first edition of its report 'Occupational safety and health in Europe: state and trends 2023' that describes the state of OSH in Europe as well as trends and developments. The report was published in connection with the Swedish Presidency conference on the state of the EU OSH Strategic Framework.

EU-OSHA has continued collaborating closely with other EU agencies in 2023 – both those within the employment and social affairs policy field and beyond. In the second half of 2023, a framework for cooperation was formalised with Cedefop that will further support EU-OSHA's ambition to mainstream OSH into vocational training.

Further to the former EU-OSHA Executive Director Christa Sedlatschek's retirement in September 2021 and the Management Board's decision in January 2022 to close the recruitment procedure for a new Executive Director without appointing any of the shortlisted candidates, the Commission started a new recruitment procedure in 2022 that ended with the selection and appointment of William Cockburn Salazar, who took up his duties on 16 October 2023. William Cockburn had served as interim Executive Director from the day after Dr Sedlatschek's retirement until the day of his appointment as Executive Director.

Key conclusions related to management, internal control and assurance

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

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

EU-OSHA can rely on a variety of sources to carry out this assessment and of processes and procedures to ensure completeness and reliability of the information. The Executive Director issued his judgment on the basis of: the control processes in place and the outcomes of such controls; the resources spent to raise awareness with respect to ethics and integrity and fraud prevention; the annual risk assessment and Internal Control Framework assessment exercises; the quantitative and qualitative nature of the non-conformities included in the register for 2023; the assurance received by the manager in charge of internal control; and, last but not least, the overall favourable opinions expressed in the final reports by internal and external auditors and their recommendations in the past few years.

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

Introduction

This Consolidated Annual Activity Report (CAAR) has been prepared in accordance with the European Agency for Safety and Health at Work's (EU-OSHA) Founding Regulation and its Financial Regulation as well as the guidelines from the European Commission adopted in April 2020.[3]

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

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

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

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

The CAAR has several purposes. It gives an account of the achievement of the key objectives taking into account the corresponding resources used during the year. The report (Part I) therefore follows the structure of the work programme[4] as it reports on the delivery of key objectives and activities identified therein.

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

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

[3] Guiding principles across agencies for a consolidated annual activity report – template and explanatory notes.

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

1 Part I - Policy achievements of the year

1.1 Policy context and key achievements of the year

In 2023, EU-OSHA has been engaged in delivering on the priorities and principles identified in the **European Pillar of Social Rights** and the **EU OSH Strategic Framework** in different ways. An important milestone was the Commission's **Stocktaking Summit** that took place in Stockholm in May 2023 to assess the progress made on implementing the Strategic Framework. EU-OSHA contributed to this event across all themes. In particular, the Agency presented the **'Occupational safety and health in Europe – State and trends 2023'** report. This report provides a comprehensive picture of the occupational safety and health (OSH) situation in the EU. Furthermore, at the request of the Commission, EU-OSHA presented the guidance document **Heat at work – Guidance for workplaces**.

Of specific relevance ***to the objective of anticipating and managing change*** is the Agency's **foresight work on the circular economy** that has provided important knowledge for policymakers and researchers on this aspect of the green transition. Similarly, the work on **OSH and digitalisation** produced a broad range of publications from research reports to policy briefs and laid the groundwork for a Healthy Workplaces Campaign (HWC) on the topic that was launched towards the end of 2023 and will run through 2025 to help manage the safety and health at work issues related to the digital transition and create awareness and understanding of the issues.

EU-OSHA also contributed to ***the second objective of the Strategic Framework***, ***improving workplace prevention*** in line with the Vision Zero approach to work-related deaths. The research activities (in the form of 'OSH Overviews') on **supporting compliance, on psychosocial risks**, and **OSH in the health and social care (HeSCare) sector** provide qualitative research knowledge that can be used to improve both the monitoring and the prevention and management of risks in the workplace.

EU-OSHA's OSH Barometer provides authoritative information on the state of OSH in the EU. The large-scale surveys **European Survey of Enterprises on New and Emerging Risks (ESENER) and the recently finalised Workers' Exposure Survey on cancer risk factors (WES)** provide new and comparable data that enable development of evidence-based policy.

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

Finally, the Agency's awareness-raising activities, in particular the **HWC 'Safe and healthy work in the digital age'** were the main European-level awareness-raising actions on OSH in 2023.

On the ***third objective related to enhancing preparedness***, EU-OSHA continued its work on the consequences of the COVID-19 pandemic. In particular, it focused on preparedness and crisis management via its **strategic collaboration** with other EU agencies, bodies and institutions.

EU-OSHA has been serving as an information-based resource and platform for debate, providing support to the Commission, other institutions and key stakeholders when requested, to strengthen the evidence base for their decision-making.

Together with the EU institutions, EU-OSHA is strongly committed to advancing the 2030 Agenda and to contribute to the achievement of the Sustainable Development Goals both through its core work and as an organisation. In delivering against the ambitious principles of the European Pillar of Social Rights, EU-OSHA's work has been guided by and has contributed to primarily Goal 3 'Good health and well-being' and Goal 8 'Decent work and economic growth', but also Goal 4 'Quality education', Goal 9 'Industry, innovation and infrastructure', and Goal 10 'Reduce inequalities across countries'. As an organisation, EU-OSHA has committed to ensuring sustainability of its operations, including social and environmental sustainability. The outcome of the first sustainability assessment covering 2023 is included in the sustainability reporting index that has been prepared with reference to the Global Reporting Initiative standards (cf. Annex XII).

Evaluations have repeatedly confirmed the performance and the relevance to EU policy priorities of EU-OSHA. This is the case both for activity evaluations commissioned by the Agency and for the evaluation of EU-OSHA and three other agencies under the Directorate-General for Employment, Social Affairs and Inclusion (DG EMPL) remit commissioned by the European Commission (European Foundation for the Improvement of Living and Working Conditions (Eurofound), European Centre for the Development of Vocational Training (Cedefop) and European Training Foundation (ETF)). By the end of 2021, the Agency had implemented all the actions agreed upon by the Management Board to meet the recommendations from the four agencies' evaluation. A new evaluation study was initiated in 2022 by the Commission. EU-OSHA has been contributing to this evaluation study that, at the time of writing, has not yet been made available. Emerging findings show however a positive assessment of the Agency's contribution to EU policy objectives in general and OSH in particular. Individual activity evaluations commissioned by EU-OSHA confirm the positive results. In 2023, evaluation of ESENER-3, the musculoskeletal disorders (MSDs) OSH Overview, the HWC on MSDs and the three-year HWC cycle were finalised and evaluations on the foresight study on the circular economy and the strategic objectives of EU-OSHA were in progress.

In conclusion, the **results for 2023 confirm the relevance of EU-OSHA to meeting the EU policy objectives** for the coming years.

A full account of the results of the key performance indicators (KPIs) can be found in Annex I. The data show that the Agency has achieved almost all its targets. The budget was almost completely implemented (97%) and posts were occupied at 98%, meaning EU-OSHA practically used all its available resources. The work programme was implemented to a level of 100%. A number of outputs were slightly delayed from one calendar year to another, affecting in particular the publication phase. However, these slight delays were largely compensated by the additional work that EU-OSHA was able to undertake and deliver during 2023 to meet new needs and requests or to exploit opportunities for cooperation.

EU-OSHA's stakeholder survey is a key source for qualitative KPI data. A new edition of the survey was implemented during the first half of 2024 and showed that EU-OSHA in general reaches its ambitious targets. In particular, it should be highlighted that EU-OSHA is seen as a well-performing organisation, that its work is relevant to the needs in Europe, that its work is useful and that its work is of EU added value. Particularly valued is EU-OSHA's provision of information that helps identify future challenges and fosters preparedness on OSH as well as its contribution to a strong evidence base via its qualitative research as well as primary data, such as its surveys. When it comes to the impact of EU-OSHA's work, it is perceived as having a slightly higher impact on policy than on workplace practice. This is most likely because EU-OSHA's work goes through a number of intermediaries that are important to reaching the workplaces but also beyond the control of EU-OSHA.

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

Overall, the stakeholder survey shows that there is a wide use of the Agency's work and that the Agency is positively regarded.

One of the specificities of EU-OSHA that allows it to reach its targets is the network of Focal Points (FOPs). In 2023, the FOPs again played a key role in the delivery of EU-OSHA's work programme. With logistical support from EU-OSHA, the FOPs carried out 37 HWC-related activities in the Member States in this first year of the digitalisation campaign and close to 100 activities to promote various other Agency projects. This included 28 activities linked to the research project on digitalisation and 17 on work-related diseases. The typical activity is an online or hybrid event. In addition to these promotional actions, the FOPs contribute actively to the development of the Agency's research projects and manage national tripartite networks.

In conclusion, the results for 2023 confirm the relevance of EU-OSHA to meeting the EU policy objectives for the coming years.

European Agency for Safety and Health at Work

Key performance indicators 2023

MISSION

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

VISION

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

GOOD GOVERNANCE

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

TARGET ACTUAL

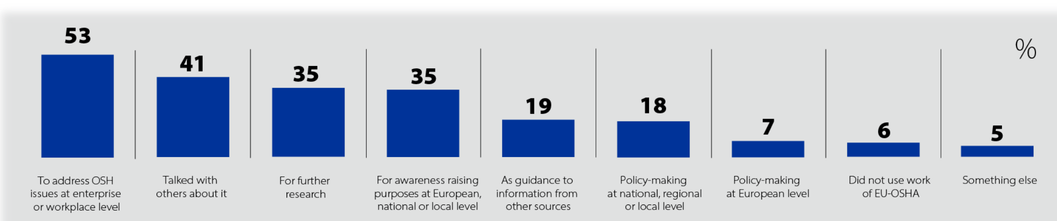
GOOD GOVERNANCE

	Target	Actual
Work programme delivery	90%	100%
Staff capacity	95%	98%
Fulfilment of payment appropriations	95%	97.5%
Implementation of commitment appropriations	95%	97%

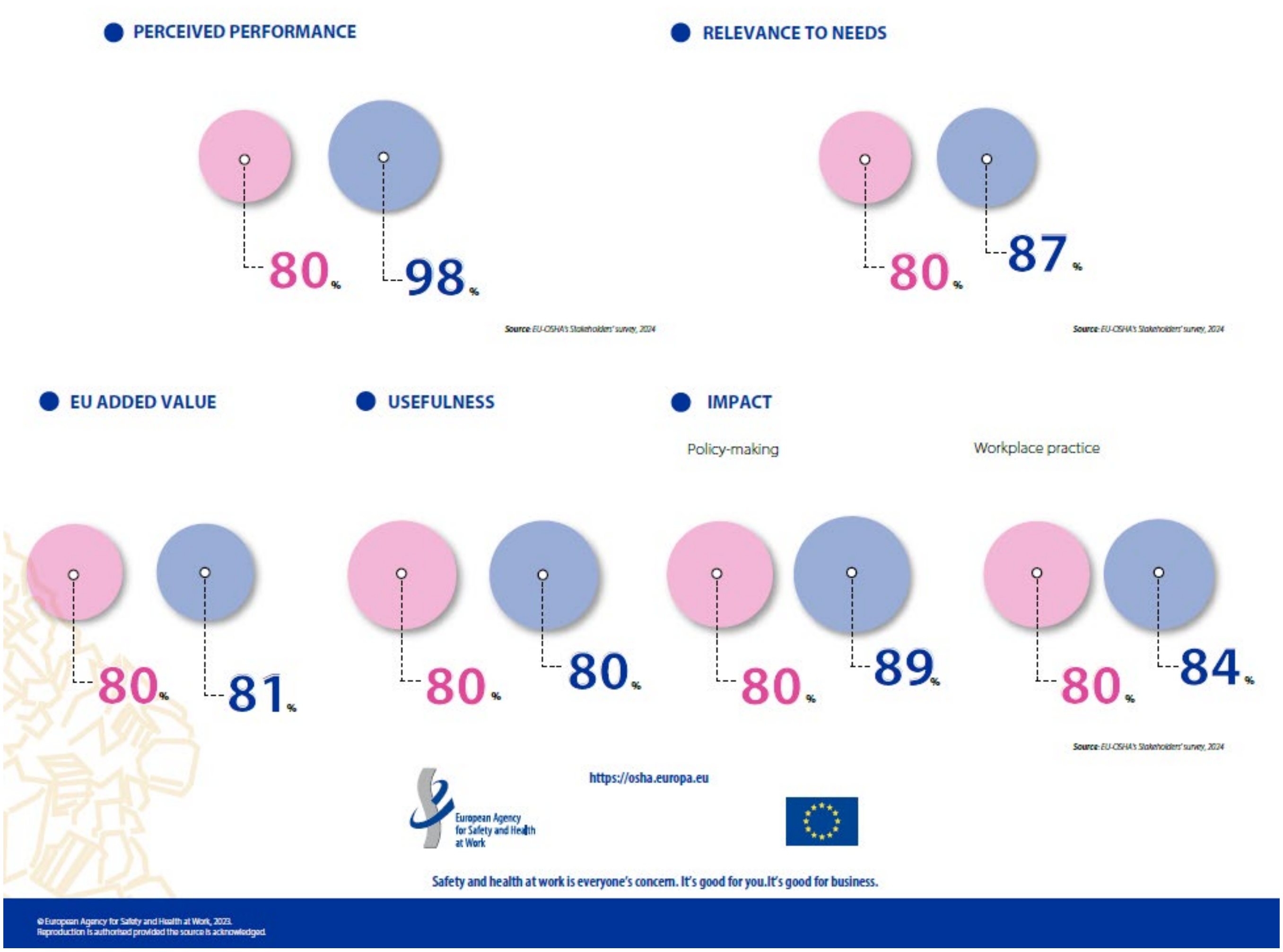
USE

94% of the respondents make use of EU-OSHA's work for at least one purpose.

Purpose of use



Source: EU-OSHA's Stakeholders' survey, 2024


PERCEIVED PERFORMANCE
80%
98%
Source: EU-OSHA's Stakeholders' survey, 2024
RELEVANCE TO NEEDS
80%
87%
Source: EU-OSHA's Stakeholders' survey, 2024
EU ADDED VALUE
80%
81%
USEFULNESS
80%
80%
IMPACT
Policy-making
80%
89%
Workplace practice
80%
84%
Source: EU-OSHA's Stakeholders' survey, 2024
https://osha.europa.eu
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1.2 Cooperation with EU institutions, agencies and bodies

1.2.1 Cooperation with EU institutions

EU-OSHA's dialogue and cooperation with EU institutions is of key importance for the Agency, in particular for its work aiming at supporting policymaking. With regard to the **European Parliament**, the Executive Director meets on an annual basis with the EMPL Committee for an exchange of views, together with the other EMPL Agencies. The Agency also regularly contributes to other initiatives of the Committee, such as hearings or other exchanges of views on specific topics. In the recent past, EU-OSHA contributed with inputs to important files such as Directive 2004/37/EC on carcinogens, mutagens or reprotoxic substances at work (CMRD), to the hearing on the EU OSH Strategic Framework 2021-2027, to the studies carried out at the request of the EMPL Committee by the Policy Department for Economic, Scientific and Quality of Life Policies, and in March 2023 to a hearing on working conditions of firefighters. More operationally, EU-OSHA collaborates on a regular basis with the EMPL Secretariat, the Directorate-General for Internal Policies (DG IPOL) and the Science and Technology Options Assessment (STOA). The EMPL Committee also organises regular field missions to EU-OSHA.

Looking at cooperation with the **European Commission**, EU-OSHA is engaged in regular and systematic dialogue and exchange with the C2 Unit of DG EMPL. In this context, particularly relevant has been EU-OSHA's assistance to the Commission in the modernisation of the EU OSH *acquis.* More specifically, the Agency provided support in the follow-up on the ex post evaluation of EU legislation on OSH, by providing relevant input necessary for the preparation of possible legislative initiatives and follow-up actions. This included support to development of guidance for the management of hazardous medicinal products and amendments to Directive 2009/148/EC on asbestos at work and amendments of the aforementioned carcinogens, mutagens and reprotoxic substances Directive. EU-OSHA is involved as observer in the DG EMPL consultation on the implementation of two OSH directives, Directive 89/654/EEC on minimum workplace requirements and Directive 90/270/EEC on display screen equipment requirements, and has participated in internal meetings and stakeholders' workshops contributing to the definition of policy options for the update/revision of these directives.

EU-OSHA is also involved in the work of the Commission's Advisory Committee for Safety and Health at Work (ACSH). The Agency participates in the Working Party on national strategies and it is expected that the Agency will also join the newly established Working Party on Climate Change. Furthermore, EU-OSHA participated in meetings of the ACSH Working parties on the recognition of COVID-19 as an occupational disease and the Working Party on Pandemics and OSH, providing background information on the groups affected by COVID-19, based on national information. An important aspect to be highlighted is the complementarity between the policy level at which the ACSH operates and the technical knowledge and awareness raising provided by EU-OSHA.

Still under the leadership of DG EMPL, EU-OSHA has contributed to the promotion of the Disability Employment Package under the Strategy for the rights of persons with disabilities 2021-2030, pointing out the Agency's resources on the subject and to the European Year of Skills throughout 2023.

With the view of mainstreaming OSH in other policy areas, on a proposal by DG EMPL, EU-OSHA has been making contact and supporting initiatives beyond the Employment and Social Affairs' strict remit.

With the Directorate-General for Health, EU-OSHA has been contributing to the Comprehensive approach to Mental Health. Both the current HWC on safe digital work and the next campaign on mental health at work starting in 2026 feature as flagship initiatives under the approach. EU-OSHA has been involved in an interservice group linked to the prevention of non-communicable diseases (NCDs), contributing to a mapping of initiatives for the prevention of NCDs. EU-OSHA provided input based on its work on the

Parliament's pilot project on health and safety of older workers [5] (in particular on Member States' rehabilitation policies and practices) and under the OSH Overview on Work-related diseases finalised in 2018 for an overview of national policies for return to work after cancer. Return to work after cancer is a major issue identified in the scoping of the Commission's Beating Cancer Plan. With the results of the survey on workers' exposure to cancer risk factors and follow-up studies based on the survey data, the Agency aims at contributing to the objectives of this important initiative.

A topic of specific attention In the past few years has been biomonitoring. EU-OSHA has been a member of the advisory board of a major European biomonitoring initiative (HBM4EU) and is scoping involvement in its follow-up, the PARC initiative,[6] providing advice and input on the inclusion of occupational exposure assessment, in particular biomonitoring, into exposure (biomonitoring) assessment studies and developments of lab capacity and methodologies. At the request of the Commission and in close cooperation, EU-OSHA has undertaken a review on national biomonitoring policies and practices as well as developed a guidance document for occupational biomonitoring. A draft outline was presented at the ACSH Working Party Chemicals meeting in March 2023. The publication is foreseen during 2024.

As a follow up to the EU-OSHA feasibility study regarding the Commission's HazChem@Work pilot database, the Agency has contributed to the IPCHEM, the Information Platform for Chemical Monitoring – the European Commission's reference access point for searching, accessing and retrieving chemical occurrence data collected and managed in Europe. EU-OSHA has been liaising with the Joint Research Centre (JRC) and national data providers to scope the inclusion of data on workplace exposure into the IPCHEM database.

EU-OSHA is observer in the PACT initiative of the Directorate-General for Environment to coordinate the assessment of chemical substances that is currently done in different ways by agencies and/or competent authorities of Member States. This is known as the 'One substance – one assessment' approach. Recently published draft legislative acts regarding a harmonised safety assessment of chemicals, reattribution of tasks to and cooperation between agencies and the establishment of information repositories (such as a common data platform or a repository of reference values) are referring to EU-OSHA.[7] In this framework, the Agency was invited to become a member of a related working group consisting of representatives who discuss a harmonised approach under the new EU Chemicals Strategy.

Linked to the above, EU-OSHA has been contributing to the preparation of the next research framework under the Directorate-General for Research and Innovation's Horizon 2020 related to the health cluster and related to chemicals and materials.

The Agency also provided an input to a scoping study commissioned by the Directorate-General Agriculture and Rural Development for the impact assessment of the implementation of the social conditionality mechanism in the common agricultural policy, which assesses among others the working conditions of agricultural workers and identifies indicators to monitor its implementation.

With its activity on digitalisation and the related HWC that started last year, EU-OSHA also contributes to the achievement of the objectives of the European Digital Strategy. To ensure an effective and fair transition, it is necessary to be aware of the risks this transition entails for workers as well as to identify the opportunities.

[5] See: https://osha.europa.eu/en/themes/osh-management-context-ageing-workforce/ep-osh-project

[6] The European Partnership for the Assessment of Risks from Chemicals (#EU_PARC) is one of the projects selected for funding by the European Union's Horizon Europe framework programme for the 2021-2027 period. Coordinated by ANSES, this major project is seeking to develop next-generation chemical risk assessment in order to protect health and the environment. A budget of EUR 400 million, 50% funded by the EU and 50% by Member States. PARC started on 1 May 2022.

[7] See: https://ec.europa.eu/commission/presscorner/detail/en/ip_23_6413

The Agency provided input to the Group of Chief Scientific Advisors of the Commission in preparation of advice regarding lessons learnt from the pandemic and preparedness, to raise awareness of the OSH aspects and references to occupational health. More recently, input was also provided in preparation of advice regarding the governance of a ‘One Health’ approach.

Last but not least, the Agency has also formalised cooperation with the JRC and work is ongoing in several areas, including digitalisation and foresight.

On a more transversal level, good cooperation is in place with the Directorate-General for Internal Market, Industry, Entrepreneurship and SMEs. EU-OSHA works with the European Innovation Council and SMEs Executive Agency (EISMEA) and the Enterprise Europe Network (EEN) to incorporate OSH activities into more EU policy areas.

EU-OSHA collaborates systematically with the activities of the **Council of the EU**, specifically via its national FOPs network and via the members of the tripartite Management Board. The Agency also provides assistance to those countries hosting the rotating EU Council Presidency, via its national networks and in collaboration with the Brussels-based Permanent Representations to the EU. EU-OSHA continues its work as a partner to the Roadmap on Carcinogens and in the development of roadmap initiatives. In particular, the Agency contributed to the conference under the Spanish Presidency in Madrid held 20-21 November 2023. Contributions from EU-OSHA included a keynote speech on first results from the WES and the preparation of a plenary session related to monitoring of exposure to carcinogens and its cooperation with IPCHEM on occupational exposure data.

1.2.2 Cooperation with EMPL agencies

The cooperation with the other agencies working in the employment and social affairs policy area is a priority for EU-OSHA. In addition to avoiding overlap and duplication, the cooperation aims at creating synergies and maximising EU added value in the employment and social affairs policy area.

A recent tangible result of this joint cooperation was the event held on 20 September 2023 at the European Parliament on the occasion of the European Year of Skills: ‘Skills, skills, skills! Skills for people, skills for competitiveness, skills for sustainability’ with the participation of five agencies: EU-OSHA, Cedefop, Eurofound, the European Labour Authority (ELA) and the ETF. The event brough to light data, trends and challenges related to developing the workforce skills that are needed both in the present and in the future.

At the bilateral level, EU-OSHA cooperates with Eurofound on the basis of a Memorandum of Understanding that is operationalised into annual workplans. Good cooperation is in place on a number of topics: on survey methods in relation to ESENER and the WES and on policy-relevant themes such as psychosocial risks, digitalisation and climate change.

The Agency has also formalised cooperation with ELA and Cedefop by setting a framework for the cooperation with these agencies.

EU-OSHA participates in ELA’s Platform for Undeclared Work meetings and in a number of sub-working groups. The Agency has also provided advice and support to ELA for their work on the construction sector.

The Agency has been cooperating with Cedefop in respect to the OSHVET project, which aims to raise awareness of the importance of OSH to vocational schools. The Agency’s FOPs network, which includes EU and European Economic Area and European Free Trade Association (EEA/EFTA) countries, has joined forces with the national networks of the European Association of Institutes for Vocational Training (EVBB) and the European Forum of Technical and Vocational Education and Training (EfVET). Furthermore, in the context of the work on the EU OSH Barometer, EU-OSHA is working with Cedefop towards integrating some forecast data relevant to occupations, sectors and employment, based on Cedefop’s Skills Forecast that covers the period up to 2035.

Furthermore, arrangements allowing mutual representation in Management Boards are in place with Eurofound and ELA to ensure adequate coordination at governance level. Among other measures, EU-OSHA exchanges draft programming documents with Eurofound, ELA and Cedefop (as well as with a number of other agencies active in other policy areas) to facilitate strategic cooperation.

Horizontal activities include further examples of cooperation, ranging from shared services to information exchange. This covers almost all topics, from peer risk assessment reviews in the context of the risk management process, through shared procurement actions and disaster recovery to mutual support. Close cooperation between ELA, ETF, Cedefop, Eurofound and EU-OSHA has been established in development of performance measures and priority areas were identified. The Agency has also established a shared accounting function with the ETF. A Memorandum of Understanding was signed between the two agencies in July 2021.

1.2.3 Bilateral cooperation with other EU agencies and bodies

EU-OSHA participates actively in the formal networks established between EU agencies. These include the Heads of Agencies and a number of specialised networks such as the Heads of Communications network, the Heads of Resources network, the Performance Development Network and the Agencies' Network on Scientific Advice. These networks facilitate the development of common approaches, exchange of good practices and mutual learning. The Agency has taken a leading role in coordinating the agencies' collective response to the cybersecurity directive and negotiations with CERT-EU.

EU-OSHA has continued collaborating closely with other EU Agencies in 2023 – also those beyond the employment and social affairs policy area. Bilaterally, a framework for cooperation exists with the European Institute for Gender Equality (EIGE) and a Memorandum of Understanding with the European Chemicals Agency (ECHA). EU-OSHA exchanges draft programming documents to facilitate strategic cooperation. EIGE is also represented at EU-OSHA's Management Board.

In respect of several operational activities, there is good cooperation to make the best use of the respective resources of each agency and promote mutual learning. With the European Union Agency for Fundamental Rights (FRA), cooperation has been established under the WES – this cooperation also involved Eurostat and is linked to maximising synergies in relation to survey methodologies. Under the Networking knowledge activity, EU-OSHA works with ECHA, the European Food Safety Authority (EFSA), the European Environment Agency (EEA) and the JRC on the 'One substance – one assessment' approach. In a similar way, EU-OSHA has supported the European Maritime Safety Agency (EMSA) in the development of guidance for health and safety in oil spill removal actions ('EU/EFTA States practical guidelines on health and safety of oil spill responders').

After the intense cooperation with the European Centre for Disease Prevention and Control (ECDC) in the early days of the COVID-19 pandemic, cooperation among the agencies on preparedness has continued and moved to a further step in 2023. In May, EU-OSHA prepared together with a working group of the scientific network of EU agencies, EU-ANSA, a strategic framework for cooperation between EU agencies in the event of a crisis. EU-OSHA hosted in mid-2023 a practical exercise on crisis preparedness to test the framework. The exercise involved 12 agencies as well as the JRC and several Commission services. Furthermore, EU-OSHA had contributed to and published joint documents with the ECDC, EFSA, and the European reference laboratory for avian influenza and Newcastle disease on testing and identification of zoonotic influenza viruses and OSH measures.

In the context of EU-ANSA's futures cluster, EU-OSHA has provided its input to the Commission's Strategic Foresight report 2023 and took part in the European Strategy and Policy Analysis System's EU Foresight Workshop in preparation of its annual conference on Building Europe's Future.

The Agency actively collaborates in sharing knowledge and increasing efficiency in the area of finance, procurement, human resources and administrative processes. EU-OSHA shares its procurement plan with other agencies (mainly other agencies based in Spain) with a view to rotate the launch of common needs of goods and services. It has also had the opportunity to interchange its recruitment reserve lists with other agencies.

Finally, EU-OSHA has started cooperation with the EEA to include information regarding OSH into the Climate and Health observatory webpages managed by the EEA. This cooperation is expected to intensify in the light of the new foresight study on climate crisis preparedness staring in 2024 and the new research activity on climate change starting in 2025.

1.2.4 Cooperation with the Senior Labour Inspectors Committee, international organisations and other networks

EU-OSHA continues to collaborate with the Senior Labour Inspectors Committee (SLIC). On a regular basis, EU-OSHA provides expertise in design and implementation of surveys used in SLIC campaigns and thematic days. Further to the high-risk occupations survey carried out together with SLIC, close cooperation continued in 2023, leading to a joint report on the main survey findings. Several countries expressed interest in developing further analyses of EU and national data regarding high-risk sectors as well as in relation to psychosocial risks. Furthermore, EU-OSHA participates in the SLIC Working Group General Enforcement Aspects (GEA) that could also make use of the survey data with regard to targeting inspections. EU-OSHA's recent publication on inspections and systems of sanctions in Europe under the activity on Supporting Compliance was presented in detail to the SLIC Working Group on Strategy and the Working Group GEA. The Agency collaborates with participants in the exchange of information and methods in terms of the challenges and opportunities for enforcement to support compliance and the new role in the changing world of work. Finally, EU-OSHA participates in the Working Group MACHEX sub-working group on robotics and participated in the development of a guide for labour inspectors that includes case studies, legislation, and the approach to identify and manage relevant risks and so on.

Regular contact is in place with the SLIC subgroups CHEMEX and BIOLEX, which are dealing with chemical and biological agents. EU-OSHA will also be contributing to the SLIC thematic day under the Belgian Presidency in 2024, which will focus on labour inspection activities on carcinogens.

The Agency also regularly informs and collaborates with the formal European Social Dialogue and its Sectoral Social Dialogue Committees.

EU-OSHA participated in several European and international Vision Zero initiatives. Promoting the Vision Zero approach is now an integral part of the EU OSH Strategic Framework. For example, EU-OSHA took part in the working party of the ACSH that drafted the Opinion on Vision Zero, the International Labour Organisation's (ILO) Global Coalition Vision Zero Working Group and the scientific committee of the ILO Vision Zero Fund on OSH in global supply chains, and supported the stocktaking summit of the Swedish Presidency and presented at several Vision Zero conferences.

EU-OSHA has been actively engaging with the research community. EU-OSHA has been invited to the PEROSH conference in September 2023 and presented among others the outcome of the cooperation with the JRC on the introduction of occupational exposure data into the IPCHEM. EU-OSHA will also engage with PEROSH and the OSH research community in the consultations related to the next EU research framework programme as appropriate. EU-OSHA has kept collaborating and exchanging with other key European OSH networks in 2023, such as ENSHPO and ENETOSH.

The Agency has been an active participant in the World Health Organisation's (WHO) 'Health in the World of Work' network, including presenting on the topic of telework. In November 2023, EU-OSHA attended a Global Forum organised by the WHO in Geneva to provide input into the planned WHO global strategy on workers' health.

The previous EU-OSHA action under the Instrument for Pre-accession Assistance (IPA) expired at the end of 2022 and a new agreement has been signed in 2023. This has ensured continuity of the Agency's actions in the Western Balkans and Turkey. Under this agreement, EU-OSHA has successfully identified a new FOP for Bosnia and Herzegovina as well as holding events in and for the IPA beneficiaries.

Furthermore, the Agency has had preliminary contacts with Moldova and Ukraine following the granting of candidate status. At the moment, however, the Agency has no specific arrangements for engagement with these countries, which do not fall under the IPA programme. EU-OSHA has engaged with IOSH with respect to its work outside of the EU – particularly relating to Ukraine where planning is already underway for the reconstruction phase. This is taking place with the European Bank for Reconstruction and Development.

EU-OSHA contributed video presentations to the World Congress on OSH in Sydney, held on 27-30 November 2023. It was decided that there would be no in-person attendance by Agency's staff due to limited resources.

EU-OSHA continues to maintain a dialogue with Taiwan and Korea (KOSHA). Most recently, EU-OSHA welcomed experts from KOSHA for an exchange on carcinogens, foresight methodologies and awareness raising.

In 2024, EU-OSHA is expected to organise two sessions in the framework of the 34th international conference on Occupational Health (ICOH 2024): one symposium presenting the Agency's work in different areas (EU-OSHA's role in implementing the EU OSH Strategic Framework, EU OSH Barometer, OiRA, national strategies, heat guidance), and another special session building specifically on the results of the WES activity 'Workers' Exposure Survey on cancer risk factors – Discussion on findings'.

1.3 Gender and EU-OSHA's activities

Gender is recognised as an important aspect of OSH and EU-OSHA includes gender aspects across its activities. EU-OSHA and EIGE have agreed mutual representation in their Management Boards to ensure the link between OSH and gender. In its operational work, key gender issues addressed in 2023 include the following.

Several areas were highlighted in the EU OSH information system through the OSH Barometer. Available statistics show a growing share of employment rates of female workers, and gender-specific data and considerations are included in the full report 'Occupational safety and health in Europe: state and trends 2023'.

For the **digitalisation overview**, gender issues were considered transversally throughout all the projects on digitalisation and OSH.

The discussion paper Workforce diversity and digital labour platforms (April 2023) has a focus on women. The findings of this work were presented at the hybrid workshop on digital platform work and OSH on 21 March 2023, where EIGE was invited to present findings from their survey on women in digital platform work.

A discussion paper on the gender dimension of telework, to analyse more in depth the OSH implications for women teleworkers, including cyberbullying, was prepared and published in March 2024.

In relation to smart digital monitoring systems for OSH, a policy brief on Inclusion and diversity has been published in June 2023.

In the **supporting compliance** activity, gender issues were considered transversally throughout all the projects. The article 'Well-being at work in the service voucher sector in Belgium' and the discussion paper 'Enhancing Measuring and Monitoring Approaches of Sustainability and OSH within Supply Chains' (also underline that accounting for gender diversity is crucial to integrating OSH into sustainability frameworks and in general to improving OSH performance across supply chains. Thus the gender perspective is included in many environmental, social and governance (ESG) reporting standards and frameworks that are applied especially by multinational enterprises.

In the **psychosocial risks** activity, all procurement/technical specifications (related to the different projects under this activity) explicitly mention that the gender dimension has to be taken into account.

In the research report on mental health at work for workers with low socio-economic status (2023), gender shows as an important variable regarding differences of exposure to psychosocial risk factors and differences in their effect on health and wellbeing.

The expert article on psychosocial risks in the HeSCare sector takes into account gender aspects of the sector (2023). Already published articles such as on the links between domestic violence and OSH and on the links between exposure to work-related psychosocial risk factors and cardiovascular diseases also dedicate one section to gender issues.

All procurement/technical specifications (related to the different projects under **OSH and the HeSCare sector**) also explicitly mention that the gender dimension has to be taken into account. First outputs are foreseen in 2024.

1.4 Anticipating change

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

1.4.1 Activity 1.3: Anticipating future challenges to OSH

Activity goal: To contribute to the setting of research and policy priorities and inform policymaking and research on the risks associated with the circular economy by developing knowledge and fostering quality debate.

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

EU-OSHA is not new to foresight studies, which range from green jobs to digitalisation. The study on circular economy builds on the results of the ex post evaluation of the previous foresight on digitalisation. One important finding of that evaluation was that EU-OSHA clearly adds value to the work of others via this kind of activity. The stakeholders' survey as well as other stakeholder feedback show that the proportion of respondents who indicated that they (strongly) agreed that information under this activity adds value increased significantly with each consecutive survey between 2016 and 2020 and remained stable at a high level between 2020 and 2022. Furthermore, the aforementioned study commissioned by the Budget Committee of the European Parliament on Cost of Non-EU Agencies referred to the foresight work carried out by EU-OSHA under its analysis of the Agency's contribution to crisis management and preparedness, also in the context of the COVID-19 pandemic.

The topic selected for this foresight was the impact on OSH of the circular economy that is directly relevant to the European Green Deal. The study has involved literature review, cooperation with other organisations carrying out foresight and future-oriented work to guide priority setting and strategic development at EU or national level (such as STOA, EU-ANSA, PEROSH, JRC, etc.) and entailed extensive consultation with the Agency's stakeholders. In particular, the Agency collaborated with the French Institut national de recherche et de sécurité (INRS) to benefit from the French institute's work on this topic.

The results of the study were presented and disseminated at high-level events all across Europe. First steps have been taken for the organisation of a joint international 'FOSH Foresight on OSH conference', together with the INRS to be held in Paris on 14 November 2024.

Under this activity, EU-OSHA also intends to stimulate high-quality debate among selected stakeholders' groups on new issues relevant to OSH via the Future of Work articles. In 2023, two expert review articles were published – one on the topic of unmanned aerial vehicles (UAV) or drones and a second one on workers with mental health conditions in a digitalised world. For the coming year, three new articles are underway, addressing Eco anxiety, Energy transition, and Electro Magnetic Fields and OSH.

The 2024 stakeholders' survey evidenced a large use of the work delivered under this activity among the intended target audiences, policymakers and researchers (87%) as well as a perception of a high added value (79%). The ex post evaluation of the foresight on the circular economy is underway and it is expected to dig deeper into how and to what extent the Agency managed to reach out to target audiences and achieved the desired results with this activity. This evaluation will also be helpful for the design of the next foresight on climate crisis preparedness.

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

1.5 Facts and figures

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

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

Activity goal: To contribute to the formulation of evidence-based policies by providing high-quality information on OSH (participation of workers, the practical management of OSH and the management of psychosocial risks) and comparable data across Europe.

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

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

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

The ESENER-3 dataset has been available since 2020. Based on these data, the Agency has undertaken a series of follow-up studies, all of which complement statistical analyses with qualitative research methods, such as interviews with ESENER respondents, workers and key informants, in order to reflect the impact of the COVID-19 crisis on the management of OSH.

Following the publication of the ESENER overview report, the qualitative study on Psychosocial risk management in MSEs and two sectoral studies on Human health and social work and Education in 2022, two additional sectoral studies on Accommodation and food service activities and on Transportation and storage were published in 2023. The ex post evaluation of ESENER-3 was concluded too, having consulted a broad range of stakeholders.

Since the first edition in 2009, ESENER has played a key role in helping EU-OSHA to provide cross-nationally comparable information that can contribute to OSH policymaking. In 2024, 79% of the respondents of EU-OSHA's 2022 stakeholders' survey regarded ESENER as a valuable source for policymaking at the European level (74% at the national level). Seventy-eight per cent of respondents equally agreed or strongly agreed that ESENER data add value to the information provided by other organisations or institutes and a majority (68%) indicated that they were satisfied or very satisfied with the way EU-OSHA exploits ESENER data to produce follow-up studies.

More information on: https://visualisation.osha.europa.eu/esener/en

1.5.2 Activity 2.8: Workers' Exposure Survey on cancer risk factors (WES) in Europe

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

The main objective of this activity is to contribute to the reduction of work-related cancer by providing data and information aimed at improving the understanding among policymakers, researchers and intermediaries about workers' exposure to cancer risk factors in order for them to be able to prioritise and target appropriate actions. More specifically, EU-OSHA aims to meet the challenge of improving statistical data collection and developing the necessary information for evidence-based policymaking.

The survey draws on the conclusions of the feasibility study from 2017 and the input from experts and builds on the experience of the Australian Work Exposures Study (AWES). The activity sets out to fill an important information gap that has been widely identified, most recently in the context of the revision of the CMRD but also in the January 2017 European Commission Communication on modernisation of EU OSH legislation and policy. The survey provides an accurate and comprehensive picture of current risks related to workers' exposure to cancer risk factors. It also provides information that could contribute to the work of the ACSH Working Party on Chemicals, where appropriate, and to improve the protection against dangerous substances and fight work-related cancer, in particular as regards the preparation of possible future amendment proposals of the CMRD and the revision of the Directive on asbestos at work. In addition, this activity contributes to the OSH actions of Europe's Beating Cancer Plan and to support one of the key objectives of the EU OSH Strategic Framework on health and safety at work 2021-2027 on improving prevention of work-related diseases, in particular cancer. EU-OSHA is liaising especially with the Directorate-General for Health and Food Safety and the JRC and started discussing the possible dissemination of WES results via the European Cancer Inequalities Registry.

International experts, including researchers in the field of exposure to cancer risk factors, epidemiologists, OSH experts, occupational hygienists and survey experts from other agencies (Eurofound, Eurostat and FRA), and advisory groups representing the three interest groups of the Management Board and the European Commission have been advising EU-OSHA on the project implementation and provide feedback on the survey.

The fieldwork was carried out in 2023 in six countries (Germany, Ireland, Spain, France, Hungary and Finland) and the first findings from the survey were published on 20 November 2023 and presented at an event organised under the Spanish Presidency and the Roadmap on Carcinogens, alongside a summary of the methodology. The survey provides a reliable assessment of exposure related to jobs and tasks that complements existing sources of data on workplace carcinogens exposure, national surveys and information available from national administrative sources. The main added value of this survey as compared to existing sources of exposure data is the provision of information on combined exposures and on workers rarely covered in other systems (self-employed, certain sectors and occupations, and those working in MSEs). The reception of the research results has been very positive.

EU-OSHA presented the survey at the 29th Symposium on Epidemiology in Occupational Health (EPICOH 2023). A special session was organised in the context of the 34th International Congress on Occupational Health (ICOH 2024): 'Workers' Exposure Survey on cancer risk factors – Discussion on findings', which took place in May 2024.

EU-OSHA will continue the in-depth analyses of the survey in 2024. EU-OSHA will promote take-up of the findings by those involved in the regulation of substances covered by WES, among others ECHA, the European Parliament, the European Commission, and including the ACSH. Pending finalisation and dissemination of follow-up studies and assessment of the impact of this activity in terms of uptake by the intended audiences, the 2024 stakeholders' survey provides an encouraging insight on its relevance and usefulness. Eighty-five per cent of policymakers and researchers find the survey relevant and 86% find it useful for their work.

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

1.5.3 Activity 2.9: EU OSH Information System

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

With this activity, EU-OSHA aims to contribute to improving evidence for policymaking and research by providing high-quality, comparable and timely data on relevant OSH indicators. In particular, the Agency intends to design, develop and maintain a reliable information system on OSH in Europe, based on data from the relevant national and European data providers, thereby providing a valuable input to support policymaking and research via a stable monitoring tool and periodic reports. This is done by developing and establishing a dashboard, the OSH Barometer, which provides an up-to-date and comprehensive overview of key data on important indicators that describe the OSH situation in Europe. With the information developed within this activity, the Agency was in a good position to provide support to the European Commission in the preparation of the new EU OSH Strategic Framework and is well placed to monitor its implementation.

Following the launch in 2020 of the EU OSH Information System, which was developed in collaboration between EU-OSHA and DG EMPL, this activity has added progressively to the collection of indicators and improved their presentation online through its data visualisation. The OSH Barometer serves as an official source on OSH information; it contains quantitative and qualitative data from governmental sources, statistical authorities, international organisations, European surveys and research. It uses extensively visualisations for quantitative data and harmonised descriptions for qualitative data, for example, for OSH strategies or social dialogue. It offers filtering and adaptation to the information needs of the users. For all quantitative data, it allows a comparison among Member States and between Member States and the EU average. Moreover, users can download the whole set of data and diagrams per country as 'Country Reports'. In 2023 the OSH Barometer received approximately 16,000 visitors (three times more compared to 2022) from 157 countries, and their average visit duration was approximately five minutes.

In 2023, significant additions were implemented, like the inclusion of an indicator for serious non-fatal accidents as well as ICOH data presenting the burden of work-related diseases. Such indicators include among others a number of forecast data relevant to occupations, sectors and employment, based on

Cedefop's Skills Forecast that covers the period up to 2035. The Agency started to work closely with Cedefop on these since they could identify future trends and areas of concerns, while new data will be updated on a regular basis. This information along with the inclusion of specific indicators could allow effective targeting of sectors and identification of training needs. Also, the enforcement section is planned to be strengthened, by adding a number of additional indicators providing information on the Labour Inspectorates' capacity and activities. These data will be provided by publicly available data as provided by SLIC and National Labour Inspectorates. Finally, the Social Dialogue section will be improved, through the addition of a composite indicator supported by the corresponding methodology.

The second element of the EU OSH Information System is the analytical report, interpreting and analysing the collected data. As mentioned, the first issue of the report 'Occupational Safety and Health in Europe – State and trends' was presented on the occasion of the EU Stocktaking summit on OSH in May 2023. Further editions of the analytical report will be published at regular intervals so that developments over time or trends can be presented in a way that supports the policy cycle; in particular, the drafting of national and EU strategic documents on OSH.

Findings from the stakeholders' survey indicate that 88% of policymakers and researchers find the work under this activity useful and 77% acknowledge its added value as compared to existing sources of information and data. Seventy-seven per cent have also declared to have made some use of it.

More information at: https://osha.europa.eu/en/facts-and-figures/data-visualisation/osh-barometer-data-visualisation-tool

1.5.4 Activity 2.10: OSH Overview: Digitalisation

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

The new risks, challenges and opportunities linked to digitalisation and new technologies are one of the focus areas of the EU OSH Strategic Framework 2021-2027. The COVID-19 pandemic has accelerated significant and abrupt changes in the world of work, such as the unprecedented increase of remote work, digital platform work and workers' monitoring. This makes it essential to undertake discussions around technological developments such as digitalisation, robotisation and artificial intelligence (AI). With a research activity focusing on this topic, EU-OSHA has aimed to contribute to policy and research related to digitalisation and its consequences on OSH by providing a comprehensive insight into new technologies and their application at work, existing policies and practices, an analysis of main cross-cutting themes and a focus on specific occupations.

In particular, this research provided insights into the consequences of digitalisation on workers' safety and health and the challenges it poses to prevention, policy and practice as well as the opportunities it offers.

Solid cooperation with key organisations working on the topic was established, in particular with Eurofound and the JRC (exchanging information, participating in each other's projects and ensuring complementarity). Following the publication of a joint report[8] in October 2022, a further joint publication on the psychosocial effects of digitalisation is being discussed for publication in 2024.

The results of the activity have been presented at several high-level events all across Europe. Most recently, EU-OSHA was approached and interviewed by members of the French Committee for Generative Artificial

[8] How digital technology is reshaping the art of management. November 2022

Intelligence that was appointed by the French Prime Minister in September 2023 with the objective to provide concrete recommendations for the French AI strategy.

Drawing on the scoping work and expert meeting that took place in 2019, and on EU-OSHA's previous research carried out on this topic, the OSH overview is articulated in five main areas of work:

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

This research activity has established the knowledge base for the HWC 'Safe and healthy work in the digital age' and the above-mentioned topic areas and projects define the five priority areas of the campaign. Building the campaign on preceding research provides great opportunities for synergies and achieving greater impact of the Agency's work through increased dissemination and promotion.

The salience of this activity is reflected in the very good feedback from the 2024 stakeholders' survey, where 96% of the respondents acknowledged its usefulness and 83% its added value. Eighty-seven per cent also declared to have actively engaged with the information.

More information on: https://osha.europa.eu/en/themes/digitalisation-work

1.5.5 Activity 2.11: OSH Overview: Supporting compliance

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

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

Previous research such as EU-OSHA's OSH Overview on micro and small enterprises finalised in 2018 pointed to the importance not only of factors internal to the enterprise (management commitment, worker participation, etc.), but also to those that are external to it. The context in which an enterprise operates exerts a strong influence on whether, and, if so, to what extent, it complies with OSH regulations and takes effective and efficient prevention measures. These external factors include enforcement, supply chains, prevention services, societal norms and expectations, availability of financial support and so on.

To follow up on these important findings, EU-OSHA undertook a new research activity aiming to provide an insight into the environment or 'context' that incentivises and assists enterprises – including small and micro – to fulfil their obligations under OSH regulations. In so doing, it addresses one of the main OSH challenges identified in the European Commission Communication on modernisation of the EU OSH legislation and policy. The five themes identified as part of this OSH overview are: (1) innovation in enforcement, (2) prevention services, (3) social reporting, (4) supply chains, and (5) business incentives.

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

Based on the findings of an overarching review published in 2021, EU-OSHA has been pursuing two strands of research with in-depth projects.

On the one hand, the work has been focusing on market influences on OSH compliance, such as the impact of supply chain relations, social reporting and business incentives. The LIFT-OSH (Leverage Instruments for OSH) project focuses on the influence of supply chain on OSH in the construction and agri-food sector. The project benefited from case study examples shared by national FOPs and expert feedback helped to fine-tune the research approach and outputs of the project and thus increase its usefulness for the stakeholders. In July 2023, EU-OSHA published first outputs, a literature review, summary and two policy briefs. An expert article on 'Enhancing Measuring and Monitoring Approaches of Sustainability and OSH within Supply Chains' will be published in early 2024.

On the other hand, the activity has been addressing regulatory influences and analyses the role of innovative inspection and enforcement practices and the role of preventive services in supporting compliance. The first two national case study projects (Germany and Norway) were launched at the end of 2022 (planned to be published Q2 2024). Three further in-depth national case studies started in 2023 for Poland, Portugal and Ireland (planned to be published PLQ4 2024; PT and IE Q2 2025). In addition, an overall comparative analysis of the five national case studies will be initiated at the end of 2024.

In addition several expert articles are under way or already published, such as on Well-being at work in the service voucher sector in Belgium, on the effectiveness of different systems of sanctions in labour inspectorates and on OSH professionals who provide preventive services in Europe, foreseen for early 2024. Towards the end of the activity in 2025, the Agency plans to work on four further expert articles in 2024 in order to cover research gaps and areas that were not sufficiently discussed in the projects so far.

Whereas the work on this activity is still underway, in the 2024 survey edition, stakeholders have acknowledged its relevance (83%) and in particular its usefulness (88%).

More information at: https://osha.europa.eu/en/themes/good-osh-is-good-for-business/improving-compliance-osh-regulations

1.5.6 Activity 2.12 Psychosocial risks

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

This activity builds on the Agency's previous work on psychosocial risks and complements recent or current activities that include psychosocial issues (such as the OSH Overviews on MSDs, Digitalisation, and Health and social care, and the ESENER survey). It takes account of the references to psychosocial risks and mental health in the EU Strategic Framework and the activities carried out by other EU institutions and agencies such as Eurofound, as well as the ILO, the WHO and the wider research community. The importance of the issue has also been acknowledged at national level, with several countries implementing changes in the legislation highlighting more prominently the need to identify and prevent psychosocial risks as part of OSH management in the workplace. With the work in this area, EU-OSHA also aims to contribute to the EU Mental Health initiative. EU-OSHA has been working with the Commission in relation to the OSH aspects of the Commission Communication of the action relating to a Comprehensive Mental Health Approach and was involved in the 'stocktaking on OSH' follow-up workshop on mental health organised by the Commission. EU-OSHA supported the Spanish Presidency event on mental health and precarious work in September 2023 and provided input to the planning of the Belgium Presidency event on mental health which took place in January 2024.

The activity aims to contribute to this challenging issue by providing a comprehensive picture of the current challenges related to psychosocial risks and mental health at work in the EU countries and an overview of new research and good practices in terms of policies and workplace interventions. It will also generate new knowledge and improve understanding of how workers' mental health can be protected, and indeed boosted, in the modern workplace, including in MSEs. It will also take due account of emerging risks in specific sectors, such as healthcare, and the changes in the world of work brought about by digitalisation and the COVID-19 pandemic.

The larger research tasks started in 2023 and several deliverables are expected for publication during 2024, including a report on return-to-work/working with mental health conditions and the reports on psychosocial risks in the construction and agricultural sectors. Work is also ongoing on qualitative research on national policies on psychosocial risks.

Some smaller-scale reviews and expert articles have already come to light and include a review on mental health at work for workers with low socioeconomic status and an expert article on psychosocial risks in the health and social care sector. An expert article on mental health and work after COVID-19, based on further analysis of the data from EU-OSHA's OSH Pulse survey, is expected for early 2024.

EU-OSHA's Management Board decided on 'Mental health at work with a focus on new and overlooked areas and groups of workers' (working title) as the theme for the HWC 2026-2028. Specific terminology and concepts that will be used in the campaign will be developed together with stakeholders during the preparation phase of the campaign. While still addressing traditional risk areas, the campaign will focus on those occupational groups, sectors and new areas where there are particular challenges. The details of the focus, content and priorities for the campaign will be set out in the campaign strategy decided together with the Management Board. The campaign will be based on the research carried out in the framework of the OSH Overview on psychosocial risks and other pre-existing and ongoing work such as the OSH Overview on the healthcare sector. This will have the advantages of ensuring a solid knowledge base for the campaign and of making good use of the Agency's resources. Linking the campaign to an OSH overview follows the successful examples set with the ageing workers' campaign, the MSDs campaign and the digitalisation campaign.

More information at: https://osha.europa.eu/en/themes/psychosocial-risks-and-mental-health

1.5.7 Activity 2.13 OSH and Health and social care sector

Activity goal: To contribute to the prevention of OSH-related problems and the promotion of good physical and mental health at work among the health and social care workers by providing policymakers and social partners with better understanding and a comprehensive, cross-national insight on the state of the art of the health and social care sector when it comes to OSH.

With work on this topic started in 2022, EU-OSHA aims at providing a sound, evidence-based and comprehensive picture of the current challenges related to the healthcare sector in Europe, exploring new research and statistics and investigating the effectiveness of the EU and national policies, strategies, approaches to prevention and workplace practices. It will look to identify the main challenges and needs of workplaces, taking into account the diversity of health-related activities (such as hospital and residential care). At a more strategic level, the Agency intends to contribute to important EU policy objectives set out in key policy documents such as the EU Strategic Framework, by improving the prevention of work-related diseases in the sector, contributing to address the issues related to an ageing workforce in the sector, collecting reliable, timely and comparable statistical data, and promoting the identification and exchange of good practices on ways to improve OSH conditions for healthcare workers.

The improvement of working conditions in the sector and the wellbeing of health workers will also contribute to other goals set by other EU policy areas: improving the quality of HeSCare services provided in the EU and ensuring the right functioning of a sector (services) that is essential for the whole of society. With this activity, EU-OSHA also aims to contribute to the objectives of the European Care Strategy.

During the scoping phase in 2022, extensive consultations with a broad range of stakeholders took place. Management Board representatives, academic experts, social partners and representatives of NGOs involved in the sector were engaged in discussions to gather the required information and identify the existing needs in terms of research and knowledge. A thorough review of the secondary analysis of ESENER data on NACE Q (Human health and social work sector) was also carried out. The scoping exercise resulted in the identification of key research areas, including musculoskeletal and mental health, the impact of digitalisation, exposure to/protection from hazardous medical products, the impact of the COVID-19 pandemic on the sector, and the interaction between OSH and patient safety among others. The research will also look into specific groups of workers in the human health sector and will address OSH in the long-term care sector. In 2023, research was contracted on the first areas identified and the remaining research will be contracted in 2024. The Agency is liaising closely with EU sectoral social partners and other EU-level partners. A website section for the activity was made available where findings from the research will be made available.

First deliverables are expected for early 2024.

1.6 Tools for OSH management

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

1.6.1 Activity 3.1: OiRA

Activity goal: To contribute to the challenge of improving OSH compliance in enterprises by increasing the number of enterprises carrying out their own, good-quality and up-to-date risk assessment via online tools.

With OiRA, EU-OSHA aims at meeting the challenge of helping enterprises – in particular, MSEs – to comply with OSH rules by providing free-of-charge state-of-the-art online risk assessment tools. EU-OSHA works with national and EU social partners to develop and promote the OiRA tools, to meet the needs of the target groups and adapt to the national contexts.

OiRA is specifically mentioned in the EU OSH Strategic Framework as well as in other relevant EU OSH policy documents and in several national OSH strategies. Currently, 18 countries are members of the OiRA community, of which nine had specifically referenced OiRA in their OSH strategy, three more mentioned online risk assessments in general and one (Italy) included OiRA in its legislation. There are other mandatory approaches with regard to OiRA in several countries. In Greece, OiRA is mandatory for the training of safety technicians as well as in vocational schools, in Cyprus OiRA has been introduced in a code of practice, and in Croatia legislation officially recognises OiRA as a valid tool for risk assessment.

The OiRA community keeps growing and the software is now available in 19 languages.

A total of 354 tools are available online and more than 50 are under development. In 2023, almost 50,000 new users joined the application and over new 86,600 risk assessments were carried out.

EU-OSHA has continued to develop EU tools and to closely cooperate with and support social partners upon their request. Highlights for 2023 include the development of tools for telework and third-party violence. The Agency has been supporting the EU Sectoral Social Dialogue committee from the education sector in the development of a tool for higher education institutions. The tool is planned to be finalised and published by the end of 2024. Furthermore, annually, EU-OSHA supports the development of tools in the OiRA partner countries. Since partners have been working for several years to establish a critical number of sectoral tools, the OiRA database now includes a broad range of tools for plenty of sectors. At the same time, the Agency has developed a feature that allows an easy upload of automatically translated tools, and partners are making use of it. As a result, as from 2023, the national tool development support is there mainly to support new partners with few or no tools online.

In order to strengthen the promotion of OiRA and the tools developed, EU-OSHA has been supporting a promotional support programme since 2018. The programme is based on specific promotional activities for selected national tools and aims at increasing uptake among enterprises. In 2023, EU-OSHA published a case study on the promotional activities carried out in Cyprus to identify key success factors – Cyprus is among the OiRA countries with greatest reach (considering overall number of target companies in the country vs OiRA users).

EU-OSHA has also been adapting and improving the OiRA software to ensure a high-quality application, which is seen as a precondition for any promotional activity and good uptake of the tools. New features are constantly developed and released. A new training feature is live in all EU tools and available for national tools if chosen by the national partner. It enables better promotion of tools especially among stakeholders active in vocational education and training (VET). The multi-user feature is live as well and now enables all OiRA users to involve employees more actively in the risk assessment process.

In order to improve knowledge about end user behaviour and to better target the promotion and tools to them, EU-OSHA has been carrying out several qualitative research projects.

The Agency finalised the French qualitative research project in January 2023 and extended the exercise to other countries, namely Lithuania, Cyprus, Latvia and Slovenia.

The 2024 stakeholders' survey indicates that OiRA meets a clear need in risk assessment at SME/MSE level (88% of the respondents agreeing or strongly agreeing on its relevance) and 84% see the work of EU-OSHA in this area as an added value.

More information at: https://oira.osha.europa.eu/en

1.7 Raising awareness

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

1.7.1 Activity 4.7: Awareness-raising actions and communication

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

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

As part of the **2023 publications programme**, informative flyers on the following projects have been published in 23 languages: EU-OSHA, OSH Barometer, ESENER and Supporting compliance. A flyer for Foresight on emerging risks is in production for publication in early 2024.

As part of the web convergence project, the graphic design guidelines for sites and other online products have been revised. The 2023 Distribution programme including the distribution of FOP campaign giveaways, exhibition materials and publications has been completed ahead of the campaign launches at national level. Ad hoc requests for distribution were also implemented.

Under the **Napo project**, the 25th anniversary of Napo was celebrated from 11-21 April with a social media campaign and the release of a remastered version of the first Napo film produced in 1998, Napo in… Best signs story, which provides an introduction to workplace safety signs and symbols. The short clip Napo in… Too hot to work was produced and promoted in May in time for the OSH Summit under the Swedish Presidency, where climate change and heatwaves and OSH were a highlight in the agenda. By end-November, the film Napo in… fire alert, which puts the spotlight on the risk of fire and explosion in the workplace and the measures to be taken to reduce the risks, had been published. The **2023 FAST implementation contract** was launched by mid-February. One hundred and nine FAST Awareness Raising (FAST/AR) activities (events and PR/media) had been ordered by the FOPs in 26 countries. A wide range of EU-OSHA projects have been promoted during the year, including OSH overview/digitalisation (28); work-related diseases (17); OiRA (14); EEN (7), Healthy Workplaces Film Award (HWFA) screenings (9); OSH vocational education and training (OSHVET) (8); Supporting compliance (5); Circular economy (4); ESENER (4); OSH Barometer (2); and Napo for teachers and Napo in the workplace (1). By the year's end, 99 activities had been implemented and 10 activities cancelled by FOPs.

The **2023 Healthy Workplaces Film Award (HWFA) edition with Doclisboa** was launched and promoted in April. The shortlist of eligible entries for the 2023 edition was promoted in early October, and the film festival took place from 19-29 October. This year again, the Body of Work programme dedicated to EU-OSHA took place with an event focused on mental health and psychological risks at work. Workshops for children or teenagers and screenings followed by debates of the films selected this year for the HWFA also took place. The 2023 HWFA Jury, that included the Slovenian FOP, gave the HWFA to the film Perplexed Ants, by Mercedes Moncada Rodrigues, and gave a special mention to 'Human, not Human', by Natan Castay.

The 2022 winning film 'The Beach of Enchaquirados' by Iván Mora Manzano was subtitled in Dutch, French, Portuguese and Slovenian.

EU-OSHA's press office dealt with over 70 media enquiries such as information requests, articles and interviews. In addition, 11 news stories were sent to tailored press lists to reach out and promote agency flagship projects and events, such as the OSH Overview on digitalisation, the launch of the OSH in Europe: State and trends 2023 flagship report, the launch of the 2023-25 Healthy Workplaces Campaign, and the first findings of EU-OSHA's survey on cancer risk factors.

Press coverage has amounted to over 1,900 online clippings and more than 6,200 social media posts. EU-OSHA's activities were mentioned by media outlets in over 30 countries, with Spain and Italy accounting for most of the global online coverage. By way of illustration, EU-OSHA's research is referenced in these articles with high reach: article on Science Direct about upper limb disorders and this article on deafness.

EU-OSHA's 2023 media partnership unites 24 partners from 13 Member States. A comprehensive activity programme has been rolled out during the year, including an exclusive online gathering with the Executive Director held on 17 October. By the year's end, media partners published over 200 online articles and published more than 240 social media posts.

As regards **online promotion on the corporate website**, EU-OSHA flagship activities and projects have been widely announced through multilingual web content, as well as through the Agency's social media channels. Twelve editions of OSHmail have been published and sent out to a growing number of subscribers (more than 24,500 subscribers by the beginning of December). With the relevance of the Agency's activities in mind, we promoted in August the language versions of the Heat at Work Guidance for Workplaces.

Co-promotions and collaborations with EU institutions, agencies, FOPs and other partners were carried out on a regular basis. Some examples include: active involvement, web and social media coverage of the five EU agencies event: Skills for people, skills for competitiveness, skills for sustainability held on 20 September in the framework of the European Year of Skills; Mental Health and Precarious Work – an event hosted by the Spanish Presidency of the Council of the EU on 26-27 September; Public consultation by the Commission on the performance and impact of EU-OSHA, Eurofound, Cedefop and ETF; the EC guidance for safe management of hazardous medicinal products at work and the International Media Festival for prevention.

A number of social media campaigns were run to promote the EU Week of Sport (September), the European Diversity Month (May), EU Mental Health Week (22-28 May) and more.

Among the outputs of an intensive promotion plan, ESENER was a highlight with the new report on managing OSH in the accommodation and food service sectors and a new web section Protecting those who protect us: prioritising workers in health and social care was also published.

OiRA national and sectoral tools, as well as partners' activities including a new OiRA tool on third-party violence, a tool on telework, the Hungarian membership of the OiRA project and a qualitative research study on the OiRA project in Francewere promoted through multilingual highlights, news and social media posts.

A number of publications about digitalisation of work, under the OSH overview project, were also promoted, such as Unmanned aerial vehicles: implications for occupational safety and health.

As regards other **website/online developments**, the convergence project, which aims to develop a functional, visual and technical convergence of the Agency's websites, is in progress. The approach of having all websites under the osha.europa.eu domain to gain visibility and strengthen the brand of the Agency as a body of the EU (interlinking all Agency sites) has been already implemented on the corporate website; and this will continue site by site. A usability exercise to harmonise the headers and footers has been performed and its implementation is now in progress.

Agency representatives actively participated both online and face-to-face in 91 **OSH events** across Europe, with many being promoted on the corporate website. For Europe Day, 9 May, the Agency supported the European Commission in the promotion of the launch of the European Year of Skills and helped spread a message of peace and solidarity via social media actions.

The 2024 stakeholders' survey indicates that the vast majority of respondents found EU-OSHA's awareness-raising actions to be fairly or very relevant for addressing needs at a national level (79%) and for different groups of intermediaries (75%).

1.7.2 Activity 4.6 Healthy Workplaces Campaign on musculoskeletal disorders - 'Lighten the Load'

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

The HWC 'Lighten the Load' 2020-2022, which came to a close at the end of 2022, provided a rich source of reflection and learning carried forward into 2023. Firstly, the campaign saw an unprecedented level of support and engagement, despite it coinciding with the most acute stages of the COVID-19 pandemic, which could have impacted it quite considerably. This campaign was special in many respects, in particular because it was the first HWC that ran for 25 months on a three-year campaigning cycle, as well as being the first HWC to be based on a previously developed body of research - the MSD OSH Overview. Its success is very well documented in the various HWC project reports and the final campaign overview report, which were completed in the first quarter of 2023. These reports fed into the evaluation and the follow-up of the campaign. The evaluation of the campaign, which also covered the appraisal of the three-year cycle, was carried out by an external contractor. The report was finalised in May 2023.

Based on the findings of this report the EU-OSHA Management Board took the decision at its meeting in June 2023 to retain the three-year cycle for the HWC on mental health starting in 2026 with the understanding that there is flexibility when it comes to the duration of the campaign at Member State level. A long-term decision will be taken based on the evaluation of the 'Safe and healthy work in the digital age' campaign 2023-2025.

1.7.3 Activity 4.9 Healthy Workplaces Campaign (HWC) on Digitalisation - 'Safe and healthy work in the digital age'

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

The campaign was officially launched on 25 October 2023 at a high-level press conference presided over by Nicolas Schmit, European Commissioner for Jobs and Social Rights, and State Secretary Joaquin Pérez-Rey, representing the Spanish EU Council Presidency and EU-OSHA's Executive Director William Cockburn.

The aim of this campaign, which will run over 25 months between 2023 and 2025, is to stimulate collaboration for a safe digital transformation of work. Committed to strengthening the prevention culture at all levels, the campaign is fully aligned with the European Commission's **Vision Zero approach** to eliminate work-related deaths of the EU Strategic Framework on Health and Safety at Work 2021-2027, as well as the objectives of the European Digital Strategy.

In order to maintain momentum and to give a clear focus to the campaign, five **priority areas** were established for the HWC 2023-2025, reflecting the five corresponding research areas of the OSH Overview on digitalisation (Activity 2.10):

- Digital platform work
- Automation of tasks
- Remote and hybrid work
- Worker management through artificial intelligence (AI)
- Smart digital systems

The campaign's most valued and effective communication channel, its multilingual campaign website was launched with all main campaign resources available in 25 languages.

Key to the campaign's success is the FAST/HWC scheme, by which the Agency supports its network of national FOPs in the organisation of campaign activities. Under this scheme, national FOPs can organise campaign activities across the EU-27 Member States and the three EEA/EFTA countries.

The campaign partnership offer for leading European and international organisations and companies to join the campaign was launched in the first half of 2023. It continued with the well-attended EU partnership meeting on 21 September 2023 that saw the participation of key political players from the European Commission and the European Parliament.

The Good Practice Awards competition was also launched in October 2023 and the final submission of good practices by the FOPs is expected in November 2024. In parallel, the related Official Campaign Partner (OCP) Good Practice Exchange project was further developed and the composition of its OCP Steering group was reviewed to give new organisations the possibility to join, while ensuring a balanced representation of social partners, professional organisations and enterprises.

While the campaign is currently ongoing, itis early to assess its effects and its perception among the target audiences. However, the stakeholders' survey gives an indication about its relevance. The vast majority of respondents either agreed or strongly agreed (92%) that the campaign is relevant and addressed a clear need at policy and workplace level.

More information at: https://healthy-workplaces.osha.europa.eu/en

1.7.4 Activity 4.10 Healthy Workplaces Campaign (HWC) on Mental Health at Work with a focus on new and overlooked occupational groups, sectors and areas

Activity goal: To be defined in the frame of the campaign strategy

In 2023 the development of a campaign strategy was initiated. The strategy is being developed in close cooperation with the Management Board and FOPs and a final version is submitted for adoption to the Management Board in June 2024.

1.7.5 Activity 4.8 Multilingualism

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

The activity entails the arrangement and implementation of the multilingual aspect of EU-OSHA's communication strategy. The Agency's translated products are essential to get OSH messages to the target groups across EU Member States.

The Agency aims at maximising the efficiency of its budget for translations by involving its national FOPs in the prioritisation of texts for translation (the so-called "portfolio approach") and by working both with the Translation Centre (CdT) and the FOPs to deliver high-quality translations and to manage its multilingual websites and content.

In 2023, the Agency and the FOPs received and checked the translations of the regular portfolio offer. The offer consisted of 46 different publications (795 pages in total). The Agency finalised the layout and production of those linguistic versions to make them available online before the end of the year. In October 2023 the Agency launched the portfolio offer for translations for 2024. FOPs have sent their requests and they will be implemented during 2024.

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

1.8 Networking knowledge

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

1.8.1 Activity 5.3: Networking Knowledge actions

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

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

To a very large extent, the actions undertaken in the context of this activity are covered under the section ‘Cooperation with EU institutions, agencies and other bodies’ at the beginning of Part 1. Furthermore, the Agency carries out additional actions where networking is a key element.

OSHwiki

The new OSHwiki website was launched in February 2023 giving the OSHwiki a fully new look and a new navigation menu. The whole content of the old OSHwiki was migrated to the new website and articles from the archives of the Safety Science Monitor were made available.

Thirty-five OSHwiki articles were brought up to date and two new OSHwiki articles were published, namely one on hazardous medicinal products and another one on green jobs.

National strategies and legislation

Following the adoption of the new EU Strategic Framework, 21 Member States have already adopted a national strategy/strategic document. The results of the mapping of national OSH strategies were presented at the EU OSH Stocktaking Summit in May where the Agency organised a specific session on national OSH strategies on the occasion of which also three national strategies were presented by national experts from Belgium, Finland and Spain. In total, 20 OSHwiki articles on new national strategies (validated by the contact points on strategies with the help of the European Commission) are now available on the OSHwiki. A follow-up project on the mapping of the remaining new national strategy/strategic documents that were adopted or will be released started in autumn.

The legislation section of the EU-OSHA website gets updated regularly.

Exchange programme

The exchange programme had to be cancelled for 2023 but discussions are underway to make sure it can be resumed for 2024.

Research coordination

EU-OSHA has been actively engaging with the research community. EU-OSHA was invited to the PEROSH conference in September 2023 and presented at their research conference, among other things on the cooperation with the JRC on the introduction of occupational exposure data into the IPCHEM. EU-OSHA will also engage PEROSH and the OSH research community in any consultations as regards the next EU research framework programme as appropriate.

E-tools for OSH management

E-tools seminar

The e-tools seminar for 2023 took place in Bilbao on 4-5 October, with the title ‘Occupational risk assessment and prevention in the construction sector and other outdoor work’. Again we had five very interesting presentations of OSH e-tools practices from Italy, the Netherlands, United Kingdom, Poland and Ireland, and in-depth discussion sessions with participants and speakers (FOP nominees and sector representatives), sharing experiences and information on the development, adoption, use, promotion and maintenance of e-tools on OSH.

Update of dangerous substances related databases and e-tools

EU-OSHA is maintaining the database of practical tools and guidance, including visual materials, and the workplace risk assessment tool developed under the HWC 2018-2019 campaign. Further updates were commissioned to update the database items for the north-east and south-east and central European countries. A long-term contractual agreement has been put in place. The contractor is also including new tools and guidance documents provided by the national FOPs through a FOP request.

EU-OSHA currently offers 10 national versions of the interactive e-tool 'Dangerous substances', namely for Austria, Estonia, Germany, Iceland, Lithuania, Norway, Portugal, Romania, Slovenia and Spain. From its start in spring 2019 to May 2023, more than 63,000 users visited this tool. All country versions are adapted to the specific national context and legislation. Several improvements have been implemented and arrangements are in place to ensure its maintenance.

VeSafe e-guide

After the 2021 and 2022 revamp in terms of its web intelligence and usability, the VeSafe e-guide is regularly kept up to date.

1.9 Networking

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

1.9.1 Activity 6.4: Strategic and operational networking

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

This activity includes some of EU-OSHA's key networking activities, both at strategic and operational level. European and international networking actions carried out under this activity are covered in the section called 'Cooperation with EU institutions, agencies and other bodies'.

Governance

EU-OSHA's Management Board, Executive Board and Advisory Groups have implemented their work programme as planned.

The Management Board met as foreseen in January to discuss and agree the draft SPD 2024-2026 and the draft budget 2024. At the same meeting, the Management Board received an overview of the outcome of the Flash Barometer survey OSH Pulse. Another key item on the agenda was a discussion on future OSH overviews and foresight topics – the objective being to kick off an inclusive process for the selection and decision on the areas where EU-OSHA should focus its research efforts in the coming years.

In February, EU-OSHA organised a seminar for the Management Board and FOPs to present the forthcoming report on the state of OSH in Europe which provided key input to the May OSH summit – see also under section 2.9.

The mandate of the members of the Management Board came to an end on 31 March 2023. The Council, which is the appointing authority for the members from the groups, has appointed new members. Upon their appointment, Management Board members received a ‘welcome pack’ with some background information on the Agency and its work as well as their tasks and responsibilities as EU-OSHA’s Management Board members. As every year, EU-OSHA organised an induction/brush-up session for new members or existing members to present the work of the Agency in greater detail and explain a few practicalities as well as outline the role of Management Board members.

A seminar to present the outcome of the evaluation of the HWC ‘Lighten the Load’ 2020-2022 and the three-year cycle took place on 1 June with the aim of providing the Management Board with an adequate level of evidence and information to take a decision on the length of the campaign cycle for the future.

The Management Board met again at a hybrid meeting on 27-28 June in Bilbao. Key decisions were the adoption of the annual activity report for 2022 together with an analysis and assessment thereof, the adoption of the accounts, the decision that the HWC on psychosocial risks will run on a three-year cycle, that the next foresight will be on climate change, and that the shortlist of OSH Overviews would include climate change, occupational cancer risk factors and accidents. The shortlisted overviews were subject to ex ante evaluations and the Management Board decided in December on including them in the SPD 2025-2027.

A seminar to present the first findings from the WES was organised on 10 November and very constructive feedback from the Management Board was received.

The Executive Board met on 14 November to prepare the December Management Board meeting (the final SPD 2024-2026, the ex ante evaluations of two new OSH overviews to start in 2025 – on Climate change and OSH and on Occupational cancer risk factors).

The last Management Board meeting in 2023 took place on 14 December with an interest group meeting on 12 and 13 December. The Management Board adopted the final SPD 2024-2026 and the final budget 2024 and – on the basis of the ex ante evaluations – decided to include the overviews on climate change and occupational cancer risk factors in the programming document to start in 2025. Furthermore, a decision was taken to organise two annual hybrid Management Board meetings.

On 26 June the Management Board selected its candidate for the post as Executive Director of EU-OSHA. The candidate participated in a hearing before the EP EMPL Committee on 18 July. On 2 October the Management Board decided to appoint the selected candidate to the post as Executive Director of EU-OSHA. William Cockburn Salazar took office on 16 October 2023.

EU-OSHA continues to produce its quarterly newsletter for Management Board members and FOPs providing updates on publications, meetings and other relevant issues.

The Tools and Awareness Raising Advisory Group (TARAG) met on 27-28 February 2023 in Bilbao. It was the first presential meeting since the start of the pandemic. The members received an explanation on the communication approach of the OSH in Europe, state and trends 2023 report and the Stocktaking summit in Sweden and the list of products and actions foreseen. They were also updated on the evaluation of the three-year campaign cycle and they received a progress update on the preparations of the next HWC’s main products and website. Under the main communication and raising-awareness actions they were briefed on OiRA, ESENER and the WES. The Agency also updated the TARAG members on how the Agency will support two initiatives of the European Commission: the European Year of Skills and the EU Pillar of Social Rights campaign. The Spanish and the Belgian FOPs were invited to present some examples of successful national OSHVET projects.

The second meeting took place on 31 October and it was held fully online. TARAG members received an update on the past, present and future HWC, including a plan to develop the next campaign’s strategy. They were also briefed on OiRA new tools and OiRA as a teaching aid and on the promotion and dissemination actions of the WES first findings to be presented at an event organised under the Spanish Presidency and the Roadmap on carcinogens, on 20-21 November 2023 in Madrid. The Agency also gave an update on future promotion actions including some news on NAPO. The FOPs representing the EU presidencies (ES, BE and HU) informed about the events planned under their respective Council presidencies.

The first OSH Knowledge Advisory Group (OKAG) meeting was held on 16-17 March 2023. The meeting focused on discussion on topic proposals for new OSH overviews and foresights. There were also updates and discussions on the Psychosocial risks (PSR) OSH overview and future HWC, the Digitalisation OSH Overview and HWC 2023-2025, the OSH Barometer (including report on OSH status and trends), ESENER, OSHwiki revamp, and cooperation with European Commission and EU agencies.

The second OKAG meeting took place on 6-7 November 2023. The meeting included discussions on ex ante evaluations for topic proposals for new OSH overviews. There were also updates and discussions on WES, supporting compliance, HeSCare sector, networking knowledge, and cooperation with European Commission and EU agencies. Updates from DG EMPL, Eurofound and Eurostat were also delivered.

Focal Points

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

During 2023, FOPs have been carrying out the Agency's work in the Member States according to the agreed workplan. Much has been in preparation for activities that will follow later in the year and beyond. This has included the checking of translations for materials linked to the campaign as well as nominating experts to take part in EU-OSHA events and activities. In addition, FOPs have been organising national events under the FAST scheme.

FOP managers took part in the first FOP meeting of the year at the end of January 2023 that was held concurrently with a seminar on 'expert articles' (on drones and on mental health at work). They then took part in the second FOP meeting in June 2023 when they were briefed on the planned projects for coming years. The third FOP meeting was held in September 2023 in Toledo as guests of the Spanish Presidency of the EU. This enabled FOP managers to attend the Mental Health conference arranged by the Presidency. On the occasion of the Stocktaking summit on OSH in May, the interim Executive Director paid a visit to the Swedish FOP. The Executive Director also welcomed a delegation from the Belgium FOP to Bilbao and visited the Dutch and Irish FOPs.

Recognising that the nature of work has changed following the pandemic, the Agency initiated a major review of the work with the FOP network. The initial discussions with the network took place in the first meeting of 2023 and the Agency continues to implement changes to enhance its working with FOPs. Actions includes optimising communication (e.g. individualised letters to each FOP host organisation end-2023 with copy to Management Board members), supporting the FOP and FOP manager, particularly in their engagement with Management Board members and others in the tripartite national network, improving the Agency workflow with FOPs, and clarifying the roles and responsibilities of FOPs and FOP managers

Enterprise Europe Network

The Agency continues to promote the cooperation between DG GROW's EEN and its own network of national FOPs in the framework of the EEN/CPP (Communication Partnership Project). There are now 32

EEN OSH Ambassadors who help the Agency disseminate information on the importance of occupational health and safety in their countries and especially to micro, small and medium-sized enterprises, which are their main users.

Whereas the EEN OSH Ambassadors regularly met and discussed how to best reach out to SMEs and MSEs and disseminate the work carried out by the Agency across the different activities as well as the importance of communication and information exchange with national FOP managers, a highlight in 2023 was the SME Week and EEN Annual Conference which was held in Bilbao 13-17 November 2023, under the Spanish Presidency. EU-OSHA participated in and contributed to this important event with a stand and participated in workshops.

OSHVET

The OSHVET project aims to raise awareness of the importance of OSH to vocational schools in the EU, European Economic Area and Candidate/Accession countries by having the Agency's FOPs network join forces with the national networks of the European Association of Institutes for Vocational Training (EVBB), EfVET, and since October 2023 the European Vocational Training Association (EVTA).

Thanks to the efforts made since 2019, the OSHVET community has developed and is operational in 21 countries: Austria, Albania, Belgium, Bulgaria, Estonia, Finland, France, Greece, Hungary, Italy, Kosovo,[9] Lithuania, Montenegro, North Macedonia, Portugal, Romania, Serbia, Slovenia, Slovakia, Spain and Sweden.

A new project steering committee has been created in 2023 with representatives from EfVET, EVBB, EVTA, FOPs and EU-OSHA.

The Agency is still aiming at closer involvement of the Commission and ENETOSH. Cedefop has been contacted in 2022 and is being kept informed on the project.

In 2023, a face-to-face meeting was planned to pull together the OSHVET community. However, due to the diversity of the national contexts of OSHVET partners and their availability, it was replaced by a series of virtual meetings and regular communications. This is the same model that we will continue in 2024.

In 2023, the Agency actively participated in the EVBB, EfVET and EVTA annual conferences 2023, raising awareness on the OSHVET project and Agency projects (HWC, OiRA, Napo, etc.).

1.10 Corporate management

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

1.11 Administrative support

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

1.11.1 Information and communication technologies

The Agency implemented the ICT roadmap for 2023 including:

- The increase of cybersecurity to start aligning the Agency to the forthcoming Cybersecurity Regulation:
    - Several audits have been carried out and the Agency is implementing their recommendations.

[9] This designation is without prejudice to positions on status, and is in line with UNSCR 1244/1999 and the ICJ Opinion on the Kosovo declaration of independence.

    - EU-OSHA is taking a leading role in coordinating the agencies' collective response to the forthcoming cybersecurity regulation and negotiations with CERT-EU.
- Several web developments linked to operational activities are being implemented, including the convergence of the websites, the new campaign website and the new OSHwiki website.
- The Business Continuity Plan has been reviewed.
- The meeting rooms were equipped with new audio-visual equipment, including a video studio.
- A DevSecOps process for the web developments is under development. It will increase the quality and stability of our websites.
- A pilot for an AI tool is in progress with the objective to see how it can support the work of the Agency staff.
- The procurement procedure and subsequent selection of the Microsoft development contractor was finalised.

2 Part II (a) Management

2.1 Management Board

For 2023, EU-OSHA had identified no critical risk. Likewise, neither any significant risk materialised nor any substantial control issue emerged during the course of the year that needed to be referred to the Management Board.

A new Executive Director has been in office since 16 October 2023. In relation to the delay in this key recruitment procedure, it is important to note that the Management Board ensured that an interim Executive Director was in place from 16 September 2021, that is, the first day after the previous Executive Director retired. This has ensured business continuity as organisational measures could be implemented immediately and plans were adapted accordingly. This was mainly through stretching the time period over which two research projects, the OSH Overview on Supporting Compliance and the OSH Overview on Psychosocial risks, would be implemented.

During the Management Board and Executive Board meetings the Executive Director reported on progress towards the achievement of objectives and delivery of planned outputs, including deviations from plans, results of the evaluations and follow-up to accepted recommendations, outcome of and follow-up on the internal and external audits carried out at EU-OSHA, and the European Parliament's discharge decision.

For details of the work of the Management Board during 2023, cf. Part I 1.6 Networking under section Activity 6.4 Strategic and operational networking. The list of the members of the Management Board as at 31 December 2022 as well as the list of the decisions adopted in 2022 are available respectively in Annex IX and Annex X.

2.2 Major developments

In September 2021, Christa Sedlatschek, who had served as EU-OSHA Executive Director for 10 years, retired. In January 2022, the Management Board finally decided not to appoint any of the candidates included in the shortlist adopted by the Commission in March 2021 and as a result the procedure came to a close. In 2022, a new procedure was launched by the Commission. On 23 June 2023, the Management Board selected William Cockburn as its candidate among those shortlisted by the Commission. Further to a hearing at the European Parliament's Employment and Social Affairs Committee, the Management Board appointed William Cockburn Salazar as Executive Director on 2 October. Mr Cockburn Salazar took office on 16 October 2023.

2.3 Budgetary and financial management

The adopted 2023 budget for the Agency was EUR 17,038,950 in 2023 (+4% compared to 2022). The implementation of the adopted budget was 97% for commitment appropriations and 69% for payment appropriations.

The price indexations applied to goods and services as well as the annual salaries increase were lower than expected in 2023. This enabled the maximisation of the budget implementation in other areas through six budget transfers between titles or within chapters of the budget (see Annex II). Those transfers were performed to cover the needs in the following areas:

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

Beyond than the above transfers, there was no amending budget adopted in 2023.
The contribution agreement IPA/2022/440-372, signed with the Commission in 2022 for a new instrument for a Pre-accession Assistance programme, continued its implementation during 2023. The contribution

was received in full end of 2022 for a total of EUR 598,078 and for implementation during the period 2023-2025. As for the contribution agreement IPA/2019/412-828 ending in 2022, the last payments were performed during 2023. This agreement is pending its final evaluation by the European Commission – DG NEAR.

Overall and considering all fund sources,[1] the total budget in commitment appropriations in 2023 was EUR 17,719,386 of which 96% was committed. The total in payment appropriations was EUR 22,086,831, of which 72% was paid.

For further details please see the financial annexes.

The table below presents the percentage of different types of procurement procedures used in 2023.

Procedure Type/Legal Basis Description	Percentage of use (based on number of procedures)	Percentage of use (based on economic volume)
Negotiated procedure low value contract (Annex 1 - 14.3)	12.12%	2.32%
Negotiated procedure middle value contract (Annex 1 - 14.2)	6.06%	2.94%
Negotiated procedure very low value contract (Annex 1 - 14.4)	51.52%	2.94%
Negotiated procedure without prior publication (Annex 1 - 11.1)	9.09%	1.00%
Open procedure (FR 164 (1)(a))	21.21%	90.80%
TOTAL	**100%**	**100%**

Details on new Memoranda of Understanding with financial implications and SLAs/Other agreements active in 2023 are included in Annex VI (b).

2.4 Control effectiveness and efficiency

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

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

The Founding Regulation of the Agency establishes EU-OSHA as an autonomous body with its Management Board having two main roles: (i) setting out the strategic direction of the Agency; and (ii) holding the Executive Director accountable. The Executive Director ensures transparency and accountability by keeping the Management Board regularly updated on key management issues.

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

Control processes at EU-OSHA are based on the requirement of 'legality and regularity' of the underlying transactions and the four control objectives:

[1] On top of the annual budget, EU-OSHA also managed other funds for specific projects (IPA) and payments appropriations for legal obligations raised in 2022 and paid in 2023.

(i) sound financial management; (ii) prevention/detection/correction and follow-up of irregularities and fraud; (iii) reliable reporting; and (iv) safeguarding of assets and information. Processes include:

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

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

2.4.1 Internal control processes

The manager in charge of risk management and internal control within EU-OSHA is responsible for coordinating and overseeing the implementation of the internal control processes. The internal control function has also a prominent role in a number of procedures in the finance area.

In line with the Agency's non-conformity procedure, ex ante events (exceptions) and ex post events (non-compliances) are both recorded and assessed. This contributes to the improvement of existing procedures and detection of internal control weaknesses at earlier stages. Non-conformities recorded in 2023 did not indicate significant weaknesses in terms of the existing controls.

Other relevant internal control processes are covered in the ICF and in Risk Management, also part of the new ICF.

Other control processes include sensitive functions procedure (updated in 2020), business continuity policy and procedures, ICT security policy, information governance policy, and anti-fraud strategy and action plan as well as operational and financial workflows.

2.4.2 Finance and procurement processes

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

The Agency has established finance processes aimed to ensure the adequate management of the risks relating to legality and regularity of the transactions in line with the principle of sound financial management. Such processes take into account the multi-annual character of the activities as well as the type of transactions. EU-OSHA can rely on a financial and budgetary reporting procedure, which allows close monitoring of budget consumption.

The Agency operates under a clear, formalised procedure on financial circuits, actors and delegations, which is reflected in the organisational structure. Tasks and responsibilities are allocated according to the financial delegations and on the basis of the principle of segregation of duties between the Authorising Officer and the function of the accountant. Clear and concise checklists on a routing sheet underpin each financial transaction and provide an audit trail of the actions performed by each actor involved. Financial checklists are established and subject to review as necessary. In order to ensure harmonisation and alignment with the actual risks and needs, a finance coordination function has been established and been fully operational in the course of 2022 as a result of the new finance and procurement operating model in EU-OSHA, with the group of financial actors meeting regularly.

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

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

Continuing in its modernisation effort, the Agency has been operating during the course of 2023 with fully digitalised procurement processes supported by the Commission's Public Procurement Management Tool.

2.4.3 Quality processes

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

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

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

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

When substantial amendments to the work programme and the budget are required, the Management Board is involved. In 2019, the Management Board adopted a decision to delegate the adoption of non-substantial amendments to the Executive Director. The decision includes a definition for non-substantial amendments and foresees that the Management Board is regularly informed about any such amendments. In 2023, the Management Board did not have to adopt any substantial amendment to the work programme. The Executive Director nevertheless adopted a set of non-substantial amendments (complete list is available under Annex 1).

One crucial accountability milestone is the adoption of the CAAR and its analysis and assessment by the Management Board. The activity report is a requirement from the Financial Regulation. It provides a comprehensive overview of the activities, performance, control results and resource consumptions in a specific financial year and is a key document for the discharge process for the relevant financial year.

Success criteria relating to the Agency's work are defined in the intervention logic that underpins the EU-OSHA Strategy. As a result, another important dimension is to assess to what extent the Agency's work has achieved the intended outcomes and to assess the need for future improvements/changes. To do that, the Agency carries out regular specific evaluations of its activities, in line with needs and regulatory requirements. Evaluations are carried out according to the evaluation policy and procedure that set out the criteria against which activities shall be assessed and the actors involved. The Agency's evaluation policy and procedure are based on the European Commission's Better Regulation Guidelines.[10] Whereas evaluation results are an important element of organisational learning, they also help increase transparency and accountability of EU expenditure. The Management Board is regularly informed of all the main evaluation results.

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

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

The Agency formulated such a framework taking into account the need to ensure good data quality – both by gathering a critical mass of informed feedback and cutting down on administrative burden when it comes to data collection. Communication is also a key aspect, as evidenced by a Parliament observation in the horizontal discharge report on agencies regarding the need to make performance information accessible and readable to stakeholders and general public.[11] To this end, indicators were formulated in such a way so as to meet this requirement.

Conscious of the importance of measuring impact – and the related challenges – EU-OSHA is working closely with other EU agencies, including agencies under the EMPL policy area, towards a shared understanding and common principles. EU-OSHA is an active member of the inter-agency Performance Development Network established under the EUAN and is either involved in or at least well informed of cross-agency initiatives and undertakings in the area of performance management. Within EU-ANSA, EU-OSHA is member of the cluster on Scientific impact.

2.4.4 Fraud prevention and conflict of interest processes

At the beginning of 2022, the Management Board adopted EU-OSHA's new Anti-Fraud Strategy 2022-2026. Based on the Anti-Fraud Strategy 2022-2026, EU-OSHA developed an Anti-Fraud Action Plan 2022-2026 that was adopted by EU-OSHA's Management Board and reviewed by OLAF. Currently, this Anti-Fraud Action Plan is being implemented and a quarterly follow-up document is presented to EU-OSHA's Executive Director. The implementation of the Anti-Fraud Strategy is overseen by the Management Board by an annual monitoring of the action plan.

With regard to **prevention and management of conflicts of interests**, the Agency had a policy in place since 2014 addressing mainly Management Board members. The new Founding and Financial Regulations

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

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

introduced in 2019 included additional requirements that led to the adoption of a new policy in June 2019, then slightly revised in January 2020 by the Management Board. The Agency carried out a risk assessment related to conflicts of interests' risks for Management Board members linked to the Agency's mission and tasks. The outcome was shared with the Management Board prior to the adoption of the policy. The risk assessment concluded that the risk level is overall low. This is due, in particular, to the role and mandate of EU-OSHA, which do not include regulation or inspection. The Agency's governance structure (tripartite Executive and Management Boards) also represents a solid check-and-balance mechanism. Under the policy, upon their appointment, Management Board members are required to provide a declaration of interests and absence of conflict of interests and a CV summary. The information is available on EU-OSHA's website. Within the Management Board, the competent body to ensure the implementation of the policy consists of the Chairperson of the Management Board, assisted by the three Deputy Chairpersons. The policy includes provisions covering Seconded National Experts (SNEs) and other staff not employed by EU-OSHA as foreseen in the Founding Regulation. Prevention and management of conflicts of interests in relation to staff of the Agency are tackled on the basis of the provisions included in the Staff Regulations and relevant implementing rules.

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

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

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

The Executive Director of EU-OSHA delegates the budget to each Head of Unit for those transactions and budget lines relevant to the activity of their units, and to one network manager for the expenditure related to the networking activities and operational support. There is no sub-delegation at EU-OSHA.

Authorising Officers by Delegation in 2023:

Authorising Officer by delegation	Budget lines
Interim Head of Unit and Head of Unit, Resources and Service Centre[12]	all titles, all 'Hors-Budget' and other operations (incomes, credit operations)
Head of Unit, Communication and Promotion Unit[13]	all titles, all 'Hors-Budget' and other operations (incomes, credit operations)
Interim Head of Prevention and Research Unit[14]	titles 3 & 4 of the expenditure and all 'Hors-Budget'
Network Manager	budget lines BL 3060, 3100 and 'Hors-Budget'

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

[12] The Head of Unit for the Resource and Service Centre took office on 16 September 2023
[13] A new Head of Unit for the Communication and Research Unit took office on 16 May 2024
[14] A new Head of Unit for the Prevention and Research Unit took office on 16 April 2024

Declarations of assurance by the Authorising Officers by delegation

Declaration by the Head of Resource and Service Centre

I, the undersigned Donianzu Murgiondo,

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

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

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

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

(signed)

Donianzu Murgiondo

Declaration by the Head of Communication and Promotion Unit

I, the undersigned Rory Harrington,

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

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

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

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

(signed)

Rory Harrington

Declaration by the Head of Prevention and Research Unit

I, the undersigned Vibe Westh,

In my capacity as Head of Prevention and Research Unit and Authorising Officer by delegation

in relation to legal and budgetary commitments and payments (all titles, all 'Hors-Budget') and other operations (incomes, credit operations),

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

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

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

(signed)

Vibe Westh

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

I, the undersigned Jesper Bejer,

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

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

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

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

(signed)

Jesper Bejer

2.6 HR management

2.6.1 Major HR developments

The appraisal exercise of the 2022 staff performance review and objectives setting for 2023 was launched in January 2023 and closed in April 2023. Following this, the Agency launched and concluded the reclassification exercise according to the planned schedule. Decision on 2023 reclassification was taken on 23 May 2023.

With regard to recruitment:

1) Further to successfully concluded selection procedures **in past year(s)**:

- one CA (FGIII) started in January 2023;
- one CA (FGIV) started a 35-months short-term contract in February 2023 (IPA III project);
- one TA (AD6) started in March 2023;
- one CA (FGIV) started in June 2023; and
- seven trainees started between January and March 2023 and one started in September 2023.

2) The following selection procedures were launched and concluded:

- Head of Unit – Resource and Service Centre (AD10) – start of service 16/9/2023.
- Senior ICT Officer (CA FGIV) – start of service 1/10/2023.

3) The following selection procedures were launched and were concluded between end-2023 and January 2024:

- Head of Unit – Communication and Promotion Unit (AD9).
- Head of Unit – Prevention and Research Unit (AD9).
- Senior Communication Officer (CA FGIV).

In the area of Talent Management, the Learning and Development (L&D) plan for 2023, including team and individual coaching, was developed after internal consultation and communicated to all staff at the start of 2023. It was further updated during the year in line with new needs and priorities. All training courses continued to be offered remotely, with the exception of First Aid and Evacuation training as well as guidance for selection committee potential members, which took place in presence at EU-OSHA premises. In 2023, the average number of training days per person was 3,5 days encompassing various types of training such as general, individual, language training and coaching. A new initiative (‘job shadowing’) was launched during the course of 2022 as a pilot programme to foster staff learning and development as well as inter-unit cooperation. Thanks to its positive impact and usefulness, the pilot programme concluded and ‘Job Shadowing’ is now fully in place at the Agency since early 2023. In early 2023, a new job title library was adopted. It has been followed by the revision of the competency library and it will conclude with the revamping of generic job descriptions, which is expected to conclude by end-2024. A learning and development strategy was also adopted.

In the area of wellbeing, the Agency has put a lot of effort into offering a wide variety of supporting measures for its staff, ranging from training or information sessions to individual coaching and other wellbeing initiatives.

The Agency continues to ensure the timely and effective implementation of HR rules and procedures in line with the Agency’s mission and objectives (i.e. selection guidelines for selection committee members, reimbursement for computer glasses, contract of employment policy), and the Staff Regulations (SR) (Art.110 of SR). The following Implementing Rules have been revised/are being revised under DGHR’s leadership and potential adoption by analogy or specific model decision more adapted to Agencies' specificities will be submitted for adoption by EU-OSHA Management Board in the coming months:

- new anti-harassment rules;
- new rules on engagement and use of Temporary Staff (2a, b and d); and
- new guide for missions.

The Agency is strongly committed to continuing the promotion of equality, diversity and respectful behaviour as part of its workplace culture. EU-OSHA's policy is of zero tolerance towards harassment and discrimination/or violence in the workplace. Refresh training courses and awareness-raising sessions are regularly re-offered such as on ethics and integrity, prevention of fraud, and prevention of psychological and sexual harassment. A diversity and disability coordinator was appointed in 2022 and the EUAN charter on diversity and inclusion was adopted.

In the area of social dialogue, a new Staff Committee has been established and has been operative as of April 2023. The EU-OSHA Joint Committee – an advisory/consultative body reporting to the Executive Director and whose essential task is to help ensure that the provisions/rules in force in the HR area are applied fairly and impartially – is also appointed on a yearly basis. The latest report was issued end of 2023 with the sole recommendation to repeat an information session to staff that had been introduced in 2023 by HR to ensure full understanding by staff of the complexity of the reclassification rules and the link to the average career. Both committees continue to perform in their respective roles in a very professional and constructive way, contributing to continuous improvements within the Agency.

A staff engagement survey was launched in 2022 and concluded early-2023 showing great improvements compared to the previous one. A psychosocial risk assessment survey was also launched mid-2023 and the outcome was presented to staff. A common action plan to both final reports and findings will be prepared by the end of June to continue building upon EU-OSHA strengths and improving wherever possible.

The Executive Director extended until 31 December 2023 the validity of a decision that provides financial support for the purchase of ergonomic equipment for teleworkers under certain terms and conditions. A new decision on the subject was adopted, bringing some clarifications and improvements in the form and content and providing the same financial support as in the past years.

In line with, and pursuing its digitalisation effort, the Agency started using the European Commission HR software SYSPER II and continues to test and implement the latest modules. A new eRecruitment tool is now in place and was successfully used in the first selection procedure launched in 2023.

Finally, between late 2021 and mid-2022, in line with the Strategic Internal Audit Plan (SIAP) 2021-2023, the Agency was subject to the IAS audit on HR and Ethics. The report shows that there are no critical or very important findings. The Agency is committed to continuously improve and has developed an action plan to implement the IAS recommendations, mainly in the area of further documenting its existing processes. Twenty-one of the 25 actions were implemented by end 2023.

2.6.2 Changes in the establishment plan

No changes occurred to the establishment plan during 2023.

2.6.3 Results of screening exercise

As shown in Annex IV and in line with the methodology agreed by all EU agencies, EU-OSHA operated with 70.2% operational, 20.9% administrative support and coordination, and 8.9% neutral staff.

2.6.4 Occupational health and safety policy

EU-OSHA is committed to ensuring that its staff enjoys the best possible health and safety conditions at work. This includes the prevention of occupational risks to staff and promotion of workplace health as part of the Agency's actions to make EU-OSHA a good example in social responsibility.

EU-OSHA can rely on a comprehensive occupational health and safety policy. The policy, which is regularly reviewed and was updated last time in 2022, covers the staff working from the Agency's headquarters in Bilbao as well as at the Brussels Liaison Office. This includes directly employed staff, staff taken on from employment agencies (interim staff), staff seconded by other employers (SNEs) and trainees. It also seeks to protect contractors, stakeholders, and network partners and visitors while at the Agency's premises while fully respecting the respective obligations of the employers involved.

The main objectives of the policy are:

- Preventing and controlling all health and safety risks arising from EU-OSHA work activities. This is achieved by eliminating risks where possible, then reducing and controlling those risks that cannot be eliminated by following the hierarchy of prevention measures that start with the control of risks at source, and collective instead of individual measures.
- Consulting with employees on matters affecting their health and safety.
- Maintaining safe and healthy working conditions.
- Providing and maintaining safe premises and equipment.
- Working together with staff members who work remotely to ensure that OSH risks at their work location are minimised and that their working environment is appropriate.
- Ensuring that the procurement of work equipment takes into account the subsequent risks to workers.
- Ensuring safe handling and use of substances where applicable.
- Ensuring all employees are competent to do their tasks, and providing them with adequate information, instruction, training and supervision.
- Encourage that subcontractors carrying out tasks for EU-OSHA either on its premises or at other premises, such as maintenance workers or workers contracted in relation to meetings or conferences, and others, carry out their activities in a safe and healthy manner.
- Preventing accidents and cases of work-related ill health.

Whereas the Executive Director has the overall responsibility for occupational health and safety at EU-OSHA, the coordination of health and safety management is within the Resource and Service Centre. The Health and Safety Committee comprises two elected staff as health and safety representatives, the Head of the Resource and Service Centre and the Head of the Prevention and Research Unit.

The main role of the Committee is to oversee the fulfilment of the relevant (Spanish and Belgian) and European occupational health and safety legislation, and to propose the necessary actions in order to improve the workplace safety and health conditions.

In 2024 in particular, the Health and Safety Committee took up the coordination of the review and update of the emergency plan and organised several fire drills and the regular first aid training. Furthermore, it implemented important prevention measures such a staff survey for the detection, management and above all prevention of psychosocial risks and a teleworking risk assessment.

Since 2017, the Agency also relies on an updated stress policy for the prevention of management of stress at work as well as on a policy on protecting the dignity of the person and preventing psychological and sexual harassment, outlining both preventive measures and procedures for dealing with specific cases.

2.7 Strategy for efficiency gains

During 2023, EU-OSHA has continued to strive for increasing efficiency in all procedures related to administration, while it continues to safeguard the resources of the Agency and maintain its compliance with its legal obligations in this area (Financial and Staff Regulations among others).

- One of EU-OSHA's objectives is to continue to benefit from the efficiencies gained by adhering to the roadmap of the Commission in terms of onboarding their existing corporate IT systems (SUMMA, e-Procurement pre-award and post-award modules, MIPS, AGM, Sysper modules, PPMT, etc.). In addition to the advantages found on the integration of aspects between all these systems, there are clear benefits in reducing the maintenance costs of supporting the amendments and updates.
- As far as possible and if matching the needs, the Agency accepts the invitations for interinstitutional calls for tender received from the Commission and other agencies. This also results in rotating the leading role between agencies, bringing efficiencies to the procurement efforts of agencies overall. The Agency is further looking into the synchronisation of its procurement plan with other agencies with a view to make the rotating role more efficient.
- The centralisation of common administrative tasks has also been successful in finding efficiencies and optimisation of resources. This allows for greater control of transactions, unifying the methodologies and containing the knowledge in these areas.
- Another efficiency gain around HR is achieved by sharing existing reserve lists of recruitment procedures with other agencies. Where the profile of the reserve list matches the needs of the requesting agency, this practice allows to make use of the reserve list of another agency, without the need to organise a resource-consuming recruitment procedure.

In the operational area, significant efficiency gains have been achieved by ensuring a close link between research and campaign work. The current HWC on digitalisation builds on previous qualitative research in the form of an OSH Overview on digitalisation and before that a foresight study on digitalisation. This allows a better communication of the research work and a minimum effort to generate content for the campaign.

Another measure that has increased efficiency in the operational is the use of online meetings where suitable reducing the travel and hotel costs. This is particularly important for a networking Agency like EU-OSHA.

2.8 Assessment of audit results during the reporting year

EU-OSHA each year undergoes independent audits carried out by the IAS of the European Commission and by the ECA.

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

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

2.8.1 Internal Audit Service

The IAS conducts regular audits of EU-OSHA to ensure that the Agency is maintaining and improving a high level of internal control and risk management.

The IAS audits EU-OSHA based on a multi-annual SIAP. The SIAP 2021-2023 identified the following two audit topics: 1) HR management and ethics, and 2) ESENER and OSH overviews. The IAS has concluded its audit of HR management and ethics in 2022. In 2023, the IAS initiated the audit of ESENER and its secondary analysis.[15] Whereas this audit was planned to start earlier in 2023, the Agency made its best effort to accommodate IAS' request for a postponement.

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

[15] The original scope of the audit as outlined in the SIAP was 'ESENER and OSH overviews'. After the scoping phase carried out by the IAS, the scope was changed.

2.8.2 European Court of Auditors

The ECA carries out an annual examination of the accounts, and the underlying revenue and payments, of EU-OSHA. In 2023, the ECA's audit of EU-OSHA's 2022 annual accounts concluded that EU-OSHA's accounts present fairly EU-OSHA's financial position as of 31 December 2022, the results of its operations, its cash flows, and the changes in net assets for the year then ended, in accordance with its Financial Regulation and with accounting rules adopted by the Commission's accounting officer. Furthermore, the revenue and the payments underlying the accounts for the reference year were found legal and regular in all material respects. There were no final observations in this respect. The observation on budgetary management related to the excessive carry forward was properly replied to by EU-OSHA and will be followed up on in future financial years. These results were published in the ECA's Annual Report on EU agencies for the financial year 2022 (2022 final report). The report also included an overview of the actions taken in response to the ECA's observations from previous years.

In September 2023, a desk review audit of the first part of the year 2023 financial transactions was carried out by the ECA. The second and final part of the audit of the remaining transactions of the financial year 2023 took place in February 2024.

2.9 Follow-up of recommendations and action plans for audits

In 2023, EU-OSHA followed up on the action plan resulting from the 2022 IAS audit on HR management and ethics. The IAS report had concluded that *'EU-OSHA's internal control system for human resources and ethics management is overall adequately designed and efficiently and effectively implemented to support the Agency in achieving its business objectives'*. EU-OSHA had developed and agreed with the IAS an action plan with several actions identified to further improve: i) selection and recruitment, performance management, staff development and wellbeing; ii) management of HR tools; and iii) data protection, ethics and retention policy. The action plan is currently being implemented.

2.10 Follow-up of recommendations following investigations by OLAF

During 2023, no cases were transmitted to OLAF and there was no action pending implementation resulting from findings and recommendations of OLAF investigations in relation to EU-OSHA.

2.11 Follow-up of observations from the discharge authority

The discharge decision in relation to 2021 was adopted during the plenary session of the EP on 10 May 2023. With that decision, the EP granted the Agency's interim Executive Director the discharge in respect of the implementation of the budget for the financial year 2021 and approved the closure of the accounts for 2021.

The table below includes the observations and comments issued by the Parliament in relation to the implementation of the 2021 budget requiring follow-up actions from the Agency, details of the action taken and the status. In September 2023, EU-OSHA reported on the observations and remarks included in the horizontal discharge report for decentralised agencies via input to the EUAN coordination, cf. table below. Any relevant update since then is included in italics.

Observation Number	Observation of the Discharge Authority	Response and Measures Taken by the European Agency for Safety and Health at Work	Status/Reference
1	Notes that the budget monitoring efforts during the financial year 2021 resulted in a budget implementation rate of current year	EU-OSHA's continued efforts in terms of planning and monitoring have led to a final budget implementation rate of 98,65% for the commitment appropriations in 2022. It	Ongoing

Observation Number	Observation of the Discharge Authority	Response and Measures Taken by the European Agency for Safety and Health at Work	Status/Reference
Budget and financial management	commitment appropriations of 97,26 %, representing a slight increase of 0,46 % compared to 2020; regrets that the current year payment appropriations execution rate was 63,53 %, representing a slight increase of 1,38 % compared to 2020;	represents an increase of 1,39% compared to 2021. With regards to payment appropriations, 8,54% were paid in relative terms more than in 2021, the payment appropriations execution rate for 2022 being 72,07%. *In 2023, 97,2% of commitment appropriations were implemented and 68.8 % of payment appropriations.*	
2 Budget and financial management	Welcomes, however, the fact that the Agency has completed all actions taken with regard to the Court's observations related to the implementation of the budget for the financial years 2018 and 2019;	Noted.	Implemented
3 Budget and financial management	Notes that the Agency has a quarterly planning of commitment and payment appropriations under title 3 of the budget for the related annual work programme, as well as a monthly planning for both commitment and payment appropriations during the implementation phase reviewed periodically; notes, moreover, that in 2021, the Agency centralised the administrative resources and expertise for the management of all of its procurements, including planning, tendering, awarding and monitoring; calls on the Agency to report to the discharge authority whether the expected results of harmonisation and efficiency have been achieved, especially in respect of the management of carry-overs;	EU-OSHA includes in the annex of the Single Programming Document the quarterly planning of commitment and payment appropriations for the related Annual Work Programme (Title 3). The SPD also includes a list of potential ICT expenditure (Title 2) in case that some appropriations are made available at the end of the year and are therefore subject to transfer. In the implementation phase, EU-OSHA has a monthly planning for both commitment and payment appropriations in order to have an early estimate for the carry-forward to the next budget exercise. The planning is subject to quarterly review (monthly in the last quarter) for corrective actions (if necessary). It is also to be noted that EU-OSHA fulfils the requirements of DG BUDG regarding yearly budget implementation indicators for both commitment and payment appropriations. Cancellation rate of carry-over in the following year have also regularly been very low, indicating an almost full use of budget resources although with some delays in payments in the following year. The percentage of carry-over is also mainly explained by the level of appropriations committed in Q3 & Q4, linked also to the	Partially implemented

Observation Number	Observation of the Discharge Authority	Response and Measures Taken by the European Agency for Safety and Health at Work	Status/Reference
		fact that EU-OSHA does not make a lot of pre-financings due to the nature of the expenditure (service contracts) for which payment(s) come after first and/or final delivery. In 2021, EU-OSHA centralised the administrative resources and expertise for the management of all the Agency's procurements. This includes planning, tendering, awarding, monitoring. First results in 2022 are harmonisation of processes/procedures, new quality standards and efficiency gains leading to the positive impact on launching earlier some tenders and therefore committing earlier in the year. This will also contribute to limiting the size of the carry-over which remains a priority for EU-OSHA.	
4 Performance	Notes with appreciation the Agency's activities to develop, gather and provide reliable and relevant information, analysis and tools on occupational safety and health, which contribute to the Union policy of aiming to promote healthy and safe workplaces across the Union;	Noted.	N/A
5 Performance	Notes that the Agency uses certain measures as key performance indicators (KPIs) to assess the added value provided by its activities and other measures to improve its budget management, such as work programme delivery, cancellation of payments appropriations and outreach capacity of intermediaries through networking; notes, in particular, that the Agency uses a KPI for the implementation of commitment appropriations; notes that the Agency achieved almost all its targets and that six of the work programme outputs were cancelled as the pandemic had an impact on traveling and events;	Noted.	N/A

Observation Number	Observation of the Discharge Authority	Response and Measures Taken by the European Agency for Safety and Health at Work	Status/Reference
6 Performance	Notes that in 2021 the Agency made available results of an occupational safety and health overview, which was focused on teleworking and the role of psychosocial risk factors and worker participation in prevention and management of musculoskeletal disorders, which served as the base for the Healthy Workplaces campaign “Lighten the Load”, launched in October 2020 for a period of 24 months; notes, moreover, the Agency’s activities and overviews focusing on digitalisation, psychological risks, and on the healthcare sector; welcomes the involvement of the Agency in the Union response to the COVID-19 crisis; notes, moreover, the adoption in June 2021 of the Agency’s Strategic Framework for Safety and Health at Work 2021-2027;	Noted.	N/A
7 Performance	Notes further the role that the Agency can play in supporting the Union institutions’ work with regard to the protection of workers from risks related to exposure to asbestos at work, the protection of workers from risks related to exposure to carcinogens, mutagens or reprotoxic substances at work, in accordance with Directive 2004/37/EC of the European Parliament and of the Council,[16] and the revision of the Council Directive 98/24/EC;[17]	Noted. In particular, the Agency aims to make full use of the results from its Workers Exposure Survey on cancer risk factors, which will be available in 2023. *The results of the Workers Exposure Survey on cancer risk factors were published in 2023 and further analysis will be published in 2024. More information on EU-OSHA’s support to the work of the Institutions with regards to asbestos, carcinogens, mutagens and reprotoxic substances at work can be found in section 1 under the heading ‘Cooperation with EU institutions, agencies and bodies’.*	N/A

[16] Directive 2004/37/EC of the European Parliament and of the Council of 29 April 2004 on the protection of workers from the risks related to exposure to carcinogens or mutagens at work (Sixth individual Directive within the meaning of Article 16(1) of Council Directive 89/391/EEC) (OJ L 158, 30.4.2004, p. 50).

[17] Council Directive 98/24/EC of 7 April 1998 on the protection of the health and safety of workers from the risks related to chemical agents at work (fourteenth individual Directive within the meaning of Article 16(1) of Directive 89/391/EEC) (OJ L 131, 5.5.1998, p. 11).

Observation Number	Observation of the Discharge Authority	Response and Measures Taken by the European Agency for Safety and Health at Work	Status/Reference
8 Performance	Notes the prominent role that the Agency has been given when implementing the principles enshrined in the European Pillar of Social Rights and achievements of Porto targets; welcomes the Agency's strong commitment to ensuring that all workers enjoy the same occupational health and safety rights regardless of the size of the undertaking, the type of contract or the employment relationship and delivering on the 'vision zero' approach to work-related deaths;	Noted.	N/A
9 Performance	Highlights the need to ensure adequate human and financial resources allowing the Agency to continue implementing its work programme with a very high activity completion rate, in particular in the light of the implementation of the new EU Strategic Framework on Health and Safety at Work (2021-2027);	EU-OSHA will continue its efforts at addressing the most important needs in OSH while at the same time seeking further efficiency gains. The Agency's Management Board together with the interim Executive Director continue to plan the Agency's work according to the main priorities, in particular as set out in the EU Strategic Framework on Health and Safety at Work (2021-2027) within the resources provided to the Agency. The Management Board has voiced its concern that the Agency's resources need to be sufficient to allow it to contribute to the priorities in a timely manner.	N/A
10 Performance	Notes that the Agency collaborates closely with other agencies, such as the European Foundation for the Improvement of Living and Working Conditions (Eurofound), the Fundamental Rights Agency, the European Centre for the Development of Vocational Training and the Joint Research Centre, on topics of common interest such as the employment and social affairs policy, and is formalising cooperation with the European Labour Authority (ELA); notes that the Agency cooperated with Eurostat for the development	Noted. *In 2023, cooperation with Cedefop was formalised via a Framework for Cooperation.*	N/A

Observation Number	Observation of the Discharge Authority	Response and Measures Taken by the European Agency for Safety and Health at Work	Status/Reference
	of the OSH Barometer; notes, moreover, the Agency's support to the European Maritime Safety Agency in the development of guidance for health and safety in oil-spill removal actions, to the European Asylum Support Office in its work on an extensive guide on risk assessment, focusing on the psychosocial burden of front desk officers, and the contribution to the initiative EU4BorderSecurity with Frontex; notes that the Agency continued to provide logistical support to the national focal points and their networks;		
11 Staff policy	Notes that on 31 December 2021, the establishment plan was 97,5 % implemented (39 temporary agents posts were filled out of 40 temporary agents authorised under the Union budget); notes that, in addition, 25 contract agents were working for the Agency in 2021;	Noted.	N/A
12 Staff policy	Notes the gender balance reporting for 2021, at senior management level with 3 men (representing 75 %) and 1 woman (representing 25 %), at the level of the management board with 65 men (representing 66 %) and 34 women (representing 34 %), and among the Agency's overall staff, with 21 men (representing 33 %) and 43 women (representing 67 %); calls on the Agency to improve the gender balance in its overall staff, and to report any developments in that regard to the discharge authority; reiterates its call on the Commission and on the Council to ensure that gender balance is taken into account when nominating members to the management board of the Agency;	EU-OSHA takes note of the recommendation on senior managers and would like to highlight that the statistics need to be read in light of the very low number of management posts (4 in total). Mid-2023, pending conclusion of a selection procedure for the Executive Director, the interim situation is as follows: 2 men and 2 women. Regarding staff, EU-OSHA takes note of the recommendation and re-assures that when recruiting new staff, in case of equal merits between candidates of different gender, the job offer is made to the candidate whose gender is under-represented at the Agency. *As of June 2024, at senior management level there are two women and two men.*	Ongoing

Observation Number	Observation of the Discharge Authority	Response and Measures Taken by the European Agency for Safety and Health at Work	Status/Reference
13 Staff policy	Notes that the Agency employed 64 staff from 15 Member States; is deeply concerned by the underrepresentation of staff from remaining 12 Member States; urges the Agency to consider with utmost priority geographical balance in its recruitment procedures and report to the discharge authority any development in this regard;	EU-OSHA takes note of the recommendation. The Agency would like to highlight that it has a very low turnover and it is therefore difficult to change the Member States' representation among staff. The current distribution is in large part due to the first years of the Agency when many Local Agents were recruited and then transformed into Contract Agents as per the Annex to the 2004 Staff Regulations. Indeed, between 2021 and mid-2023 only 6 people on long-term contracts left and 5 have been replaced with 1 French, 1 German, 1 Greek and 2 Spanish. In addition, since mid-2023, beyond the usual dissemination of vacancy notices via EPSO, EU-OSHA website and social networks, Management Board and EU representations, specific requests have in addition been directed to the national Focal Points in Member States that are under-represented for further dissemination of vacancy notices.	Ongoing
14 Staff policy	Welcomes the fact that no harassment cases were reported in 2021 and that the Agency has a strong engagement in promoting anti-harassment policies, organising regularly awareness raising sessions for its staff and updating a specialised intranet page on the topic;	Noted.	N/A
15 Procurement	Notes that the Agency implemented a strategy of its finance and procurement function aiming to optimise the use of resources, harmonising processes, better defining roles and responsibilities, and achieving efficiency gains; notes further that the implementation of this strategy delivered the optimal finance and procurement operating model for the Agency;	Noted.	N/A

Observation Number	Observation of the Discharge Authority	Response and Measures Taken by the European Agency for Safety and Health at Work	Status/Reference
16 Procurement	Notes with concern from the Court report that in one open procurement procedure divided into lots, in one lot, the members of the evaluation committee had signed the declaration of absence of conflicts of interest only after the contract was awarded, and that this represents a weakness in the procurement procedure and goes against the requirements of Articles 61 and 150 of the Financial Regulation; calls on the Agency to comply with the Financial Regulation in future procedures;	EU-OSHA took note of Court finding and would like to reassure that since end-2021, for procurement procedures where an evaluation committee is appointed, EU-OSHA has been using an e-procurement tool that automatically ensures that declarations of absence of conflict of interests are signed in good time.	Implemented
17 Prevention and management of conflicts of interest and transparency	Acknowledges the Agency's existing measures and ongoing efforts to ensure transparency and the prevention and management of conflicts of interest; notes that in December 2021 the decision providing rules for acceptance of gifts and hospitality by the Agency staff was adopted; notes that the management board members are requested to provide a declaration of absence of conflicts of interest in addition to a declaration of interests; welcomes that both declarations are available on the Agency's website; notes with appreciation that no cases of conflicts of interest were reported in 2021;	Noted.	N/A
18 Internal control	Welcomes the fact that the Agency uses a non-conformity strategy that records not only ex-ante exceptions, but also ex-post events, aiming to improve existing procedures and detect internal control weaknesses at earlier stages; notes that in 2021 the nonconformities recorded did not indicate significant weaknesses in terms of the existing controls; welcomes the fact that in 2021 the	Noted.	N/A

Observation Number	Observation of the Discharge Authority	Response and Measures Taken by the European Agency for Safety and Health at Work	Status/Reference
	Agency took again part in the peer review exercise on risk management in decentralised agencies launched by the Commission, by sharing knowledge, methodologies and critical risks with the other agencies taking part to the working group;		
19 Internal control	Recalls the fact that the internal control framework (ICF) was adopted by the management board in 2019, based on the internal control framework of the European Commission; notes that the assessment of the ICF for the reporting year 2021 concluded that the compliance and the implementation of the framework are satisfactory;	Noted.	N/A
20 Internal control	Notes that the Agency's corporate risk register is linked to the ICF and that both are subject to regular reviews by senior management; notes that four risks monitored during 2021 were categorised as related to the 'external environment', two risks were categorised as related to the 'internal environment' and none of them is classified as a potential threat for the Agency's reputation or strategic achievement;	Noted. On the basis of the Agency's corporate risk register, the Agency annually develops a risk register action plan. The corporate risk register and the risk register action plan are updated by the responsible staff members and reviewed by senior management every quarter. The 2023 corporate risk register contains nine risks. All risks included in the 2023 corporate risk register have a 'moderate' criticality. *All risks included in the 2023 corporate risk register were properly mitigated and none of the risks materialised in 2023.*	N/A
21 Internal control	Notes that in 2021 the Agency drafted and finalised its new anti-fraud strategy 2022-2026; welcomes the fact that in 2021 the procedure on identification and management of sensitive functions was implemented;	Noted. In line with the anti-fraud strategy 2022-2026, the Agency annually develops an anti-fraud action plan. The anti-fraud action plan is updated by the responsible staff members and reviewed by senior management every quarter.	N/A
22	Recalls the remote working arrangements and document management system adopted in previous years, and notes that the	Noted.	N/A

Observation Number	Observation of the Discharge Authority	Response and Measures Taken by the European Agency for Safety and Health at Work	Status/Reference
Digitalisation and the green transition	Agency launched and further implemented a number of new electronic internal procedures; notes, moreover, the implementation of e-Tools through a wide use of e-Meetings, e-Procurement (e-Tendering, e-Submission and Public Procurement Management Tool), and adoption of e-Signature and e-Workflows; welcomes, in that regard, the progressive simplification and digitalisation of the Agency's administration areas;		
23 Digitalisation and the green transition	Notes the Agency's contribution to a foresight study on the circular economy to identify new and emerging risks on occupational safety and health related to the green transition, relevant for policymakers and researchers;	Noted. In addition to the Agency's foresight on the circular economy, its research activity on digitalisation on OSH, started in 2019, will be followed up with a major three-year awareness-raising campaign starting in 2023, 'Safe and healthy work in the digital age'.	N/A
24 Digitalisation and the green transition	Notes that the Agency started a cooperation with CERT-EU via a service level agreement in order to ensure cyber protection for the Agency; notes that in 2021 several security audits were launched to assess the level of security of the Agency's applications and websites; notes that at the inter-agency level the Agency has started coordinating the implementation of a common solution to provide cybersecurity services to the Union's smaller agencies; calls on the Agency to report any developments in that regard to the discharge authority;	The Agency has initiated discussions in the network of agencies' ICT managers as to how best to respond to the forthcoming EU Directive on Cybersecurity (NIS Directive). Negotiations are ongoing with CERT-EU and ENISA as to whether they might provide LISO and CISO Advisor services to agencies so that they would not have to procure such services. The Agency is also participating in discussions with DIGIT about a new framework contract for cybersecurity. The Agency has launched the recruitment of a Senior Cybersecurity and M365 Officer in replacement of its System Administrator. *As of June 2024, the recruitment of the Senior Cybersecurity and M365 Officer was finalised. In addition to the measure above, EU-OSHA is exploring the possibility of shared services with the other EMPL agencies.*	Ongoing
25 Business continuity	Notes that due to the COVID-19 crisis, a significant part of the 2021 budget for missions and meetings	Noted.	N/A

Observation Number	Observation of the Discharge Authority	Response and Measures Taken by the European Agency for Safety and Health at Work	Status/Reference
during the COVID-19 crisis	was not used and partially transferred via credit operations between titles, chapters, items and activities;		
26 Business continuity during the COVID-19 crisis	Notes with appreciation that the Agency organised expert discussions related to pandemic preparedness at workplace; notes that the Agency delivered almost all the activities (corresponding to 96 %) of its work programme as planned, while also assuming and delivering unplanned COVID-19-related tasks;	Noted.	N/A
27 Business continuity during the COVID-19 crisis	Notes that in order to support the remote working arrangements for staff, in place since 2020, in 2021 the Agency launched and further implemented new electronic internal procedures to facilitate business continuity;	Noted.	N/A
28 Business continuity during the COVID-19 crisis	Notes that in 2021, the Agency continued to effectively communicate and promote occupational safety and health either directly or through its network, almost entirely online due to the pandemic restrictions;	Noted.	N/A
29 Other comments	Welcomes the Agency's engagement at governance level with Eurofound, ELA, and the European Institute for Gender Equality (EIGE) and the draft work programmes exchange with Eurofound, the European Chemicals Agency and EIGE, for the purpose of ensuring synergies in the respective work programmes of those bodies; urges the Agency to explore further synergies and possibilities for extending its activities and working arrangements with other Union bodies; urges the Agency to explore possibilities of resource	EU-OSHA participates actively in the cooperation between agencies. Considerations of possible cooperation with other agencies is an integrated part of work planning at EU-OSHA. Formalised cooperation agreements exist with a number of agencies, such as Eurofound, ECA, EIGE and ELA and with the European Commission's Joint Research Centre, and depending on the scope of the cooperation, these are complemented by annual action plans. *In 2023, cooperation with Cedefop was formalised via a framework for cooperation.*	Ongoing

Observation Number	Observation of the Discharge Authority	Response and Measures Taken by the European Agency for Safety and Health at Work	Status/Reference
	sharing of overlapping tasks with other Union bodies;		
30 Other comments	Calls on the Agency to step up its efforts and report relevant performance information to Union citizens and the general public in clear and accessible language; urges the Agency to ensure greater transparency and public accountability by better-utilising the media and social media channels;	EU-OSHA makes its consolidated annual activity report available on its website every year. In addition, EU-OSHA has a very active presence on various social media platforms. EU-OSHA is very active presenting the outcome of its work at the Member State level together with the national focal points.	Ongoing
31 Other comments	Refers, for other observations of a cross-cutting nature accompanying its decision on discharge, to its resolution of 10 May 2023 on the performance, financial management and control of the agencies.	Noted.	N/A

2.12 Environment management

In 2023, and as a first step towards an eco-management system in the near future, the Agency adopted an Environmental Commitment Paper that establishes clear commitments and actions to reduce to the extent possible the impact of the Agency's operations on the environment as well as an environmental dashboard to measure some indicators of these operations and report on their impact on the environment.

In the meantime, EU-OSHA continues to take actions and put in place practical measures to become more climate neutral in its operations and monitor its progress accordingly.

EU-OSHA has implemented along the past years several measures to reduce its carbon footprint by launching new environment-oriented initiatives, raising awareness and monitoring data to set goals for improvement towards a smarter, greener and more efficient use of its premises, and a modern, agile and digital administration.

For more information, cf. Annex VII on 'Environmental management'.

2.13 Assessment by management

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

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

Externally, assurance is based on an examination of the evidence resulting from the observations and recommendations included in the ECA report, cf. section 2.6.2., as well as the EP's observations included in the Executive Director's discharge decision for the financial year 2021, cf. section 2.8.

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

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

European Agency for Safety and Health at Work

Part II (b) External evaluations

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

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

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

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

At the end of 2016, the European Commission launched a joint evaluation of the four agencies in the employment and social affairs policy field, namely EU-OSHA, Cedefop, Eurofound and the ETF. This evaluation aimed at assessing the relevance, effectiveness and efficiency of each of these agencies, and to identify any possible overlaps in their mandates and activities. In April 2019, the Commission published its Staff Working Document on the evaluation.[18]

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

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

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

A new evaluation study and Staff Working Document on the four agencies (EU-OSHA, Eurofound, ETF and Cedefop) are expected around summer 2024.

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

3 Part III Assessment of the effectiveness of the internal control systems

3.1 Effectiveness of the internal control systems

3.1.1 Adoption of the ICF and development of KPIs

The ICF was adopted by the Management Board and has entered into force as from 1 January 2019. The new framework comprises five internal control components and 17 principles and is based on the ICF of the European Commission.[19] In 2019, the Agency developed KPIs for monitoring the validity and effectiveness of its ICF.

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

In the first quarter of 2024, an assessment of the functioning and efficiency of the ICF in the year 2023 was done based on the KPIs. The results of the assessment show the presence and adequate functioning of all internal control components for the reporting year.

3.1.2 Internal control and corporate risk management

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

For each of the identified risks, a coordinator is appointed to draft an action and coordinate its implementation. The manager in charge of risk management and internal control within EU-OSHA monitors and reports to senior management quarterly via the Corporate Risk Register Action Plan.

For 2023, the Corporate Risk Register Action Plan contained seven risks related to the 'external environment' and two risks related to the 'internal environment'. None of the risks was deemed to be critical. In 2023, the Corporate Risk Register Action Plan was reviewed quarterly, and feedback was provided to senior management. All risks included in the 2023 corporate risk register were properly mitigated and none of the risks materialised in 2023.

3.1.3 Risk management in decentralised agencies

In 2023, EU-OSHA took part – as in the previous years – in the peer review exercise on risk management in decentralised agencies launched by the European Commission. In the scope of this exercise, EU-OSHA joined and coordinated a cluster of agencies belonging to DG EMPL, namely: Eurofound, Cedefop, ETF and ELA (from same partner DG), and CdT.

In this annual exercise, the members of the cluster share knowledge, methodology and content of their risks. Consolidated information and analysis from the cluster was made available to DG EMPL and the EUAN.

3.1.4 Non-conformity procedure

EU-OSHA keeps a Central Register in which all non-conformities are recorded. At the beginning of 2024, the Executive Director adopted the 'Non-conformity report' for the year 2023 and concluded that: (i) the

[19] See: https://ec.europa.eu/budget/library/biblio/documents/control/C_2017_2373_Revision_ICF_en.pdf

procedure had been satisfactorily implemented; (ii) there were neither material nor critical events; (iii) the proposed steps to mitigate the resulting risks were adequate; and (iv) awareness raising on the non-conformity procedure shall continue at unit meetings.

3.1.5 Fraud prevention and detection

At the beginning of 2022, the Management Board adopted EU-OSHA's new Anti-Fraud Strategy 2022-2026. Based on the Anti-Fraud Strategy 2022-2026, EU-OSHA developed an Anti-Fraud Action Plan 2022-2026 that was adopted by EU-OSHA's Management and reviewed by OLAF. Currently, this Anti-Fraud Action Plan is being implemented and a quarterly follow-up document is presented to EU-OSHA's Executive Director. The implementation of the Anti-Fraud Strategy is overseen by the Management Board by an annual monitoring of the action plan – the last monitoring round related to 2023 having taken place at the Management Board meeting in January 2024.

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

3.1.6 Transparency, accountability and integrity

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

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

In 2022, the Management Board adopted a set of good practices for Management Board members. This document aims at providing guidance on the role and responsibilities of the Management Board of EU-OSHA and its members, clarifying the ethical and integrity standards as well as benchmarks for the Management Board and its members.

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

3.1.7 Data protection

All personal data collected by EU-OSHA is processed in accordance with the provisions of the Regulation (EU) 2018/1725 of 23 October 2018 on the protection of natural persons with regard to the processing of personal data by the EUinstitutions, bodies, offices and agencies and on the free movement of such data.

To further raise data protection awareness and update staff on current data protection developments, EU-OSHA organised two training sessions for staff titled 'Data protection in your daily tasks' delivered by staff members of the European Data Protection Supervisor (EDPS) in March and April 2023.

3.1.8 Cost and benefits of controls

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

3.2 Conclusions of assessments on the effectiveness of internal control systems

The result of the annual assessment of the KPIs was that the internal control systems at the Agency can be considered as fully effective, cost effective and efficient also in terms of controls related to financial, budget and procurement management. No need for any major improvement has been identified.

3.3. Statement of the manager in charge of Internal Control and Risk Management

I, the undersigned,

Manager in charge of internal control and risk management within EU-OSHA

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

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

(signed)

Donianzu Murgiondo

4 Part IV Management assurance

4.1 Review of the elements supporting assurance

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

- the existing measures to ensure legality and regularity of the Agency's underlying transactions, including ex ante verification and ex post controls, regular checks on segregation of duties, and specific measures to prevent and detect fraud and conflict of interest;
- the work of the IAS and the Agency's follow-up to the audit recommendations;
- the lessons learnt from the reports of the ECA for the years prior to the year of this declaration;
- the assessment of the quantitative and qualitative nature of the non-conformities included in the register for 2022;
- the Agency's performance management framework, which includes regular monitoring of work programme implementation, performance indicators, and planning and follow-up to evaluations;
- the declaration of the manager in charge of risk management and internal control within EU-OSHA based on their regular monitoring of the implementation of internal control systems at the Agency, including the assessment of the ICF against its indicators and the Agency's risk management policy; and
- the declarations of assurance of the Authorising Officers by delegation.

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

4.2 Reservations

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

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

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

- use of resources,
- sound financial management, and
- legality and regularity of operations.[20]

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,

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

- duration of the weakness,
- existence of satisfactory compensatory measures (mitigating controls), and
- 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 issue, amount considered erroneous, amount considered at risk) is greater than 2% of the authorised commitments for the reporting year.

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

Based on the review of the elements of assurance and the materiality criteria outlined above, it is considered that no reservation must be included in relation to 2023.

4.3 Overall conclusions on assurance

The Executive Director has had reasonable assurance that, overall, suitable controls are in place and working as intended, risks have been appropriately identified, monitored and mitigated, and necessary improvements and reinforcement measures have been implemented. As a result, there have not been reasons to introduce any reservation for the financial year 2023.

5 Part V Declaration of Assurance

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

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

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

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

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

(signed)

William Cockburn

Annexes

Annex I. Core business statistics

Key performance indicators

a) Mission and vision

Indicator	Type	Target	Measurement and frequency	Means	Results
Implementation of commitments appropriations	input/output	95%	Final committed amount aggregated across all three titles as percentage of total budget/Annually	Budgetary report	97%
Fulfilment of payments appropriations	input/output	95%	Total of cancellation of payment appropriations in the budget as percentage of total budget/Annually	Budgetary report	96,5%
Staff capacity	input/output	95%	Posts occupied converted into Full Time Equivalents for the reference period as a percentage of available posts in budget/Annually	Budgetary report	98%
Work programme delivery	input/output	90%	Share of outputs delivered in the planning year vs planned outputs, calculated on the basis of completion status/Annually	Monitoring table	100%
Outreach capacity of intermediaries through networking	input/output	350	Events count across all activities across all priority areas where work of the Agency has been actively presented (policy and workplace practice oriented), either organised by the Agency or organised by others/Annually	Monitoring table	227
Perceived performance	input/output	80%	Stakeholders' assessment: survey to Board and Focal Point members – share of respondents who find that the Agency is performing well/Annually	Surveys to Board and FOPs	98%
Relevance to needs	quality	80%	Stakeholders' assessment: Agency's work is relevant	Surveys	87%
EU added value	quality	80%	Stakeholders' assessment: Agency's work provide information not available at the national level or developed by others	Surveys	81%

Indicator	Type	Target	Measurement and frequency	Means	Results
Usefulness	quality	80%	Stakeholders' assessment: Agency's work is useful	Surveys	80%
Impact on policy	quality	80%	Stakeholders' assessment: Agency's work has been actively used at least for one purpose by policymakers and researchers	Surveys	89%
Impact on workplace practice	quality	80%	Stakeholders' assessment: Agency's work has been actively used at least for one purpose by workplace intermediaries	Surveys	84%

b) Activities

Activity	Indicators	Target	Means	Results
1.3 Anticipating change	Relevance	80%	stakeholders' survey (only policymakers and researchers)	85%
1.3 Anticipating change	Usefulness	80%	stakeholders' survey (only policymakers and researchers)	70%
1.3 Anticipating change	EU added value	80%	stakeholders' survey (only policymakers and researchers)	79%
1.3 Anticipating change	Impact	70%	stakeholders' survey (only policymakers and researchers)	87%
2.1 ESENER	Relevance to needs: Number of countries that boosted samples sizes with own resources	2-3 per wave	Internal monitoring	3
2.1 ESENER	Usefulness: Number of downloads of ESENER data	10% increase from average of the first three years of previous wave	Internal monitoring	15%
2.1 ESENER	Relevance	80%	stakeholders' survey (only policymakers and researchers)	99%
2.1 ESENER	Usefulness	80%	stakeholders' survey (only policymakers and researchers)	85%

Activity	Indicators	Target	Means	Results
2.1 ESENER	EU added value	80%	stakeholders' survey (only policymakers and researchers)	81%
2.1 ESENER	Impact	70%	stakeholders' survey (only policymakers and researchers)	84%
2.8 Workers' Exposure Survey	Relevance	80%	stakeholders' survey (only policymakers and researchers)	85%
2.8 Workers' Exposure Survey	Usefulness	80%	stakeholders' survey (only policymakers and researchers)	86%
2.8 Workers' Exposure Survey	EU added value	80%	stakeholders' survey (only policymakers and researchers)	75%
2.8 Workers' Exposure Survey	Impact	70%	stakeholders' survey (only policymakers and researchers)	N/A*
2.9 EU-OSH info systems	Relevance	80%	stakeholders' survey (only policymakers and researchers)	88%
2.9 EU-OSH info systems	Usefulness	80%	stakeholders' survey (only policymakers and researchers)	73%
2.9 EU-OSH info systems	EU added value	80%	stakeholders' survey (only policymakers and researchers)	77%
2.9 EU-OSH info systems	Impact	70%	stakeholders' survey (only policymakers and researchers)	77%
2.10 OSH and digitalisation	Relevance	80%	stakeholders' survey (only policymakers and researchers)	92% (2022)
2.10 OSH and digitalisation	Usefulness	80%	stakeholders' survey (only policymakers and researchers)	96%
2.10 OSH and digitalisation	EU added value	80%	stakeholders' survey (only policymakers and researchers)	83%
2.10 OSH and digitalisation	Impact	70%	stakeholders' survey (only policymakers and researchers)	87%
2.11 Support to compliance to SMEs	Relevance	80%	stakeholders' survey (only policymakers and researchers)	83%
2.11 Support to compliance to SMEs	Usefulness	80%	stakeholders' survey (only policymakers and researchers)	88%
2.11 Support to compliance to SMEs	EU added value	80%	stakeholders' survey (only policymakers and researchers)	N/A*

Activity	Indicators	Target	Means	Results
2.11 Support to compliance to SMEs	Impact	70%	stakeholders' survey (only policymakers and researchers)	N/A*
3.1 OiRA	Usefulness - Number of new tools created per year	20-25	Internal monitoring	29
3.1 OiRA	Impact - Number of new risk assessments performed	30,000	Internal monitoring	68,660
3.1 OiRA	Relevance	80%	stakeholders' survey (only workplace intermediaries from countries where OiRA tools exist)	81%
3.1 OiRA	Usefulness	80%	stakeholders' survey (only workplace intermediaries from countries where OiRA tools exist)	88%
3.1 OiRA	EU added value	80%	stakeholders' survey (only workplace intermediaries from countries where OiRA tools exist)	84%
4.7 Awareness-raising actions	Promotion - Number of promotion and dissemination activities per year	600	Internal monitoring	897
4.7 Awareness raising actions	Promotion - Number of events organised by the Agency (under the activity and under FAST)	140	Internal monitoring	203
4.7 Awareness-raising actions	Reach via websites	2,5 million visits	Internal monitoring	3,013,718
4.7 Awareness-raising actions	Usefulness - FAST events	80%	surveys carried out after events organised by the Agency under FAST	99% (2022)
4.7 Awareness-raising actions	Usefulness of communication products and services	80%	stakeholders' survey	90%
4.8 Multilingualism	Relevance to needs: FOPs who participate in the portfolio scheme	22 out of 27	Internal monitoring	23

Activity	Indicators	Target	Means	Results
4.8 Multilingualism	Usefulness: Agency's translated products are key to get the OSH messages across in their countries	80%	FOPs annual survey	76%
5.3 Networking knowledge	Usefulness (OSHwiki)	80%	stakeholders' survey (only policymakers and researchers)	94% (2022)
5.3 Networking knowledge	Relevance	80%	stakeholders' survey (only policymakers and researchers)	100% (2022)
5.3 Networking knowledge	Usefulness	80%	stakeholders' survey (only policymakers and researchers)	N/A*
5.3 Networking knowledge	EU added value	80%	stakeholders' survey (only policymakers and researchers)	N/A*
5.3 Networking knowledge	Impact	70%	stakeholders' survey (only policymakers and researchers)	N/A*
6.4 Strategic and operational networking	Engagement in planning, monitoring and implementation of Agency's work programme	80%	Board and FOP annual survey	94%
6.4 Strategic and operational networking	Quality of meetings	80%	Surveys after network meetings (Management Board and FOPs)	100%

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

Programming Document 2022-2024 - 2022 work programme implementation report – status at 31.12.2023

Title	Output Type	Output Subtype	Planned end date	Output Status	Revised end date
1.3 Anticipating future challenges to OSH					
2022 Expert Article on Unmanned aerial vehicles (UAV) or drones	Publication	Discussion paper/article	2023 Q2	Delivered	2023 Q2
2022 Expert article on Workers with mental health condition in a digitalised world	Publication	Discussion paper/article	2023 Q2	Delivered	2023 Q2
2022 OSH wiki Foresight 3 – phase 2 (2023)	Publication	OSHwiki article	2023 Q4	Delivered	2023 Q4
2022 Policy brief 1 Process and key findings – Foresight 3 2023	Publication	Report: infosheets	2023 Q1	Delivered	2023 Q1
2022 Policy brief 2 Policy Pointers – Foresight 3 2023	Publication	Report: infosheets	2023 Q1	Delivered	2023 Q1
2022 Policy brief 3 Vulnerable workers - Foresight 3 2023	Publication	Report: infosheets	2023 Q1	Delivered	2023 Q1
2022 Policy brief 4 OSH prospects affected sectors – Foresight 3 2023	Publication	Report: infosheets	2023 Q1	Delivered	2023 Q1
2023 Evaluation foresight 3 (2024)	Publication	Report: methodology	2024 Q2	To be delivered	2024 Q2
2023 Expert article on new energy careers in European mobility (2024)	Publication	Discussion paper/article	2024 Q4	To be delivered	2024 Q4
2023 Expert article Electro Magnetic Fields (EMF) and OSH (2024)	Publication	Discussion paper/article	2024 Q4	To be delivered	2024 Q4
2023 Expert meeting Foresight – phase 3 (2023)	Events	Expert meeting	2023 Q4	Delivered	2023 Q4
2023 FOP seminar on 2022 articles (2023)	Events	Conference	2023 Q1	Delivered	2023 Q1
2023 Foresight 3 – phase 3 (2023)	Publication	Report: methodology	2024 Q1	To be delivered	2024 Q1
2024 FOP seminar on 2023 articles	Events	Conference	2024 Q1	To be delivered	2024 Q4
Foresight 3 – report phase 2 (2022)	Publication	Report: methodology	2023 Q1	Delivered	2023 Q1
2024 Foresight 4 – phase 1	Events	Conference	2024 Q1	To be delivered	2024 Q4
2.1 ESENER					
ESENER-3 Accommodation and food service sector study – main overview report	Publication	Report: literature review	2023 Q1	Delivered	2023 Q1
ESENER-3 ex post evaluation	Publication	Report: technical analysis	2023 Q2	Delivered	2023 Q2
ESENER-3 Transportation and storage – main overview report	Publication	Report: literature review	2023 Q3	Delivered	2023 Q4

Title	Output Type	Output Subtype	Planned end date	Output Status	Revised end date
MEETING – WEBINAR – ESENER education online 26/Apr/23	Events	Conference	2023 Q2	Delivered	2023 Q2
ESENER-4 Dataset	Publication	Database	2024 Q4	To be delivered	2024 Q4
2.8 Workers' Exposure Survey					
WESAG meeting (4th)	Events	Network meeting	2023 Q3	Delivered	2023 Q2
Workers' Exposure Survey on cancer risk factors in Europe – First findings	Publication	Report: technical analysis	2023 Q4	Delivered	2023 Q4
Workers' Exposure Survey on cancer risk factors in Europe – summary of the methodology	Publication	Discussion paper/article	2023 Q4	Delivered	2023 Q4
Launch event under Spanish presidency (2023)	Events	Conference	2023 Q4	Delivered	2023 Q4
Publication of methodological report	Publication	Report: methodology	2024 Q1	To be delivered	2024 Q2
Publication of dataset	Publication	Database	2024 Q1	To be delivered	2024 Q3
Special session on WES at ICOH conference 2024	Events	Conference	2024 Q2	To be delivered	2024 Q2
Overview report – WES key findings	Publication	Report: technical analysis	2024 Q1	To be delivered	2024 Q4
Final report	Publication	Report: technical analysis	2024 Q3	To be delivered	2024 Q3
Final report (secondary analysis)	Publication	Report: technical analysis	2024 Q4	To be delivered	2025 Q2
Visualisation of data: infographics and/or infosheets (format to be confirmed)	Publication	Infographic/PPTs for publication	2024 Q1	To be delivered	2024 Q4
2.9 EU OSH Information System					
Additional indicators/features	Communication output	Website	2023 Q4	Delivered	2023 Q2
Additional indicators/features	Communication output	Website	2024 Q1	To be delivered	2024 Q1
Analytical overview report – State of OSH	Publication	Report: technical analysis	2023 Q1	Delivered	2023 Q2
Feasibility study for new indicators	Publication	Report: technical analysis	2023 Q4	Delivered	2023 Q4
Improved visualisation tool	Publication	Data visualisation/data set	2023 Q4	Delivered	2023 Q4
Policy brief: State of OSH	Publication	Report: infosheets	2023 Q1	Delivered	2023 Q1
2.10 OSH and Digitalisation					
5 Short examples of good practices Advanced robotics and automation of tasks in the workplace	Publication	Case study/good practice example	2023 Q1	Delivered	2023 Q2

Title	Output Type	Output Subtype	Planned end date	Output Status	Revised end date
Article on hybrid work and OSH	Publication	Discussion paper/article	2023 Q4	Delivered	2023 Q4
Article/follow-up research on worker management, digital technologies and worker participation	Publication	Discussion paper/article	2023 Q4	Delayed	2024 Q3
Article/ follow-up research VR/AR and remote work	Publication	Discussion paper/article	2023 Q4	Delayed	2024 Q2
Article/research on technologies for the management of workers	Publication	Discussion paper/article	2023 Q4	To be delivered	2023 Q1
Article/research OSH and automatised management in practice	Publication	Discussion paper/article	2023 Q4	Delayed	2024 Q4
Remote work and digital monitoring	Publication	Discussion paper/article	2023 Q4	Delivered	2023 Q4
Regulating telework in a post-COVID-19 Europe: recent developments	Publication	Report: technical analysis	2023 Q4	Delivered	2023 Q4
Article/comparative research on use cases of algorithmic management of workers (joint project with the JRC)	Publication	Discussion paper/article	2023 Q4	Delayed	2024 Q3
Comparative report case studies Advanced robotics and automation of tasks in the workplace	Publication	Report: technical analysis	2023 Q1	Delivered	2023 Q2
Expert article on platform work and workforce diversity	Publication	Discussion paper/article	2023 Q1	Delivered	2023 Q2
Expert article on tools for platform work	Publication	Discussion paper/article	2023 Q1	Delivered	2023 Q2
Final workshop New monitoring systems for OSH	Events	Expert meeting	2023 Q2	Delivered	2023 Q2
Final workshop OSH and Advanced robotics and automation	Events	Expert meeting	2023 Q2	Delivered	2023 Q1
Info sheet 1 New monitoring systems for worker safety and health	Publication	Report: infosheets	2023 Q1	Delivered	2023 Q2
Info sheet 2 New monitoring systems for worker safety and health	Publication	Report: infosheets	2023 Q1	Delivered	2023 Q2
Info sheet 3 New monitoring systems for worker safety and health	Publication	Report: infosheets	2023 Q1	Delivered	2023 Q2
Info sheet 4 New monitoring systems for worker safety and health	Publication	Report: infosheets	2023 Q4	Delivered	2023 Q2
Info sheet 5 New monitoring systems for worker safety and health	Publication	Report: infosheets	2023 Q4	Delivered	2023 Q2
Info sheet 6 New monitoring systems for worker safety and health	Publication	Report: infosheets	2023 Q4	Delayed	2024 Q4

Title	Output Type	Output Subtype	Planned end date	Output Status	Revised end date
Info sheet 7 New monitoring systems for worker safety and health	Publication	Report: infosheets	2023 Q4	Delayed	2024 Q4
Policy brief 10 Advanced robotics and automation of tasks in the workplace	Publication	Report: infosheets	2023 Q1	Delivered	2023 Q2
Policy brief 11 Advanced robotics and automation of tasks in the workplace	Publication	Report: infosheets	2023 Q1	Delivered	2023 Q2
Policy brief 7 Case studies Advanced robotics and automation of tasks in the workplace	Publication	Report: infosheets	2023 Q1	Delivered	2023 Q2
Policy brief 8 Case studies Advanced robotics and automation of tasks in the workplace	Publication	Report: infosheets	2023 Q1	Delivered	2023 Q2
Policy brief 9 Case studies Advanced robotics and automation of tasks in the workplace WP2T2	Publication	Report: infosheets	2023 Q1	Delivered	2023 Q2
Review on workplace level resources WP 1 T3	Publication	Report: literature review	2023 Q1	Delivered	2023 Q1
Workshop on OSH in the digital platform economy	Events	Expert meeting	2023 Q1	Delivered	2023 Q1
WP1 Workplace Resources Implementation Guide New monitoring systems for workers' safety and health	Publication	Report: infosheets	2023 Q4	Delayed	2024 Q4
WP2 Comparative report case studies on new monitoring systems for workers' safety and health	Publication	Report: literature review	2023 Q4	Delayed	2024 Q4
10 case studies reports Advanced robotics and automation of tasks in the workplace	Publication	Case study/good practice example	2023 Q1	Delivered	2023 Q2
10 case studies reports New monitoring systems for workers' safety and health	Publication	Case study/good practice example	2023 Q3	Delayed	2024 Q4
Policy Brief – Recommendations for design and developments	Publication	policy brief	2023 Q4	Delayed	2024 Q4
Policy Brief – Recommendations for Implementation and use	Publication	policy brief	2023 Q4	Delayed	2024 Q4
2.11 Supporting Compliance					
Discussion paper on the 'Systems of sanctions'	Publication	Discussion paper/article	2023 Q1	Delivered	2023 Q1
ESENER data analysis and Discussion paper on OSH Preventive Services / experts in Europe	Publication	Discussion paper/article	2023 Q1	Delivered	2023 Q1
Expert meeting 3 market influence	Events	Expert meeting	2023 Q4	Delivered	2023 Q2

Title	Output Type	Output Subtype	Planned end date	Output Status	Revised end date
Market influence Comparative analysis of supply chain relations in the construction and agri-food sector	Publication	Report: literature review	2024 Q2	To be delivered	2024 Q3
Market influence Literature review	Publication	Report: literature review	2023 Q2	Delivered	2023 Q2
Market influence OSHwiki article Comparative analysis of supply chain relations in the construction and agri-food sector	Publication	OSHwiki article	2024 Q2	To be delivered	2024 Q2
Market influence Policy brief 1: The use of certification and standards in supply chain governance	Publication	Report: infosheets	2023 Q2	Delivered	2023 Q2
Market influence Policy brief 2: Clients in the construction industry as a new dynamic actor in OSH supply chains	Publication	Report: infosheets	2023 Q2	Delivered	2023 Q2
Market influence Policy brief 3: Supply chain management for safety, health and working conditions in agri-food	Publication	Report: infosheets	2024 Q2	To be delivered	2024 Q3
Market influence Policy brief 4: Creating safety culture in construction supplier networks in Europe	Publication	Report: infosheets	2024 Q2	To be delivered	2024 Q3
Market influence Policy brief 5: Orchestrating safety in European supply chains – Consonance and dissonance between relational and contractual leverage practices	Publication	Report: infosheets	2024 Q2	To be delivered	2024 Q3
Review article on enhancing measuring and monitoring approaches of sustainability and OSH within supply chains	Publication	Discussion paper/article	2024 Q1	To be delivered	2024 Q2
State influence (Poland): In-depth reports on innovative enforcement and prevention services – national studies	Publication	Case study/good practice example	2024 Q3	To be delivered	2024 Q4
6 case studies: State influence: In-depth reports on innovative enforcement and prevention services – national studies (Poland)	Publication	Case study/good practice example	2024 Q3	To be delivered	2024 Q4
Policy Brief 1: State influence: In-depth reports on innovative enforcement and prevention services – national studies (Poland)	Publication	Case study/good practice example	2024 Q3	To be delivered	2024 Q4
Policy Brief 2: State influence: In-depth reports on innovative enforcement and prevention services – national studies (Poland)	Publication	Case study/good practice example	2024 Q3	To be delivered	2024 Q4

Title	Output Type	Output Subtype	Planned end date	Output Status	Revised end date
State influence discussion paper – Occupational Safety and Health professionals / preventive services in Europe	Publication	Discussion paper/article	2024 Q1	To be delivered	2024 Q2
State influence Ireland: In-depth reports on innovative enforcement and prevention services – national studies	Publication	Case study/good practice example	2024 Q3	Delayed	2025 Q1
6 case studies: State influence: In-depth reports on innovative enforcement and prevention services – national studies (Ireland)	Publication	Case study/good practice example	2025 Q1	To be delivered	2025 Q1
Policy Brief 1: State influence: In-depth reports on innovative enforcement and prevention services – national studies (Ireland)	Publication	Case study/good practice example	2025 Q1	To be delivered	2025 Q1
Policy Brief 2: State influence: In-depth reports on innovative enforcement and prevention services – national studies (Ireland)	Publication	Case study/good practice example	2025 Q1	To be delivered	2025 Q1
State influence Portugal: In-depth reports on innovative enforcement and prevention services – national studies	Publication	Case study/good practice example	2024 Q3	Delayed	2025 Q1
6 case studies: State influence: In-depth reports on innovative enforcement and prevention services – national studies (Portugal)	Publication	Case study/good practice example	2025 Q1	To be delivered	2025 Q1
Policy Brief 1: State influence: In-depth reports on innovative enforcement and prevention services – national studies (Portugal)	Publication	Case study/good practice example	2025 Q1	To be delivered	2025 Q1
Policy Brief 2: State influence: In-depth reports on innovative enforcement and prevention services – national studies (Portugal)	Publication	Case study/good practice example	2025 Q1	To be delivered	2025 Q1
State influence: In-depth reports on innovative enforcement and prevention services – national studies (Germany)	Publication	Case study/good practice example	2024 Q1	To be delivered	2024 Q2
6 case studies: State influence: In-depth reports on innovative enforcement and prevention services – national studies (Germany)	Publication	Case study/good practice example	2024 Q1	To be delivered	2024 Q2

Title	Output Type	Output Subtype	Planned end date	Output Status	Revised end date
Policy Brief 1: State influence: In-depth reports on innovative enforcement and prevention services – national studies (Germany)	Publication	Case study/good practice example	2024 Q1	To be delivered	2024 Q2
Policy Brief 2: State influence: In-depth reports on innovative enforcement and prevention services – national studies (Germany)	Publication	Case study/good practice example	2024 Q1	To be delivered	2024 Q2
State influence: In-depth reports on innovative enforcement and prevention services – national studies (Norway)	Publication	Case study/good practice example	2024 Q1	To be delivered	2024 Q2
6 case studies: State influence: In-depth reports on innovative enforcement and prevention services – national studies (Norway)	Publication	Case study/good practice example	2024 Q1	To be delivered	2024 Q2
Policy Brief 1: State influence: In-depth reports on innovative enforcement and prevention services – national studies (Norway)	Publication	Case study/good practice example	2024 Q1	To be delivered	2024 Q2
Policy Brief 2: State influence: In-depth reports on innovative enforcement and prevention services – national studies (Norway)	Publication	Case study/good practice example	2024 Q1	To be delivered	2024 Q2
2.12 Psychosocial risks					
Agriculture report	Publication	Report: literature review	2025 Q2	To be delivered	2024 Q3
Construction report	Publication	Report: literature review	2025 Q2	To be delivered	2025 Q3
Expert article Cardiovascular diseases and PSR	Publication	Discussion paper/article	2023 Q2	Delivered	2023 Q2
Expert article on domestic violence at work	Publication	Discussion paper/article	2023 Q2	Delivered	2023 Q2
Expert article on Health and Social care sector and PSR	Publication	Discussion paper/article	2023 Q4	Delivered	2023 Q4
Expert article on mental health after COVID – EU figures	Publication	Discussion paper/article	2023 Q4	Delayed	2024 Q1
Expert article Psychosocial risks and digitalisation: EU-OSHA findings	Publication	Discussion paper/article	2024 Q2	To be delivered	2024 Q4
6 national reports	Publication	Report: literature review	2025 Q2	To be delivered	2025 Q2
National policies report	Publication	Report: literature review	2025 Q2	To be delivered	2026 Q2
Research review on low economic status workers	Publication	Report: literature review	2024 Q1	Delivered	2023 Q4

Title	Output Type	Output Subtype	Planned end date	Output Status	Revised end date
Working with Mental Health conditions report	Publication	Report: literature review	2024 Q3	To be delivered	2024 Q3
2.13 OSH and Health & Social Care sector					
Expert article on platform work	Publication	Discussion paper/article	2024 Q1	To be delivered	2024 Q2
Facts & Figures report	Publication	Report: literature review	2024 Q1	To be delivered	2024 Q4
Impact of COVID	Publication	Report: literature review	2024 Q1	To be delivered	2024 Q3
Report on automatization of tasks	Publication	Report: literature review	2024 Q1	To be delivered	2024 Q3
3.1 OiRA					
20 new/updated OiRA tools	Publication	e-tools	2023 Q4	Delivered	2023 Q4
Case study for OiRA – Cyprus	Publication	Case study/good practice example	2023 Q1	Delivered	2023 Q1
Eu tools development output from 2022	Publication	e-tools	2023 Q4	Delivered	2023 Q3
EU tools development output from 2023	Publication	e-tools	2024 Q4	To be delivered	2024 Q4
OiRA website revamp	Communication output	Website	2023 Q4	Delivered	2023 Q4
Publication report qualitative OiRA/risk assessment research	Publication	Report: technical analysis	2024 Q4	To be delivered	2025 Q1
National reports qualitative OiRA/risk assessment research	Publication	Report: technical analysis	2024 Q3	To be delivered	2024 Q3
Report qualitative OiRA/risk assessment research	Publication	Report: technical analysis	2023 Q1	Delivered	2023 Q1
Tool software improvements	Actions	Coordination of relations with key stakeholders	2023 Q4	Delivered	2023 Q4
4.6 HWC 2020-2022 on musculoskeletal disorders					
Final Campaign overview report	Publication	Report: summary	2023 Q2	Delivered	2023 Q2
HWC Evaluation Report	Publication	Report: technical analysis	2023 Q2	Delivered	2023 Q2
4.7 Awareness-raising actions & Communications					
15 news releases/short messages	Communication output	Online promotion	2023 Q4	Delivered	2023 Q4
50 media requests/articles	Communication output	Online promotion	2023 Q4	Delivered	2023 Q4
50-80 events over Europe with Agency participation	Events	External event	2023 Q4	Delivered	2023 Q4
Europe Day: info stand or other communication actions	Events	Other agency events	2023 Q2	Delivered	2023 Q2
Agency's distribution programme	Communication output	Promotional material	2023 Q4	Delivered	2023 Q4
Agency's publications programme	Publication	Corporate	2023 Q4	Delivered	2023 Q4

Title	Output Type	Output Subtype	Planned end date	Output Status	Revised end date
Film Award ceremony and Body of Work programme	Events	Other agency events	2023 Q4	Delivered	2023 Q4
Implementation of FAST/AR activities	Events	Other agency events	2023 Q4	Delivered	2023 Q4
Napo film ‘fire’ – initiated in 2022 – delivered in 2023	Communication output	Videos and other visuals	2023 Q4	Delivered	2023 Q4
Napo film ‘topic TBD’ – initiated in 2023 – delivered in 2024	Communication output	Videos and other visuals	2024 Q4	To be delivered	2024 Q4
Online programme management, maintenance and hosting	Communication output	Website	2023 Q4	Delivered	2023 Q4
Overall promotion programme	Actions	Coordination of relations with key stakeholders	2023 Q4	Delivered	2023 Q4
Stakeholders’ newsroom for FAST/AR activities – online items	Communication output	Online promotion	2023 Q4	Delivered	2023 Q4
4.8 Multilingualism					
Implementation of Agency’s translation plan year 2023	Publication	Corporate	2023 Q4	Delivered	2023 Q4
4.9 HWC 2023-2025 – Digitalisation					
FAST/HWC: Report on implemented activities (Annual report 2022)	Events	Other Agency events	2023 Q1	Delivered	2023 Q1
FAST/HWC implementation 2023	Events	Other Agency events	2023 Q4	Delivered	2023 Q4
Campaign launch event	Events	External event	2023 Q4	Delivered	2023 Q4
EU Campaign Partnership meeting	Events	External event	2023 Q3	Delivered	2023 Q3
European Week for Safety and Health (1st year)	Events	External event	2023 Q4	Delivered	2023 Q4
Info stand at EC premises (European Council)	Events	External event	2023 Q4	Delivered	2023 Q4
Internal Campaign Kick-off meeting	Events	Network meeting	2023 Q2	Delivered	2023 Q2
Campaign partnership offer – call for applications	Publication	Corporate	2023 Q2	Delivered	2023 Q2
Servicing of OCPs (2023)	Actions	Coordination of relations with key stakeholders	2023 Q4	Delivered	2023 Q4
Production of the Campaign video and teaser	Communication output	Videos and other visuals	2023 Q4	Delivered	2023 Q3
3 Campaign Infosheets (1st)	Publication	Report: infosheets	2023 Q4	Delivered	2023 Q4
Core HWC promotional material (campaign guide, flyer, GPA leaflet)	Publication	Corporate	2023 Q3	Delivered	2023 Q3
Final HWC website (website and back-end)	Communication output	Website	2023 Q3	Delivered	2023 Q3
Updated Campaign Toolkit	Communication output	Website	2023 Q4	Delivered	2023 Q3

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Title	Output Type	Output Subtype	Planned end date	Output Status	Revised end date
Case studies	Publication	Case study/good practice example	2023 Q4	Delivered	2023 Q4
Updated OSHwiki articles	Publication	OSHwiki article	2023 Q4	Delivered	2023 Q4
2 OCP Steering Group Meetings (2023)	Events	Network meeting	2023 Q4	Delivered	2023 Q3
2 OCP Steering Group Meetings (2024)	Events	Network meeting	2024 Q4	To be delivered	2024 Q4
2 FOP Campaign Group Meetings (2023)	Events	Network meeting	2023 Q4	Delivered	2023 Q4
4.10 HWC 2026-2028 Mental Health					
HWC 26 – 28 Campaign strategy	Publication	Report: summary	2024 Q2	To be delivered	2024 Q2
5.3 Networking Knowledge					
Ad hoc Support to Commission	Actions	Coordination of relations with key stakeholders	2023 Q4	Delivered	2023 Q4
Biomonitoring Review – expert exchange	Events	Expert meeting	2023 Q2	Delayed	2024 Q4
Biomonitoring review – follow-up	Actions	Coordination of relations with key stakeholders	2023 Q4	To be delivered	2024 Q4
Biomonitoring review – follow-up	Actions	Coordination of relations with key stakeholders	2024 Q4	To be delivered	2024 Q4
Biomonitoring Review practice in the EU	Publication	Report: literature review	2023 Q1	Delayed	2024 Q3
Guideline in the area of occupational biomonitoring	Publication	Report: technical analysis	2023 Q3	Delayed	2024 Q3
CMRD, chemical agents and asbestos Directives – contribution to working groups at the Commission	Actions	Coordination of relations with key stakeholders	2023 Q4	Delivered	2023 Q4
Cooperation with ECDC, in particular regarding avian influenza	Actions	Coordination of relations with key stakeholders	2023 Q4	Delivered	2023 Q4
Cooperation with EEA – climate and health observatory	Actions	Coordination of relations with key stakeholders	2023 Q4	Delivered	2023 Q4
Cooperation with EU-ANSA on preparedness – follow-up to COVID-19 pandemic	Actions	Coordination of relations with key stakeholders	2023 Q4	Delivered	2023 Q4
Crisis preparedness exercise with EU agencies and Commission services (SANTÉ, EMPL, HERA)	Events	Other Agency events	2023 Q2	Delivered	2023 Q2
COVID-19 – contribution to working groups at the Commission	Actions	Coordination of relations with key stakeholders	2023 Q4	Delivered	2023 Q4
COVID-19 and biological agents Directive – expert meeting	Events	Expert meeting	2023 Q4	Delivered	2023 Q4

Title	Output Type	Output Subtype	Planned end date	Output Status	Revised end date
DS resources updating database	Communication output	Website	2023 Q4	Delivered	2023 Q4
DS resources updating E-tools	Communication output	Website	2023 Q4	Delivered	2023 Q3
E-tools SEMINAR (2023)	Events	Conference	2023 Q4	Delivered	2023 Q4
Expert Exchange program Visits (2023)	Events	Visit	2023 Q4	Cancelled	2023 Q4
HazChem@Work – cooperation with IPCHEM/JRC (2023)	Actions	Coordination of relations with key stakeholders	2023 Q4	Delivered	2023 Q4
Heat at work – Guidance for workplaces	Publication	Discussion paper/article	2023 Q2	Delivered	2023 Q2
OSHwiki articles (30 reviewed or new articles)	Publication	OSHwiki article	2023 Q4	Delivered	2023 Q4
Rehabilitation after COVID – OSH wiki article	Publication	OSHwiki article	2023 Q4	Delayed	2024 Q3
Rehabilitation after COVID – overview of state of the art	Publication	Discussion paper/article	2023 Q4	Delayed	2024 Q3
Rehabilitation of workers affected by Long Covid – short document for the workplace level	Publication	Discussion paper/article	2024 Q1	To be delivered	2024 Q3
Research Coordination	Events	Expert meeting	2023 Q3	Delivered	2023 Q4
Roadmap on carcinogens – collaboration with the Presidency countries	Actions	Coordination of relations with key stakeholders	2023 Q4	Delivered	2023 Q4
Roadmap on carcinogens – collaboration with the roadmap partners	Actions	Coordination of relations with key stakeholders	2023 Q4	Delivered	2023 Q4
Roadmap on carcinogens event	Events	Other agency events	2023 Q4	Delivered	2023 Q4
SLIC/EU-OSHA cooperation – follow-up (2023)	Actions	Coordination of relations with key stakeholders	2023 Q4	Delivered	2023 Q4
SLIC/EU-OSHA labour inspectors survey – high risk occupations – report (2022)	Publication	Report: infosheets	2023 Q4	Delivered	2023 Q4
Update of VeSafe	Communication output	Website	2023 Q4	Delivered	2023 Q4
Updated information on national strategies (2023)	Publication	OSHwiki article	2023 Q4	Delivered	2023 Q4
Updated WEB SECTION on EU legislation (2023)	Communication output	Website	2023 Q4	Delivered	2023 Q4
OSH Funding Guide	Publication	Report	2023 Q2	To be delivered	2024 Q2
6.4 Strategic and Operational Networking					
Active engagement in the Heads of Agencies' network	Actions	Coordination of relations with key stakeholders	2023 Q4	Delivered	2023 Q4
Active participation in EEN annual conference	Events	External event	2023 Q4	Delivered	2023 Q4

European Agency for Safety and Health at Work

Title	Output Type	Output Subtype	Planned end date	Output Status	Revised end date
Coordination of relations with EfVET, EVBB and EVTA	Actions	Coordination of relations with key stakeholders	2023 Q4	Delivered	2023 Q4
Annual EEN OSH Ambassador meeting	Events	Other agency events	2023 Q2	Delivered	2023 Q1
Director or other staff's visit 1	Actions	Coordination of relations with key stakeholders	2023 Q1	Delivered	2023 Q2
Director or other staff's visit 2 – Visit to Sweden	Actions	Coordination of relations with key stakeholders	2023 Q2	Delivered	2023 Q2
Director or other staff's visit 3 – Visit to the Netherlands	Actions	Coordination of relations with key stakeholders	2023 Q4	Delivered	2023 Q4
Director or other staff's visit 4 - Visit to Cyprus	Actions	Coordination of relations with key stakeholders	2023 Q4	Delivered	2023 Q4
EB meeting III	Events	Network meeting	2023 Q4	Delivered	2023 Q4
EB meeting I	Events	Network meeting	2023 Q1	Delivered	2023 Q1
EB meeting II	Events	Network meeting	2023 Q2	Delivered	2023 Q2
FOP-01	Events	Network meeting	2023 Q1	Delivered	2023 Q1
FOP-02	Events	Network meeting	2023 Q2	Delivered	2023 Q2
FOP-03	Events	Network meeting	2023 Q4	Delivered	2023 Q3
MB meeting – ad hoc (ED)	Events	Network meeting	2023 Q2	Delivered	2023 Q2
MB meeting I	Events	Network meeting	2023 Q1	Delivered	2023 Q1
MB meeting I	Events	Network meeting	2024 Q1	To be delivered	2024 Q1
MB meeting II	Events	Network meeting	2023 Q2	Delivered	2023 Q2
MB meeting III (SPD and Budget)	Events	Network meeting	2023 Q4	Delivered	2023 Q4
MB webinar – OSH info system	Events	Event	2023 Q1	Delivered	2023 Q1
MB webinar – Evaluation of HWC 2020-2022	Events	Event	2023 Q2	Delivered	2023 Q2
MB webinar – Workers' Exposure Survey	Events	Event	2023 Q4	Delivered	2023 Q4
OKAG I	Events	Network meeting	2023 Q1	Delivered	2023 Q1
OKAG II	Events	Network meeting	2023 Q4	Delivered	2023 Q4
Ongoing coordination and liaison with European Institutions and social partners	Actions	Coordination of relations with key stakeholders	2023 Q4	Delivered	2023 Q4
OSHVET meeting	Events	Network meeting	2023 Q2	Delivered	2023 Q2
TARAG I	Events	Network meeting	2023 Q1	Delivered	2023 Q1
TARAG II	Events	Network meeting	2023 Q4	Delivered	2023 Q4
Visits to Agency 1-5 – general issues (Three in-person visits received from social partners and WHO)	Actions	Coordination of relations with key stakeholders	2023 Q2	Delivered	2023 Q2
Visits to Agency 6-10 – general issues Visits from Belgian Government Delegation, ETUI (EWC), and Swedish social partners, and KOSHA	Actions	Coordination of relations with key stakeholders	2023 Q4	Delivered	2023 Q4

Title	Output Type	Output Subtype	Planned end date	Output Status	Revised end date
C.3 Programming and Evaluation					
Consolidated Annual Activity Report	Publication	Corporate	2023 Q2	Delivered	2023 Q2
Programming Document N+1-N+3	Publication	Corporate	2024 Q4	To be delivered	2024 Q4
Programming Document N+1-N+3	Publication	Corporate	2023 Q4	Delivered	2023 Q4

2023 Work programme non-substantial amendments

Background

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

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

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

Throughout 2023, via its monitoring actions, EU-OSHA monitored the deviations from the plans and assessed these against the above-mentioned criteria. None of the amendments qualified as substantial and therefore they could be adopted by the Executive Director. The Management/Executive Boards were kept informed of any such amendment.

Overview

In the work programme 2023 adopted by the Management Board in December 2022, EU-OSHA planned to work on 194 outputs (committed to the work programme), with 156 due in 2023. However, two outputs under 2.11 were erroneously marked as due in 2023 whereas they will be delivered in Q1 2024 so the correct baseline is 154.

Finally, there were **231 outputs committed to the work programme, 168 of which were planned to be finalised within 2023**.

New outputs

Since the beginning of the year, the Agency started and where applicable even delivered work on almost 40 additional outputs.

Ref.	Output	Output type	Status	Due Q
1.3 Anticipating change	OSHwiki Foresight 3 – phase 2	OSHwiki article	Delivered	Q4 2023
1.3 Anticipating change	2024 FOP seminar on 2023 articles	Events: Conference	To be delivered	Q4 2024
1.3 Anticipating change	Expert article 3 Eco anxiety and OSH	Publication: Discussion paper/article	To be delivered	Q4 2024

Ref.	Output	Output type	Status	Due Q
2.1 ESENER	MEETING – WEBINAR – ESENER education online	Events: Conference	Delivered	Q2 2023
2.8 WES	Special session on WES at ICOH conference 2024	Conference	To be delivered	Q2 2024
2.9 OSH info systems	Feasibility study for new indicators	Report: technical analysis	Delivered	Q4 2023
2.9 OSH info systems	Additional indicators/features II	Communication output: data visualisation	To be delivered	Q2 2024
2.10 OSH and digitalisation	Remote work and digital monitoring	Publication: Article	Delivered	Q4 2023
2.10 OSH and digitalisation	'Regulating telework in a post-COVID-19 Europe: recent developments'	Report: technical analysis	Delivered	Q4 2023
2.11 Supporting Compliance	6 case studies: State influence: In-depth reports on innovative enforcement and prevention services – national studies (Poland)	Publication: Case study/good practice example	To be delivered	Q4 2024
2.11 Supporting Compliance	Policy Brief 1: State influence: In-depth reports on innovative enforcement and prevention services – national studies (Poland)	Publication: Case study/good practice example	To be delivered	Q4 2024
2.11 Supporting Compliance	Policy Brief 2: State influence: In-depth reports on innovative enforcement and prevention services – national studies (Poland)	Publication: Case study/good practice example	To be delivered	Q4 2024
2.11 Supporting Compliance	6 case studies: State influence: In-depth reports on innovative enforcement and prevention services – national studies (Ireland)	Publication: Case study/good practice example	To be delivered	Q1 2025
2.11 Supporting Compliance	Policy Brief 1: State influence: In-depth reports on innovative enforcement and	Publication: Case study/good practice example	To be delivered	Q1 2025

Ref.	Output	Output type	Status	Due Q
	prevention services – national studies (Ireland)			
2.11 Supporting Compliance	Policy Brief 2: State influence: In-depth reports on innovative enforcement and prevention services – national studies (Ireland)	Publication: Case study/good practice example	To be delivered	Q1 2025
2.11 Supporting Compliance	6 case studies: State influence: In-depth reports on innovative enforcement and prevention services – national studies (Portugal)	Publication: Case study/good practice example	To be delivered	Q2 2025
2.11 Supporting Compliance	Policy Brief 1: State influence: In-depth reports on innovative enforcement and prevention services – national studies (Portugal)	Publication: Case study/good practice example	To be delivered	Q2 2025
2.11 Supporting Compliance	Policy Brief 2: State influence: In-depth reports on innovative enforcement and prevention services – national studies (Portugal)	Publication: Case study/good practice example	To be delivered	Q2 2025
2.11 Supporting Compliance	6 case studies: State influence: In-depth reports on innovative enforcement and prevention services – national studies (Germany)	Publication: Case study/good practice example	To be delivered	Q4 2024
2.11 Supporting Compliance	Policy Brief 1: State influence: In-depth reports on innovative enforcement and prevention services – national studies (Germany)	Publication: Case study/good practice example	To be delivered	Q4 2024
2.11 Supporting Compliance	Policy Brief 2: State influence: In-depth reports on innovative enforcement and	Publication: Case study/good practice example	To be delivered	Q4 2024

Ref.	Output	Output type	Status	Due Q
	prevention services – national studies (Germany)			
2.11 Supporting Compliance	6 case studies: State influence: In-depth reports on innovative enforcement and prevention services – national studies (Norway)	Publication: Case study/good practice example	To be delivered	Q4 2024
2.11 Supporting Compliance	Policy Brief 1: State influence: In-depth reports on innovative enforcement and prevention services – national studies (Norway)	Publication: Case study/good practice example	To be delivered	Q4 2024
2.11 Supporting Compliance	Policy Brief 2: State influence: In-depth reports on innovative enforcement and prevention services - national studies (Norway)	Publication: Case study/good practice example	To be delivered	Q4 2024
2.12 Psychosocial risks	Six national reports	Report: Literature review	To be delivered	Q2 2025
3.1 OiRA	Communication output: website	OiRA website revamp	Delivered	Q4 2023
3.1 OiRA	National reports qualitative OiRA/risk assessment research	Report: technical analysis	Delivered	Q3 2024
4.9 HWC 2023-2025	Official Campaign Partners Good practices exchange event	Events: External events	To be delivered	Q2 2024
4.10 HWC 2026-2028	HWC Strategy 2026-2028	Report: Summary	To be delivered	Q2 2024
5.3 Networking knowledge	SLIC/EU-OSHA labour inspectors survey - high risk occupations - report	Report: infosheets	Delivered	Q4 2023
5.3 Networking knowledge	Rehabilitation of workers affected by Long Covid – short document for employers	Discussion paper/article	To be delivered	Q1 2024

Ref.	Output	Output type	Status	Due Q
5.3 Networking knowledge	OSH funding guide	Report	To be delivered	Q2 2024
5.3 Networking knowledge	Crisis preparedness exercise with EU agencies and Commission services (SANTÉ, EMPL, HERA)	Events: Other Agency's events	Delivered	Q2 2023
6.4 Strategic and operational networking	MB webinar – OSH info system	Events: Other Agency's events	Delivered	Q1 2023
6.4 Strategic and operational networking	MB webinar – Evaluation HWC 2020-2022	Events: Other Agency's events	Delivered	Q2 2023
6.4 Strategic and operational networking	MB webinar – Workers' Exposure Survey	Events: Other Agency's events	Delivered	Q4 2023
6.4 Strategic and operational networking	MB info session	Event	Delivered	Q2 2023
C.3 Programming and Evaluation	Cross-cutting evaluation on strategic objectives under current strategy	Corporate	To be delivered	Q1 2024

Under 2.8, an output has been included as a result of the organisation of a special session for the 34th International Conference on Occupational Health (ICOH 2024): Workers' Exposure Survey on cancer risk factors – Discussion on findings, which took in May 2024.

Under 2.9, available financial resources were used to develop further indicators apart from the ones already planned, an output has been added to that regard.

Under 2.10, an expert article on Remote work and digital monitoring and a report on regulating telework after COVID-19 based on OSH Pulse results have been included.

Under 2.11, for every country case, a broad range of outputs has been defined.

Under 2.12, specific national reports will be delivered. In addition, the Research review on low economic status workers was delivered earlier than expected – in December 2023 instead of March 2024.

Under 3.1, after the finalisation of the French qualitative research project in January 2023 and the decision to broaden that research by repeating the exercise for other countries, the contract for research in Lithuania, Slovenia and Cyprus and possibly Latvia and Slovenia was signed in May.

Under 5.3, as per the Commission's request included in the opinion to the draft SPD 2024-2026, the funding guide has been included.

Under 6.4, visibility has been given to the various actions that have been undertaken to engage the Management Board in the programming and dissemination of the Agency's activities – in particular the three Management Board seminars.

Finally, under C.3, the Agency has commissioned a cross-cutting evaluation to assess the achievement of the strategic objectives under the current strategy.

Delays to 2024

Nineteen outputs due in 2023 are delayed to 2024. Delays affect in particula**r activity 2.10** – more specifically, project 2 'New forms of worker management through AI-based systems and OSH' and project 4 'Smart Digital systems for OSH'. Under project 2, the delays are due to a bottleneck of publications awaiting to be laid-out for publication and also due to some delays in kicking off the project. For project 4, the delay is manly linked to the collection process of case studies (for details, cf. under 2.10). The work on biomonitoring under activity 5.3 is delayed to 2024, as well as the articles on rehabilitation after COVID. One article is also slightly delayed to 2024 for activity 2.12.

It should be noted, however, that out of 19 delayed outputs, nine are delayed to the first quarter of 2024 and mainly affect the publication phase (in some cases, the delay is in the order of a few weeks).

The list of the outputs delayed from 2023 to 2024 is available below. The outputs that are affected by a slight delay (i.e. delivery estimated within Q1 2024) are shaded in orange.

Ref.	Output	Output type	Planned Delivery	Estimated Delivery
2.10 OSH and Digitalisation – project 2	Article/ follow-up research on worker management, digital technologies and worker participation	Discussion paper/article	Q4 2023	Q3 2024
2.10 OSH and Digitalisation – project 2	Article/ follow-up research VR/AR and remote work	Discussion paper/article	Q4 2023	Q2 2024
2.10 OSH and Digitalisation – project 2	Article/research OSH and algorithmic management in practice	Discussion paper/article	Q4 2023	Q3 2024
2.10 OSH and Digitalisation – project 2	Article/comparative research on use cases of algorithmic management of workers (joint project with the JRC)	Discussion paper/article	Q4 2023	Q3 2024
2.10 OSH and Digitalisation – project 2	Article/research on technologies for the management of workers	Discussion paper/article	Q4 2023	Q1 2024
2.10 OSH and Digitalisation- project 4	**Info sheet 6 New monitoring systems for worker safety and health**	**Report: infosheets**	**Q4 2023**	**Q2 2024**
2.10 OSH and Digitalisation – project 4	Info sheet 7 New monitoring systems for worker safety and health	Report: infosheets	Q4 2023	Q2 2024
2.10 OSH and Digitalisation – project 4	WP1 Workplace Resources Implementation Guide New monitoring systems for workers' safety and health	Infographic/PPTs for publication	Q4 2023	Q1 2024

Ref.	Output	Output type	Planned Delivery	Estimated Delivery
2.10 OSH and Digitalisation – project 4	WP2 Comparative report case studies on new monitoring systems for workers' safety and health	Report: literature review	Q4 2023	Q1 2024
2.10 OSH and Digitalisation – project 4	10 case studies reports New monitoring systems for workers' safety and health	Case study/good practice example	Q3 2023	Q2 2024
2.10 OSH and Digitalisation – project 4	Policy Brief – Recommendations for design and developments	Report: infosheets	Q4 2023	Q1 2024
2.10 OSH and Digitalisation – project 4	Policy Brief – Recommendations for Implementation and use	Report: infosheets	Q4 2023	Q1 2024
2.12 Psychosocial risks	Expert article on mental health after COVID – EU figures	Discussion paper/article	Q4 2023	Q1 2024
5.3 Networking Knowledge	Biomonitoring Review – expert exchange	Expert meeting	Q2 2023	Q4 2024
5.3 Networking Knowledge	Biomonitoring Review practice in the EU	Report: literature review	Q1 2023	Q1 2024
5.3 Networking Knowledge	Biomonitoring Review – follow-up	Coordination of relations with key stakeholders	Q4 2023	Q4 2024
5.3 Networking Knowledge	Guideline in the area of occupational biomonitoring	Report: technical analysis	Q3 2023	Q3 2024
5.3 Networking Knowledge	Rehabilitation after COVID – OSH wiki article	OSHwiki article	Q4 2023	Q1 2024
5.3 Networking Knowledge	Rehabilitation after COVID – overview of state of the art	Discussion paper/article	Q4 2023	Q1 2024

Cancellations

One output was **cancelled**.

Ref.	Output	Output type
5.3 Networking knowledge	Expert Exchange programme Visits	Event: Other Agency's events

Status of implementation of the 2023 work programme

The status of the work programme implementation for 2023 is calculated based on the implementation rate of the outputs committed to the work programme with a due date in 2023. As at the end of December 2023, 168 outputs are committed to the work programme with a planned end date in 2023.

STATUS	AWP OUTPUTS
Cancelled	1
Delivered	146
Delayed to 2024	**19**
Delayed to 2024 due by Q1 2024	**9**
TOTAL	**168**

The implementation score at the end of the year – based on output implementation monitoring and taking into account additional outputs and the advanced status of the outputs slightly delayed to 2024 – is 100% – **against a target of 90%**. This is based on the baseline amount of outputs as they were defined at SPD adoption stage = 154.

Annex II. Statistics on financial management

Budget outturn

1. *Calculation budget outturn*

Title	Revenue	2023	2022
100	EUROPEAN COMMISSION	16,065,899	15,600,328
101	EUROPEAN COMMISSION	154,655	252,175
102	EUROPEAN COMMISSION	470,731	391,568
200	OTHER SUBSIDIES	40,000	40,000
202	OTHER SUBSIDIES	60,100	60,100
226	OTHER SUBSIDY FOR SPECIFIC PROJECTS	598,078	- 7,271
540	MISCELLANEOUS REVENU	945	-
	Total revenue (a)	**17,390,408**	**16,336,900**
	Expenditure		
1	Payments	7,569,094	7,400,695
1	Appropriations carried over to the following year	153,788	65,023
2	Payments	937,829	927,614
2	Appropriations carried over to the following year	693,437	663,785
3	Payments	3,222,623	3,494,105
3	Appropriations carried over to the following year	3,985,882	3,633,224
4	Payments	152,626	122,088
4	Appropriations carried over to the following year	532,278	86,826
	Total expenditure (b)	**17,247,557**	**16,393,359**
	Outturn for the financial year (a)-(b)	**142,851**	**- 56,459**
	Cancellation of unused payment appropriations carried over from previous year	261,040	129,529
	Adjustment for carry-over from the prev. year of appropriations available at 31.12 arising from assigned revenue	86,826	216,184
	Exchange rate differences	14	- 1
	BALANCE OF THE OUTTURN ACCOUNT FOR THE FINANCIAL YEAR	**490,731**	**289,254**

2. *Budget implementation and carry-over*

Title	Type of cost	Fund Source	CD/CND	Commitment appropriations (1)	Commitments made (2)	% (2)/(1)	Payment appropriations (3)	Payments made (4)	% (4)/(3)	Automatic Carryover of Commitment Appropriations to following year (5)	Automatic Carryover of Payment Appropriations to following year (6)	% (6)/(1)
1	Staff	C1	CND	8,047,000	7,722,881	96.0%	8,047,000	7,569,094	94.1%	-	153,788	1.9%
2	Building, ICT & equipment	C1	CND	1,700,450	1,630,321	95.9%	1,700,450	936,884	55.1%	-	693,437	40.8%
3	Operational expenditure	C1	CND	7,291,500	7,208,505	98.9%	7,291,500	3,222,623	44.2%	-	3,985,882	54.7%
			Sum:	**17,038,950**	**16,561,708**	**97.2%**	**17,038,950**	**11,728,601**	**68.8%**	**-**	**4,833,106**	**28.4%**
2	Building, ICT & equipment	C4	CND	945	945	100.0%	945	945	100.0%	-	-	0.0%
			Sum:	**945**	**945**	**100.0%**	**945**	**945**	**100.0%**	**-**	**-**	**0.0%**
1	Staff	C8	CND	-	-	n/a	65,023	54,734	n/a	-	-	n/a
2	Building, ICT & equipment	C8	CND	-	-	n/a	663,785	647,170	n/a	-	-	n/a
3	Operational expenditure	C8	CND	-	-	n/a	3,633,224	3,399,088	n/a	-	-	n/a
			Sum:	**-**	**-**	**n/a**	**4,362,032**	**4,100,992**	**94.0%**	**-**	**-**	**n/a**
4	IPA programmes	R0	CD	679,491	485,913	71.5%	684,904	152,626	22.3%	193,578	532,278	78.3%
			SUM:	**17,719,386**	**17,048,566**	**96.2%**	**22,086,831**	**15,983,164**	**72.4%**	**193,578**	**5,365,385**	**30.3%**

3. *Cancellation of appropriations*

a. *Cancellation of commitment appropriations*

Final budget implementation for the commitment appropriations of the year 2023 (C1) is 97.2% whereas the final execution (payment appropriations) is 68.8%, this leading to an implementation rate for the AWP 2023 of 100.0%. Remaining payments are to be made in 2024.

b. Cancellation of payment appropriations for the year

Out of the total payment appropriations for 2023 (earmarked appropriations R0 for IPA programmes excluded) of EUR 21,401,927, the amount of EUR 738,223 was cancelled. It represents a percentage of 3.5%.

c. Cancellation of payment appropriations carried over

Out of a total appropriation carried over from 2022 (earmarked appropriations R0 for IPA programmes excluded) of EUR 4,362,032, the amount of EUR 261,040 was cancelled. It represents a percentage of 6.0%.

4. Justification

a. Budget outturn

The calculation of the budget outturn is based on the budgetary revenues cashed in 2023, the commitments made in the year and cancellation from 2022 obligations. Overall, the budget outturn for 2023 is EUR 490,731.

In 2023, EU-OSHA started a new instrument for a Pre-accession Assistance programme following the signature in 2022 of the contribution agreement IPA/2022/440-372 with the European Commission – DG NEAR. The contribution is for a total of EUR 598,078 and for the period 2023-2025. Former contribution agreement IPA/2019/412-828 ended in 2022. Last payments were made in 2023. Revenue and expenditure related to the remaining and running IPA programme (Contribution IPA/20191412-828) are earmarked and subject to automatic carry-over. Therefore, the impact on the budget outturn is null.

b. Cancellation of appropriations

Final budget implementation for the commitment appropriations of the year 2023 (C1) is 97.2%. The cancellation rate is therefore 2.8% and below the 5.0% threshold.

In the same line, the general level of cancellation for payments appropriations is 3.5% and below the 5.0% threshold.

Payment time statistics

Financial Year	**2023**
Days Authorising Officer	16
Days Authorising Officer (w. Susp)	13
Days Horizontal Services	4
Days Total (without Susp.)	20
Days Total (with Susp.)	18
Number of Payment Requests	**1,127**
Number of Late Payments	**144**
Late Payments (Target)	-
Amount of all Payment Requests (EUR)	**8,818,805**
Late Payments Amount	**267,078**

Interest charged for late supplier payments

No late interests were due in 2023.

Budgetary revenues

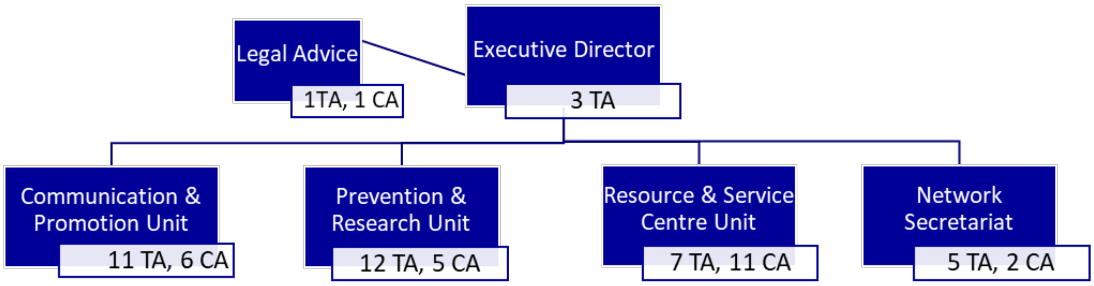
Title	Description	Income appropriations final budget	Entitlements established	Revenue	Outstanding at the end of the year
100	EUROPEAN COMMISSION	16,306,443	16,065,899	16,065,899	-
101	EUROPEAN COMMISSION	154,655	154,655	154,655	-
102	EUROPEAN COMMISSION	477,752	470,731	470,731	-
200	OSALAN	40,000	40,000	40,000	-
202	INSST	60,100	60,100	60,100	-
226	OTHER SUBSIDY FOR SPECIFIC PROJECTS	p.m.	598,078	598,078	-
540	MISCELLANEOUS REVENUE	p.m.	213,849	945	212,904
	Sum:	**17,038,950**	**17,603,312**	**17,390,408**	**212,904**

Number and value of Budget transfers

In 2023, six transfers of appropriations were carried out for a total amount of EUR 789,000

#	Title	from to	item	Current appropriations		Transfer	New appropriations	Total transfer	FR Check Art. 26 10% limit		Cumulated amount	%	Date of decision	Decision
TR/01/23	Title 2	from:	2050	102,000	-	30,000	72,000	40,000	n/a		n/a	n/a	21/04/2023	Ares(2023)2866609
			2330	10,000		30,000	40,000							
TR/02/23	Title 1	from:	1100	4,110,800	-	52,000	4,058,800	52,000	n/a		n/a	n/a	26/05/2023	Ares(2023)4233837
		to:	1175	154,000		34,000	188,000							
			1180	15,000		18,000	33,000							
TR/03/23	Title 1	from:	1100	4,058,800	-	47,000	4,011,800	47,000	n/a		n/a	n/a	14/08/2023	Ares(2023)5592027
		to:	1120	110,000		25,000	135,000							
			1175	184,000		22,000	206,000							
TR/04/23	Title 1	from:	1113	1,961,000	-	6,000	1,955,000	6,000	n/a		n/a	n/a	20/09/2023	Ares(2023)6373571
		to:	1175	206,000		6,000	212,000							
TR/05/23	Title 1	from:	1100	4,011,800	-	65,000	3,946,800	421,000	Y	-	55,000	-1.3%	17/11/2023	Ares(2023)7842329
			1113	1,955,000	-	155,000	1,800,000		Y	-	155,000	-7.9%		
	Title 2	from:	2030	100,000	-	61,000	39,000							
			2100	350,000	-	45,000	305,000							
	Title 3	from:	3010	143,500	-	25,000	118,500							
			3050	187,300	-	40,000	147,300							
			3060	408,000	-	30,000	378,000							
	Title 1	to:	1175	212,000		10,000	222,000							
	Title 2	to:	2120	350,000		45,000	395,000							
			2130	90,000		61,000	151,000							
	Title 3	to:	3020	2,684,600		282,600	2,967,200							
			3030	297,600		22,400	320,000							
TR/06/23	Title 2	from:	2040	36,000	-	26,000	10,000	223,000					13/12/2023	Ares(2023)8558272
			2050	72,000	-	40,000	32,000							
			2100	305,000	-	16,000	289,000		Y	-	16,000	-4.6%		
			2130	151,000	-	20,000	131,000							
			2210	18,000	-	17,000	1,000							
			2332	48,000	-	29,000	19,000							
			2400	6,500	-	5,000	1,500							
	Title 3	from:	3020	2,967,200	-	23,000	2,944,200							
			3060	378,000	-	43,000	335,000							
			3100	61,100	-	4,000	57,100							
	Title 2	to:	2120	395,000		137,000	532,000							
	Title 3	to:	3040	3,283,400		86,000	3,369,400							

Annex III. Organisational chart as of 31 December 2023



European Agency for Safety and Health at Work

Annex IV. Establishment plan and additional information on Human Resources management

Function group and grade	Year N-1 (2023)			
	Authorised budget		Actually filled as of 31/12/2023	
	Permanent posts	Temporary posts	Permanent posts	Temporary posts
AD 16	-	-	-	-
AD 15		-		-
AD 14	-	3	-	3
AD 13	-		-	
AD 12	-	4	-	1
AD 11	-	2	-	3
AD 10	-	6	-	6
AD 9	-	5	-	5
AD 8	-	2	-	2
AD 7	-	2	-	2
AD 6	-	-	-	1
AD 5	-	-	-	-
AD TOTAL	0	24	0	23
AST 11	-	-	-	-
AST 10	-	-	-	-
AST 9	-	1	-	1
AST 8	-	1	-	-
AST 7	-	6	-	3
AST 6	-	4	-	7
AST 5	-	4	-	5
AST 4	-	-	-	-
AST 3	-	-	-	-
AST 2	-	-	-	-
AST 1	-	-	-	-
AST TOTAL	0	16	0	16
AST/SC 6	-	-	-	-
AST/SC 5	-	-	-	-
AST/SC 4	-	-	-	-
AST/SC 3	-	-	-	-
AST/SC 2	-	-	-	-
AST/SC 1	-	-	-	-
AST/SC TOTAL	0	0	0	0
TOTAL	**0**	**40**	**0**	**39**
GRAND TOTAL	**40**		**39**	

European Agency for Safety and Health at Work

Indicative table – Information on recruitment grade/function group for each type of post

Key functions	***Type of contract at EU-OSHA (official, TA or CA)***	***Function group, grade of recruitment***	***Indication whether the function is dedicated to administrative support and coordination, operational or neutral***
Head of Unit (Level 2 in the structure taking the Executive Director as level 1)	*TA*	*AD9*	*Operational*
Head of Administration (Head of Resources Unit) (Level 2 in the structure taking the Executive Director as level 1)	*TA*	*AD10*	*Administrative support*
Senior Officer	*CA*	*FGIV*	*Neutral, Administrative support*
Officer, Specialist (Project Manager)	*TA, CA*	*AD6, FG IV*	*Operational*
Officer, Specialist (Project Officer, HR Officer, Communications Officer, etc.)	*TA, CA*	*AST 4, FG III*	*Operational, Neutral or Administrative support*
Junior Officer	*N/A*	*N/A*	*N/A*
Senior Assistant	*N/A*	*N/A*	*N/A*
Junior Assistant (Project Assistant, HR Assistant, Communications Assistant, etc.)	*TA, CA*	*AST 1, FG II*	*Operational, Neutral or Administrative support*
Head of Human Resources Section (HR Manager)	*TA*	*AD7*	*Administrative support*
Head of Finance	*N/A*	*N/A*	*N/A*
Head of IT Section (ICT Manager)	*TA*	*AD6*	*Administrative support and Operational*
Secretaries	*N/A*	*N/A*	*N/A*
Mail Clerk	*N/A*	*N/A*	*N/A*
Webmaster – Editor	*CA*	*FG III*	*Operational and coordination*
Data Protection Officer	*CA*	*FGIV*	*Operational, Administrative support and coordination*
Accounting Officer	*N/A*	*N/A*	*N/A*
Internal Auditor	*N/A*	*N/A*	*N/A*
Secretary to the Executive Director (Executive Assistant to the Executive Director)	*TA*	*AST4*	*Operational*

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Job screening / benchmarking against previous year results

Job Type (sub) category	*Year N-1 (%)*	*Year N (%)*
Administrative support and Coordination	**19.4%**	**20.9%**
Administrative Support	13.2%	14.2%
Coordination	6.2%	6.8%
Operational	**69.2%**	**70.2%**
Top level Operational Coordination	5.2%	5.5%
Programme management and Implementation	56.9%	55.7%
Evaluation & Impact assessment	0.9%	0.6%
General operational	6.2%	8.3%
Neutral	**11.4%**	**8.9%**
Finance/ Control	10.9%	8.0%
Linguistics	0.5%	0.9%

Implementing Rules

During 2023, no new Implementing Rules were adopted by the Management Board.

Annex V. Human and financial resources by activity

Activity	FTE	Cost (ABB)	Cost (ABC)
1.3. Anticipating future challenges to OSH	1.5	378,690	329,841
2.1. ESENER	2.1	1,828,833	2,193,376
2.8. Worker exposure survey	3.1	584,069	456,107
2.9. EU OSH Information System	3.0	571,407	538,477
2.10. OSH overview: Digitalisation	3.6	663,596	630,166
2.11. OSH overview: Supporting compliance	3.1	745,216	713,226
2.12. OSH overview: Psycho-social risks and mental health at work	4.1	981,793	918,789
2.13 OSH overview: Healthcare	2.3	654,027	617,269
3.1. Online interactive Risk Assessment (OiRA) tool	4.0	893,984	869,357
4.6. HWC 2020-2022: Work-related MSD	0.3	47,413	41,760
4.7. Awareness raising and communication	10.6	3,366,793	3,274,543
4.8. Multilingualism	2.7	1,030,666	1,149,340
4.9. HWC 2023-2024/2025: OSH and Digitalisation	8.9	2,119,836	1,941,143
4.10. HWC 2025/6-2027/8	0.1	16,221	15,178
5.3. Networking knowledge actions	2.9	652,593	571,095
6.4. Strategic & operational networking	12.5	2,503,813	2,302,041
Total operational activities	65.0	17,038,950	16,561,708

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European Agency for Safety and Health at Work

Annex VI. Contribution, grant and service level agreements

	General information					Financial and HR Impact		
	Actual or expected date of signature	Total amount	Duration	Counterpart	Short description		2022	2023
Grant agreements								
None						Amount		
						Number of TA		
						Number of CA/SNE		
Total grant agreements						**Amount**		
						Number of TA		
						Number of CA/SNE		
Contribution agreements								
1. IPA/2019/412-828	17-Dec-19	399,584 €	36 months	European Commission DG NEAR - DG for Neighbourhood and Enlargement Negotiations	Preparatory measures for the future participation of IPA II beneficiaries in the network of the European agency for safety and health at work	Amount	122,088	5,412
						Number of TA	-	-
						Number of CA/SNE	0.8	-
2. IPA III agreement	1-Jan-23	598,078 €	36 months	European Commission DG NEAR - DG for Neighbourhood and Enlargement Negotiations	Preparatory measures for the future participation of the IPA III beneficiaries in the networks and activities of the European Agency for Safety and Health at Work.	Amount		147,213
						Number of TA		
						Number of CA/SNE	0.8	1.0
Total contribution agreements		**997,662 €**				**Amount**	**122,088**	**152,626**
						Number of TA	**-**	**-**
						Number of CA/SNE	**0.8**	**0.9**
Service-level agreements								
None						Amount		
						Number of TA		
						Number of CA/SNE		
Total service-level agreements						**Amount**		
						Number of TA		
						Number of CA/SNE		
TOTAL						**Amount**	**122,088**	**152,626**
						Number of TA	**-**	**-**
						Number of CA/SNE	**0.8**	**0.9**

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Annex VII. Environmental management

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

In 2023, EU-OSHA adopted an Environmental Commitment Paper and its Environmental Dashboard as first steps towards a more comprehensive eco-management system.

This Paper establishes:

Seven main environmental commitments:

1. To make a responsible and efficient use of all the resources it uses;
2. To purchase sustainable supplies, services and works;
3. To manage waste in a responsible, efficient and green 'way';
4. To implement tools and means to reduce greenhouse / polluting gas emissions resulting from EU-OSHA-related travels;
5. To further progress towards e-Culture;
6. To consider 'green options' for all its activities; and
7. To progress towards meeting the European Green Deal principles and the Sustainability Development Goals and targets within EU-OSHA's available resources.

Actions to meet these commitments:

5. Raising awareness among staff and personnel in the Agency, monitoring related data and continuing the swift towards greener and more energy saving solutions;
6. Including clear and verifiable environmental criteria and (minimum) requirements in the frame of green procurement;
7. Switching from traditional stationery supplies to sustainable solutions and promoting paperless culture;
8. Encouraging online events / meetings and limiting missions and travels or finding green solutions where travels are necessary;
9. Developing technical solutions that facilitate the online or hybrid working and meeting model; and
10. Taking the first steps towards the establishment of an environmental management system.

The environmental Dashboard reports key aspects of EU-OSHA's CO_2 emissions in kgs and its consumption of electricity in kWh and (recycled) paper consumption in kgs.

In this line, EU-OSHA is committed to the EU approach on environment and aims at improving its performance, lowering the impact of its operations on the environment, and limiting its footprint towards a smarter, greener and more efficient use of its facilities; a greener implementation of its work programme and a modern, agile and digital administration.

Some relevant actions taken in 2023:

In 2023, continuing from the previous years, several actions and measures have been and/or continue to be taken, here below a list of the major ones.

- Raising awareness: EU-OSHA continues to raise awareness via emails among its population (e.g. staff, contractors, visitors, among others) on the measures developed and implemented, and the practices adopted for the purpose (e.g. efficient use of EU-OSHA equipment and supplies (lighting system, air conditioning system, doors, windows, toilet cisterns, stationery, among others).

- Reducing the impact from events: EU-OSHA organises events online where feasible to reduce the number of event participants travelling. Similarly, EU-OSHA has reduced the number of staff missions.
- Eliminating single use plastic items at the premises for office and meetings use.
- Green procurement: in particular, with the inclusion of green measures and technical specifications for the supply of goods, services and works for EU-OSHA and continuous use of environmental requirements / criteria at procurement level to ensure green solutions as far as possible (e.g. cleaning products, stationery, supplies, electrical equipment (towards LED technology), elimination of single-use plastic items for events, among others).
- Hybrid working: taking benefit of the rules on working time and hybrid working, contributing to a substantial reduction of commuting.
- Promoting an e-culture awareness in its staff and stakeholders: with the continuous development and implementation of e-tools for a quick progress towards the e-culture allowing a drastic reduction of documents printing, shipping and delivery costs, stationery and supplies consumption, among other aspects. It has been translated into a progressive simplification and digitalisation of EU-OSHA's administration.EU-OSHA is also making a wide use of e-Procurement (e-Tendering, e-Submission, PPMT), e-Signature, MIPS+, among others. All these aspects deeply contribute to improve administration agility and bring about higher efficiency in terms of costs and time.
- The continuous contribution to the circular economy: by giving as many uses as possible to its assets through, among other aspects:
    - regular donation exercises;
    - repair and reuse of pieces of furniture in spare parts, to the extent possible; and
    - regular waste recycling exercises foreseen in the Framework Contract for cleaning services.
- The responsible and efficient use of resources: in particular in 2023, progressing in the shift to LED lighting technology in part of the common areas and continuing in the elimination of single-use plastics, among other aspects.
- The active participation of EU-OSHA in the EU Greening Network (GN) of the European agencies and bodies:

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

2023 Environmental Dashboard results:

Nr	Area	Indicator	Description	Measurement	2023
1	HR & FIN-PROC	Total CO2 emissions in kgs	Kilograms of CO2 emissions managed through the travel agency and travel expenses reimbursed by EU-OSHA and by Events Contractor	kgs/year	96,465.52
2	FM	Electricity consumption in kWh	kWh Electricity consumption	kWh/year	151,253.00
3	FM	Paper consumption in kgs	Sustainable sourced paper consumed in offices	kgs/year	1,065.20
4	DOC	Recycled paper in kgs	Archive Documents in paper destroyed and recycled	kgs/year	1,477.10

-

DATA SOURCES	
Total CO_2 emissions in kgs	Sum of: For missions: MIPS+ report Travel expenses reimbursed by EU-OSHA: average CO_2 emissions in kgs per round trip x number of trips. Travel expenses reimbursed by events organisation contractor: average CO_2 emissions in kgs per round trip x number of trips or kgs, depending on how we receive the data. To obtain the average CO_2 kgs we will calculate it with the data from our travel agency contractor's invoices.
Electricity consumption in kWh	Electricity contractor's invoices – not from renewable sources
Paper consumption in the premises	Number of sheets printed in the premises
Recycled paper in kgs	Custody, loan and destruction services contractor's invoices (destruction of documents)

- **Current CO2 Kg: 232,5**

Annex VIII. Follow up to evaluation recommendations

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

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

In January 2020, following a seminar on the topic, EU-OSHA's Management Board adopted an action plan for the follow-up on the recommendations in the Commission's Staff Working Document, Evaluation of the EU Commission agencies in the employment and social affairs policy field: Eurofound, Cedefop, ETF and EU-OSHA (SWD (2019) 159 final, 9 April 2019). By the end of 2021, EU-OSHA had finalised the implementation of all agreed actions.

A new evaluation has been commissioned by the Commission and the evaluation study has been carried out in 2023. The publication of the evaluation study, together with the Staff Working Document by the Commission, is expected by mid-2024.

European Agency for Safety and Health at Work

EU-OSHA specific recommendations

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

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

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

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

European Agency for Safety and Health at Work

Common recommendation for the four agencies

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

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

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

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

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

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

Annex IX. List of Management Board members as of 31 December 2023

Governments

Members	Country	Alternates
Véronique CRUTZEN	Belgium	Aurore MASSART
Darina KONOVA	Bulgaria	Nikolay ARNAUDOV
Marina PRELEC	Croatia	Žanna JANČIEV
Jaroslav HLAVÍN	Czech Republic	Lucie KYSELOVÁ
Annemarie KNUDSEN	Denmark	Anne-Marie VON BENZON
Kai SCHÄFER	Germany	Sebastian HAUS-RYBICKY
Silja SOON	Estonia	Marika LIIV
Marie DALTON Coordinator	Ireland	Stephen CURRAN
Ioannis KONSTANTAKOPOULOS	Greece	Aggeliki MOIROU
Carlos ARRANZ	Spain	Mercedes TEJEDOR
Lucie MEDIAVILLA	France	Anne AUDIC
Antonio VALENTI	Italy	Laura TOMASSINI
Aristodemos ECONOMIDES	Cyprus	Chrysanthos SAAVIDES
Renārs LŪSIS Vice-Chairperson	Latvia	Jolanta GEDUŠA
Aldona SABAITIENĖ	Lithuania	Gintarė BUŽINSKAITĖ
Marco BOLY	Luxembourg	Patrice FURLANI
Attila LUMNICZKY	Hungary	Gyula MADARÁSZ
Melhino MERCIECA	Malta	Silvio FARRUGIA
Tanja WESSELIUS	Netherlands	Martin DEN HELD
Gertrud BREINDL	Austria	Anna RITZBERGER-MOSER
Agnieszka WOLSKA	Poland	Agnieszka GAJEK

Members	Country	Alternates
Nelson FERREIRA	Portugal	Paula SOUSA
Elena PERJU	Romania	Veronica HAŞ
Nikolaj PETRIŠIČ	Slovenia	Vladka KOMEL
Martina KOSTURÁKOVÁ	Slovakia	Adam SULIK
Raimo ANTILA	Finland	Liisa HAKALA
Magnus FALK	Sweden	Johanna BENGTSSON RYBERG
Hanna Sigríður GUNNSTEINSDÓTTIR (Observer)	Iceland	Björn Þ. RÖGNVALDSSON (Observer)
Robert HASSLER (Observer)	Liechtenstein	Joachim BATLINER (Observer)
Yogindra SAMANT (Observer)	Norway	Monica SEEM (Observer)

Employers

Members	Country	Alternates
Kris DE MEESTER	Belgium	Marc DE WILDE
Georgi STOEV	Bulgaria	Petya GEOREVA
Nenad SEIFERT	Croatia	Nuša ŽUNEC
Martin RÖHRICH	Czech Republic	Martina KROUPOVÁ
Clemens Ørnstrup ETZERODT	Denmark	Jens SKOVGAARD LAURITSEN
Eckhard METZE	Germany	Stefan ENGEL
Marju PEÄRNBERG	Estonia	Evelin ORG
Michael GILLEN Vice-Chairperson	Ireland	Katharine MURRAY
Katerina DASKALAKI	Greece	Natascha AVLONITOU
Miriam PINTO LOMEÑA	Spain	Laura CASTRILLO NÚÑEZ
Franck GAMBELLI	France	Patrick LÉVY
Fabiola LEUZZI	Italy	Pietro MASCIOCCHI

Members	Country	Alternates
Emilios MICHAEL	Cyprus	Polyvios POLYVIOU
Jānis PUMPIŅŠ	Latvia	Inese STEPIŅA
Rūta JASIENĖ	Lithuania	Awaiting new name
Thierry GRIMEE	Luxembourg	Marc KIEFFER
István KOMORÓCZKI	Hungary	Sára FELSZEGHI
Martin BONDIN	Malta	Joseph DELIA
Mario VAN MIERLO	Netherlands	R. VAN BEEK
Clemens ROSENMAYR	Austria	Tobias SONNWEBER
Rafal HRYNYK	Poland	Edyta DEFANSKA-CZUJKO
Marcelino PENA COSTA	Portugal	Luis HENRIQUE
Cristian OLTEANU	Romania	Marius OLARIU
Jože SMOLE	Slovenia	Karmen FORTUNA
Róbert MEITNER	Slovakia	Silvia SUROVÁ
Auli RYTIVAARA	Finland	Anne SALOMAA
Cecilia ANDERSSON	Sweden	Anders WESTLUND
Jón Rúnar PÁLSSON (Observer)	Iceland	Heiðrún Björk GÍSLADÓTTIR (Obs)
Jürgen NIGG (Observer)	Liechtenstein	Brigitte HAAS (Observer)
Arnfinn BJØRSHOL (Observer)	Norway	Ann Torill BENONISEN (Observer)

Workers

Members	Country	Alternates
Caroline VERDOOT	Belgium	Kris VAN EYCK
Aleksandar ZAGOROV	Bulgaria	Ognyan ATANASOV
Ivana ŠEPAK-ROBIĆ	Croatia	Katarina RUMORA
Václav PROCHÁZKA	Czech Republic	Radka SOKOLOVÁ

Members	Country	Alternates
Ulrik SPANNOW	Denmark	Can SARIALTUN
Sebastian SCHNEIDER	Germany	Moriz-Boje TIEDEMANN
Argo SOON	Estonia	Evelin TOMSON
Dessie ROBINSON	Ireland	Sylvester CRONIN
Andreas STOIMENIDIS Chairperson	Greece	Markos KONTIZAS
Ana GARCIA DE LA TORRE	Spain	Rubén PINEL BALLESTEROS
Abderrafik ZAIGOUCHE	France	Edwina LAMOUREUX
Awaiting new name	Italy	Cinzia FRASCHERI
Evangelos EVANGELOU	Cyprus	Stelios CHRISTODOULOU
Mārtiņš PUŽULS	Latvia	Gita OŠKĀJA
Inga RUGINIENĖ	Lithuania	Ričardas GARUOLIS
Hernani GOMES	Luxembourg	Christophe KNEBELER
Sára FELSZEGHI	Hungary	László MISKÉRI
Victor CARACHI	Malta	Anthony CASARU
Wim VAN VEELEN	Netherlands	Marike SCHOONEVELDT
Julia NEDJELIK-LISCHKA	Austria	Petra STREITHOFER
Tomasz NAGÓRKA	Poland	Paulina BARAŃSKA
Luis Alberto PINHO DUPONT	Portugal	Vanda CRUZ
Nicolae BĂICAN	Romania	Dan NĂSTASE
Lučka BÖHM	Slovenia	Martina VUK
Peter RAMPASEK	Slovakia	Vladimír KMEC
Erkki AUVINEN	Finland	Lotta SAVINKO
Karin FRISTEDT	Sweden	Cyrene MARTINSSON WAERN
Björn Ágúst SIGURJÓNSSON (Obs)	Iceland	Helga JÓNSDÓTTIR (Observer)

Members	Country	Alternates
Sigi LANGENBAHN (Observer)	Liechtenstein	Fredy LITSCHER (Observer)
Bergljot Fuhr LUNDE (Observer)	Norway	Geir Lyngstad STRØM (Observer)

European Commission

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

Observers other than EAA/EFTA observers

Member
Mr Ivailo KALFIN, European Foundation for the Improvement of Living and Working Conditions
Ms Carlien SCHEELE, European Institute for Gender Equality
Mr Cosmin BOIANGIU, European Labour Authority
Ms Stefania ROSSI, Chairperson of the Management Board of the European Foundation for the Improvement of Living and Working Conditions
Ms Isaline OSSIEUR, Coordinator BusinessEurope
Mr Ignacio DORESTE, Coordinator European Trade Union Confederation (ETUC)

Expert nominated by the European Parliament

Johan DANIELSSON, Landsorganisationen i Sverige

Annex X. Decisions taken by the Management Board in 2023

Date	Decision	Written Procedure / Meeting
26/06/2023	Decision on the selection of the Management Board's candidate to the function as Executive Director	Meeting
28/06/2023	Opinion on annual accounts of EU-OSHA for 2022	Meeting
10/08/2023	Decision of the Executive Board on behalf of the Management Board on the appointment of the Interim Accounting Officer of the European Agency for Safety and Health at Work (suspending Decision 2022/09 of the Management Board	Written procedure
02/10/2023	Decision on the appointment of the Executive Director	Written procedure
20/10/2023	Decision on confirmation of the Executive Board's decision on the appointment of the Interim Accounting Officer of the European Agency for Safety and Health at Work (suspending decision 2022/09 of the Management Board)	Written procedure
14/12/2023	EU-OSHA's Single Programming Document 2024-2026	Meeting
14/12/2023	EU-OSHA's Budget and establishment plan 2024	Meeting

Annex XI: Final accounts 2023

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European Agency for Safety and Health at Work

ANNUAL ACCOUNTS

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

European Agency for Safety and Health at Work

Unreserved certification of the annual accounts of EU-OSHA

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

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

Philippe Baillet
Interim Accounting Officer

Bilbao, 22/05/2024

Contents

Glossary

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

1. BACKGROUND INFORMATION NOTE

1.1 General background of the entity

Establishment

The European Agency for Safety and Health at Work (EU-OSHA) is the European Union information agency for occupational safety and health. It is one of the key contributors to the implementation of EU policy priorities in this policy field – currently defined in the EU-OSHA Strategic Framework 2021-2027, but also in other policy documents. EU-OSHA was stablished in 1994 and it is based in Bilbao, Spain. Currently, the Agency operates on the basis of the founding regulation, which entered into force in early 2019[1]. The regulation defines its mandate and governance arrangements.

Mission

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

Main operational activities

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

These include, among others:

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

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

Governance[2]

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

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

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

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

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

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

Sources of financing

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

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

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

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

1.2 Annual accounts

Basis for preparation

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

Accounting Officer

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

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

Composition of the annual accounts

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

Process from provisional accounts to discharge

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

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

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

1.3 Operational highlights

Achievements of the year

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

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

EU-OSHA also contributed to the second objective of the strategic framework, improving workplace prevention in line with the Vision Zero approach to work-related deaths. The research activities ("OSH Overviews") on supporting compliance, on psychosocial risks and on OSH in the health and social care sector will provide in-depth research results that can be used to improve both the monitoring and the prevention and management of risks in the workplace.

EU-OSHA's OSH Barometer provides authoritative information on the state of OSH in the EU and the large-scale surveys, ESENER and the recently finalised Workers' Exposure Survey on cancer risk factors, provide new and comparable data which enable development of evidence-based policy. EU-OSHA's project on Online Interactive Risk Assessment (OiRA) continued and made good progress in facilitating more and better risk assessments in European workplaces with a specific focus on MSEs and SMEs. This project is directly relevant to improving workplace prevention and supporting small businesses.

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

On the third objective related to enhancing preparedness in relation to ensuring a fast response to threats, EU-OSHA's continued involvement in the management of the consequences of the COVID-19 pandemic should be mentioned. EU-OSHA has been strongly involved in the EU response to the crisis and since then has been strengthening its focus on preparedness and crisis management via its own foresight activities and by enhancing strategic collaboration with other EU Agencies, bodies and institutions.

EU-OSHA has been serving as an information-based resource and platform for debate, facilitating the exchange of information on OSH research, policy and practice. In particular, it has provided support to the Commission, other institutions and key stakeholders when requested, to strengthen the evidence base for their decision-making and to provide them with the input necessary for their policy work.

Budget and budget implementation

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

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

- the operational activities ESENER, OiRA and Multillingualism for a total of EUR 368,000 respectively under budget items 3020, 3030 and 3040

- the development of ICT projects (including cybersecurity) for a total of EUR 162,000.

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

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

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

Finally, there was no amending budget in 2023.

Impact of the activities in the financial statements 2

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

- Increase in “Receivables and recoverables” (see **note 4.1.5**) of EUR 1,110,787 (2023: EUR 5,945,193 versus 2022: EUR 4,834,4057) mainly refers to the increase of the central treasury liaison accounts.

- Increase of the payables (see **note 4.2.3**) from EUR 2,697,443 in 2022 to EUR 2,793,663 in 2023 has been mainly driven by the increase of the pre-financing liability related to unused balancing and operating subsidy from the Commission partially compensated by the decrease of the accrued charges.

- Decrease in expenses (see notes **5.2.1 to 5.2.5**) from EUR 18,248,959 in 2022 to EUR 15,429,744 in 2023 mainly relates to the decrease of the operating and administrative costs for respectively 27% and 18%. The decrease of both costs in 2023 is directly linked to the increase of the outstanding commitments not expensed at 31.12.2023 (see **note 6.1.2**). Related obligations are to be paid in 2024. The staff costs increased by 1% in line with salary indexation and occupation of the staff in 2023.

- All in all, and compared to the financial year 2022, the significant decrease in operating expenditure (EUR 2,819,214, **see notes under 5.2**) coupled with the increase in operating revenues (EUR 2023: 16,453,279 versus 2022:EUR 16,177,004, **note 5.1.1**) leads to the economic result for 2023 of EUR 1,045,089.

2. FINANCIAL STATEMENTS 2023

All amounts are in EUR

2.1 Balance sheet

EUR

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

2.2 Statements of financial performance

EUR

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

2.3 Statement of changes in net assets

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

2.4 Statement of cash-flow

EUR

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

The Treasury of EU-OSHA is integrated into the Commission's treasury system. All payments and receipts are processed via the Commission's treasury system and registered on intercompany accounts, which are presented under the heading exchange receivables. EU-OSHA is titular of one bank account of which use is the imprest account for a maximum amount of EUR 7,000.

3. ACCOUNTING POLICIES

3.1 Significant accounting policies

3.1.1 Accounting principles

The objective of financial statements is to provide information about the financial position, performance and cashflows of an entity that is useful to a wide range of stakeholders.
The overall considerations (or accounting principles) to be followed when preparing the financial statements are laid down in EU Accounting Rule 1 ‘Financial Statements’ and are the same as those described in IPSAS 1: fair presentation, accrual basis, going concern, consistency of presentation, materiality, aggregation, offsetting and comparative information. The qualitative characteristics of financial reporting are relevance, faithful representation (reliability), understandability, timeliness, comparability and verifiability.

3.1.2 Basis of preparation

3.1.2.1 Reporting period

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

3.1.2.2 Currency and basis for conversion

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

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

Euro exchange rate

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

3.1.2.3 Use of estimates

In accordance with IPSAS and generally accepted accounting principles, the financial statements necessarily include amounts based on estimates and assumptions by management based on the most reliable information available. Significant estimates include, but are not limited to: amounts for employee benefit liabilities, accrued and deferred revenue and charges, provisions, financial risk on accounts receivable, contingent assets and liabilities, and degree of impairment of assets. Actual results could differ from those estimates.
Reasonable estimates are an essential part of the preparation of financial statements and do not undermine their reliability. An estimate may need revision if changes occur in the circumstances on which the estimate was based or as a result of new information or more experience. By its nature, the revision of an estimate does not relate to prior periods and is not the correction of an error. The effect of a change in accounting estimate shall be recognised in the surplus or deficit in the periods in which it becomes known.

3.1.2.4 Application of new and revised European Union Accounting Rules (EAR)

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

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

Changes from the application of the revised EAR 11

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

3.1.3 Balance sheet

3.1.3.1 Intangible assets

An intangible asset is an identifiable non-monetary asset without physical substance. An asset is identifiable if it is either separable, or arises from binding arrangements. Acquired intangible assets are stated at historical cost less accumulated amortisation and impairment losses. Internally developed intangible assets are capitalised when the relevant criteria of the EU accounting rules are met and the expenses relate solely to the development phase of the asset. Intangible assets are amortised on a straight-line basis over their estimated useful lives (3 to 11 years).

3.1.3.2 Property, plant and equipment

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

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

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

Leases

A lease is an agreement whereby the lessor conveys to the lessee, in return for a payment or series of payments, the right to use an asset for an agreed period of time. Leases are classified as either finance leases or operating leases.
Finance leases are leases where substantially all the risks and rewards incidental to ownership are transferred to the lessee.
An operating lease is a lease other than a finance lease, i.e. a lease where the lessor retains substantially all the risks and rewards incidental to ownership of an asset. When entering an operating lease as a lessee, the operating lease payments are recognized as an expense in the statement of financial performance on a straight-line basis over the lease term with neither an asset nor a liability recognized in the balance sheet.

3.1.3.3 Impairment of non-financial assets

Assets that have an indefinite useful life are not subject to amortization/depreciation and are tested annually for impairment. Assets that are subject to amortization/depreciation are tested for impairment whenever there is an indication at the reporting date that an asset may be impaired. An impairment loss is recognized for the amount by which the asset's carrying amount exceeds its recoverable (service) amount. The recoverable (service) amount is the higher of an asset's fair value less costs to sell and its value in use.
Intangible assets and property, plant and equipment residual values and useful lives are reviewed, and adjusted if appropriate, at least once per year. If the reasons for impairments recognised in previous years no longer apply, the impairment losses are reversed accordingly.

3.1.3.4 Receivables and recoverables

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

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

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

3.1.3.5 Cash and cash equivalents

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

3.1.3.6 Payables

Included under accounts payable are both amounts related to exchange transactions such as the purchase of goods and services, and to non-exchange transactions e.g. to cost claims from beneficiaries, grants or other EU funding, or pre-financing. Refer to section 3.1.4.1 for further details.

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

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

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3.1.3.7 Accrued and deferred revenue and charges

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

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

3.1.4 Statement of financial performance

3.1.4.1 Revenue

Revenue comprises gross inflows of economic benefits or service potential received and receivable by the entity, which represents an increase in net assets, other than increases relating to contributions from owners.
Depending on the nature of the underlying transactions in the statement of financial performance, revenue is distinguished between:

Revenue from non-exchange transactions

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

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

Revenue from exchange transactions

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

3.1.4.2 Expenses

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

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

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

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

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

3.1.5 Contingent assets and liabilities

3.1.5.1 Contingent assets

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

3.1.5.2 Contingent liabilities

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

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

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

3.1.6 Consolidation

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

4. NOTES TO THE BALANCE SHEET

4.1 Assets

4.1.1 Intangible assets

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

No acquisition in 2023.

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4.1.2 Property, Plant and Equipment

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

EUR

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

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

4.1.3 Long-term receivables

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

4.1.4 Short-term pre-financing

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

4.1.5 Short-term receivables

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

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

The treasury of the agency is integrated into the Commission's treasury system. Therefore, all payments and receipts are processed via the Commission's central treasury system and registered on inter-company (liaison) accounts, which are presented under this heading. Only some small payments are made via the imprest account managed locally. Further details in section 4.1.6.

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

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

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

4.1.6 Cash and cash equivalents

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

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

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4.2 Liabilities

4.2.1 Net assets

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

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

4.2.2 Provision for risks and liabilities

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

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

4.2.3 Short-term payables

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

The pre-financing liability for operating subsidy relates to delegation agreements for projects financed from the Commission's Instrument for Pre-Accession Assistance (IPAII & IPA III). The main goal of these projects is to prepare the EU candidate countries and potential candidates for their future participation in the European Agency for Safety and Health at Work network.

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

Accruals are liabilities to pay for goods or services that have been received or supplied but - unlike payables - have not yet been invoiced or formally agreed with the supplier. They include amounts due to employees (e.g., accruals for untaken holidays). The calculation of accruals is based on the open amount of budgetary commitments at year-end.

5. NOTES TO THE STATEMENT OF FINANCIAL PERFORMANCE

5.1 Revenue

5.1.1 Non-exchange revenue

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

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

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

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

5.1.2 Exchange revenue

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

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

5.2 Expenses

5.2.1 Operational expenses

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

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

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

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

5.2.2 Administrative

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

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

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

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

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

5.2.3 Staff

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

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

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

5.2.4 Fixed assets

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

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

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

5.2.5 Other

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

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

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

6. OTHER SIGNIFICANT DISCLOSURES

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

6.1.1 Reste-à-liquider (RAL)

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

EUR

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

6.1.2 Outstanding commitments not yet expensed

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

EUR

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

6.2 Legal case

	2023	2022
Number of legal case open	1	-

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

6.3 Related parties

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

6.4 Key management entitlements

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

	2023	2022
Executive Director	AD14	AD 11

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

6.5 Events after reporting date

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

7. FINANCIAL RISK MANAGEMENT

Types of risk

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

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

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

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

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

7.1 Currency risks

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

7.2 Credit risk

At the end of the year, the financial assets comprise exchange receivables that are not past due for more than 30 days except for the balance described in the section 4.1.5. As an impairment is performed on this receivable, no other credit loss is expected during the lifetime of the receivables, the entity is not exposed to any significant credit risk.

7.3 Liquidity risk

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

BUDGET IMPLEMENTATION REPORTS AND EXPLANATORY NOTES

CONTENTS:

1 BUDGETARY PRINCIPLES AND STRUCTURE

1.1 Budgetary principles

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

Principles of unity and budget accuracy

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

Principle of annuity

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

Principle of equilibrium

Revenue and payment appropriations shall be in balance.

Principle of unit of account

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

Principle of universality

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

Principle of specification

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

Principle of sound financial management

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

Principle of transparency

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

1.2 Structure and presentation of the budget

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

Title 1

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

Title 2

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

Title 3

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

Title 4 - Assigned revenue budget lines

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

2 RESULT OF THE IMPLEMENTATION OF THE BUDGET

EUR

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

European Agency for Safety and Health at Work

3 RECONCILIATION OF ECONOMIC RESULT WITH BUDGET RESULT

EUR

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

European Agency for Safety and Health at Work

4 IMPLEMENTATION OF BUDGET REVENUE

4.1 Implementation of budget revenue – Title 1

in EUR

		Income appropriations		Entitlements established			Revenue				Out-standing
	Item	Initial budget	Final budget	Current year	Carried over	Total	On entitlements of current year	On entitlements carried over	Total	%	
		1	2	3	4	5=3+4	6	7	8=6+7	9=8/2	10=5-8
10-0	EUROPEAN COMMISSION	16,306,443.00	16,306,443.00	16,065,899.00	-	16,065,899.00	16,065,899.00	-	16,065,899.00	99%	-
Total Chapter 10-0		16,306,443.00	16,306,443.00	16,065,899.00	-	16,065,899.00	16,065,899.00	-	16,065,899.00	99%	-
Total Title 10-0		**16,306,443.00**	**16,306,443.00**	**16,065,899.00**	**-**	**16,065,899.00**	**16,065,899.00**	**-**	**16,065,899.00**	**99%**	**-**

in EUR

		Income appropriations		Entitlements established			Revenue				Out-standing
	Item	Initial budget	Final budget	Current year	Carried over	Total	On entitlements of current year	On entitlements carried over	Total	%	
		1	2	3	4	5=3+4	6	7	8=6+7	9=8/2	10=5-8
11-0	OTHER REVENUE	154,655.00	154,655.00	154,655.00	-	154,655.00	154,655.00	-	154,655.00	100%	-
Total Chapter 11-0		154,655.00	154,655.00	154,655.00	-	154,655.00	154,655.00	-	154,655.00	100%	-
Total Title 10-1		**154,655.00**	**154,655.00**	**154,655.00**	**-**	**154,655.00**	**154,655.00**	**-**	**154,655.00**	**100%**	**-**

in EUR

		Income appropriations		Entitlements established			Revenue				Out-standing
	Item	Initial budget	Final budget	Current year	Carried over	Total	On entitlements of current year	On entitlements carried over	Total	%	
		1	2	3	4	5=3+4	6	7	8=6+7	9=8/2	10=5-8
12-0	EEA EFTA CONTRIBUTION	477,752.00	477,752.00	470,731.00	-	470,731.00	470,731.00	-	470,731.00	99%	-
Total Chapter 12-0		477,752.00	477,752.00	470,731.00	-	470,731.00	470,731.00	-	470,731.00	99%	-
Total Title 10-2		**477,752.00**	**477,752.00**	**470,731.00**	**-**	**470,731.00**	**470,731.00**	**-**	**470,731.00**	**99%**	**-**

European Agency for Safety and Health at Work

4.2 Implementation of budget revenue – Title 2

in EUR

		Income appropriations		Entitlements established			Revenue				Out-standing
	Item	Initial budget	Final budget	Current year	Carried over	Total	On entitlements of current year	On entitlements carried over	Total	%	
		1	2	3	4	5=3+4	6	7	8=6+7	9=8/2	10=5-8
20-0	GRANT FROM BASQUE	40,000.00	40,000.00	40,000.00	-	40,000.00	40,000.00	-	40,000.00	100%	-
Total Chapter 20-0		40,000.00	40,000.00	40,000.00	-	40,000.00	40,000.00	-	40,000.00	100%	-
Total Title 20-0		**40,000.00**	**40,000.00**	**40,000.00**	**-**	**40,000.00**	**40,000.00**	**-**	**40,000.00**	**100%**	**-**

in EUR

		Income appropriations		Entitlements established			Revenue				Out-standing
	Item	Initial budget	Final budget	Current year	Carried over	Total	On entitlements of current year	On entitlements carried over	Total	%	
		1	2	3	4	5=3+4	6	7	8=6+7	9=8/2	10=5-8
22-0	GRANT FROM SPAIN	60,100.00	60,100.00	60,100.00	-	60,100.00	60,100.00	-	60,100.00	100%	-
Total Chapter 22-0		60,100.00	60,100.00	60,100.00	-	60,100.00	60,100.00	-	60,100.00	100%	-
Total Title 20-2		**60,100.00**	**60,100.00**	**60,100.00**	**-**	**60,100.00**	**60,100.00**	**-**	**60,100.00**	**100%**	**-**

in EUR

		Income appropriations		Entitlements established			Revenue				Out-standing
	Item	Initial budget	Final budget	Current year	Carried over	Total	On entitlements of current year	On entitlements carried over	Total	%	
		1	2	3	4	5=3+4	6	7	8=6+7	9=8/2	10=5-8
26-0	DG NEAR FOR IPA III	0	0	598,078.00	-	598,078.00	598,078.00	-	598,078.00	-	-
Total Chapter 26-0		0	0	598,078.00	-	598,078.00	598,078.00	-	598,078.00	-	-
Total Title 22-6		**0**	**0**	**598,078.00**	**-**	**598,078.00**	**598,078.00**	**-**	**598,078.00**	**-**	**-**

European Agency for Safety and Health at Work

4.3 Implementation of budget revenue – Title 5 and GRAND TOTAL

in EUR

		Income appropriations		Entitlements established			Revenue				Out-standing
	Item	Initial budget	Final budget	Current year	Carried over	Total	On entitlements of current year	On entitlements carried over	Total	%	
		1	2	3	4	5=3+4	6	7	8=6+7	9=8/2	10=5-8
50-0	MISCELLANEOUS REVENU	0	0	945.00	212,903.59	213,848.59	945.00	-	945.00	-	212,903.59
Total Chapter 50-0		0	0	945.00	212,903.59	213,848.59	945.00	-	945.00	-	212,903.59
Total Title 54-0		**0**	**0**	**945.00**	**212,903.59**	**213,848.59**	**945.00**	**-**	**945.00**	**-**	**212,903.59**
GRAND TOTAL		**17,038,950.00**	**17,038,950.00**	**17,390,408.00**	**212,903.59**	**17,603,311.59**	**17,390,408.00**	**-**	**17,390,408.00**	**102%**	**212,903.59**

European Agency for Safety and Health at Work

5 IMPLEMENTATION OF BUDGET EXPENDITURE

5.1 Breakdown & changes in commitment appropriations

5.1.1 Breakdown & changes in commitment appropriations – Title 1

in EUR

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

5.1.2 Breakdown & changes in commitment appropriations – Title 2

in EUR

	Item	Budget appropriations				Additional appropriations			Total appropr. available
		Initial adopted budget	Amending budgets	Transfers	Final adopted budget	Carry-overs	Assigned revenue	Total	
		1	2	3	4=1+2+3	5	6	7=5+6	8=4+7
2000	RENT	394,150.00	-	-	394,150.00	-	-	-	394,150.00
2010	INSURANCE	7,500.00	-	-	7,500.00	-	-	-	7,500.00
2020	WATER GAS ELECTRICIT	110,000.00	-	-	110,000.00	-	945.00	945.00	110,945.00
2030	CLEANING AND MAINTEN	100,000.00	-	- 61,000.00	39,000.00	-	-	-	39,000.00
2040	FITTING OUT OF PREMI	36,000.00	-	- 26,000.00	10,000.00	-	-	-	10,000.00
2050	SECURITY AND SURVEIL	102,000.00	-	- 70,000.00	32,000.00	-	-	-	32,000.00
Total Chapter 20		749,650.00	-	- 157,000.00	592,650.00	-	945.00	945.00	593,595.00
2100	IT OPERATING EXPENDI	350,000.00	-	- 61,000.00	289,000.00	-	-	-	289,000.00
2120	SERVICES PROVIDED BY	350,000.00	-	182,000.00	532,000.00	-	-	-	532,000.00
2130	NEW AND REPLACEMENT	90,000.00	-	41,000.00	131,000.00	-	-	-	131,000.00
Total Chapter 21		790,000.00	-	162,000.00	952,000.00	-	-	-	952,000.00
2210	NEW AND REPLACEMENT	18,000.00	-	- 17,000.00	1,000.00	-	-	-	1,000.00
2232	VEHICLE UPKEEP PETRO	300.00	-	-	300.00	-	-	-	300.00
2250	PUBLICATIONS AND SUB	10,000.00	-	-	10,000.00	-	-	-	10,000.00
Total Chapter 22		28,300.00	-	- 17,000.00	11,300.00	-	-	-	11,300.00
2300	STATIONERY AND OFFIC	5,000.00	-	-	5,000.00	-	-	-	5,000.00
2320	BANK CHARGES	1,000.00	-	-	1,000.00	-	-	-	1,000.00
2330	LEGAL EXPENSES	10,000.00	-	30,000.00	40,000.00	-	-	-	40,000.00
2331	AUDIT SERVICES	11,000.00	-	-	11,000.00	-	-	-	11,000.00
2332	OTHER OUTSOURCED SER	48,000.00	-	- 29,000.00	19,000.00	-	-	-	19,000.00
2352	INTERNAL CATERING EX	2,000.00	-	-	2,000.00	-	-	-	2,000.00
Total Chapter 23		77,000.00	-	1,000.00	78,000.00	-	-	-	78,000.00
2400	POSTAGE AND DELIVERY	6,500.00	-	- 5,000.00	1,500.00	-	-	-	1,500.00
2410	TELEPHONE TELEGRAPH	65,000.00	-	-	65,000.00	-	-	-	65,000.00
Total Chapter 24		71,500.00	-	- 5,000.00	66,500.00	-	-	-	66,500.00
Total Title 2		**1,716,450.00**	**-**	**- 16,000.00**	**1,700,450.00**	**-**	**945.00**	**945.00**	**1,701,395.00**

5.1.3 Breakdown & changes in commitment appropriations – Title 3

in EUR

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

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

in EUR

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

5.2 Breakdown & changes in payment appropriations

5.2.1 Breakdown & changes in payment appropriations – Title 1

in EUR

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

5.2.2 Breakdown & changes in payment appropriations – Title 2

in EUR

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

European Agency for Safety and Health at Work

5.2.3 Breakdown & changes in payment appropriations – Title 3

in EUR

		Budget appropriations				Additional appropriations			Total appropr. available
	Item	Initial adopted budget	Amending budgets	Transfers	Final adopted budget	Carry-overs	Assigned revenue	Total	
		1	2	3	4=1+2+3	5	6	7=5+6	8=4+7
3010	ANTICIPATING CHANGE	143,500.00	-	- 25,000.00	118,500.00	28,310.87	-	28,310.87	146,810.87
3020	FACTS AND FIGURES AN	2,684,600.00	-	259,600.00	2,944,200.00	1,765,736.65	-	1,765,736.65	4,709,936.65
3030	TOOLS FOR OSH MANAGE	297,600.00	-	22,400.00	320,000.00	169,984.85	-	169,984.85	489,984.85
3040	RAISING AWARENESS AN	3,283,400.00	-	86,000.00	3,369,400.00	1,364,888.34	-	1,364,888.34	4,734,288.34
3050	NETWORKING KNOWLEDGE	187,300.00	-	- 40,000.00	147,300.00	173,605.34	-	173,605.34	320,905.34
3060	NETWORKING AND RELAT	408,000.00	-	- 73,000.00	335,000.00	130,698.03	-	130,698.03	465,698.03
Total Chapter 30		7,004,400.00	-	230,000.00	7,234,400.00	3,633,224.08	-	3,633,224.08	10,867,624.08
3100	SUPPORT TO OPERATION	61,100.00	-	- 4,000.00	57,100.00	-	-	-	57,100.00
Total Chapter 31		61,100.00	-	- 4,000.00	57,100.00	-	-	-	57,100.00
Total Title 3		**7,065,500.00**	**-**	**226,000.00**	**7,291,500.00**	**3,633,224.08**	**-**	**3,633,224.08**	**10,924,724.08**

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

in EUR

		Budget appropriations				Additional appropriations			Total appropr. available
	Item	Initial adopted budget	Amending budgets	Transfers	Final adopted budget	Carry-overs	Assigned revenue	Total	
		1	2	3	4=1+2+3	5	6	7=5+6	8=4+7
4200	IPA II 2018 PROGRAMM	-	-	-	-	-	86,825.76	86,825.76	86,825.76
Total Chapter 42		-	-	-	-	-	86,825.76	86,825.76	86,825.76
4300	IPA III PROGRAMM	-	-	-	-	-	598,078.00	598,078.00	598,078.00
Total Chapter 43		-	-	-	-	-	598,078.00	598,078.00	598,078.00
Total Title 4		**-**	**-**	**-**	**-**	**-**	**684,903.76**	**684,903.76**	**684,903.76**
GRAND TOTAL		**17,038,950.00**	**-**	**-**	**17,038,950.00**	**4,362,032.07**	**685,848.76**	**5,047,880.83**	**22,086,830.83**

5.3 Implementation of commitment appropriations

5.3.1 Implementation of commitment appropriations – Title 1

in EUR

		Total approp. available	Commitments made					Appropriations carried over to 2024			Appropriations lapsing			
	Item		from final adopt. budget	from carry-overs	from assign. revenue	Total	%	Assign. revenue	By decision	Total	from final adopt. budget	from carry-overs	from assign. revenue	Total
		1	2	3	4	5=2+3+4	6=5/1	7	8	9=7+8	10	11	12	13=10+11+12
1100	BASIC SALARIES	3,946,800	3,898,516	-	-	3,898,516	99%	-	-	-	48,283.80	-	-	48,283.80
1101	FAMILY ALLOWANCES	567,000	531,696	-	-	531,696	94%	-	-	-	35,303.55	-	-	35,303.55
1102	EXPATRIATION AND FOR	572,000	540,487	-	-	540,487	94%	-	-	-	31,512.90	-	-	31,512.90
1103	SECRETARIAL ALLOWANC	2,000	2,000	-	-	2,000	100%	-	-	-	-	-	-	-
1113	CONTRACT AGENTS	1,800,000	1,735,638	-	-	1,735,638	96%	-	-	-	64,362.13	-	-	64,362.13
1120	PROFESSIONAL TRAININ	135,000	124,433	-	-	124,433	92%	-	-	-	10,566.97	-	-	10,566.97
1130	INSURANCE AGAINST SI	190,000	188,657	-	-	188,657	99%	-	-	-	1,343.35	-	-	1,343.35
1131	INSURANCE AGAINST AC	23,000	21,119	-	-	21,119	92%	-	-	-	1,880.91	-	-	1,880.91
1132	INSURANCE AGAINST UN	75,000	72,766	-	-	72,766	97%	-	-	-	2,234.17	-	-	2,234.17
1141	TRAVEL EXPENSES FOR	63,000	60,715	-	-	60,715	96%	-	-	-	2,285.10	-	-	2,285.10
1175	INTERIM SERVICES	222,000	221,313	-	-	221,313	100%	-	-	-	687.48	-	-	687.48
1177	INTERINSTITUTIONAL S	160,000	158,644	-	-	158,644	99%	-	-	-	1,355.51	-	-	1,355.51
1178	INTERAGENCIES SECRET	2,200	2,200	-	-	2,200	100%	-	-	-	-	-	-	-
1180	MISCELLANEOUS EXPEND	33,000	32,685	-	-	32,685	99%	-	-	-	314.99	-	-	314.99
1181	TRAVEL EXPENSES	7,000	135	-	-	135	2%	-	-	-	6,864.76	-	-	6,864.76
1182	INSTALLATION RESETTL	27,000	2,164	-	-	2,164	8%	-	-	-	24,835.57	-	-	24,835.57
1183	REMOVAL EXPENSES	30,000	-	-	-	-	0%	-	-	-	30,000.00	-	-	30,000.00
1184	TEMPORARY DAILY SUBS	16,000	5,306	-	-	5,306	33%	-	-	-	10,693.87	-	-	10,693.87
Total Chapter 11		7,871,000	7,598,475	-	-	7,598,475	97%	-	-	-	272,525.06	-	-	272,525.06
1410	MEDICAL SERVICES	20,000	14,767	-	-	14,767	74%	-	-	-	5,233.38	-	-	5,233.38
1420	OTHER WELFARE EXPEND	7,000	6,934	-	-	6,934	99%	-	-	-	66.31	-	-	66.31
Total Chapter 14		27,000	21,700	-	-	21,700	80%	-	-	-	5,299.69	-	-	5,299.69
1522	TRAINEES	129,000	93,224	-	-	93,224	72%	-	-	-	35,776.45	-	-	35,776.45
Total Chapter 15		129,000	93,224	-	-	93,224	72%	-	-	-	35,776.45	-	-	35,776.45
1620	OTHER SOCIAL EXPENDI	20,000	9,483	-	-	9,483	47%	-	-	-	10,517.50	-	-	10,517.50
Total Chapter 16		20,000	9,483	-	-	9,483	47%	-	-	-	10,517.50	-	-	10,517.50
Total Title 1		**8,047,000**	**7,722,881**	**-**	**-**	**7,722,881**	**96%**	**-**	**-**	**-**	**324,118.70**	**-**	**-**	**324,118.70**

5.3.2 Implementation of commitment appropriations – Title 2

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

European Agency for Safety and Health at Work

5.3.3 Implementation of commitment appropriations – Title 3

in EUR

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

5.3.4 Implementation of commitment appropriations – Title 4 and Grand total

in EUR

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

5.4 Implementation of payment appropriations

5.4.1 Implementation of payment appropriations – Title 1

in EUR

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

European Agency for Safety and Health at Work

5.4.2 Implementation of payment appropriations – Title 2

in EUR

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

European Agency for Safety and Health at Work

5.4.3 Implementation of payment appropriations – Title 3

in EUR

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

5.4.4 Implementation of payment appropriations – Title 4 and Grand total

in EUR

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

6 OUTSTANDING COMMITMENTS

6.1 Outstanding commitments – Title 1

in EUR

		Commitments outstanding at the end of previous year				Commitments of the current year				Total commitm. outstanding at year-end
	Item	Commitm. carried for-ward from pre-vious year	Decommit. Revaluation Cancel-lations	Pay-ments	Total	Commit-ments made during the year	Pay-ments	Cancel-lation of commit. which cannot be	Commit. outstand-ing at year-end	
		1	2	3	4=1+2-3	5	6	7	8=5-6-7	9=4+8
1100	BASIC SALARIES	-	-	-	-	3,898,516.20	3,898,516.20	-	-	-
1101	FAMILY ALLOWANCES	-	-	-	-	531,696.45	531,696.45	-	-	-
1102	EXPATRIATION AND FOR	-	-	-	-	540,487.10	540,487.10	-	-	-
1103	SECRETARIAL ALLOWANC	-	-	-	-	2,000.00	2,000.00	-	-	-
1113	CONTRACT AGENTS	-	-	-	-	1,735,637.87	1,735,637.87	-	-	-
1120	PROFESSIONAL TRAININ	25,270.11	- 4,622.69	20,647.42	-	124,433.03	58,406.99	-	66,026.04	66,026.04
1130	INSURANCE AGAINST SI	-	-	-	-	188,656.65	188,656.65	-	-	-
1131	INSURANCE AGAINST AC	-	-	-	-	21,119.09	21,119.09	-	-	-
1132	INSURANCE AGAINST UN	-	-	-	-	72,765.83	72,765.83	-	-	-
1141	TRAVEL EXPENSES FOR	-	-	-	-	60,714.90	60,714.90	-	-	-
1175	INTERIM SERVICES	26,446.74	- 3,301.54	23,145.20	-	221,312.52	172,608.60	-	48,703.92	48,703.92
1177	INTERINSTITUTIONAL S	3,924.23	- 349.07	3,575.16	-	158,644.49	149,470.62	-	9,173.87	9,173.87
1178	INTERAGENCIES SECRET	137.09	- 137.09	-	-	2,200.00	2,200.00	-	-	-
1180	MISCELLANEOUS EXPEND	-	-	-	-	32,685.01	13,161.54	-	19,523.47	19,523.47
1181	TRAVEL EXPENSES	-	-	-	-	135.24	135.24	-	-	-
1182	INSTALLATION RESETTL	-	-	-	-	2,164.43	2,164.43	-	-	-
1184	TEMPORARY DAILY SUBS	-	-	-	-	5,306.13	5,306.13	-	-	-
Total Chapter 11		55,778.17	- 8,410.39	47,367.78	-	7,598,474.94	7,455,047.64	-	143,427.30	143,427.30
1410	MEDICAL SERVICES	6,353.92	- 2,967.82	3,386.10	-	14,766.62	10,400.79	-	4,365.83	4,365.83
1420	OTHER WELFARE EXPEND	1,730.05	- 379.20	1,350.85	-	6,933.69	4,045.83	-	2,887.86	2,887.86
Total Chapter 14		8,083.97	- 3,347.02	4,736.95	-	21,700.31	14,446.62	-	7,253.69	7,253.69
1522	TRAINEES	-	-	-	-	93,223.55	93,223.55	-	-	-
Total Chapter 15		-	-	-	-	93,223.55	93,223.55	-	-	-
1620	OTHER SOCIAL EXPENDI	1,161.08	- 419.99	741.09	-	9,482.50	6,375.85	-	3,106.65	3,106.65
Total Chapter 16		1,161.08	- 419.99	741.09	-	9,482.50	6,375.85	-	3,106.65	3,106.65
Total Title 1		**65,023.22**	**- 12,177.40**	**52,845.82**	**-**	**7,722,881.30**	**7,569,093.66**	**-**	**153,787.64**	**153,787.64**

6.2 Outstanding commitments – Title 2

in EUR

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

6.3 Outstanding commitments – Title 3

in EUR

		Commitments outstanding at the end of previous year				Commitments of the current year				Total commitm. outstanding at year-end
	Item	Commitm. carried for-ward from pre-vious year	Decommit. Revaluation Cancel-lations	Pay-ments	Total	Commit-ments made during the year	Pay-ments	Cancel-lation of commit. which cannot be	Commit. outstand-ing at year-end	
		1	2	3	4=1+2-3	5	6	7	8=5-6-7	9=4+8
3010	ANTICIPATING CHANGE	28,310.87	- 25,990.04	2,320.83	-	109,590.11	18,764.14	-	90,825.97	90,825.97
3020	FACTS AND FIGURES AN	1,765,736.65	- 390,591.56	1,375,145.09	-	2,927,442.76	542,914.58	-	2,384,528.18	2,384,528.18
3030	TOOLS FOR OSH MANAGE	169,984.85	- 45,736.27	124,248.58	-	314,305.05	80,030.05	-	234,275.00	234,275.00
3040	RAISING AWARENESS AN	1,364,888.34	- 92,733.81	1,272,154.53	-	3,364,958.52	2,272,306.27	-	1,092,652.25	1,092,652.25
3050	NETWORKING KNOWLEDGE	173,605.34	- 82,789.53	90,815.81	-	131,223.83	25,746.59	-	105,477.24	105,477.24
3060	NETWORKING AND RELAT	130,698.03	- 44,306.23	86,391.80	-	312,658.37	264,503.92	-	48,154.45	48,154.45
Total Chapter 30		3,633,224.08	- 682,147.44	2,951,076.64	-	7,160,178.64	3,204,265.55	-	3,955,913.09	3,955,913.09
3100	SUPPORT TO OPERATION	-	-	-	-	48,326.42	18,357.67	-	29,968.75	29,968.75
Total Chapter 31		-	-	-	-	48,326.42	18,357.67	-	29,968.75	29,968.75
Total Title 3		**3,633,224.08**	**- 682,147.44**	**2,951,076.64**	**-**	**7,208,505.06**	**3,222,623.22**	**-**	**3,985,881.84**	**3,985,881.84**

6.4 Outstanding commitments – Title 4 and Grand total

in EUR

		Commitments outstanding at the end of previous year				Commitments of the current year				Total commitm. outstanding at year-end
	Item	Commitm. carried for-ward from pre-vious year	Decommit. Revaluation Cancel-lations	Pay-ments	Total	Commit-ments made during the year	Pay-ments	Cancel-lation of commit. which cannot be	Commit. outstand-ing at year-end	
		1	2	3	4=1+2-3	5	6	7	8=5-6-7	9=4+8
4200	IPA II 2018 PROGRAMM	62,977.29	- 57,564.97	5,412.32	-	-	-	-	-	-
Total Chapter 42		62,977.29	- 57,564.97	5,412.32	-	-	-	-	-	-
4300	IPA III PROGRAMM	-	-	-	-	485,913.08	147,213.23	-	338,699.85	338,699.85
Total Chapter 43		-	-	-	-	485,913.08	147,213.23	-	338,699.85	338,699.85
Total Title 4		**62,977.29**	**- 57,564.97**	**5,412.32**	**-**	**485,913.08**	**147,213.23**	**-**	**338,699.85**	**338,699.85**
GRAND TOTAL		**4,425,009.36**	**- 860,113.18**	**3,564,896.18**	**-**	**17,048,565.87**	**11,876,759.56**	**-**	**5,171,806.31**	**5,171,806.31**

7 SUMMARY OF TRANSFERS OF APPROPRIATIONS 2023

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

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

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

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

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

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

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

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

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

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

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

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

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

Justification:

1100: The total amount transferred from the salary line (EUR 65,000) is made possible by an adjusted/decreased weighting factor 2023 and the vacancy of a temporary agent post during a period of the year.
The amount tranferred consists in EUR 10,000 for the interim services and EUR 55,000 to the Title 3 of the budget.
The amount of EUR 55,000 is transferred to the Title 3 of the budget and is in line with the provisions of the article 26 of the Financial Regulation (<10% of initial credits for budget item 1100).

1113: The total amount transferred from the contract agents budget line (EUR 155,000) is made possible by an adjusted/decreased weighting factor 2023 and the occupation of 25 FTE

2030: Alignment of contracts for cleaning and maintenance services on the annual budget year added to more favorable financial conditions following signature of a new Framework Contract make possible to transfer the unused resources where needs identified.

2100: Reduction of the general cost for IT and software licences leads to savings on budget item 2100.

3010: Organization of final expert workshop for the activity "1.3. Anticipated changes" together with JRC & final work on mapping and integration of OSH knowledge leads to less resources than initially planned.

3050: For the activity "5.3. - Networking knwoledge", the translation of the heat guide (estimated cost of EUR 40,000) into several national languages has been carried out in the activity "4.8. - Multiliguism".

3060: Resources planned for an ad hoc Management Board meeting were finally not needed as required decision was taken by written procedure.
EUR 30,000 are available for transfer from the acticity "6.4 - Networking".

1175: Further appropriations are needed (EUR 10,000) in order to provide administrative support in the areas of recruitment and L&D of the HR section.

2120: Further appropriations needed (EUR 45,000) in order to launch the second phase of the DevSecOps project. The objective of the project is to improve the ICT development process, including the cybersecurity aspects.

2130: Purchase of specific technical equipment is necessary in to order improve energy conservation and energy efficiency. It is also needed for the stabilization of the air conditioning systems of the Agency's servers.
The extra need is estimated at EUR 61,000 for a new total of EUR 151,000

3020: The transfer of EUR 282,600 is mainly to cover, after re-allocation between the activities of the priority 2, additional needs for the activity "2.1. - ESENER " in the view of contracting further services for the provision of trainings, the fieldwork execution and the data processing, delivery and storage. The contract will eventually cover a bigger number of countries than originally planned.

3030: Further appropriations needed (EUR 22,400) for the activity "3.1 - OiRA" in order to cover maintenance and developmental needs on OiRA Plone.

European Agency for Safety and Health at Work

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

Justification:

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

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

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

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

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

Annex XII: GRI content index

GRI content index			
Statement of use	EU-OSHA has reported the information cited in this GRI content index for the period 1 January to 31 December 2023 with reference to the GRI Standards.		
GRI 1 used	GRI 1: Foundation 2021		
GRI STANDARD	**DISCLOSURE**	**LOCATION**	**Contribution to Sustainable Development Goals**[21]
GRI 2: General Disclosures 2021	2-1 Organizational details	Consolidated Annual Activity Report (CAAR) 2023, "The Agency in brief" Website: https://osha.europa.eu/en/contact-us	
	2-2 Entities included in the organization's sustainability reporting	CAAR, Part II (a), "2.3. Budget and Financial management"	
	2-3 Reporting period, frequency and contact point	CAAR, "Introduction"	
	2-5 External assurance	CAAR, Part II (a) 2.8.2. "European Court of Auditors", 2.10 "Follow up of recommendations following investigation by OLAF"; Part II b) "External Evaluations"	

[21]The mapping between GRI standards and disclosures and the SDG is based on the Guidance document issued by GRI called "Linking SDGs to GRI standards" from May 2022.

	2-6 Activities, value chain and other business relationships	CAAR, "Executive Summary - The Year in Brief"; Part I "Policy achievements"	
	2-7 Employees	CAAR, Part II (a) 2.6 Human Resources Management ; Annex IV: Establishment plan and additional information on Human Resources management; Single Programming Document (SPD) 2023-2025, Annex V - Human resources (qualitative) - Table 1 - A: statutory staff and SNE; Table 1 - B. Additional external staff expected to be financed from grant, contribution or service-level agreements; Table 2 - C: gender representation, Table 2 - D: Geographical balance	SDG 8 "Decent work and economic growth"
	2-8 Workers who are not employees	SPD 2023-2025, Annex V - Human resources (qualitative) - Table 1 - C: Other Human resources (Structural service providers)	SDG 8 "Decent work and economic growth"
	2-9 Governance structure and composition	CAAR 2023, "Executive Summary, The Agency in brief"; Annex IX - List of Management Board members as 31/12/2023 Management Board members and alternates	SDG 5 "Gender equality" SDG 16 "Peace, justice and strong institutions"
	2-10 Nomination and selection of the highest governance body	EU-OSHA's founding regulation, Section 1, article 4 Council Decision of 28 March 2023 appointing members and alternate members of the Management Board of the European Agency for Safety and Health at Work (EU-OSHA) 2023/C 116/06 Management Board members and alternates	SDG 5 "Gender equality" SDG 16 "Peace, justice and strong institutions"
	2-11 Chair of the highest governance body	CAAR 2023, Annex X: Decisions taken by the Management Board in 2023 Management Board members and alternates	SDG 16 "Peace, justice and strong institutions"

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	2-12 Role of the highest governance body in overseeing the management of impacts	EU-OSHA's founding regulation, Section 1, article 5 CAAR 2023, "Management Board's analysis and assessment of the Consolidated Annual activity report"; Part II (a) 2.1 Management Board (p.23)	SDG 16 "Peace, justice and strong institutions"
	2-13 Delegation of responsibility for managing impacts	EU-OSHA's founding regulation, Section 1, article 5 Management and Executive Boards' rules of procedure	
	2-14 Role of the highest governance body in sustainability reporting	EU-OSHA's founding regulation, Section 1, Article 5 CAAR 2023: "Management Board's analysis and assessment of the CAAR"	
	2-15 Conflicts of interest	EU-OSHA's policy on prevention and management of conflict of interest policy CAAR 2023, Part II (a) - 2.4.4 " Fraud prevention and conflict of interest; Website: Management Board members; declarations of interests and absence of conflict of interests	SDG 16 "Peace, justice and strong institutions"
	2-16 Communication of critical concerns	CAAR 2023 - "Part II (a) Management - section 2.1. "Management Board"	
	2-17 Collective knowledge of the highest governance body	CAAR 2023 - "Part II (a) Management - section 2.1. "Management Board"	
	2-18 Evaluation of the performance of the highest governance body	CAAR 2023 – "Part II (b) External evaluations"	
	2-19 Remuneration policies	Staff Regulations of officials of the EU , Title V. Chapter 1: Section 1: Remuneration, Articles 62-70	
	2-20 Process to determine remuneration	Staff Regulations of officials of the EU , Title V. Chapter 1: Section 1: Remuneration, Articles 62-71	

	2-21 Annual total compensation ratio	2023 Annual update of the remuneration and pensions of the official and other servants of the EU and correction coefficient applied thereto (C/2023/1544)	
	2-22 Statement on sustainable development strategy	CAAR 2023, Part II. 2.11 Environmental management; Annex VII on Environmental management	
	2-23 Policy commitments	EU-OSHA's strategy 2022-2027	SDG 16 "Peace, justice and strong institutions"
	2-24 Embedding policy commitments	SPD (2023-2025) - Annual Work programme 2023 CAAR 2023 - "Part I - Policy achievements of the year"	
	2-25 Processes to remediate negative impacts	EU-OSHA's appeal procedure	
	2-26 Mechanisms for seeking advice and raising concerns	EU-OSHA's appeal procedure Policy on access to document Code of good administrative behaviour	SDG 16 "Peace, justice and strong institutions"
	2-27 Compliance with laws and regulations	CAAR 2023, "Part III - 3.1 Effectiveness of the internal control systems"; "Part II - 2.7.2. European Court of Auditors"; "2.9 Follow-up of recommendations and action plans for audits"; "2.10 Follow-up of recommendations following investigations by OLAF"	
	2-29 Approach to stakeholder engagement	EU-OSHA's founding regulation, Chapter II, Section 4, article 12; Chapter V, article 30 Focal points network EU-OSHA's strategy 2022-2027	
	2-30 Collective bargaining agreements	Working & contractual conditions for all statutory staff are based on the Staff Regulations (SR) and the CEOS	
GRI 3: Material Topics 2021	3-1 Process to determine material topics	2023 public consultation on EU Agencies: EUROFOUND, CEDEFOP, ETF and EU OSHA EU-OSHA's stakeholders surveys	

	3-2 List of material topics	EU-OSHA strategy 2022-2027 CAAR 2023 "Part I - Policy achievements of the year and implementation of work programme"	
	3-3 Management of material topics	CAAR 2023, "Part I - Policy achievements of the year"; "Part II (a) - 2.13 Assessment by management"; "Part II (b) - "External evaluations"; "Part III - Conclusions of assessments on the effectiveness of internal control systems" Annex I - Core business statistics; Annex VIII. Follow up to evaluation recommendations; Annex X. Decisions taken by the Management Board in 2023	
GRI 201: Economic Performance 2016	201-3 Defined benefit plan obligations and other retirement plans	Staff Regulations, Title V, Chapter 3: Pensions and invalidity allowances, articles 77-84	
	201-4 Financial assistance received from government	EU-OSHA budgets CAAR 2023 - "Part II(a) 2.3 Management - Budgetary and financial management"; Annex II - Statistics on financial management	
GRI 203: Indirect Economic Impacts 2016	203-2 Significant indirect economic impacts	CAAR 2023, "Part I, Policy achievements"	SDG 3 "Good health and well-being" SDG 8 "Decent work and economic growth"
GRI 205: Anti-corruption 2016	205-1 Operations assessed for risks related to corruption	CAAR 2023 - "Part III Assessment of the effectiveness of the internal control systems"	SDG 16 "Peace, justice and strong institutions"
	205-2 Communication and training about anti-corruption policies and procedures	CAAR 2023- Part II (a) 2.4 Management - Control effectiveness and efficiency Fraud and conflict of interest prevention at EU-OSHA	SDG 16 "Peace, justice and strong institutions"
	205-3 Confirmed incidents of corruption and actions taken	CAAR 2023 - "Part II(a): Management - 2.10 Follow-up of recommendations following investigations by OLAF"	SDG 16 "Peace, justice and strong institutions"

GRI 302: Energy 2016	302-1 Energy consumption within the organization	CAAR 2023, Annex VII on Environmental management	SDG 7 "Affordable and clean energy" SDG 8 "Decent work and economic growth" SDG 12 "Sustainable consumption and production" SDG 13 "Climate action"
	302-4 Reduction of energy consumption	CAAR 2023, Annex VII on Environmental management. 2023 is the baseline year.	SDG 7 "Affordable and clean energy" SDG 8 "Decent work and economic growth" SDG 12 "Sustainable consumption and production" SDG 13 "Climate action"
GRI 303: Water and Effluents 2018	303-5 Water consumption	CAAR 2023, Annex VII on Environmental management, description of measures to reduce water consumption. No data related to actual consumption are available at the moment.	SDG 6 "Clean water and sanitation" SDG 12 "Sustainable consumption and production" SDG 13 "Climate action"
GRI 305: Emissions 2016	305-2 Energy indirect (Scope 2) GHG emissions	CAAR 2023, Annex VII on Environmental management	SDG 3 "Good health and well-being" SDG 12 "Sustainable consumption and production" SDG 14 "Life below water" SDG 15 "Life on land"
	305-3 Other indirect (Scope 3) GHG emissions	CAAR 2023, Annex VII on Environmental management	SDG 3 "Good health and well-being" SDG 12 "Sustainable consumption and production" SDG 14 "Life below water" SDG 15 "Life on land"
	305-5 Reduction of GHG emissions	CAAR 2023, Annex VII on Environmental management - 2023 is baseline year	SDG 13 "Climate action" SDG 14 "Life below water" SDG 15 "Life on land"

GRI 306: Waste 2020	306-3 Waste generated	CAAR 2023, Annex VII on Environmental management. At the moment, data are only available for office paper.	SDG 3 "Good health and well-being" SDG 11 "Sustainable cities and communities" SDG 12 "Sustainable consumption and production" SDG 15 "Life on land"
	306-4 Waste diverted from disposal	CAAR 2023, Annex VII on Environmental management. Data provided on recycled paper and information on circularity measures.	SDG 3 "Good health and well-being" SDG 11 "Sustainable cities and communities" SDG 12 "Sustainable consumption and production"
GRI 308: Supplier Environmental Assessment 2016	308-1 New suppliers that were screened using environmental criteria	CAAR 2023, Annex VII on Environmental management. Information provided on sustainability requirements included in calls for tender. EU-OSHA makes regular use of EC's templates for procurement procedures. Conditions for participation and minimum requirements include compliance with applicable obligations under environmental, social and labour law established by Union law, national law and collective agreement or by international environmental, social and labour law provisions listed in Annex X to Directive 2014/24/EU.	
GRI 401: Employment 2016	401-1 New employee hires and employee turnover	CAAR 2023 "Part II(a): Management - 2.6. Human resources management"	SDG 5 "Gender equality" SDG 8 "Decent work and economic growth"
	401-3 Parental leave	Staff Regulations, Title III, Chapter 2, Section 6: Parental or Family Leave: article 42(a)	SDG 3 "Good health and well-being" SDG 5 "Gender equality" SDG 8 "Decent work and economic growth"
GRI 402: Labor/Management Relations 2016	402-1 Minimum notice periods regarding operational changes	Staff Regulations of officials of the EU, Title I. General provisions, Article 9	SDG 8 "Decent work and economic growth"

GRI 403: Occupational Health and Safety 2018	403-1 Occupational health and safety management system	CAAR 2023: "Part II.2.6.4 Occupational Safety and Health policy"	SDG 8 "Decent work and economic growth" SDG 16 "Peace, justice and strong institutions"
	403-2 Hazard identification, risk assessment, and incident investigation	CAAR 2023: "Part II (a) 2.6.4 Occupational Safety and Health policy"	SDG 8 "Decent work and economic growth"
	403-3 Occupational health services	CAAR 2023: "Part II (a) 2.6.1 Human Resources Management (on Staff Committee) and Part II.2.6.4 Occupational Safety and Health policy	SDG 8 "Decent work and economic growth"
	403-4 Worker participation, consultation, and communication on occupational health and safety	CAAR 2023: Part II (a) 2.6.4 Occupational Safety and Health policy	SDG 8 "Decent work and economic growth" SDG 16 "Peace, justice and strong institutions"
	403-5 Worker training on occupational health and safety	CAAR 2023: Part II (a) 2.6.4 Occupational Safety and Health policy	SDG 8 "Decent work and economic growth"
	403-6 Promotion of worker health	CAAR 2023: Part II (a) 2.6.4 Occupational Safety and Health policy	SDG 3 "Good health and well-being"
	403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	CAAR 2023: Part II (a) 2.6.4 Occupational Safety and Health policy	SDG 8 "Decent work and economic growth"
	403-8 Workers covered by an occupational health and safety management system	CAAR 2023: Part II (a) 2.6.4 Occupational Safety and Health policy	SDG 8 "Decent work and economic growth"

	403-9 Work-related injuries	CAAR 2023: Part II (a) 2.6.4 Occupational Safety and Health policy. Information provided on preventative, management and reporting measures in the context of OSH policy.	SDG 3 "Good health and well-being" SDG 8 "Decent work and economic growth" SDG 16 "Peace, justice and strong institutions"
	403-10 Work-related ill health	CAAR 2023: Part II (a) 2.6.4 Occupational Safety and Health policy. Information provided on preventative, management and reporting measures in the context of OSH policy.	SDG 3 "Good health and well-being" SDG 8 "Decent work and economic growth" SDG 16 "Peace, justice and strong institutions"
GRI 404: Training and Education 2016	404-1 Average hours of training per year per employee	CAAR 2023, "Part II (a) Management: 2.6.1 Human resources management "	SDG 4 "Quality education" SDG 8 "Decent work and economic growth"
	404-2 Programs for upgrading employee skills and transition assistance programs	CAAR 2023, "Part II (a) Management: 2.6.1 Human resources management"	
	404-3 Percentage of employees receiving regular performance and career development reviews	[Staff Regulations, Title III, Chapter 3, Reports, advancement to a higher step and promotion: articles 43 and 44] CAAR 2023 "Part II (a) Management: 2.5 Human resources management"	SDG 5 "Gender equality" SDG 8 "Decent work and economic growth"
GRI 405: Diversity and Equal Opportunity 2016	405-1 Diversity of governance bodies and employees	CAAR 2023 " Part II (a) Management: 2.6.1 Human resources management"; Annex IX - List of Management Board members as at 31.12.2023	SDG 5 "Gender equality" SDG 8 "Decent work and economic growth"
	405-2 Ratio of basic salary and remuneration of women to men	An official who is duly appointed is entitled to the remuneration carried by his or her grade and step, not by gender, as defined in the Staff Regulations	SDG 5 "Gender equality" SDG 8 "Decent work and economic growth"
GRI 406: Non-discrimination 2016	406-1 Incidents of discrimination and corrective actions taken	[Staff Regulations, Title I: General provisions, article 1d, 12 a, 42a.] During 2023, there were no incidents of discrimination or corrective actions taken.	SDG 5 "Gender equality" SDG 8 "Decent work and economic growth"

GRI 413: Local Communities 2016	413-1 Operations with local community engagement, impact assessments, and development programs	Europe Day events	
GRI 414: Supplier Social Assessment 2016	414-1 New suppliers that were screened using social criteria	EU-OSHA makes regular use of EC's templates for procurement procedures. Conditions for participation and minimum requirements include compliance with applicable obligations under environmental, social and labour law established by Union law, national law and collective agreement or by international environmental, social and labour law provisions listed in Annex X to Directive 2014/24/EU.	SDG 5 "Gender equality" SDG 8 "Decent work and economic growth" SDG 16 "Peace, justice and strong institutions"
GRI 418: Customer Privacy 2016	418-1 Substantiated complaints concerning breaches of customer privacy and losses of customer data	CAAR 2023 " Part III Assessment of the effectiveness of the internal control systems - Data protection"	SDG 16 "Peace, justice and strong institutions"