European Agency for Safety and Health at Work

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Consolidated Annual Activity Report 2024

European Agency for Safety and Health at Work

Contents

List of acronyms

AI – Artificial Intelligence

CAAR – Consolidated Annual Activity Report

Cedefop – European Centre for the Development of Vocational Training

DG BUDG – Directorate-General for Budget

DG EMPL – Directorate-General for Employment, Social Affairs and Inclusion

DG RTD – Directorate-General for Research and Innovation

DG SANTE – Directorate-General for Health and Food Safety

ECA – European Court of Auditors

ECHA – European Chemicals Agency

EFSA – European Food Safety Authority

ETF – European Training Foundation

EU-OSHA – European Agency for Safety and Health at Work

Eurofound – European Foundation for the Improvement of Living and Working Conditions

HR – Human Resources

IAS – Internal Audit Service

ICF – Internal Control Framework

ICT – Information and Communication Technology

ILO – International Labour Organisation

IPA – Instrument for Pre-accession Assistance

JRC – Joint Research Centre

OECD – Organisation for Economic Co-operation and Development

OSH – Occupational Safety and Health

SPD – Single Programming Document

WHO – World Health Organisation

Management Board's analysis and assessment

The Management Board of EU-OSHA,

Having regard to:

- Regulation (EU) 2019/126 of the European Parliament and of the Council of 16 January 2019 establishing the European Agency for Safety and Health at Work (EU-OSHA), and repealing Council Regulation (EC) No 2062/94;
- Financial Regulation of EU-OSHA of 27 September 2019, and in particular article 48 therein;
- EU-OSHA's 2024-2026 Single Programming Document adopted by the Management Board on 5 December 2023 and, in particular, the work programme for 2024; and
- EU-OSHA's Consolidated Annual Activity Report of the Authorising Officer for the year 2024:

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

1. Considers that the Consolidated Annual Activity Report 2024 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 adoption of a new Strategy for the period 2025-2034, which has been developed in close cooperation with the EU-OSHA Management Board, and with input from the Focal Points. This shared ownership provides a strong basis for EU-OSHA's work over the next 10 years and prepares it to contribute to EU priorities.
3. Commends the Agency on the significant contribution to the EU occupational safety and health (OSH) policy priorities as identified 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; and acknowledges in particular the Agency's contribution to:
    - anticipating and managing the impact on OSH from digitalisation through its Healthy Workplaces Campaign 'Safe and Healthy Work in the Digital Age' and the impact from the green transition through the Foresight Study on the Circular Economy;
    - providing new and comparable data via two large-scale surveys, the European Survey of Enterprises on New and Emerging Risks (ESENER) and the Workers' Exposure Survey on cancer risk factors (WES), which enable development of evidence-based policy;
    - better and more risk assessments while reducing the administrative burden for employers by facilitating compliance with OSH legislation with a specific focus on MSEs and SMEs though the Online interactive Risk Assessment (OiRA) tool;

      supporting policy formulation and implementation through research work focusing on key OSH topics, including support to compliance, and OSH in the health and social care sector as well as broader EU policy priorities such as competitiveness by carrying out research on psychosocial risks and cardiovascular diseases, which are among the biggest causes of work-related morbidity and mortality and therefore have a direct link to labour force supply; and in particular:

4. Welcomes the fact that through its ongoing work on psychosocial risks and cardiovascular diseases, EU-OSHA is focusing on reducing two of the biggest causes of work-related morbidity and mortality.
5. Notes with satisfaction that the results for key performance indicators are very positive across all activities and that the ambitious targets were in almost all cases achieved.
6. Welcomes the high degree of implementation rate of the annual work programme resulting in an almost full implementation of the budget.
7. 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.
8. Acknowledges the key role played by Focal Points and their national networks that include social partners 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.
9. Appreciates the expertise 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 initiatives such as the Comprehensive approach to mental health and the Beating Cancer plan, as well as in other policy areas, such as in the case of the EU chemicals strategy and the EU digital strategy.
10. Likewise, appreciates the cooperation established with other EU agencies aimed at expertise and methodology exchange as well as joint delivery; welcomes the positive findings of the 2024 evaluation of EU-OSHA, the European Foundation for the Improvement of Living and Working Conditions (Eurofound), the European Training Foundation and the European Centre for the Development of Vocational Training (Cedefop) and looks forward to the implementation of the action plan to follow up on the recommendations.
11. Considers that the internal control systems put in place by the Agency are adequate as confirmed by various audits.
12. 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.
13. Considers that the information provided in the Consolidated Annual Activity Report gives the Management Board reasonable assurance that the resources available to EU-OSHA in 2024 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.

Considering the above, the Management Board requests the Consolidated Annual Activity Report 2024 be forwarded, together with this analysis and assessment, to the European Parliament, the European Council, the European Commission and the European Court of Auditors.

19 June 2025

(signed)

Michael Gillen
Chairperson of the Management Board

Executive Summary

The Agency in brief

The European Agency for Safety and Health at Work (EU-OSHA) is an agency of the European Union (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 works to protect European workers' safety and health. To do this, the Agency carries out research to support policy and research, facilitates tools and resources for strengthening the prevention of occupational safety and health (OSH) risks, and promotes a positive culture of risk prevention to improve working conditions in Europe. Through its diverse networks, EU-OSHA collects, analyses and disseminates technical, scientific and economic information on OSH to the various stakeholders. The range of stakeholders is wide – covering policymakers, social partners, OSH professionals, authorities and others. EU-OSHA's mission and vision until 2024 were defined in the EU-OSHA Strategy 2022-2027 adopted by the Management Board in June 2022. After an extensive consultation and dialogue with key stakeholders, the Management Board adopted a new 10-year Strategy at the end of 2024. The new Strategy builds on the experience accumulated and an analysis of future challenges and defines the strategic priorities for the years 2025-2034. The Strategy provides an excellent basis for EU-OSHA continued contribution to the realisation of EU priorities.

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 Member States, and the European Commission. An expert appointed by the European Parliament 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.

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 central actors for the development and coordination of the tripartite network in EU Member States. It is only by engaging FOPs and their networks that the Agency can achieve its objectives in the Member States and it is therefore decisive that the network partners perceive the Agency's work as adding value to their work. Thanks to

[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

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

Internally, the Agency is organised in four units, three of which are operational (Prevention and Research Unit, Communication and Promotion Unit, and Network Secretariat) and one administrative (Resource and Service Centre). The Executive Director also serves as the Head of Unit of one of the operational units (Network Secretariat). The Executive Director has been 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 supported in 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

Until 2024, the Agency's long-term strategic objectives were established in the EU-OSHA Strategy 2022-2027, which was replaced by a new Strategy adopted at the end of 2024. The previous Strategy proved to be an effective framework to address the main challenges in OSH in the EU as identified in the main EU policy documents, particularly the EU OSH Strategic Framework 2021-2027. Organised across six priority areas, during 2024, EU-OSHA continued to make progress towards its strategic objectives.

Some key data in 2024 are related to budget implementation (99% whereas the target is 95%) and work programme implementation (93% while the target is 90%).

In 2024, EU-OSHA started an OSH overview on cardiovascular diseases, a topic that was highlighted a priority in the EU Strategic Framework being the second leading work-related illness in Europe. Research work is ongoing in the area of OSH in health and social care, a sector that was essential during the pandemic and for the future in the light of demographic developments. Further research on supporting compliance was published during the year and a successful seminar on labour inspection was conducted with the participation of all Member States and social partners. Based on a comprehensive body of research work on the implications of digitalisation for OSH, since 2023 the Agency has been running a major Healthy

[2] The mandate of the WESAG came to an end in November 2024 as a result of the completion of the Workers' Exposure Survey activity.

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 also ongoing, which will provide the knowledge base for the next Healthy Workplaces Campaign ‘Together for Mental Health at Work’ starting in 2026.

Other important achievements in 2024 include the finalisation of the fieldwork of the European Survey of Enterprises on New and Emerging Risks 2024, 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.

EU-OSHA has continued collaborating closely with other EU agencies in 2024 – those both within the employment and social affairs policy field and beyond.

Key conclusions related to management, internal control and assurance

The Agency’s internal control systems and management of resources are 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 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 2024; 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 considered 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, 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

EU-OSHA contributes significantly to EU objectives in several areas. This conclusion is supported by evaluations commissioned by the Agency in 2024, in the European Commission's evaluation of EU-OSHA and three other Directorate-General for Employment, Social Affairs and Inclusion (DG EMPL) agencies (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)) from 2024, by stakeholders' feedback collected through a comprehensive survey in 2024 and key performance indicator (KPI) results.

In particular, findings and feedback collected confirmed that EU-OSHA has been contributing to policy priorities by providing evidence and knowledge on current, new and emerging workplace risks. The Commission's evaluation confirms EU-OSHA's strong support to EU policy priorities and the stronger role of the Agency after the COVID-19 pandemic – also outside the occupational safety and health (OSH) community. EU-OSHA works closely with other agencies and the Commission to contribute to better preparedness for any future crises as relevant to the Agency's mandate. Further, the Agency is conducting an overview on OSH in the health and social care sector that provides important insights on the sector and supports policy in this area, such as the EU strategy on long-term care. EU-OSHA continues collaboration with EU bodies to mainstream OSH into other policy areas, notably climate change, through its work with the European Environment Agency (EEA) on workplace heat exposure and mitigation.

Stakeholder surveys from 2024 show strong support, with 88% agreeing that EU-OSHA addresses key OSH priorities, 89% recognising its research contributions and over 80% acknowledging its role in identifying future challenges. These are strong indications of good cost-effectiveness, in terms of both impact and costs. This finding is also confirmed through a detailed study in the Commission evaluation. The Commission's evaluation also highlights EU-OSHA's adaptability to changing needs and its role in shaping EU OSH strategies. Its foresight work has raised awareness among policymakers on emerging risks. The ex post evaluation of the foresight study on circular economy points to the fact that EU-OSHA's work in this area clearly filled a knowledge gap.

In 2024, the Agency met or exceeded almost all of its performance indicator targets, reflecting among other aspects effective delivery and continued relevance. Budget implementation, staffing levels and work programme execution all scored above target. Notably, indicators such as 'perceived performance' (98%) and 'impact on policy' (89%) reflect a high level of stakeholder trust and policy support.

At the activity level, initiatives like the European Survey of Enterprises on New and Emerging Risks (ESENER), the Workers' Exposure Survey (WES) and Support to Compliance for SMEs scored well across relevance, usefulness and impact. The Online interactive Risk Assessment (OiRA) initiative, while slightly below target for the number of new tools (13 versus 20-25), delivered exceptional impact, with over 114,000 new risk assessments carried out at European workplaces.

Where targets were not achieved – such as usefulness in 'Anticipating Change' (71%) and EU added value for the WES (71%) – the reasons are multifaceted. These include respectively the nature of the activity and the implementation stage, and importantly, methodological factors. With indicators largely based on survey results, respondent samples may not always fully align with the primary audiences. This can affect the representativeness of results, particularly with respect to dimensions such as usefulness or added value. It should be noted, however, that the results are still very positive and indicate high levels of stakeholder satisfaction.

These results, while generally positive, provide valuable input for continuous improvement. The Agency will examine these areas further in the context of upcoming evaluations to better understand the reasons behind the gaps and to refine future activities and measurement approaches accordingly. In the framework of the new EU-OSHA Strategy 2025-2034, a new performance monitoring framework will be developed in collaboration with EU-OSHA's Management Board. An action plan has been agreed with the Management Board and the Commission for the follow-up to the Commission evaluation.

In 2024, EU-OSHA has contributed to the advancement of the European Pillar of Social Rights and more precisely the EU OSH Strategic Framework priorities for 2021-2027:

1. Anticipating and managing change in the green, digital and demographic transitions.
2. Improving prevention of work-related accidents and diseases, aiming for Vision Zero work-related deaths.
3. Increasing preparedness for current and future health crises.

Regarding the first priority, EU-OSHA's foresight work has provided key insights for policymakers on the green transition, in particular the OSH aspects related to the circular economy. The 'Healthy Workplaces Campaign – Safe and Healthy Work in the Digital Age', launched in late 2023 and running through 2025, is based on extensive research to address OSH challenges linked to the rapid change caused by digitalisation.

For the second priority, EU-OSHA has supported workplace prevention in line with the Vision Zero approach. Its 'OSH Overviews' on compliance, psychosocial risks, and OSH in the health and social care sector contribute to more effective risk prevention through supporting policy formulation and implementation. Its work on psychosocial risks also informed the Commission's Comprehensive Approach to Mental Health and a campaign on the topic is being prepared for 2026-2028.

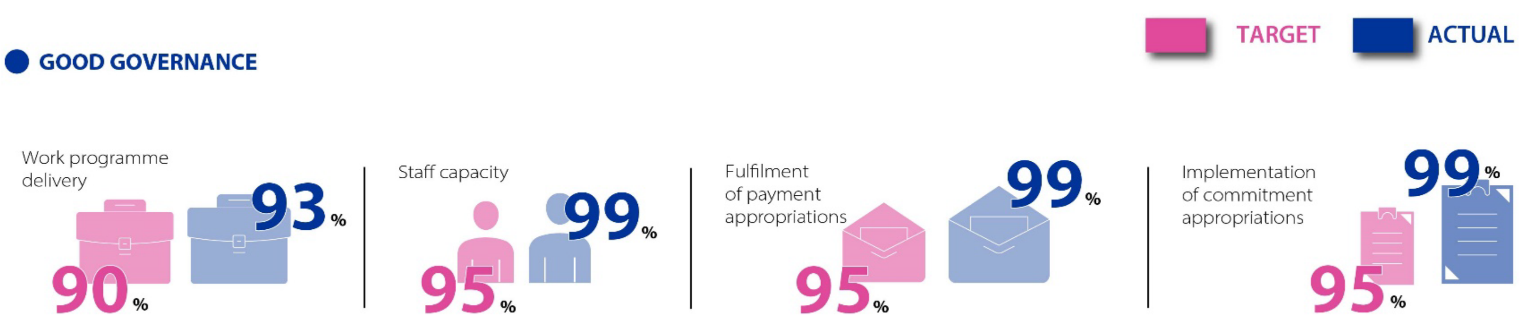
EU-OSHA's WES on cancer risk factors provides data on workplace exposure across Europe on this priority topic. Initial results were released in 2023, with further analysis in 2024. This work supports the Commission's Beating Cancer Plan initiative in the efforts to reduce work-related cancer cases.

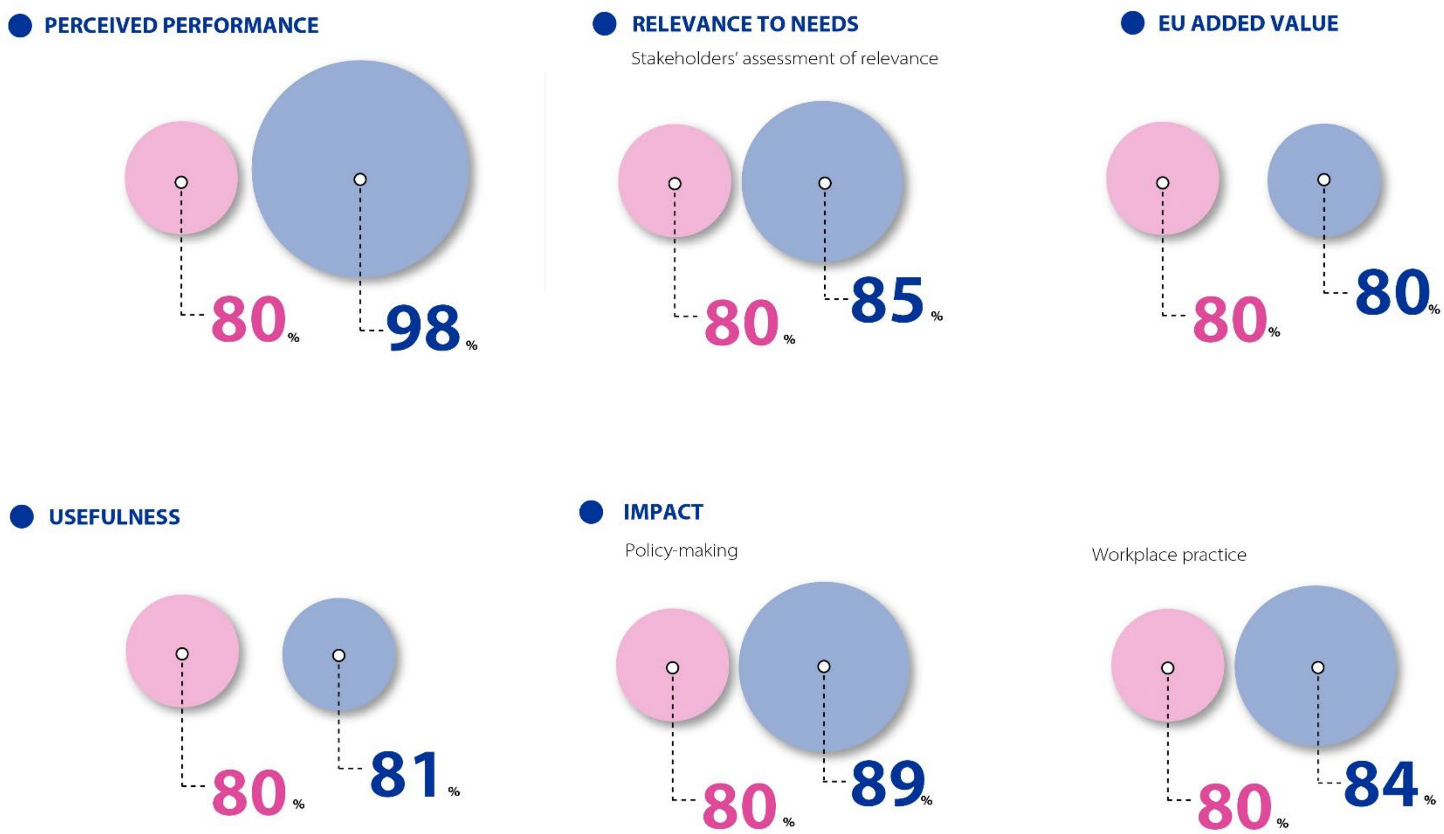
With the fourth wave of the ESENER survey in 2024, EU-OSHA has continued to collect data on OSH management across Europe. ESENER remains a key and authoritative source on how OSH is managed in European workplaces, informing EU and national strategies.

EU-OSHA's OiRA tool supports employers, particularly SMEs, in conducting quality risk assessments. OiRA's role is recognised in key policy documents, including the EU OSH Strategic Framework.

Whereas stakeholders' feedback and evaluations indicate high satisfaction with the research quality, they point to the need for increased awareness of activities like foresight, the OSH Barometer and ESENER. To enhance its outreach capacity in particular at the national level, EU-OSHA relies on its Focal Points (FOPs) and their networks that include social partners, but also members of its tripartite Management Board. In 2024, FOPs played a vital role in EU-OSHA's work, organising numerous activities, including 88 Healthy Workplaces Campaign (HWC)-related events and nearly 50 events supporting the Agency's activities.

EU-OSHA is committed to advancing the 2030 Agenda and the Sustainable Development Goals, particularly Goals 3 (Good health and well-being) and 8 (Decent work and economic growth), alongside Goals 4, 9 and 10, as reflected in the 2024 sustainability report (Annex XI).





Source: *EU-OSHA's stakeholders' survey and other surveys carried out in 2024*

1.2 Cooperation with EU institutions and agencies

Cooperation with EU institutions

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.

EU-OSHA's dialogue and cooperation with EU institutions is of key importance for the Agency, in particular for its work aiming at supporting policy. With regard to the **European Parliament**, the Executive Director met with the newly established Employment and Social Affairs Committee on 14 October 2024. This was an opportunity to introduce the work of EU-OSHA to the new members in relation to the new EU policy priorities, including demographic change, digitalisation and climate change.

Looking at cooperation with the **European Commission**, EU-OSHA is engaged in regular and systematic dialogue and exchange with the Health and Safety at Work Unit (C2) 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, EU-OSHA contributed to revising the Carcinogens, Mutagens, and Reprotoxic Substances Directive (CMRD), the Asbestos Directive and the Chemical Agents Directive (CAD), addressing substances like lead and cadmium. The Agency follows the work on the 'One substance – one assessment' initiative and related working groups with agencies like the European Chemicals Agency (ECHA), European Food Safety Authority (EFSA) and Joint Research Centre (JRC) to harmonise chemical assessments under the new EU Chemicals Strategy. The Agency has also provided expertise to the PARC initiative, ensuring occupational exposure and biomonitoring are integrated. A guidance document on occupational biomonitoring for enterprises will be published in 2025. 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.

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 Working Party on Climate Change. Further, EU-OSHA participates in the Steering Committee on the review of the practical implementation of the EU OSH *acquis* in the Member States.

With the aim 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. 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.

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 JRC and national data providers to scope the inclusion of data on workplace exposure into the IPCHEM database.

EU-OSHA has been contributing to the preparation of the next research framework under the Directorate-General for Research and Innovation's (DG RTD) Horizon Europe 2020 related to the health cluster and related to chemicals and materials.

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

With its activity on digitalisation and the related HWC that started in 2023, EU-OSHA also contributes to the achievement of the objectives of the European Digital Strategy.

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

On a more transversal level, good cooperation is in place with the Directorate-General for Internal Market, Industry, Entrepreneurship and SMEs (DG GROW). 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 Belgian Presidency in Brussels held 12-13 June 2024. Contributions from EU-OSHA included a keynote speech on findings from the WES.

Cooperation with EU agencies

Cooperation with 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.

EU-OSHA further cooperates with the other four agencies under DG EMPL's remit in the framework of the Joint Working Committee, set by DG EMPL. In that context, the Commission and the agencies discuss how they can cooperate better to deliver even more effectively on EU policy priorities.

On several operational activities, there is good cooperation to make the best use of the respective resources of each agency. Good cooperation is in place with Eurofound on a number of topics: on survey methods; policy-relevant themes such as psychosocial risks, digitalisation and climate change; and sectors, such as the health and social care sector.

Beside the ongoing cooperation under the OSHVET project, which aims to raise awareness of the importance of OSH to vocational schools, EU-OSHA has worked with Cedefop on integrating forecast data on indicators related to OSH, occupations and sectors into the OSH Barometer. Work is ongoing on the communication issues.

EU-OSHA participates in the European Labour Authority's (ELA) Platform for Undeclared Work meetings and in a number of sub-working groups, providing OSH expertise, contributing to campaigns and development of guides providing OSH-specific information.

The Agency has formalised cooperation agreements with Eurofound, ELA, Cedefop, ECHA and the European Institute for Gender Equality (EIGE). Arrangements allowing mutual representation in Management Boards are in place with Eurofound, EIGE 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.

In September 2024, the Commission published the Staff Working Document related to the evaluation of EU-OSHA, Eurofound, Cedefop and the ETF. One aspect that the evaluation looks into is the synergies and the cooperation across the four agencies and the developments since the last evaluation (2018). The four agencies have worked closely together during the evaluation to provide input as required and have been working together on a joint action plan for common recommendations as appropriate.

EU-OSHA also actively collaborates with agencies from other policy areas. With the European Union Agency for Fundamental Rights, cooperation has been established under the WES – this cooperation also involved Eurostat. EU-OSHA follows the work of ECHA, EFSA and the EEA as well as the JRC on the 'One substance – one assessment' approach. EU-OSHA participates in ELA's Platform for Undeclared Work meetings and in a number of sub-working groups.

As a follow-up to the significant cooperation that took place with other EU agencies and the Commission in the context of COVID-19-related work, particularly under the European Union Agencies Network on Scientific Advice (EU-ANSA), EU-OSHA has continued to contribute to the work on preparedness for future emergencies. EU-OSHA participates in EU-ANSA's futures cluster in the context of its work under the priority area 'Anticipating change'.

In view of the preparatory work on the OSH overview on climate change and OSH, EU-OSHA has been intensifying its cooperation with the EEA to integrate OSH information into the Climate and Health Observatory.

In the area of horizontal activities, a variety of cooperation takes place, from shared services to information exchange. This covers almost all topics, ranging from peer risk assessment reviews, the launch of shared procurement procedures, disaster recovery and exchange of best practices with other agencies, to mutual support in development of performance measures. Close cooperation with the European Union Intellectual Property Office, Cedefop, and the European Institute of Innovation and Technology on sustainability reporting led to the publication of the first sustainability report for 2023.

EU-OSHA also participates actively in the formal networks established between agencies. These include the Heads of Agencies, Heads of Administration/Resources, and a number of specialised subnetworks such as the Performance Development Network, the Heads of Communication Network, the Legal Network, the Heads of Human Resources (HR) network, the Procurement Network, the ICT network, and EU-ANSA. These networks facilitate the development of common approaches, exchange of good practices and mutual learning. Regarding the implementation of the new Cybersecurity Regulation, EU-OSHA is actively collaborating with the Cybersecurity Service for the Union institutions, bodies, offices and agencies (CERT-EU) and the interagency ICT network with a view to establish a new service, projected to be implemented in 2025, which will provide support.

Cooperation with other organisations

EU-OSHA has also engaged with international network partners, such as the International Labour Organisation (ILO), World Health Organisation (WHO), Senior Labour Inspectors' Committee (SLIC) and other international organisations as well as specific countries. For more information, see Activities 5.3 Networking knowledge actions and 6.4 Strategic and operational networking.

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 the EIGE have agreed mutual representation in their Management Boards to ensure the link between OSH and gender. In its operational work, EU-OSHA seeks to address key gender issues and a presentation of the work during past years was presented to the Management Board in June 2024. This showed how gender is mainstreamed into EU-OSHA's research. Further, there is a focus on gender in available statistics that are highlighted in the EU OSH Information System through the OSH Barometer. The data collected in the WES are also recorded by gender and the data show interesting insights on differences of exposure for women and men in, for example, the health care sector.

The overall mainstreaming approach can be seen in the digitalisation overview that forms the basis for the HWC 2023-2025, where gender issues were considered transversally throughout all the projects on digitalisation and OSH.

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.

Also in the supporting compliance activity, gender issues were considered transversally throughout all the projects. Thus, the gender perspective is included in many environmental, social and governance (ESG) reporting standards and frameworks that are applied especially by multinational enterprises; a discussion paper on ESG has been planned for 2025.

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

The research report on mental health at work after the COVID-19 pandemic shows that gender is an important factor in terms of the impact of the pandemic on mental wellbeing. Reports on psychosocial risks in the agriculture and construction sectors take into account the gender aspects and the article ‘Journalism and psychosocial risk factors’ includes a section on violence and gender. A project on workforce diversity initiated in 2024 explores further a wide range of gender-related psychosocial risks at work.

EU-OSHA is also conducting research on the health and social care sector which is a sector with a predominant female workforce. The gender dimension will be part of all the research and knowledge development and can be seen in the first main report of Facts and Figures in the sector published 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.

Anticipating future challenges to OSH – Circular Economy

EU-OSHA continues to prioritise risk anticipation in OSH as workplaces, technologies and employment relationships evolve rapidly.

The Agency’s foresight study on OSH in the Circular Economy was completed, with its outputs presented at significant international gatherings, including the Working on Safety Conference in Dresden and the FOSH conference in Paris. The study’s findings have contributed to the design of a Scenario Exploration workshop in order to support national dissemination through a train-the-trainer session planned for early 2025.

The Agency has also encouraged discussion through its Future of Work articles, with new expert analyses published on eco-anxiety, sustainable fuels in transport, and the relationship between electromagnetic fields and OSH. Work started on a new article is on potential future effects of resource shortages on OSH.

Assessments and feedback from stakeholders highlight EU-OSHA’s contribution in the area of foresight. The evaluation of the Circular Economy foresight study, finalised in June 2024, confirmed EU-OSHA’s success in reaching intended audiences and influencing strategic development. The 2024 stakeholder survey indicated that 87% of respondents agreed on the Agency’s added value in foresight, and 90% agreed on its role in identifying future challenges and promoting preparedness.

In 2024, EU-OSHA initiated a new foresight study examining the OSH implications of climate change-related developments and crises. This study will adopt a broad perspective, while keeping its main focus on OSH, and will involve significant consultation with stakeholders and collaboration with organisations such as EU-ANSA, PEROSH and the JRC.

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.

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

ESENER supplies important data on the management of workplace safety and health risks throughout Europe, contributing to informed policymaking and to further research in this area. The 2024 stakeholder survey confirms the considerable value of ESENER, particularly among those involved in policymaking and research, indicating its influence on the development of OSH policies at the EU level.

Following the completion of all secondary analyses of ESENER 2019, preparations for ESENER 2024 moved forward according to schedule. After cognitive test interviews conducted in late 2023, the survey questionnaire was translated into various languages, with national FOPs ensuring accuracy in each version. The survey's execution involved national sample increases commissioned by Austria, Germany, Italy and Slovenia, while Switzerland conducted its own adapted version.

A pilot test in March 2024, encompassing 900 workplaces across 30 countries, resulted in adjustments to the questionnaire. The main data collection phase, running from May to October 2024, successfully surveyed nearly 42,000 workplaces. The complete dataset and preliminary reports were delivered to EU-OSHA in November 2024, enabling the commencement of work on the First Findings report, which for release in January 2025.

The initial detailed secondary analysis will concentrate on the topics of mental health and digitalisation, with final results anticipated by 2026. The main ESENER overview report and the accompanying data visualisation tool are also planned for completion in 2026.

An internal audit of ESENER by the Internal Audit Service (IAS), finalised in mid-2024, provided assurance on the performance of this activity. More details are available under Activity 2.8.

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

Workers' Exposure Survey on cancer risk factors (WES) in Europe

The WES represents a significant initiative by EU-OSHA to address critical data gaps concerning occupational cancer risks across Europe. This comprehensive survey supports key EU policy initiatives aimed at protecting workers, most notably the review of the CMRD and Europe's Beating Cancer Plan. By providing a thorough assessment of workers' exposure to various cancer risk factors, the WES serves as a useful complement to existing national data sources and workplace measurement efforts, offering a broader and more harmonised understanding of the challenges.

To achieve its objectives, the WES activity conducted extensive fieldwork across six European countries: Germany, Ireland, Spain, France, Hungary, and Finland. This large-scale effort involved interviewing a total of 24,402 workers, a sample size that allows for detailed and statistically robust data analysis, representing 98.5 million European workers. The data was underpinned by close collaboration with a network of experts specialising in survey tool development, occupational hygiene practices and linguistic adaptation to ensure the survey's accuracy and cultural relevance across the participating nations. The initial findings and a summary of the survey methodology were published in November 2023. To maximise its reach and impact, the initial findings were translated into multiple languages in time for World Cancer Day 2024, facilitating broad dissemination to stakeholders across Europe. Further transparency and scientific rigor were ensured with the subsequent release of a detailed methodology report and a comprehensive document outlining the inclusion criteria for the 24 cancer risk factors covered in the survey during the European Week Against Cancer 2024. A comprehensive overview report, synthesising the key findings and analyses, is planned for publication in 2025, promising to provide an even deeper understanding of exposure to occupational cancer risk factors. By end 2024, EU-OSHA made the WES dataset available, with the relevant documentation, through an online data archive hosted by GESIS - Leibniz Institute for the Social Sciences.

The successful implementation and strategic direction of the WES activity were guided by the dedicated efforts of the WES advisory group (WESAG) and an international expert group. These bodies provided key strategic and technical input throughout the activity life cycle, playing a crucial role in shaping the survey's implementation and informing future planning endeavours. The rich data generated by the WES survey will serve as the foundation for a new research activity commencing in 2025. This upcoming research will focus on in-depth analysis of occupational exposure to cancer risk factors, including data comparison of WES data with other sources of information in four of the participating countries (Finland, Germany, France and Spain) and the undertaking of secondary analyses to extract further valuable insights.

EU-OSHA actively promoted the findings and significance of the WES activity on the international stage. Presentations of the WES results were delivered at prominent events such as ICOH 2024, a key event organised under the Belgian Presidency and the Roadmap on Carcinogens initiative, and the 13th conference of the International Occupational Hygiene Association. These engagements significantly enhanced the international visibility of the survey and its crucial contributions to the field of occupational health. The strong support for the WES activity was further validated by the 2024 stakeholders' survey, where 72% of respondents agreed that the survey provides significant added value through the provision of comparable European data and up-to-date information on worker exposure to cancer risk factors. This widespread recognition underscores the WES's important role in informing policy and driving action to prevent occupational cancer across the EU.

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

EU OSH Information System

EU-OSHA's OSH Barometer has established itself as a reliable and essential information system, providing high-quality, up-to-date and comparable OSH data sourced from both Member State and European levels. This initiative directly supports evidence-based policymaking and robust research by offering an interactive dashboard and regularly published analytical reports.

Since the beginning of 2024, the platform has experienced significant growth in its reach and impact, witnessing a 10% increase in traffic. This surge in engagement translated to 15,400 visitors from 157 countries, who generated 38,400 pageviews during this period, with an average visit duration of four minutes, indicating active and meaningful engagement with the data provided.

Several key developments in 2024 have further enhanced the OSH Barometer's value and scope. Notably, the integration of Cedefop's Skills Forecast data extending up to 2035 has introduced new indicators encompassing occupations, sectors, employment rates and age groups. This addition provides a powerful tool for identifying future OSH trends and potential areas of concern, allowing for proactive policy planning. Furthermore, the inclusion of ICOH data on the psychosocial burden of work-related diseases, measured in disability-adjusted life years (DALYs) attributable to psychosocial problems, represents a significant step forward in quantifying the impact of these critical issues.

A new section on enforcement capacity was added, presenting indexes on the number of labour inspectors, inspection actions, inspected sectors and sanctions for most Member States. These data are public data included in the SLIC Annual report, Annex I (2021). Also, the social dialogue section was restructured and a social dialogues composite indicator on OSH–industrial relations was added, presenting the current status for each Member State.

A new resources section was also introduced, centralising access to country reports and key publications such as the ‘Occupational Safety and Health in Europe – State and Trends 2023’ report and insightful discussion papers on OSH indicators. Methodological development remained a key focus, with ongoing work dedicated to creating a global indicator for national OSH assessment. This initiative aims to expand the Barometer’s coverage and further validate its existing structure, enhancing its international relevance.

Recognising the importance of user experience, the platform underwent enhancements to its structure, navigation and overall aesthetics, ensuring improved accessibility and ease of use for all stakeholders.

EU-OSHA maintains a strong collaborative approach, working closely with the European Commission, National Contact Points and the ACSH Working Party. EU-OSHA has actively engaged with the OSH research community and policymakers by hosting the ‘State of OSH in Europe’ symposium at the ICOH 2024 conference on 29 April. This event highlighted key strategies and tools for effective OSH management, disseminating valuable knowledge and fostering dialogue. The significant positive feedback received from stakeholders in the 2024 survey, where between 92% and 99% of respondents found the information useful for policy development, addressing OSH issues, conducting research and raising awareness, underscores the OSH Barometer’s critical role in advancing OSH across Europe.

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

OSH Overview: Supporting compliance

EU-OSHA continues to prioritise efforts aimed at supporting compliance with OSH regulations and reinforcing preventive action at both European and national levels. The changing nature of work environments, influenced by societal and market shifts, new forms of employment and evolving business models, poses new challenges. Findings from the 2024 stakeholder survey indicate strong support for EU-OSHA’s work in this area, with between 80% and 87% of respondents affirming its contributions to raising awareness of good practices, enhancing understanding of the factors that drive compliance and informing the development of OSH policy.

Research conducted by EU-OSHA, such as the OSH Overview on MSEs, emphasises the significance of both internal factors, such as management commitment, and external influences, including enforcement mechanisms, supply chain pressures and the availability of prevention services. The broader context in which enterprises operate plays a substantial role in determining their compliance with OSH regulations and their adoption of effective prevention measures.

This area of work explores the external environment that supports enterprises, particularly small and micro businesses, in meeting their OSH obligations. It addresses a key challenge identified in the European Commission’s Communication on modernising OSH legislation and policy. The five central themes under investigation are enforcement innovation, the provision of prevention services, social reporting practices, supply chain dynamics and business incentives. Alongside this policy-focused work, the Agency actively promotes the sharing of good practices, relevant policies and practical tools.

Since 2021, EU-OSHA has undertaken two main lines of detailed research. The Lift-OSH project, which examines market influences such as supply chains, social reporting and business incentives, was completed and its findings published in June 2024. A second research strand, initiated in 2022, focuses on regulatory influences and enforcement practices. National studies for Norway and Germany have been finalised, while research projects in Poland, Portugal and Ireland are currently ongoing, with their findings expected in 2025. A comparative analysis encompassing all five national studies began in November 2024 and is planned to be published at the end of 2025.

Several expert articles have already been published, including an analysis of OSH considerations within supply chains through sustainability assessment frameworks. By 2025, the Agency plans to publish additional articles covering topics such as economic incentives for OSH, ESG reporting in relation to workplace safety, the use of construction safety cards and the professional perspective of occupational health services.

EU-OSHA actively participates in the SLIC Working Group on General Enforcement Aspects, providing a platform for the exchange of information regarding enforcement challenges and emerging opportunities.

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

Psychosocial risks

EU-OSHA's work addressing psychosocial risks builds upon previous efforts and complements related activities concerning musculoskeletal disorders (MSDs), ESENER, digitalisation, and the health and social care sector. This area of focus aligns with the EU Strategic Framework on Health and Safety at Work 2021-2027 and involves collaboration with EU institutions, the ILO, WHO and the broader research community. The aim of this work is to develop a comprehensive understanding of psychosocial risks and mental health challenges in workplaces across the EU, showcasing new research findings, examples of good practices and effective workplace interventions. It also seeks to generate knowledge on protecting and promoting workers' mental health, with a particular emphasis on MSEs and emerging risks within sectors such as healthcare, which are being shaped by digitalisation and the long-term effects of the COVID-19 pandemic.

Reports examining psychosocial risks in the construction and agriculture sectors were published towards the end of 2024. These reports involve a review of existing research, the presentation of good practice examples and the formulation of sector-specific recommendations. Furthermore, a review of good practices and workplace guidance aimed at supporting workers experiencing both work-related and non-work-related mental health issues was published in August 2024. This publication contributes to the European Commission's comprehensive approach to mental health.

Still in 2024, the first phase of a qualitative research project focusing on national policies and legislation designed to prevent work-related psychosocial risks was completed. This phase has included the development of national reports (Austria, Belgium, Croatia, Denmark, Estonia, Spain) and a policy brief. Consultation with FOPs and subsequent publication are planned for 2025. A second phase of this project, which will concentrate on case studies at both policy and company levels, is expected to deliver its results by the end of 2025.

A report addressing the relationship between digital technologies and psychosocial risks at work was published in October 2024. Additionally, in 2024, EU-OSHA initiated new projects focusing on psychosocial risks within the education sector and related to workforce diversity, with deliverables anticipated in 2026. Work on a report examining psychosocial risks in the transport sector also started at the end of 2024. An OSHwiki article addressing psychosocial risks in journalism was published in June 2024, and a new 'Practical resources' section was launched on EU-OSHA's website in October 2024, providing support for the European Commission's mental health strategy.

Preparations are currently underway for 2025 research projects, which are aligned with the HWC 2026-2028, themed ‘Together for Mental Health at Work’. These upcoming projects will cover facts and figures related to psychosocial risks and mental health, the issue of harassment and violence at work, the interplay between physical and psychosocial risks, further OSHwiki articles and practical resources for workplace support.

EU-OSHA continues its active involvement in high-level discussions and collaborative initiatives. The Agency contributed to the Belgian Presidency event on mental health held in January 2024 and to the European Commission’s peer review of legislation in June. It also participated in an ILO event focusing on work-related violence and presented at the European Parliament’s SafeHabitus project policy seminar, which addressed farmers’ mental health. Ongoing collaboration with Eurofound on topics related to psychosocial risks continues, with stakeholders expressing considerable interest in further support and knowledge sharing in this critical area.

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

OSH and Health and social care sector

EU-OSHA aims to develop a thorough, evidence-based understanding of OSH challenges within the health and social care sector across Europe. This involves examining research and statistical data, evaluating the effectiveness of OSH policies at both EU and national levels, and identifying key workplace challenges alongside effective prevention strategies. The scope of this work considers the diverse range of activities within healthcare, including hospital and residential care settings, and aligns with the EU OSH Strategic Framework 2021-2027 by addressing issues such as work-related diseases, the implications of an ageing workforce, the necessity for reliable statistical data and the dissemination of good practices.

Following a scoping phase conducted in 2022, in 2024 four significant outputs were published: a statistical overview of OSH within the sector, a report specifically focusing on mental health challenges experienced during the COVID-19 pandemic, a discussion paper examining the implications of digital platform work in healthcare, and a report analysing the impact of task automation in healthcare settings. Furthermore, five additional contracts were signed in early 2024 to address key areas including musculoskeletal and mental health (with a focus on primary prevention), OSH considerations in home care environments, the risks of cancer exposure for healthcare workers and the observed increase in work-related accidents within the sector.

Looking ahead to 2025, preparatory work has been undertaken for new research projects that will focus on mental and musculoskeletal health (with an emphasis on secondary prevention strategies), OSH in long-term residential care facilities and specific OSH needs for healthcare assistants. In its efforts to advance this work, EU-OSHA collaborates with EU sectoral social partners, relevant institutions such as the JRC and Eurofound, as well as international organisations like the WHO, ensuring a comprehensive and multifaceted approach to understanding and addressing OSH challenges in the health and social care sector.

More information at: https://osha.europa.eu/en/themes/health-and-social-care-sector-osh

Cardiovascular diseases

Cardiovascular diseases (CVDs) represent a significant concern for OSH in the EU, ranking as the second largest cause of work-related deaths in the EU. Workers are exposed to a range of risk factors in their jobs, encompassing physical, musculoskeletal, chemical, biological and psychosocial hazards, all of which can contribute to the development of CVDs. Some worker groups may also be more vulnerable to these risks, which can vary depending to some extent on factors such as age, gender, socio-economic status, and preexisting health conditions like hypertension, respiratory diseases or mental health disorders. While the connections between socio-economic and behavioural factors and CVDs are well documented, further research is needed to fully understand the impact of specific work-related exposures, the effects of combined risks and the effectiveness of various prevention strategies in occupational settings.

Recognising the severity of this issue, the EU Strategic Framework on Health and Safety at Work 2021-2027 has identified CVDs as a priority within its Vision Zero approach to eliminating work-related deaths. Furthermore, other EU-level policies, such as the ‘Healthier Together’ initiative focused on non-communicable diseases, also aim to reduce the incidence of CVDs across the population. In alignment with these broader policy objectives, EU-OSHA has initiated an OSH overview specifically focused on the prevention of work-related CVDs. This initiative intends to support both policy development and workplace prevention efforts. This work builds upon the Agency’s previous activities related to MSDs, mental health and the healthcare sector, fostering a more integrated approach to worker health. Collaboration with various EU institutions, including Eurostat, the EEA and the Directorate-General for Health and Food Safety (DG SANTE), as well as with the EU SLIC working group for emerging risks (EMEX), international bodies like the WHO and ILO, and national authorities will be integral to ensuring a comprehensive and multifaceted perspective on this complex issue.

In 2024, EU-OSHA undertook a scoping phase, which included a dedicated workshop that brought together experts in the field, representatives from the SLIC-EMEX working group, the WHO and tripartite stakeholders. The insights and knowledge gained during this scoping phase have directly informed the development of the activity during 2025. Plans include the collection and analysis of the existing prevention policies currently in place across the Member States, and of data on the prevalence of work-related CVDs, as well as in-depth research on work-related risk factors of CVDs, high-risk sectors, occupations and worker groups, and on the complex interplay between occupational, public health and environmental risk factors that contribute to CVDs, with a view to improve workplace prevention. Furthermore, research focusing on the effectiveness of workplace interventions aimed at preventing CVDs, and at supporting workers in returning to work after experiencing a cardiovascular event, or workers with chronic cardiovascular issues, is planned for 2026.

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.

OiRA

The EU-OSHA OiRA project actively supports MSEs in meeting their OSH regulatory obligations by providing free, user-friendly online risk assessment tools. These tools are developed through a collaborative process involving national and EU social partners, ensuring they are specifically tailored to the unique challenges of different sectors and the particularities of national contexts. The strategic importance of OiRA is underscored by its explicit reference in the EU OSH Strategic Framework 2021-2027 and its inclusion within several national OSH strategies, with some countries further integrating it into national legislation or vocational training requirements. To reflect these developments, an update to the OSHwiki article detailing OiRA’s policy integration started in 2024. However, since several national strategies were not yet available by the end of the year, the update will be completed in 2025.

The OiRA community has continued its expansion, now comprising 18 active partners, with the software platform accessible in 19 languages. The years 2022 and 2023 marked periods of significant growth in user engagement, setting new record highs for the number of new users. As of December 2024, the platform boasts over 285,000 registered users and a substantial 482,964 risk assessments, demonstrating its widespread adoption and practical application within MSEs.

While the number of new OiRA tools published in 2024 (13) was below the initial target of 20, more are under development, with an estimated 50 tools currently in progress. A notable collaboration in 2024 saw EU-OSHA working with the EU Sectoral Social Dialogue Committee to develop a specific OiRA tool for higher education institutions, which was successfully launched in November 2024. Furthermore, the development of three new tools addressing the automation of tasks, working in environments with extreme temperatures (hot or cold), and the issue of work-related harassment is underway, with the first of these tools for release in January 2025 and the remaining two later in the same year.

Promotional efforts to increase the visibility and uptake of OiRA have included the launch of a redesigned OiRA website in December 2023. An integrated support scheme has also been implemented, featuring the regular promotion of sector-specific tools to relevant audiences. The OiRA newsletter tool, introduced in May 2024, is now available for use by all participating countries, with France, Belgium, Cyprus and Finland actively leveraging this feature for communication and outreach. The newsletter has already garnered a significant subscriber base of 32,000, with half of these subscribers belonging to the French OiRA community.

EU-OSHA places a high priority on the continuous improvement of the OiRA software to enhance both user experience and overall engagement. New features are being introduced, such as a training module that is now available for all EU-level tools and a selection of national tools. This enhancement aims to strengthen the integration of OiRA with vocational education and training (VET) programmes. The training feature has been further refined with the inclusion of specific test questions tailored to the OiRA generic tool, as well as the tools addressing teleworking and violence at work. Ongoing work is focused on making the training resources more accessible and improving the multi-user functionality, which allows for differentiated access levels within risk assessments. A significant backend upgrade is also in progress to streamline the process of updating tools, addressing the increasing need to efficiently maintain the over 360 active OiRA tools currently available.

To further inform the development and refinement of OiRA, user research activities are being conducted. Following an initial study focusing on the French context, research efforts have expanded to include Lithuania, Cyprus and Slovenia, with final reports from these studies expected in early 2025. In addition to these focused studies, ongoing interviews with OiRA partners and the analysis of web statistics are being used to gather valuable insights for the tool's continued development. The OiRA community continues to serve as an important networking platform for partners, with annual meetings facilitating the exchange of knowledge and best practices. The 2024 OiRA community meeting was held in March in Bilbao.

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.

Awareness-raising actions and communication

To contribute to ensuring effective OSH prevention in the workplace, communication and promotion of OSH is key. 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 and events) as well as more innovative ones (such as data visualisation tools, audio-visual material, social media, film screenings and debates). EU-OSHA is actively collaborating with the other EU agencies (under DG EMPL and beyond) as well as the European Commission and other institutions in co-promotion actions for topics of common interest, via the website(s), joint publications and social media channels.

Agency representatives have actively participated both online and face to face in OSH events across Europe, with many being promoted on the corporate website.

EU institutions, agencies, FOPs and other partners have been consistently cross-promoted year-round both through the Agency website and social media activity. As an example, on Europe Day on 9 May, the Agency supported the European Commission in the promotion of the EU's enlargement anniversary both on the website and via social media channels. Raising awareness of our projects through the lens of International Days is an integral part of our promotion strategy. World Day for Safety and Health at Work, International Women's Day and World Cancer Day are just a few examples.

In the framework of the Napo project, two new films were under production in 2024: a film about third-party violence at work, for publication and promotion in December, and a short film about technostress, for release in spring 2025.

In the frame of the Healthy Workplaces Film Award (HWFA) project, the Doclisboa Festival took place from 17 to 27 October with 'The Body of Work dedicated activities', screenings of the 2024 film selection and a workshop. Two films received awards, Favoriten by Ruth Beckermann was the winner, and Boolean Vivarium by Nicolas Bailleul garnered an Honourable Mention.

Twelve editions of OSHmail were published and reached a growing number of subscribers, approaching 22,500.

EU-OSHA's press office has actively responded to over 40 media enquiries, including managing information requests, articles and interviews. Six interviews with the Executive Director and other EU-OSHA experts were prepared, including a podcast in cooperation with Official Campaign Partner EZA on digital technologies for health and wellbeing.

In addition, around 20 news stories were sent to tailored press lists to reach out and promote Agency flagship projects and events.

Press coverage has amounted to over 1,700 online clippings and more than 5,500 social media posts. EU-OSHA's activities were mentioned by media outlets in over 35 countries.

EU-OSHA's media partnership now unites 32 partners from 17 European countries. A comprehensive activity programme was carried out to engage media partners. So far, media partners have published over 140 online articles and more than 500 social media posts – including three interviews with EU-OSHA experts and FOPs.

Under the 2024 Focal Point Assistance Tool (FAST), FOPs ordered 54 FAST Awareness Raising (FAST/AR) activities (50 events and 4 PR/media). A wide range of EU-OSHA projects have been promoted during the year through the FAST scheme: Work-related diseases (5); OiRA (10); Enterprise Europe Network (4);

HWFA screenings (10); OSH vocational education and training (OSHVET) (7); Roadmap on carcinogens – WES (5); Supporting compliance (3); Heat at Work and Climate change (6); ESENER (1); Foresight – Circular economy (1); and Napo for teachers and Napo in the workplace (2). Out of the 54 activities ordered, only three have been cancelled. The FAST 2025 edition was launched in October according to plan, with orders consolidated at the end of the year.

A new FAST management tool has been under development. The revision of the current FAST scheme is ongoing to inform the call for tender for the renewal of the FAST framework contract, for launch in early 2025.

In the frame of its corporate publications programme 2024, a customised training course for EU-OSHA staff was organised on the topic of copyright with the EU Office of Publications, as well as a customised training session on ‘how to make PPTs accessible’. Following this training, PPTs for the FAST activities were made accessible.

The 2024 stakeholders’ survey indicates that most 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%).

As regards website/online developments, the Convergence project, which aims to develop a functional, visual and technical convergence of the Agency’s websites (EU-OSHA, HWC, OiRA, OSHwiki, ESENER and OSH Barometer), continued its progress.

Healthy Workplaces Campaign (HWC) ‘Safe and healthy work in the digital age’

The HWC 2023-2025, ‘Safe and healthy work in the digital age’, launched on 25 October 2023, has gained strong support across the EU and beyond. Like the previous campaign on MSDs, it follows a three-year cycle and builds on insights from an earlier EU-OSHA OSH Overview on digitalisation. Its goal is to foster collaboration for a safe and productive digital transformation of work. The campaign’s multilingual website provides resources, including reports and case studies, and has attracted over 300,000 visits.

The campaign focuses on five priority areas: digital platform work (January to May 2024), automation of tasks (June to September 2024), remote and hybrid work (October 2024 to January 2025), worker management through artificial intelligence (AI) (February to May 2025), and smart digital systems (June to September 2025). In 2024, the first three areas were successfully launched with promotion packs featuring reports, summaries, infographics and OSHwiki articles. Each launch was accompanied by information sessions for FOPs, the Management Board and campaign partners, with increasing attendance.

Key promotional milestones included the launch of the Napo film ‘Napo in… Robots at Work’, the announcement of over 90 Official Campaign Partners, a study on digital platform work’s impact on health and social care workers, and the call for Good Practice Awards entries. The European Week for Safety and Health at Work was widely promoted, featuring an information stand at the European Council. The Agency’s networks actively shared campaign content, and SMEs, NGOs and organisations showcased their #EUhealthyworkplaces initiatives. This engagement resulted in over one million impressions and 530 new social media followers.

An online newsroom highlighted FOP events under the FAST scheme, campaign partner activities, and articles on platform work, AI and remote work. The campaign’s communication strategy included a social media calendar, newsletter and an online social media kit. By the end of 2024, 920 media clippings and 1,658 social media posts related to the campaign had been collected, with peak engagement during the European Week for Safety and Health at Work in October.

A strong production programme supported these efforts. Infosheets on digital platform work, automation of tasks and remote work were published in multiple languages. Additional research included papers on OSH risks in virtual and augmented reality, policy developments on digital platform work, and case studies on AI-driven worker monitoring and algorithmic management. Further reports on workers' participation in AI-managed workplaces and smart digital devices for OSH monitoring are being finalised.

The 2024 FAST edition launched in March, with 93 campaign activities ordered and 86 completed by year-end. The Good Practice Awards competition moved forward, with FOPs submitting entries in November via a new Teams platform, and the jury was set to select winners in January 2025.

The recruitment of over 90 Official Campaign Partners was completed, with organisations from various sectors actively contributing. Many campaign activities reached thousands of employees and stakeholders. The Good Practice Exchange initiative brought together particularly engaged partners, with meetings at ZF in Portugal in May and Boehringer in Germany in October. The next Good Practice Exchange Event is planned for 20 to 21 May 2025 in Brussels.

While the campaign is currently ongoing and it is premature to evaluate its impact and perception among the target audiences, a 2024 stakeholder survey gives an indication about its relevance. Nearly all 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

Healthy Workplaces Campaign (HWC): 'Together for mental health at work'

Work on the campaign began in October 2023 and further to consultation with key stakeholders, the Management Board adopted the final strategy in June 2024.

In October 2024, work began on developing the campaign's visual identity. The knowledge base of this campaign is provided by ongoing and completed Agency work – primarily the activity on psychosocial risks, OSH and digitalisation, and OSH in the healthcare sector.

Activity 4.8: Multilingualism

This activity involves managing the multilingual aspect of EU-OSHA's communication strategy, ensuring that translated products effectively convey OSH messages across EU Member States. According to the annual FOP survey, 76% of respondents confirmed the importance of translations in reaching target groups.

To optimise the added value of resources allocated to translation, the Agency works closely with national FOPs to prioritise texts (portfolio approach) and collaborates with the EU Translation Centre (CdT) and FOPs to ensure high-quality translations and multilingual content. In 2024, the Agency and the CdT revised and updated the online Thesaurus to align it with databases such as IATE.

In early 2024, the Agency and FOPs reviewed translations from the regular portfolio offer, which included 35 publications (143 language versions). These linguistic versions were finalised and made available online. In October 2024, the Agency launched the 2025 translation portfolio, covering 68 publications (930 pages in English). FOPs chose to translate 52 of those publications

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.

Networking Knowledge actions

This section outlines EU-OSHA's activities in supporting policymaking, fostering social dialogue, and promoting evidence-based decision-making through knowledge exchange and collaboration.

In the 2024 stakeholder survey, 79% of respondents agreed that EU-OSHA enhances social dialogue and cooperation. The Agency provided knowledge-based support to EU institutions and key stakeholders, contributing expertise on occupational health monitoring and emerging diseases at a G-20 event in March 2024 and supporting national reflections on under-reporting of occupational diseases.

Following earlier work on Long COVID, additional research on rehabilitation has been commissioned, with outputs – including a discussion paper, an OSHwiki article and short guides – expected in early 2025.

Climate change and OSH

On climate change and OSH, EU-OSHA has collaborated with the EEA since 2022, leading to the publication of a joint OSH webpage. As an official partner of the Climate and Health Observatory since May 2024, discussions are ongoing for further cooperation. Insights on climate impacts on workers have been shared at major events, and the 'Heat at Work' guidance is being integrated into an OiRA tool. The Agency contributed to DG RTD's 2024 climate change conference, influencing the EU's first Climate Risk Assessment and Organisation for Economic Co-operation and Development (OECD) employment outlook.

Chemicals and biomonitoring

In support of the European Commission, EU-OSHA provided input on chemicals and biomonitoring, contributing to revisions of the CMRD, Asbestos directive and CAD. It also participated in an international conference on asbestos and supports regulatory efforts under the Chemicals Strategy for Sustainability. The Agency remains engaged in the PARC initiative, with a workplace biomonitoring guidance document expected in 2025.

Harmonising occupational exposure data

EU-OSHA collaborates with the JRC and national data providers to integrate occupational exposure data into IPCHEM, supporting the Commission's HazChem@Work pilot. The Agency also engages with PEROSH, the OECD and ECHA to harmonise exposure data formats and align workplace air measurements with biomonitoring standards.

Contributing to research priorities

On research, EU-OSHA ensures OSH is included in DG RTD's Horizon Europe initiatives and contributes to climate-related research priorities. The Agency continues its role in the Beating Cancer Plan, supporting return-to-work policies after cancer and disseminating research findings.

EU-OSHA remains engaged with the OSH research community, collaborating with PEROSH on webinars, starting with one on survey data use in research, with future topics including climate change and OSH.

Collaboration on evaluations and emerging health threats

The Agency participates in the OSH Acquis Evaluation and contributed to a DG AGRI study on social conditionality in the CAP. EU-OSHA collaborates with the European Centre for Disease Prevention and Control (ECDC), European Medicines Agency and EFSA on occupational protection against avian influenza, with recommendations presented to the Health Security Committee in 2024. It also monitors emerging disease alerts from the ECDC and WHO.

Collaboration with SLIC and ELA

EU-OSHA remained active in SLIC working groups on strategy, enforcement, robotics and chemicals, contributing to the SLIC Accidents at Work Campaign and nominating a member to the SLIC CHEMEX focus group. It also collaborated with ELA, providing OSH expertise for campaigns and guides.

Development and maintenance of OSH tools and resources

The Agency maintained its database of practical OSH tools, with the ‘Dangerous Substances’ interactive e-tool available in 10 countries and undergoing improvements. It remained engaged in the Roadmap on Carcinogens initiative, presenting findings from the WES at a 2024 conference.

The 2024 e-tools seminar was cancelled due to overlap with the Digitalisation campaign, and the FOP exchange programme has been discontinued in 2025 due to low interest.

OSHwiki developments

The new OSHwiki site, launched in 2023, continues to be updated, with 35 articles revised and two new ones added in 2024 under a specific updating contract.

OSH Pulse

Procurement for OSH Pulse 2025 was moved forward to 2024, enabling data collection on digitalisation, mental health and climate change.

National OSH strategies

Since 2021, 22 Member States developed or updated their national OSH strategies or strategic documents, with validated summaries published on OSHwiki. The legislation section of the EU-OSHA website was regularly updated.

1.9 Networking

Strategic and operational networking

Under this activity, EU-OSHA undertakes key networking activities at both strategic and operational levels.

Governance and strategic planning

EU-OSHA’s Management Board, Executive Board and Advisory Groups have progressed with their planned work programme.

The Management Board met as scheduled in January to discuss and agree on the draft SPD 2025-2027 and the draft budget for 2025. Discussions also included the preliminary strategy for the HWC 2026-2028 on mental health, the timeline and scope of the next EU-OSHA strategy, and criteria for successful hybrid meetings. The government representative for Ireland was appointed as the new Chairperson. An induction session for new and existing Management Board members was held in April. A seminar for the Management Board and FOPs took place in May to present the HWC 2026-2028 strategy. The Management Board convened again in June, adopting the 2023 CAAR and accounts, appointing the accountant and approving the HWC 2026-2028 strategy. A seminar on the new EU-OSHA Strategy 2025-2034, with input from the Executive Board, was also held. The Executive Board met twice after the summer to discuss the HWC 2026-2028 title and provide input to the draft EU-OSHA Strategy, also addressing improvements for Management Board meeting preparation. Another hybrid Management Board meeting took place in December to address key items, including the adoption of the EU-OSHA Strategy 2025-2034, an action plan for evaluation recommendations from the Commission's evaluation of EU-OSHA, the final SPD 2025-2027 and 2025 budget, and the draft SPD 2026-2028. A quarterly newsletter keeps Management Board members and FOPs informed.

The Tools and Awareness Raising Advisory Group (TARAG) met in March and October, receiving updates on the OSH Barometer, current and future HWCs, the FAST exercise, communication partnerships and activities under EU presidencies. The OSH Knowledge Advisory Group (OKAG) held meetings in April and October, focusing on topics for Future of Work articles, foresight, psychosocial risks, OSH Barometer, OiRA, supporting compliance, health and social care sectors, CVDs, networking knowledge, and cooperation with European institutions and agencies.

Operational network: Focal Points

FOPs are EU-OSHA's primary operational network, crucial for national-level input and coordination of tripartite networks in the Member States. Their engagement is vital for achieving the Agency's objectives and ensuring the added value of its work in the Member States. FOPs implemented their work plan, including activities related to the WES, ESENER fieldwork preparations and the Digitalisation campaign under the FAST scheme. FOP managers held online and in-person meetings in February, June (alongside a Belgian Presidency event) and November (in Hungary). Discussions covered activity implementation, the new EU-OSHA Strategy, FAST developments, the 2025 work programme and Future of Work articles. The review of the FOP network initiated in 2023 continued in 2024 with new guidance and the ongoing implementation of the action plan to strengthen the FOP network. The Executive Director is undertaking visits to Member States to engage with national FOPs and stakeholders.

European networking and collaboration

EU-OSHA maintains ongoing contact with European institutions and social partners. Collaboration with SLIC continued, supporting their activities and campaigns. The Agency has been strengthening ties with European OSH networks like ENETOSH and the UE MS Specialist Section on Occupational Health. EU-OSHA hosted several visits from European stakeholders. Commission Vice-President Schinas visited EU-OSHA to discuss priorities and challenges.

Engagement with Enterprise Europe Network (EEN)

EU-OSHA discussed the future cooperation regarding the EEN with DG GROW and EISMEA. The formal collaboration agreement was not renewed, and engagement took place instead within the 'Friends of the EEN' group.

OSHVET project

The OSHVET project aims to enhance OSH awareness in vocational schools through collaboration between EU-OSHA's FOP network and European vocational training associations. The project is operational in 21 countries. EU-OSHA participated in events with VET partners and the EfVET Annual Conference, focusing on digitalisation. Efforts to increase involvement from the Commission and ENETOSH are ongoing, with Cedefop informed about the project.

International networking

EU-OSHA actively participates in the WHO 'Health in the World of Work' network and maintains dialogue with Taiwan and Korea (KOSHA). The Instrument for Pre-accession Assistance (IPA) action continues, including the identification of a new FOP for Bosnia and Herzegovina and events for beneficiaries.

Preliminary contacts have been made with Moldova and Ukraine. EU-OSHA contributed to the ICOH 2024 with two sessions. The Agency hosted the OSH network of the International Organisation of Employers (IOE), focusing on mental health at work. EU-OSHA is supporting the European Commission with the EU-Japan dialogue on OSH and an international symposium on OSH and digitalisation at the Osaka Expo in 2025.

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 HR, refer to Part II 2.3 and 2.4.

Information and communication technologies

In 2024, the Agency made significant progress in the implementation of its information and communication technology (ICT) roadmap. The key achievements and initiatives undertaken include:

- Preparation for the New Cybersecurity Regulation

  The Agency has proactively prepared for the new Cybersecurity Regulation, ensuring that its systems and practices are compliant. This initiative enhances the security posture of the Agency against evolving cyberthreats.

- Development of a new application for the FAST Activity

  A new application tailored for the FAST activity has been developed. This application integrates advanced features and user-friendly interfaces, facilitating better management and execution of FAST-related tasks.

- Upgrade of the Customer Relationship Management (CRM) tool

  The CRM tool has been upgraded to a new version, providing enhanced functionalities and improved user experience.

- Consultancy for project management methodology review

  The Agency engaged a consultancy to review and refine its project management methodology. This review aims to align its project management practices with best practices, ensuring more efficient project delivery and resource utilisation.

- Implementation of various web developments
  - Several web development projects were undertaken to support operational activities. Key initiatives included:

    - updates to the headers and footers of the Agency's websites, ensuring consistency and convergence;
    - enhancements to the OSH Barometer, providing more robust and insightful data visualisations; and
    - technical migrations to modernise our web infrastructure, improving performance and security.
- A process for web developments is currently being developed to enhance the quality and stability of our websites by embedding security practices, quality checks and automatic testing in the development life cycle.

The Agency is also planning to move its Internet connectivity through the Spanish state-supported research network Red-IRIS. This upgrade will enhance Internet access performance considerably thanks to a major bandwidth increase while resulting in significant cost savings as compared to market supply.

These ICT initiatives have collectively contributed to strengthening the Agency's technological framework, enhancing operational efficiency, and ensuring robust security and compliance.

2 Part II (a) - Management

2.1 Management Board

For 2024, EU-OSHA had identified no critical risk.

Between 2023 and 2024, the Agency was involved in legal proceedings with an economic operator as a result of a decision taken by the Executive Director on grounds that the operator had been among businesses found by the Spanish competition authority in 2021 to have participated in a bid-rigging cartel. This decision was in compliance with the applicable regulatory framework and following a clear recommendation from the relevant advisory body. The case was brought before the EU's General Court. On 2 October 2024, the Court made its decision which dismisses the appeal from the economic operator and orders the operator to pay the costs.

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. None of this information entailed any significant risk for the achievement of the objectives agreed with the Management Board for 2024 nor represented a control issue.

For details of the work of the Management Board during 2024, cf. Part I 1.6 Networking under Activity 6.4 Strategic and operational networking. The list of the members of the Management Board as at 31 December 2024 as well as the list of the decisions adopted in 2024 are available respectively in Annex IX and Annex X.

2.2 Major developments

A major development during 2024 was the discussion and the adoption of a new Strategy for EU-OSHA, which covers the period between 2025 and 2034. The strategy development was designed as a highly participatory process, involving staff, FOPs, the Management Board and other relevant stakeholders. The Management Board adopted the Strategy in December 2024.

The Strategy development was informed by separate but complementary reflections. An evaluation of the achievements under the strategic objectives of the previous strategy as well as stakeholders' survey feedback results provided an input to establish lessons learnt and take stock of the achievements. In September 2024 came the Commission's evaluation of EU-OSHA for the last five years, providing further important input. This was accompanied by a discussion on future challenges to OSH based on the 14 Global Megatrends relevant for the future of Europe.

The Strategy focuses on the impact that EU-OSHA should deliver and gives emphasis on the key role played by its key stakeholders to ensure outreach and uptake of the Agency's work. The role of the FOPs complemented by the Management Board members will be particularly important to reach the target audiences in the Member States.

With a vision to protect workers' safety and health by informing policy and research, supporting risk prevention, raising awareness and engaging key actors, the Strategy is articulated around three main strands of work:

(1) Providing evidence and knowledge to support policy and research.
(2) Facilitating development and exchange of tools and resources for workplaces.
(3) Raising awareness and networking to promote a positive risk prevention culture at work.

The Strategy will be complemented by a monitoring and evaluation framework to assess the achievements of the Strategy objectives over time.

2.3 Budgetary and financial management

The EU budget contribution for 2024 initially reflected in the Management Board decision on EU-OSHA's 2024 budget was €17,481,150 (+3% compared to 2023). This budget was amended in December 2024 to cover the unexpected increase in the annual salary adjustments. The final total EU budget contribution in 2024 for EU-OSHA was therefore €17,618,795 (+ €137,645). The Agency carried out five transfers of commitment and payment appropriations between the titles and within the chapters of the budget for €981,500. A detailed breakdown of the transfers with their justification is available in the annual accounts, Annex XII, section Budget Implementation Report.

The implementation of the commitment appropriations was 99% against 97% in 2023. More specifically, the execution of the operational budget was 97% (99% in 2023). The implementation of payment appropriations of the committed amount of the budget was 76% against 69% in 2023. A total of 22% of the budget 2024 was carried over to 2025 related to contracts signed in 2024 to be paid in 2025.

EU-OSHA contributed in 2024 to the IPA Programme via the implementation of contribution agreement IPA/2022/440-372 signed in 2022 with the European Commission Directorate-General for Neighbourhood and Enlargement Negotiations (DG NEAR). The contribution is for a total of €598,078 and for the period 2023-2025. The current implementation is 54%. The former contribution agreement IPA/2019/412-828 for an amount of €399,584 officially ended in 2024. The final implementation is 80%.

Overall, including the funds of the IPA project, the total commitment appropriations in 2024 were for a total of €18,069,660 of which 98% was committed. Considering the contracts signed in 2023 but due to be paid in 2024, the total payment appropriations were €22,902,766 of which 80% was paid.

For further details, see Annex II.

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 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 with the established procedures and plans.

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

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

- internal control processes,
- finance and procurement processes,
- quality processes, 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.

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. This is done in accordance with the ICF of the Agency and the related internal control and risk management policies (in particular, Risk Management Policy, Risk Management Procedure, Internal Control Policy). The internal control function also has a key 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 2024 did not indicate significant weaknesses in terms of the existing controls.

Other control processes include sensitive functions procedure (updated in 2020), business continuity policy, IT governance structure, a comprehensive set of corporate policies for finance, procurement, HR and ICT, as well as operational and financial workflows that determine the roles and responsibilities of the relevant actors and ensure segregation of duties where necessary.

Finance and procurement processes

EU-OSHA has a Financial Regulation adopted by its Management Board 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 since 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 €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 centralised procurement coordination function ensures 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, and selection and award criteria documented in writing.

During 2024, the Agency has continued seeking efficiency by promoting a culture of planning and continuous improvement, consolidating a multi-annual centralised programming, and fostering awareness and training as well as the standardisation of the templates and procedures across the Agency. Continuing in its modernisation effort, the Agency has been operating with fully digitalised procurement processes supported by the Commission's Public Procurement Management Tool.

One of the priorities in this area for the Agency is the collaboration with other agencies and the Commission for sharing procurement and launching interinstitutional calls. In this respect, the Agency is in contact and collaborates with several agencies with a view to synchronise their procurement plans and reduce the administrative burden for agencies.

The table below presents the percentage of different types of procurement procedures used in 2024.

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	13.33%	7.32%
Negotiated procedure middle value contract	13.33%	14.19%
Negotiated procedure very low value contract	63.33%	9.29%
Negotiated procedure without prior publication	3.33%	0.90%
Open procedure (FR 164 (1)(a))	6.67%	68.30%
TOTAL	**100%**	**100%**

Quality processes

EU-OSHA has been working based on an activity-based management model since 2014 to improve internal efficiency, planning and resource use. This approach helps ensure the Agency meets its mandate and performance targets, with regular monitoring of resources and work progress. Internal processes are in place to comply with regulations and supervise work programmes. As a minimum two times a year, the Agency reports to the Management/Executive Boards on the Agency's work, including audit findings and action plans.

For substantial changes to the work programme or budget, the Management Board is involved. Non-substantial amendments can be approved by the Executive Director in accordance with a delegation adopted by the Management Board. The Executive Director informs the Management Board regularly about such non-substantial amendments. The adoption of the CAAR is a key milestone for accountability, showing results, performance and resource use for the year.

To assess success, EU-OSHA evaluates its work against the goals set in its strategy. Evaluations follow a policy inspired by the European Commission's Better Regulation Guidelines. The evaluation results help improve activities, ensure transparency and support learning. The Management Board receives regular updates on evaluation findings and on follow-up to evaluation recommendations.

Performance indicators are defined at both strategic and activity levels, based on the Agency's objectives. These indicators help track progress towards objectives and are used for accountability and learning. The performance indicators framework, updated in 2019, focuses on qualitative data based on stakeholders' feedback but also include key figures where relevant. The Agency also ensures its performance information is accessible and clear to stakeholders and the public.

EU-OSHA collaborates with other EU agencies to measure impact and share best practices in performance management.

The new Strategy adopted at the end of 2024 will have an impact on the activity-based management model of EU-OSHA and will entail a new performance monitoring and evaluation framework.

Fraud prevention and conflict of interest processes

EU-OSHA has an Anti-Fraud Strategy in place and works actively to prevent fraud from happening. Based on the Agency's Anti-Fraud Strategy 2022-2026, EU-OSHA developed an Anti-Fraud Action Plan that is implemented throughout the year and of which quarterly follow-up documents are presented to EU-OSHA's Executive Director. The action plan foresees concrete anti-fraud measures in the areas of professional ethics, legal framework and procedures, financial management, procurement, ICT and HR. The implementation of the Anti-Fraud Strategy is overseen by the Management Board via an annual monitoring of the action plan. In 2024, the annual Anti-Fraud Action Plan was updated. The updated version will be implemented from 2025 onwards.

With regard to prevention and management of conflicts of interests, the Agency revised its policy from 2014 in 2019 and in 2020. The policy is based on the outcome of a risk assessment related to conflicts of interests' risks for Management Board members linked to the Agency's mission and tasks. 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.

The policy includes the obligation by Management Board members, alternate members and observers to submit a declaration of interests and absence of conflict of interests and a summary of their CV, which is published on the Agency's website. The information is available on EU-OSHA's website. The policy also outlines the mechanisms to manage potential or actual risks of conflicts of interests and established a small committee within the Management Board that is responsible for the implementation of the provisions. 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 are four Authorising Officers by delegation at EU-OSHA (three Heads of Unit and one Network Manager). There is no sub-delegation at EU-OSHA.

The Authorising Officers by delegation have accepted the delegation and have read the charter of the Authorising Officers by delegation. They 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.

Declarations of assurance by the Authorising Officers by delegation (AOD as applicable)

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

Major HR developments

In light of the expected increase in turnover due to retirement, taking into consideration the Agency's new strategy and to ensure preparedness to meet future challenges, regular strategic workforce planning exercises have been taking place since early 2024.

The appraisal exercise of the 2023 staff performance review and objectives setting for 2024 was launched in January 2024 and closed in March 2024. Following this, the Agency launched and concluded the reclassification exercise according to the planned schedule. Decision on 2024 reclassification was taken on 19 April 2024.

With regard to recruitment:

1) Further to successfully concluded selection procedures **in past year(s)**:
    - One TA (AD6) started on 1/1/2024.
    - One CA (FGIV) started on 1/4/2024.
    - One TA (AD9 - Head of Unit) started on 16/4/2024.
    - One TA (AD9 - Head of Unit) started on 16/5/2024.
    - One TA (AD6) started on 1/7/2024.
    - Seven trainees started between January and March 2024 and one started in September 2024.
2) The following selection procedures were launched and concluded:
    - Legal Advisor (AD8) – start of service 1/1/2025.
    - EU-OSHA Liaison Officer (AD6) – start of service 1/1/2025.
3) The following selection procedures were launched and were concluded between end-2024 and early 2025:
    - HR Officer (FGIII) – start of service 16/4/2025.
    - Trainees.

In the area of talent management, a learning and development strategy 2024-2027 was adopted end-December 2023 and started being implemented in 2024. The Learning and Development (L&D) plan for 2024, including individual and group courses and team and individual coaching, was developed after internal consultation and communicated to all staff at the start of 2024. It was further updated during the year in line with new needs and priorities. In the light of the likely future recruitment needs, the Agency organised a training focused on providing guidance for selection committee potential members among Agency's staff, reflecting the importance that EU-OSHA gives to hiring the best talent. Whereas in early 2023 a new job title library was adopted, a revision of the competency library followed, which concluded with the revamping of generic job descriptions, at the end of 2024.

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. It also develops and updates different rules and internal guides (i.e. revised selection guidelines for selection committee members, Active Senior initiative guide, guidelines on responses to staff members' personal events, guidelines for trainees supervisors, SNE rules, etc). Regarding the implementation of the Staff Regulations (SR), Implementing Rules are regularly revised under DGHR's leadership and potential adoption by analogy or specific model decision more adapted to agencies' specificities are then submitted for adoption by the EU-OSHA Management Board. In 2024 the following took place:

- new anti-harassment rules (opting out from the European Commission Decision and waiting for a model decision more adapted to agencies); and
- revised rules on pension transfer (adopted by analogy).

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 has been in office since 2022 and the European Union Agencies Network (EUAN) charter on diversity and inclusion was adopted.

In the area of social dialogue, a Staff Committee is in office as well as a 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. The latest report was issued at the end of 2024 with no recommendation for improvement. 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 in 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 was prepared and shared with staff in 2024. By the end of December almost all agreed actions had been implemented.

In line with, and pursuing its digitalisation effort, the Agency uses the European Commission HR software SYSPER II and a new eRecruitment tool is now in place since 2023.

Changes in the establishment plan

No changes occurred to the establishment plan during 2024.

Results of screening exercise

As shown in Annex IV and in line with the methodology agreed by all EU agencies, EU-OSHA operated with 69.2% operational, 20.9% administrative support and coordination, and 9.8% neutral staff.

Occupational health and safety policy

EU-OSHA is dedicated to ensuring the health and safety of its staff, promoting workplace wellbeing and setting a good example in social responsibility. The Agency has a comprehensive OSH policy, regularly updated (most recently in March 2025), which covers all staff members, including those working remotely and contractors.

It consists of a description of the organisation of health and safety within EU-OSHA, next it gives an overview of roles and responsibilities within the organisation with regard to health and safety, then follows a part describing the implementation of occupational health and safety tasks, such as risk assessment and prevention measures.

The policy is reviewed and if necessary revised every three years. It is implemented through:

- Performing regular risks assessments as a basis for 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 starting with the control of risks at source and prioritising collective not individual measures.
- Consulting employees on matters affecting their health and safety.
- Maintaining safe and healthy working conditions.
- Preventing accidents and cases of work-related illnesses.
- Ensuring all employees are competent to do their tasks, and providing them with adequate information, instruction, training and supervision.
- 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.
- Making every effort to ensure that subcontractors who carry 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, such as furniture delivery workers, carry out their activities in a safe and healthy manner.

The Executive Director holds overall responsibility for occupational health and safety, in coordination with the Heads of Unit and the Resource and Service Centre. A Health and Safety Committee, comprising also staff representatives nominated by the Staff Committee oversees compliance with the Agency's OSH policy and recommends improvements. In 2024, the Committee reviewed the emergency plan, conducted fire drills, and implemented prevention measures such as a psychosocial risks survey and teleworking risk assessment.

EU-OSHA has also implemented policies to manage work-related stress and prevent harassment, including clear procedures for addressing specific cases.

2.7 Strategy for efficiency gains

During 2024, 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-Contracting, 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.

- EU-OSHA finds ways to <u>collaborate and share best practices with other agencies</u> in administration and governance, either through the variety of networks and working groups stemming from the EUAN, or through the collaboration with DG EMPL agencies, as evidenced in the joint follow-up action plan to the DG EMPL agencies' recommendations. These networking efforts have shown great benefits in reducing duplications and creating efficiencies.
- As far as possible and if matching the needs, the Agency accepts the invitations for <u>interinstitutional calls for tender</u> 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 <u>centralisation of horizontal administrative tasks</u> 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.
- Exploration of the responsible use of AI to increase efficiency. A discussion on the safe and responsible use of AI tools has started and will be continued.

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 smaller effort to generate content for the campaign.

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

As an additional way to increase efficiency while exploiting synergies, EU-OSHA looked into the possibility of relying on the expertise of SNEs by leveraging the alignment of interests in a specific area between the Agency and the sending Member State. To this purpose, EU-OSHA included a request for two cost-neutral SNEs in the draft SPD 2026-2028, adopted by the Management Board at the end of 2024.

EU-OSHA maintains strong cooperation with other agencies and institutions with the aim to maximise the added value to the quality of its outputs. The Agency will continue to explore areas in which working together brings most added value, for example, in areas such as joint procuring to enhance cost-effectiveness and outreach for communication actions and EU enlargement.

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.

The ECA also delegates part of its audit work to a private audit firm contracted by the Agency to conduct an independent audit on the financial accounts.

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

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.

In 2024, the IAS finalised the second audit foreseen in the Strategic Internal Audit Plan 2021-2023 on 'ESENER and its secondary analyses'. The IAS concluded that 'the internal control system put in place by EU-OSHA for carrying out surveys and secondary analyses and communicating their results to its stakeholders is overall adequately designed and effectively and efficiently implemented'. At the same time, the IAS found that 'there remains a significant weakness regarding the procurement and contract management process for ESENER and secondary analyses', and issued several recommendations – however, none of them was critical and only one labelled as very important. To address the IAS's recommendations, EU-OSHA and the IAS agreed on an action plan that is currently being implemented.

Also in 2024, the IAS finalised the Strategic Internal Audit Plan 2025-2027 for EU-OSHA. The Strategic Internal Audit Plan 2025-2027 identifies the following three topics for the 2025-2027 audit period: (i) limited review of EU-OSHA's ICF; (ii) FOPs network at EU-OSHA; and as reserve audit topic (iii) procurement management. The limited review of EU-OSHA's ICF will start in autumn 2025.

More details about the status of the recommendations are available in section 2.9.

European Court of Auditors

The ECA carries out an annual examination of the accounts, and the underlying revenue and payments, of EU-OSHA. In 2024, the ECA's audit of EU-OSHA's 2023 annual accounts concluded that EU-OSHA's accounts fairly present EU-OSHA's financial position as of 31 December 2023, 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. The observations made by the ECA did not call the ECA's opinion on the legality and regularity into question. These results were published in the ECA's Annual Report on EU agencies for the financial year 2023 (2023 final report). The report also included an overview of the actions taken in response to the ECA's observations.

In November 2024, a desk review audit of the first part of the year 2024 financial transactions was carried out by the ECA. The second and final part of the audit of the remaining transactions of the financial year 2024 took place in March 2025.

2.9 Follow-up of recommendations and action plans for audits

In 2024, EU-OSHA finalised the follow-up of the recommendations from the 2022 audit on HR and ethics. In line with the corresponding action plan, the remaining actions were submitted to the IAS in December 2024 and EU-OSHA is awaiting the closure of the one remaining recommendation.

EU-OSHA also followed up on the action plan resulting from the 2023-2024 IAS audit on ESENER and its secondary analyses. EU-OSHA had developed and agreed with the IAS an action plan with several actions identified to further improve: (i) ESENER process and capacity building; (ii) procurement and contract management of ESENER and secondary analyses; (iii) communication and performance reporting; and (iv) ICT controls and visualisation of ESENER results. The action plan foresees 19 actions that cover all recommendations, and which shall be implemented between Q4/2024 and Q4/2026. In 2024, EU-OSHA implemented two out of 19 actions. The majority of actions, 15 out of 19, will be implemented in 2025.

EU-OSHA also followed up on the four observations made by the ECA in the Annual Report on EU agencies for the financial year 2023. All four observations will be closed in 2025.

2.10 Follow-up of recommendations following investigations by OLAF

During 2024, 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 2022 was adopted during the plenary session of the European Parliament on 11 April 2024. With that decision, the European Parliament granted the Agency's Executive Director the discharge in respect of the implementation of the budget for the financial year 2022 and approved the closure of the accounts for 2022.

The table below includes the observations and comments issued by the Parliament in relation to the implementation of the 2022 budget requiring follow-up actions from the Agency, details of the action taken and the status. In July 2024, 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.

Observation Number	Observation of the Discharge Authority	Response and Measures Taken by the European Agency for Safety and Health at Work	Status/ Reference
1 Budget and financial management	Notes that the budget monitoring efforts during the financial year 2022 resulted in a budget implementation of current year commitment appropriations rate of 98,65 %, representing a slight increase of 1,39 % compared to 2021; further notes that the current year payment appropriations execution rate was at 72,07 %, representing an increase of 8,54 % compared to 2021;	Noted.	N/A
2 Budget and financial management	Notes that the Agency's budget derives mainly from the Union budget and a small amount from Spanish local authorities; notes further that the Agency's budget increase in 2022 is due to the indexation;	Noted.	N/A
3 Budget and financial management	Notes that the Agency carried over, from 2022 to 2023, eight provisional commitments amounting to EUR 533 676; recalls that such carry-overs are allowed under Article 12(6)	The total amount of EUR 109 256 corresponds to the difference between the expected and the final attendance rates to meetings.	Ongoing

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 EU-OSHA Financial Regulation, where a legal commitment, such as a signed contract, exists at the end of the year; notes that however, by 31 December 2022, the Agency had not signed any contracts corresponding to EUR 109 256 of those provisional commitments and therefore, that amount should have been de-committed instead of being carried over to 2023;	The budget reserved for those meetings was therefore cancelled. The Agency has increased its monitoring and improved it calculation methods for this particular type of expenditure, which has shown results in 2023.	
4 Performance	Notes with appreciation that the Agency's implementation rate of its work programme in 2022 was 98 % whereas the target was 90 %;	Noted.	N/A
5 Performance	Notes the Agency's performance in research on the impact of digitalisation on occupational safety, health, prevention, practices and policy, will be the knowledge basis for the healthy workplaces campaign in digitalisation starting in 2023; observes that the Agency's study on circular economy entered its final stage in 2022, which identifies different potential effects on safety and health work; further notes that in 2022 the Agency finalised its three-year healthy workplaces campaign on musculoskeletal disorders which also addressed telework which gained substantial importance during the pandemic;	Noted.	N/A
6 Performance	Notes that the Agency provided support on research on supporting compliance looking into how external factors influence workplace risk prevention; states that the Agency has developed data and risk assessment tools such as OSH barometer, with the main objective to provide an authoritative source of Union occupational safety and health data, and OiRA software, to help micro and small enterprises carry out risk assessments; notes, moreover, the Agency's surveys to facilitate data collection: ESENER, Worker's Exposure Survey and OSH Pulse; further notes that the Agency's work in 2022 contributed to the implementation of the Union strategic framework for safety and health at work 2021-2027;	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
7 Performance	Appreciates the Agency's continued significant contribution, through several actions carried out alone or in collaboration with others, to safer and healthier workplaces for every worker in the Union regardless of the size of the company or the type of contract further to the global health crisis triggered by the COVID-19 pandemic; congratulates the Agency on the good results achieved and welcomes in that regard the Agency's research paying particular attention to the impact of the COVID-19 pandemic on psychosocial risks and mental health; 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;	Noted.	N/A
8 Performance	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 its new executive director;	Noted.	N/A
9 Efficiency and gains	Highlights that the Agency has sustained its close collaboration with other Union agencies in 2022, namely the European Foundation for the Improvement of Living and Working Conditions on survey methodologies and on psychosocial risks and digitalisation, and the Fundamental Rights Agency on the worker's exposure survey; further notes that the Agency has also formalised its collaboration with the European Labour Authority and participated in its platform on undeclared work and supported the European Securities and Market Authority in the development of guidance for health and safety in oil spill removal actions; notes the Agency's participation in a joint report on testing and detection of zoonotic influenza virus infections in humans and occupational safety and health measures for those exposed at work with the European Centre for Disease Prevention and Control, European Food Safety Authority and 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
	European reference laboratory for avian influenza and Newcastle disease;		
10 Efficiency and gains	Underlines the fact that the Agency has been sharing the accounting services with the European Training Foundation through a service level agreement as of July 2021;	Noted.	N/A
11 Efficiency and gains	Welcomes that the Agency has implemented a paperless process for all its transactions and that all financial and recruitment activities related to human resources have been digitized; observes the Agency's performance on producing regular environment dashboards that report, inter alia, on CO_2 emissions; notes with satisfaction that the Agency fully implemented its efficiency strategy to consolidate the finance and procurement functions under the same unit with the optimisation of resources, harmonisation of processes, better definition of roles and responsibilities to achieve efficiency gains;	Noted. Please refer to comments on observations number 12 and 26 for information related to Agency's performance on producing regular environment dashboards.	N/A
12 Efficiency and gains	Commends the Agency for having established a corporate plan to improve energy efficiency and climate neutrality of its operations;	Noted.	Ongoing
13 Staff policy	Notes that, on 31 December 2022, the establishment plan was 97,5 % implemented, the same as in 2021, with 39 temporary agents posts filled out of 40 temporary agents posts authorised under the Union budget;	Noted.	N/A
14 Staff policy	Notes the gender balance distribution reporting for 2022 at senior management level with three men and one woman, at the level of the management board with 61 men and 38 women, and for the Agency's overall staff with 21 men and 44 women; recalls the importance to ensure gender balance and calls on the Agency to take this aspect into	EU-OSHA takes note of the recommendation on senior managers and would like to highlight that the statistics need to be read considering the very low number of management posts (4 in total). As at 31 December	Ongoing (several measures implemente d and continuous monitoring)

Observation Number	Observation of the Discharge Authority	Response and Measures Taken by the European Agency for Safety and Health at Work	Status/ Reference
	consideration with regard to future recruitments of staff and appointments within its senior and middle management; asks the Commission and the Member States to take into account the importance of ensuring gender balance when nominating their members to the Agency's management board; takes note that the Agency is in the process of adopting the 'charter on diversity and inclusion' which aims to promote equal treatment and opportunities, irrespective of any ground such as sex, race, colour, ethnic or social origin, genetic features, language, religion or belief, political or any other opinion, membership of a national minority, property, birth, disability, age or sexual orientation; reminds the Agency of its assurance and commitment to make the job offer to the candidate whose gender is under-represented at the Agency, in case of equal merits between the candidates of different gender;	2024, the situation is as follows: 2 men and 2 women. Regarding staff, EU-OSHA takes note of the recommendation and reassures 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 October 2023, the EUAN Charter on Diversity and Inclusion has been adopted. The Agency shares, on annual basis, with the Management Board the discharge report for their information, including the observation on the importance of gender balance.	
15 Staff policy	Notes that as of 31 December 2022, the Agency employed 65 staff (including two contract staff on short-term contracts for offsetting reduced full time equivalent) from 15 Member States; notes with concern the underrepresentation of staff from the remaining 12 Member States; recalls the importance of geographical balance and urges the Agency to consider geographical balance with utmost priority in its recruitment procedure and requests the Agency to report to the discharge authority any development in that 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. Nevertheless, beyond the usual dissemination of vacancy notices via EPSO, EU-OSHA website and social networks, Management Board and EU representations, specific requests have been directed to the national Focal Points in Member States that are under-represented for further dissemination of vacancy notices. The Agency also participated as	Ongoing (several measures implemented and continuous monitoring)

Observation Number	Observation of the Discharge Authority	Response and Measures Taken by the European Agency for Safety and Health at Work	Status/ Reference
		speaker in a seminar organised by EPSO where Members States were attending and interested in Officials' career. EU-OSHA's intervention focussed on bringing visibility to non-Officials' (i.e. Temporary and Contract staff) careers which are the only ones available at EU-OSHA. EU-OSHA also reiterates that when recruiting new staff, in case of equal merits between candidates, the job offer is made to the candidate whose nationality is under-represented at the Agency.	
16 Staff policy	Welcomes that the Agency in terms of measures linked with people with disabilities has established a disability coordinator (human resources member) as contact point for any related needs of staff;	Noted.	N/A
17 Staff policy	Notes that the Agency has been implementing numerous human resources policies promoting staff well-being at work and work-life balance such as flexible working hours, teleworking, parental leave and psychological support sessions;	Noted.	N/A
18 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 the management board members are requested to provide a declaration of absence of conflict of interest in addition to a declaration of interests; welcomes that both declarations are available on the Agency's website; welcomes that no cases of conflicts of interest, whistleblowing and 'revolving doors' were reported in 2022;	Noted.	N/A
19 Prevention and management of conflicts of interest and transparency	Notes that the Agency drafted and finalised the Agency's anti-fraud strategy 2022-2026 focusing on the consolidation of the existing anti-fraud framework of the Agency; further notes that in June 2022 the management board agreed a note on 'good practices for	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
	the management board and its members', defining, inter alia, basic principles and practices for professional secrecy and confidentiality;		
20 Prevention and management of conflicts of interest and transparency	Observes that the Agency's commitment for transparency is reflected in the publication of key documents on its website, including the Agency's strategy, SPDs and CAARs, the main evaluation and performance results, minutes, and deliberations by the management board and the executive board;	Noted.	N/A
21 Internal control	Notes that the Agency is always striving to maintain and improve internal control and management through regular audits conducted by the internal audit service; further notes that in 2022 the internal audit service has concluded its audit on human resources and ethics according to the plan with no critical findings and a number of actions have been agreed with the Agency to improve further its human resources and ethic areas;	Noted.	N/A
22 Internal control	Recalls that the internal control framework was adopted by the management board in 2019, based on the internal control framework of the Commission; notes that the assessment of the internal control framework for the reporting year 2022 concluded the adequate functioning of all internal control components;	Noted.	N/A
23 Internal control	Notes that the Agency's corporate risk register is linked to the internal control framework and that both are subject to regular reviews by senior management; notes that three risks monitored during 2022 were categorised as related to the 'external environment', four 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.	N/A
24 Internal control	Notes that in 2022 the Agency's new anti-fraud strategy 2022-2026 was implemented by the management board by a regular	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
	monitoring of the action plan; notes further that this new strategy takes into account that several anti-fraud measures have been established in the last years and aims to consolidate the existing measures;		
25 Other comments	Notes the Agency's effort to increase its cyber security protection through different measures such as multi-factor authentication system; notes further the Agency's cooperation and coordination with CERT-EU in order to implement a new service to support Union institutions, bodies and agencies;	Noted.	N/A
26 Other comments	Observes that the Agency has not started the implementation of EMAS certification process due to the lack of resources; further notes, however, the Agency's commitment in reducing its impact on the environment;	Noted.	N/A
27 Other comments	Welcomes the Agency's engagement at awareness raising activities with the Agency's healthy workplaces campaigns, which has successfully developed several activities such as lighten-the-load campaign, Napo animated films and the OSH barometer; welcomes that the Agency is actively collaborating with other agencies, other institutions and the Commission in co-promotion actions for topics of common interest, through their websites, joint publications and social media channels;	Noted.	N/A
28 Other comments	Refers, for other observations of a cross-cutting nature accompanying its decision on discharge, to its resolution of 11 April 2024[5] on the performance, financial management and control of the agencies.	Noted.	N/A

On May 7, the Parliament adopted the discharge decision for EU agencies in relation to the financial year 2023, once again granting the discharge to EU-OSHA's Executive Director.

[5] Texts adopted, P9_TA(2024)0280.

2.12 Environmental management

In 2024, EU-OSHA adopted the EUAN Charter on the reduction of greenhouse gas emissions and responsible environmental management, which shows the commitment towards climate neutrality among the EU Agencies Network by 2030.

In addition, since 2023, EU-OSHA issues a sustainability report based on the Global Reporting Initiative Standards (GRI) as an annex to the CAAR (see Annex XI). EU-OSHA introduced additional indicators in its environmental dashboard to cover a wider range of EU-OSHA's activities and report on their impact.

EU-OSHA also took the first steps towards an Environmental Management System based on an assessment of the needs of the Agency.

In parallel, EU-OSHA continues to take actions and put in place practical measures to reduce its carbon footprint and reduce the climate impact of its operations, as well as to 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 measure progress towards its goals regarding a smarter, greener and more efficient use of its premises, and a modern, agile and digital administration.

For more information, see Annex VII.

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. These are monitored and assessed on a regular basis and in accordance with the established mechanisms and processes, 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, see section 2.8, as well as the European Parliament's observations included in the Executive Director's discharge decision for the financial year 2022, see section 2.11.

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

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

Part II (b) - External evaluations

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

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

Joint evaluation of EU-OSHA, Eurofound, ETF and Cedefop (2024)

In September 2024, the European Commission published its second joint evaluation of EU-OSHA, Eurofound, ETF and Cedefop (SWD(2024)222). The evaluation is based on a comprehensive evaluation study of the four agencies. The evaluation assesses the relevance, effectiveness, efficiency, coherence and EU added value in line with the Better Regulation guidelines as well as the fulfilment of the mandates of the agencies and their performance. The issues are analysed for each agency individually but also in comparison between the four agencies.

Compared to the previous evaluation from 2019, the 2024 evaluation included an analysis of the response to the COVID-19 pandemic and Russia's war of aggression against Ukraine. Both events required – depending on the mandates – agencies to adapt and respond to rapidly evolving events.

The conclusions on the different evaluation criteria are positive for the four agencies in general and for EU-OSHA specifically. Objectives were generally achieved, agencies are cost-effective and have taken a number of cost-saving measures, cooperation between the agencies has intensified and work is coherent with EU priorities, and EU added value was generated. For EU-OSHA it is highlighted that 'EU-OSHA was valued particularly highly for its support to Member States and thematic coverage that adds a European dimension to the work of national health and safety agencies. This added value was particularly high in countries with less developed OSH systems. Key tools that provided EU added value include the ESENER survey, the healthy workplaces campaigns and the OiRA'.[6]

The evaluation results were closely analysed by EU-OSHA and taken into account when drafting the EU-OSHA Strategy 2025-2034. An action plan to follow up on the evaluation was developed in parallel with the new EU-OSHA Strategy to ensure synergies. The Management Board endorsed the action plan on 5 December 2024. The action plan consists of an EU-OSHA action plan outlining the actions EU-OSHA will take on its own and a joint action plan that defines the actions the four agencies will take together. The action plans are included in Annex VIII.

Evaluation of EU-OSHA's foresight activity on Circular Economy and OSH

The evaluation of EU-OSHA's third foresight cycle was finalised in 2024. The foresight work aims at identifying new and emerging risks in order to allow setting research priorities and adequately address future challenges.

[6] P 68 in SWD(2024)222.

The evaluation concludes that the deliverables under the third foresight cycle were relevant to the target groups and that useful insights were provided for further action. The activity showed good internal and external coherence. The deliverables foreseen were delivered and some follow-up actions were proving good effectiveness. Finally, the activity was found to have provided good added value, for example, by contributing to preparedness and for Member States with limited foresight research.

A number of areas for improvement were identified, ranging from narrowing the sectoral focus for deeper, more targeted outputs, to enhancing dissemination efforts and creating a permanent foresight-OSH community to ensure continuity, access to expertise and long-term collaboration. Follow-up is ongoing.

EVALUATION OF EU-OSHA'S FORESIGHT ON CIRCULAR ECONOMY

FINDINGS

- Addressed emerging OSH issues and filled knowledge gaps
- Promoted collaboration and knowledge exchange
- Generated valuable outputs and products, but stakeholder engagement and awareness could be improved
- Provided unique, cross-border insights not available from national initiatives, especially supporting countries with fewer resources

RECOMMENDATIONS

- Narrow sectoral focus for deeper, more targeted outputs
- Strengthen OSH expertise in contractor teams
- Boost dissemination efforts
- Create a permanent foresight-OSH community to ensure continuity, access to expertise, and long-term collaboration

Source: *Ex-post evaluation of EU-OSHA's foresight on circular economy, 2023*

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

3.1 Presence and effective functioning of the internal control systems

The ICF and KPIs

The ICF was adopted by the Management Board and entered into force as of 1 January 2019. The ICF comprises five internal control components and 17 principles and is based on the ICF of the European Commission.[7] In 2019, the Executive Director adopted a set of KPIs for the self-assessment of the presence and effective functioning of the internal control components in place. At the beginning of 2025, the KPIs have been updated, and the Executive Director has adopted the updated set of KPIs.

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 risk mitigation actions for the reporting year and the allocation of coordinators to the corresponding action plan. There is a regular follow-up and reporting on internal control and risk management to the Executive Director by way of quarterly submission of status updates and core information related to internal control.

At the beginning of 2025, and line with the ICF and the European Commission's implementation guide, EU-OSHA carried out the annual assessment for 2024 of the presence and functioning of all internal control principles and components, and the overall assessment of the presence and functioning of the internal control system. The results of the assessment show that the internal control system is present, effective and functioning well.

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 function, which is assigned to Head of the Resource and Service Centre.

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

For 2024, the Corporate Risk Register Action Plan contained five risks related to the 'external environment' and three risks related to the 'internal environment'. None of the risks was deemed to be critical or very important. In 2024, the Corporate Risk Register Action Plan was reviewed quarterly, and feedback was provided to senior management. All risks included in the 2024 Corporate Risk Register were properly mitigated and none of the risks materialised in 2024.

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

Risk management in decentralised agencies

In 2024, 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 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 were made available to DG EMPL and the EUAN.

Non-conformity procedure

EU-OSHA keeps a Central Register in which all non-conformities are recorded. In 2024, 11 non-conformities were registered (10 non-compliance events and one exception). At the beginning of 2025, the Executive Director adopted the 'Non-conformity report' for the year 2024 and concluded that: (i) the procedure had been satisfactorily implemented; (ii) there were neither material nor critical events; (iii) the proposed steps to mitigate the resulting risks were adequate; (iv) as additional corrective measures, (a) contract management training and awareness raising activities shall be reinforced, and (b) the key control points of the financial workflows shall be reinforced; and (v) awareness raising on the non-conformity procedure shall continue at unit meetings.

Fraud prevention and detection

EU-OSHA has an Anti-Fraud Strategy in place for the years 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. For 2024, the annual update of the Anti-Fraud Action Plan is submitted to the Management Board for its meeting in June 2025.

In 2024, no fraud issues have been detected at EU-OSHA.

Raising awareness on ethics, integrity, and fraud prevention and detection among staff and members of the Management Board 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. In December 2024, an awareness-raising session on anti-fraud was held for the Management Board.

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 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. In 2024, the good practices document was complemented with guidelines related to data protection and fraud prevention.

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.

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 EU institutions, bodies, offices and agencies and on the free movement of such data.

In 2024, the main issues related to data protection at EU-OSHA were the following:

- Decision of the European Data Protection Supervisor (EDPS) against the European Commission's use of M365 services: On 11 March 2024, because of the EDPS's investigation into the Commission's use of M365, the EDPS published its decision that the Commission's use of M365 infringes several key data protection rules (purpose limitation, transfer of personal data outside the EU/EEA, and unauthorised disclosure of personal data). EU-OSHA has carefully considered the decision and its implications and continues to use M365 services. EU-OSHA included the related risk in its annual Corporate Risk Register and requested the Commission to include EU-OSHA in the required amendments of the agreement between the Commission and Microsoft.
- Personal data breaches: In 2024, EU-OSHA registered two personal data breaches in its personal data breach register. In both cases, it was unlikely that the breaches could constitute a risk to the rights and freedoms of natural persons. Therefore, the two breaches were not notified to the EDPS.

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

EU-OSHA's annual assessment of the internal control system per component/principle of the ICF is the following:

Assessment	Principles	Components
Control Environment	Category 1 – principles are present and functioning well	Category 1 – component is present and functioning well
Risk Assessment	Category 1 – principles are present and functioning well	Category 1 – component is present and functioning well
Control Activities	Category 2 – principles are present and functioning, but some improvements are needed	Category 1 – component is present and functioning well
Information and Communication	Category 1 – principles are present and functioning well	Category 1 – component is present and functioning well
Monitoring Activities	Category 1 – principles are present and functioning well	Category 1 – component is present and functioning well

The overall assessment of the internal control system is as follows:

OVERALL ASSESSMENT OF THE INTERNAL CONTROL SYSTEM	
Are all components operating together in an integrated manner? **(Global assessment of the assessments of the internal control components)**	Category 1 – The internal control system is present and functioning well
Is the overall internal control system effective? **Category 1 – Yes** **Category 2 – Moderately effective** **Category 3 – Partially effective** **Category 4 – No**	Category 1 – Yes

The result of the annual assessment of the presence and functioning of the internal control system was that the internal control system at the Agency can be considered as present, effective and well-functioning.

3.3. Statement of the manager in charge of Internal Control and Risk Management (Head of Resource and Service Centre)

I, the undersigned Donianzu Murgiondo,

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 2024;
- 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.[8]

[8] 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

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

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

- nature and scope of the weakness,
- duration of the weakness,
- existence of satisfactory compensatory measures (mitigating controls), 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 2024.

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 2024.

- significant reputational events.

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 – Mission and vision

Indicator	Type	Target	Measurement and frequency	Means	Results 2024
Implementation of commitment appropriations	input/output	95%	Final committed amount aggregated across all three titles as percentage of total budget/Annually	Budgetary report	99%
Fulfilment of payment appropriations	input/output	95%	Total amount of payment appropriations in the budget as percentage of total budget/Annually	Budgetary report	99%
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	99%
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	93%
Outreach capacity of intermediaries through networking	input/output	350[9]	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	242
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: Aggregate of: a) data from stakeholders' survey and b) data from after FAST meetings (aggregate of all activities) who find the Agency's work relevant/Annually	Surveys	85% (incl. FAST)* 87%

[9] The target for this indicator has been set in 2019 when additional events carried out with EU-OSHA' support but outside the Agency's direct responsibility (such as events carried out by the EEN or OSH ambassador). Over time, collecting reliable data on these events has become complex, and for 2024 they have not been collected. This largely explains the gap between the target and the results.

Indicator	Type	Target	Measurement and frequency	Means	Results 2024
EU added value	quality	80%	Stakeholders' assessment: Aggregate of: a) data from stakeholders' survey and b) data from after FAST meetings (aggregate of all activities) who find that the Agency's work provide information not available at the national level or developed by others/Annually	Surveys	80% (incl. FAST)* 81%
Usefulness	quality	80%	Stakeholders' assessment: Aggregate of: a) data from stakeholders' survey and b) data from after FAST meetings (aggregate of all activities) who find the Agency's work useful/Annually	Surveys	81% (incl. FAST) 80%
Impact on policy	quality	80%	Stakeholders' assessment: Aggregate of: a) data from stakeholders' survey and b) data from after FAST meetings (aggregate of all activities) who have actively used the Agency's work for at least one purpose/Annually	Surveys	89% (incl. FAST)* 89%
Impact on workplace practice	quality	80%	Stakeholders' assessment: Aggregate of: a) data from stakeholders' survey and b) data from after FAST meetings (aggregate of all activities) who have actively used the Agency's work for at least one purpose/Annually	Surveys	84% (incl. FAST)* 84%

*These results take into account data from surveys carried out at the national level after events carried out with FAST support. FAST data however are not entirely comparable with stakeholders' survey data because of slight differences in questionnaire design.

Key performance indicators – activities

Activity	Indicators	Target 2024	Means	Results 2024
1.3 Anticipating change	Relevance	80%	stakeholders' survey (only policy-makers) surveys carried out after events organised by the Agency (incl. under FAST) where applicable	85%
	Usefulness	80%	stakeholders' survey (only policy-makers) surveys carried out after events organised by the Agency (incl. under FAST) where applicable	71%
	EU added value	80%	stakeholders' survey (only policy-makers) surveys carried out after events organised by the Agency (incl. under FAST) where applicable	80%
	Impact	70%	stakeholders' survey (only policy-makers) surveys carried out after events organised by the Agency (incl. under FAST) where applicable	87%
2.1 ESENER	Relevance to needs: Number of countries that boosted samples sizes with own resources	2-3 per wave	Internal monitoring	4
	Usefulness: Number of downloads of ESENER data	10% increase from average of the first three years of previous wave	Internal monitoring	225%
	Relevance	80%	stakeholders' survey (only policy-makers) surveys carried out after events organised by the Agency (incl. under FAST) where applicable	99%
	Usefulness	80%	stakeholders' survey (only policy-makers) surveys carried out after events organised by the Agency (incl. under FAST) where applicable	85%
	EU added value	80%	stakeholders' survey (only policy-makers) surveys carried out after events organised by the Agency (incl. under FAST) where applicable	81%

Activity	Indicators	Target 2024	Means	Results 2024
	Impact	70%	stakeholders' survey (only policy-makers) surveys carried out after events organised by the Agency (incl. under FAST) where applicable	84%
2.8 Workers Exposure survey	Relevance	80%	stakeholders' survey (only policy-makers) surveys carried out after events organised by the Agency (incl. under FAST) where applicable	85%
	Usefulness	80%	stakeholders' survey (only policy-makers) surveys carried out after events organised by the Agency (incl. under FAST) where applicable	82%
	EU added value	80%	stakeholders' survey (only policy-makers) surveys carried out after events organised by the Agency (incl. under FAST) where applicable	71%
	Impact	70%	stakeholders' survey (only policy-makers) surveys carried out after events organised by the Agency (incl. under FAST) where applicable	66%
2.9 EU-OSH info systems	Relevance	80%	stakeholders' survey (only policy-makers) surveys carried out after events organised by the Agency (incl. under FAST) where applicable	88%
	Usefulness	80%	stakeholders' survey (only policy-makers) surveys carried out after events organised by the Agency (incl. under FAST) where applicable	73%
	EU added value	80%	stakeholders' survey (only policy-makers) surveys carried out after events organised by the Agency (incl. under FAST) where applicable	77%
	Impact	70%	stakeholders' survey (only policy-makers) surveys carried out after events organised by the Agency (incl. under FAST) where applicable	77%
2.11 Support to compliance to SMEs	Relevance	80%	stakeholders' survey (only policy-makers) surveys carried out after events	86%

Activity	Indicators	Target 2024	Means	Results 2024
			organised by the Agency (incl. under FAST) where applicable	
	Usefulness	80%	stakeholders' survey (only policy-makers) surveys carried out after events organised by the Agency (incl. under FAST) where applicable	89%
	EU added value	80%	stakeholders' survey (only policy-makers) surveys carried out after events organised by the Agency (incl. under FAST) where applicable	100%
	Impact	70%	stakeholders' survey (only policy-makers) surveys carried out after events organised by the Agency (incl. under FAST) where applicable	98%
3.1 OiRA	Usefulness - Number of new tools created per year	20-25	Internal monitoring	13
	Impact - Number of new risk assessments performed	30000	Internal monitoring	114.708
	Relevance	80%	stakeholders' survey (only workplace intermediaries from countries where OiRA tools exist) surveys carried out after events organised by the Agency (incl. under FAST) where applicable	92%
	EU added value	80%	stakeholders' survey (only workplace intermediaries from countries where OiRA tools exist) surveys carried out after events organised by the Agency (incl. under FAST) where applicable	94%
4.6 HWC on digitalisation	Promotion - Number of promotion actions implemented by the Agency	300	Internal monitoring	N/A (to be reported at the end of HWC)
	Promotion - Number of media partners	25-30	Internal monitoring	N/A (to be reported at the end of HWC)
	Engagement - Number of campaign activities organised by official campaign	400	Internal monitoring	N/A (to be reported at the end of HWC)

Activity	Indicators	Target 2024	Means	Results 2024
	partners, media partners, focal points and EEN OSH ambassadors			
	Engagement - Key stakeholder groups represented at HWC flagship events	100%	Internal monitoring via list of participants of flagship events	N/A (to be reported at the end of HWC)
	Engagement - Number of official campaign partners	80-100	Internal monitoring	N/A (to be reported at the end of HWC)
	Usefulness	80%	stakeholders' survey (workplace intermediaries and policy makers); surveys carried out after events organised by the Agency under FAST for the campaign	80%
	Usefulness of FAST events	80%	surveys carried out after events organised by the Agency under FAST for the campaign	79%
	EU added value	80%	stakeholders' survey (workplace intermediaries and policy makers); surveys carried out after events organised by the Agency under FAST for the campaign	66%
	Impact	80%	stakeholders' survey (workplace intermediaries and policy makers); surveys carried out after events organised by the Agency under FAST for the campaign	78%
4.7 Awareness raising actions	Promotion - Number of promotion and dissemination activities per year	600	Internal monitoring	976
	Promotion - Number of events organised by the Agency (under the activity and under FAST)	80	Internal monitoring	151
	Reach via websites	2,5 millions visits	Internal monitoring	2,7 million visits
	Usefulness – FAST events	80%	surveys carried out after events organised by the Agency under FAST	96%
	Usefulness of communication products and services	80%	stakeholders' survey	69%

Activity	Indicators	Target 2024	Means	Results 2024
4.8 Multilingualism	Relevance to needs: FOPs who participate in the portfolio scheme	22 out of 27	Internal monitoring	23
	Usefulness: Agency's translated products are key to get the OSH messages across in their countries	80%	FOPs annual survey	65%
	Relevance	80%	stakeholders' survey (only policy-makers) surveys carried out after events organised by the Agency (incl. under FAST) where applicable	75%
	Usefulness	80%	stakeholders' survey (only policy-makers) surveys carried out after events organised by the Agency (incl. under FAST) where applicable	100%
	EU added value	80%	stakeholders' survey (only policy-makers) surveys carried out after events organised by the Agency (incl. under FAST) where applicable	100%
	Impact	70%	stakeholders' survey (only policy-makers) surveys carried out after events organised by the Agency (incl. under FAST) where applicable	100%
6.4 Strategic and operational networking	Engagement in planning, monitoring and implementation of Agency's work programme	80%	Board and FOP annual survey	94%
	Quality of meetings	80%	Surveys after network meetings	98%

Programming Document 2024-2026
2024 work programme implementation report

Title	Output Type	Output Subtype	Planned end date	Output Status	Revised end date
1.4 Anticipating future challenges to OSH – climate change preparedness					
Foresight 3- phase 3	Publication	Report: methodology	2024 Q1	Cancelled	2024 Q1
Foresight-3 – phase 3 - expert meeting	Events	Expert meeting	2024 Q1	Delayed	2025 Q1
Evaluation foresight 3	Publication	Report: methodology	2024 Q2	Delivered	2024 Q2
Expert article OSH and new energy carriers in the European mobility	Publication	Discussion paper/article	2024 Q4	Delayed	2025 Q1
Expert article Electro Magnetic Fields (EMS) and OSH	Publication	Discussion paper/article	2024 Q4	Delayed	2025 Q1
Expert article 3 Eco anxiety and OSH	Publication	Discussion paper/article	2024 Q4	Delayed	2025 Q1
FOP seminar on 2023 articles	Events	Conference	2024 Q1	Delivered	2024 Q4
Foresight-4 – phase 1 methodology report	Publication	Report: methodology	2025 Q4	Delayed	2026 Q1
3 Policy briefs - Foresight 4 Future Climate change-related trends and disruptions and OSH	Publication	Report: policy brief	2025 Q4	Delayed	2026 Q1
Policy brief 4 - Foresight 4 Recommendations Climate change-related trends and disruptions and OSH	Publication	Report: policy brief	2025 Q4	Cancelled	2026 Q1
International ‘FOSH Foresight on OSH conference	Events	Conference	2024 Q4	Delivered	2024 Q4
2 Expert articles (2025)	Publication	Discussion paper/article	2025 Q4	Delayed	2026 Q1
2.1 ESENER					
ESENER-4 Dataset	Publication	Database	2024 Q4	Delivered	2024 Q4
ESENER First findings report	Publication	Report: technical analysis	2025 Q1	To be delivered	2025 Q1
ESENER DVT	Publication	Data visualisation/data set	2025 Q4	To be delivered	2026 Q4
2.8 Workers´ Exposure Survey					
Publication of methodological report	Publication	Report: methodology	2024 Q1	Delivered	2024 Q2
Publication of dataset	Publication	Database	2024 Q1	Delivered	2024 Q4
Special session on WES at ICOH conference 2024	Events	Conference	2024 Q2	Delivered	2024 Q2

Title	Output Type	Output Subtype	Planned end date	Output Status	Revised end date
Policy brief - WES key findings	Publication	Report: policy brief	2024 Q2	Cancelled	2024 Q4
WES key findings - under Belgian EU Presidency event	Events	Conference	2024 Q2	Delivered	2024 Q2
WESAG meeting (5th)	Events	Network meeting	2024 Q3	Delivered	2024 Q4
Final/overview report WES	Publication	Report: technical analysis	2024 Q3	Delayed	2025 Q4
2.9 EU OSH Information System					
Additional indicators/features	Communication output	Website	2024 Q1	Delivered	2024 Q1
Improved visualisation tool	Publication	Data visualisation/data set	2024 Q4	Delivered	2024 Q4
Mid-term evaluation	Publication	Corporate	2024 Q4	Delayed	2025 Q2
Integration of Cedefop's Skills; Forecast data and cooperation with Cedefop on dissemination	Communication Output	Website	2024 Q4	Delivered	2024 Q4
2.11 OSH overview: Supporting compliance					
Comparative report on state influence	Publication	Report: technical analysis	2025 Q3	To be delivered	2025 Q4
Comparative analysis on state influence	Events	Expert meeting	2024 Q4	Delivered	2024 Q4
Supporting compliance and Occupational Medicine	Publication	Discussion paper/article	2025 Q4	To be delivered	2025 Q4
Economic Incentives	Publication	Discussion paper/article	2025 Q1	To be delivered	2025 Q2
ESG reporting	Publication	Discussion paper/article	2025 Q1	To be delivered	2025 Q2
Construction safety cards	Publication	Discussion paper/article	2025 Q1	To be delivered	2025 Q2
Market influence Comparative analysis of supply chain relations in the construction and agri-food sector	Publication	Report: literature review	2024 Q2	Delivered	2024 Q3
Market influence OSH-wiki article Comparative analysis of supply chain relations in the construction and agri-food sector	Publication	Oshwiki article	2024 Q2	Delivered	2024 Q2
Market influence Policy brief 3: Supply chain management for safety, health and working conditions in agri-food	Publication	Report: policy brief	2024 Q2	Delivered	2024 Q3
Market influence Policy brief 4: Creating safety culture in construction supplier networks in Europe	Publication	Report: policy brief	2024 Q2	Delivered	2024 Q3
Market influence Policy brief 5: Orchestrating safety in European	Publication	Report: policy brief	2024 Q2	Delivered	2024 Q3

Title	Output Type	Output Subtype	Planned end date	Output Status	Revised end date
supply chains - Consonance and dissonance between relational and contractual leverage practices					
Review article on enhancing measuring and monitoring approaches of sustainability and OSH within supply chains	Publication	Discussion paper/article	2024 Q1	Delivered	2024 Q2
State influence discussion paper – Occupational Safety and Health professionals / preventive services in Europe	Publication	Discussion paper/article	2024 Q1	Delivered	2024 Q2
State influence Ireland: In-depth reports on innovative enforcement and prevention services - national studies	Publication	Case study/good practice example	2025 Q1	To be delivered	2025 Q1
State influence Poland: In-depth reports on innovative enforcement and prevention services - national studies	Publication	Case study/good practice example	2024 Q4	Delayed	2025 Q1
State influence Portugal: In-depth reports on innovative enforcement and prevention services - national studies	Publication	Case study/good practice example	2025 Q1	To be delivered	2025 Q2
Case studies (6 per country): State influence: In-depth reports on innovative enforcement and prevention services - national studies (IE, PL, PT)	Publication	Case study/good practice example	2025 Q1	To be delivered	2025 Q1
Policy Briefs (2 per country): State influence: In-depth reports on innovative enforcement and prevention services - national studies (IE, PL, PT)	Publication	Case study/good practice example	2025 Q1	To be delivered	2025 Q1
State influence Germany: In-depth reports on innovative enforcement and prevention services - national studies	Publication	Case study/good practice example	2024 Q2	Delivered	2024 Q2
Case study - State influence: Germany's Tele-OSH approach to ensuring consulting: supporting occupational safety and health compliance (Case DE1)	Publication	Case study/good practice example	2024 Q2	Delivered	2024 Q2
Case study - State influence: The Prevention Process Management System (PPMS) in Germany: supporting occupational safety and health compliance (Case DE2)	Publication	Case study/good practice example	2024 Q2	Delivered	2024 Q2
Case study - State influence: Germany's Alternative demand-based supervision project AB+: supporting occupational safety and health compliance (Case DE3)	Publication	Case study/good practice example	2024 Q2	Delivered	2024 Q2

Title	Output Type	Output Subtype	Planned end date	Output Status	Revised end date
Case study - State influence: Initiative 'Micro enterprises and risk assessment (KuG 2)' in Germany: supporting occupational safety and health compliance (Case DE4)	Publication	Case study/good practice example	2024 Q2	Delivered	2024 Q2
Case study - State influence: Occupational safety and health (OSH) for non-OSH professionals in Germany: supporting occupational safety and health compliance (Case DE5)	Publication	Case study/good practice example	2024 Q2	Delivered	2024 Q2
Case study - State influence: Germany's programme for 'Safe handling of carcinogenic hazardous substances (KEGS)': supporting occupational safety and health compliance (Case DE6)	Publication	Case study/good practice example	2024 Q2	Delivered	2024 Q2
Policy brief 1 - State influence: Labour Inspectorate in supporting occupational safety and health compliance in Germany	Publication	Case study/good practice example	2024 Q2	Delivered	2024 Q2
Policy brief 2 - State influence: Prevention services in supporting occupational safety and health compliance in Germany	Publication	Case study/good practice example	2024 Q2	Delivered	2024 Q2
State influence Norway: In-depth reports on innovative enforcement and prevention services - national studies	Publication	Case study/good practice example	2024 Q2	Delivered	2024 Q2
Case study - State influence: Norwegian Labour Inspectorate's risk-based-strategy: supporting occupational safety and health compliance (Case NO1)	Publication	Case study/good practice example	2024 Q2	Delivered	2024 Q2
Case study - State influence - Norway's inter-agency anti-crime cooperation: supporting occupational safety and health compliance (Case NO2)	Publication	Case study/good practice example	2024 Q2	Delivered	2024 Q2
Case study - State influence - Norway's experience and lessons learned from the COVID-19 pandemic: supporting occupational safety and health compliance (Case NO3)	Publication	Case study/good practice example	2024 Q2	Delivered	2024 Q2
Case study - State influence - Norwegian Labour Inspectorate's call service: supporting occupational safety and health compliance (Case NO4)	Publication	Case study/good practice example	2024 Q2	Delivered	2024 Q2
Case study - State influence - Norway's regional safety	Publication	Case study/good practice example	2024 Q2	Delivered	2024 Q2

Title	Output Type	Output Subtype	Planned end date	Output Status	Revised end date
representatives: supporting occupational safety and health compliance (Case NO6)					
Policy Brief 1: State influence: Enforcement and guidance activities carried out by the Norwegian Labour Inspection Authority - Considerations and transferability	Publication	Case study/good practice example	2024 Q2	Delivered	2024 Q2
Policy Brief 2: State influence: External Prevention Services in Norway - Considerations and transferability	Publication	Case study/good practice example	2024 Q2	Delivered	2024 Q2
Case study - State influence - Norway's occupational health service: supporting occupational safety and health compliance (Case NO5)	Publication	Case study/good practice example	2024 Q2	Delivered	2024 Q2
2.12 OSH overview: Psycho-social risks and mental health at work					
Mental health in agriculture: preventing and managing psychosocial risks for farmers and farm workers	Publication	Report: literature review	2024 Q3	Delivered	2024 Q4
Mental health in the construction sector: preventing and managing psychosocial risks in the workplace	Publication	Report: literature review	2025 Q2	Delivered	2024 Q4
Expert article on mental health after COVID - EU figures	Publication	Discussion paper/article	2024 Q1	Delivered	2024 Q1
Psychosocial risks and digitalisation: EU-OSHA findings - Report, summary	Publication	Report: literature review	2024 Q4	Delivered	2024 Q4
Digitalisation and psychosocial risks: key insights and policy pointers	Publication	Report: policy brief	2024 Q4	Delivered	2024 Q4
6 national reports	Publication	Report: literature review	2025 Q2	To be delivered	2025 Q2
National policies report	Publication	Report: policy brief	2026 Q2	To be delivered	2025 Q2
Working with Mental Health conditions research report, good practice report and policy brief	Publication	Report: literature review	2024 Q3	Delivered	2024 Q3
Education sector - report and summary	Publication	Report: literature review	2026 Q2	To be delivered	2026 Q2
Transport sector - report and summary	Publication	Report: literature review	2026 Q2	To be delivered	2026 Q4
Diversity - report and summary	Publication	Report: literature review	2026 Q2	To be delivered	2026 Q2
Journalism and psychosocial risks - OSHwiki article	Publication	Discussion paper/article	2024 Q4	Delivered	2024 Q2

Title	Output Type	Output Subtype	Planned end date	Output Status	Revised end date
CASE STUDIES (9) - mental health - follow up of legislation & strategies (AT, BE, DK, EE, ES, HR)	Publication	Case study/good practice example	2026 Q2	To be delivered	2026 Q2
REPORT - overall report (based on case studies)	Publication	Report: literature review	2026 Q2	To be delivered	2026 Q2
2.13 OSH overview: Health and social care					
Discussion paper - Digital platform work in the health and social care sector: implications for occupational safety and health	Publication	Discussion paper/article	2024 Q2	Delivered	2024 Q1
OSH in figures in the health and social care sector	Publication	Report: literature review	2024 Q4	Delivered	2024 Q4
Mental health challenges in the EU health and social care sector during COVID-19: strategies for prevention and management	Publication	Report: literature review	2024 Q3	Delivered	2024 Q4
Mental Health I research area	Publication	Report: literature review	2025 Q2	To be delivered	2025 Q4
Musculoskeletal health I research area	Publication	Report: literature review	2025 Q2	To be delivered	2025 Q3
OSH in the Home care sector	Publication	Report: literature review	2025 Q2	To be delivered	2025 Q4
Report - Automation of cognitive and physical tasks in health and social care sector: implications for safety and health	Publication	Report: literature review	2024 Q3	Delivered	2024 Q2
Hazardous medical products / cancer	Publication	Discussion paper/article	2025 Q2	To be delivered	2025 Q2
Occupational accidents	Publication	Report: literature review	2025 Q3	To be delivered	2025 Q4
3.1 Online interactive Risk Assessment (OiRA) tool					
Case study OiRA and VET (starting 2024)	Publication	Case study/good practice example	2025 Q3	Cancelled	2025 Q2
20 new/updated OiRA tools	Publication	e-tools	2024 Q2	Delivered	2024 Q2
EU tools development output (from 2024) - harassment	Publication	e-tools	2025 Q4	To be delivered	2025 Q4
EU tools development output (from 2024) - heat and cold	Publication	e-tools	2025 Q4	To be delivered	2025 Q4
EU tools development output (from 2024) automatisation of task	Publication	e-tools	2024 Q4	Delayed	2025 Q1
EU tools development output - tertiary education	Publication	e-tools	2024 Q4	Delivered	2024 Q4
OiRA Community Meeting 2024	Events	Network meeting	2024 Q2	Delivered	2024 Q1
IRAT/OiRA case study	Publication	Case study/good practice example	2025 Q2	To be delivered	2025 Q2

Title	Output Type	Output Subtype	Planned end date	Output Status	Revised end date
Publication report: qualitative OiRA/risk assessment research & summary	Publication	Report: technical analysis	2025 Q1	To be delivered	2025 Q1
3 National reports qualitative OiRA/risk assessment research	Publication	Report: technical analysis	2024 Q3	Delayed	2025 Q1
Tool software improvements	Actions	Coordination of relations with key stakeholders	2024 Q4	Delivered	2024 Q4
Update wiki article on OiRA in strategies and legislation (starting 2024)	Publication	Oshwiki article	2025 Q2	To be delivered	2025 Q2
4.7 Awareness raising actions and communication					
15 news releases/short messages	Communication output	Online promotion	2023 Q1	Delivered	2024 Q4
50 media requests/articles	Communication output	Online promotion	2024 Q4	Delivered	2024 Q4
50-80 events over Europe with Agency participation	Events	External event	2024 Q4	Delivered	2024 Q4
Europe Day: info stand or other communication actions	Events	Other agency events	2024 Q2	Delivered	2024 Q2
Agency's distribution programme	Communication output	Promotional material	2024 Q4	Delivered	2024 Q4
Agency's publications programme	Publication	Corporate	2024 Q4	Delivered	2024 Q4
Film Award ceremony and Body of Work programme	Events	Other agency events	2024 Q4	Delivered	2024 Q4
Implementation of FAST/AR activities	Events	Other agency events	2024 Q4	Delivered	2024 Q4
Media partners support- promotion and engagement actions	Actions	Coordination of relations with key stakeholders	2024 Q4	Delivered	2024 Q4
Napo films- initiated in 2023- delivered in 2024	Communication output	Videos and other visuals	2024 Q4	Delivered	2024 Q4
Napo film "topic TBD"- initiated in 2024- delivered in 2025	Communication output	Videos and other visuals	2025 Q4	Cancelled	2025 Q4
Online programme management, maintenance and hosting	Communication output	Website	2024 Q4	Delivered	2024 Q4
Overall promotion programme	Actions	Coordination of relations with key stakeholders	2024 Q4	Delivered	2024 Q4
Stakeholders' newsroom for FAST/AR activities - online items	Communication output	Online promotion	2024 Q4	Delivered	2024 Q4
4.8 Multilingualism					
Implementation of Agency's translation plan year 2024	Publication	Corporate	2024 Q4	Delivered	2024 Q4
4.9 Healthy Workplaces Campaign (HWC) 2023-2025: OSH and Digitalisation					
FAST/HWC implementation 2024	Events	Other agency events	2024 Q4	Delivered	2024 Q4

Title	Output Type	Output Subtype	Planned end date	Output Status	Revised end date
European Week for Safety and Health (2024)	Events	External event	2024 Q4	Delivered	2024 Q4
3 virtual campaign info sessions	Events	External event	2024 Q4	Delivered	2024 Q4
Info stand at EC premises (European Council)	Events	External event	2024 Q4	Delivered	2024 Q4
OCP hand-over ceremony	Events	External event	2025 Q2	To be delivered	2025 Q2
Official Campaign Partners Good practices exchange event	Events	External event	2025 Q2	To be delivered	2025 Q2
Servicing of OCPs (2024)	Actions	Coordination of relations with key stakeholders	2024 Q4	Delivered	2024 Q4
Implementation of Campaign promotion plan (2024)	Communication output	Online promotion	2024 Q4	Delivered	2024 Q4
Healthy Workplaces Summit & HW GPA ceremony 2025	Events	External event	2025 Q4	To be delivered	2025 Q4
Production and distribution of HWC material (2024)	Actions	Promotional material	2024 Q4	Delivered	2024 Q4
HWC Infosheets	Publication	Report: infosheets	2024 Q4	Delivered	2024 Q4
Maintenance and update of HWC website	Communication output	Website	2024 Q4	Delivered	2024 Q4
3 tailored promotion packages for priority areas	Actions	Online promotion	2025 Q1	To be delivered	2025 Q1
2 OCP Steering Group Meetings (2024)	Events	Network meeting	2024 Q4	Delivered	2024 Q3
OCP GP Exchange event content	Events	Conference	2025 Q2	To be delivered	2025 Q2
2 FOP campaign group meetings (2024)	Events	Network meeting	2024 Q4	Delivered	2024 Q4
Teachers´ health and safety in digital schools	Publication	Report	2024 Q1	Delivered	2024 Q4
Fairwork examples of initiatives on digital platform work	Publication	Report: policy brief	2024 Q2	Delivered	2024 Q3
Case study 1 - Fairwork examples of initiatives on digital platform work: The benefits of platform cooperativism	Publication	Case study/good practice example	2024 Q4	Delivered	2024 Q4
Case study 2 - Fairwork examples of initiatives on digital platform work: Improving working conditions in the digital economy: the Fairwork project	Publication	Case study/good practice example	2024 Q4	Delivered	2024 Q4
Case study 3 - Fairwork examples of initiatives on digital platform work: The EU Directive on platform work: improvements and remaining	Publication	Case study/good practice example	2024 Q4	Delivered	2024 Q4

Title	Output Type	Output Subtype	Planned end date	Output Status	Revised end date
challenges related to occupational safety and health					
Comparative report of data and case studies on AIWM and OSH	Publication	Report	2024 Q4	Delivered	2024 Q4
Article/ follow-up research on worker management, digital technologies and worker participation	Publication	Discussion paper/article	2024 Q3	Delivered	2024 Q4
Article/ follow-up research VR/AR and remote work	Publication	Discussion paper/article	2024 Q2	Delivered	2024 Q2
Case study Field research on AIWM and OSH in Belgium	Publication	Case study/good practice example	2024 Q3	Delivered	2024 Q4
Case study Field research on AIWM and OSH in Italy	Publication	Case study/good practice example	2024 Q3	Delivered	2024 Q4
Policy brief - Towards transparency: smart digital systems for improving workers' safety and health	Publication	Report: infosheets	2024 Q2	Delivered	2024 Q4
Policy brief - Involving workers to boost their safety and health impact: smart digital systems for improving workers' safety and health	Publication	Report: infosheets	2024 Q2	Delivered	2024 Q4
Workplace Resources: Implementation Guide New monitoring systems for workers' safety and health	Publication	Report: infosheets	2024 Q1	Delivered	2024 Q4
Comparative report case studies on new monitoring systems for workers' safety and health	Publication	Report: literature review	2024 Q1	Delivered	2024 Q4
Case study - Preventing hand-arm vibration syndrome (HAVS): smart digital systems for improving workers' safety and health	Publication	Case study/good practice example	2024 Q2	Delivered	2024 Q4
Case study - Event recognition for improved safety management: smart digital systems for improving workers' safety and health	Publication	Case study/good practice example	2024 Q2	Delivered	2024 Q4
Case study - Smart insoles for lone worker protection: smart digital systems for improving workers' safety and health	Publication	Case study/good practice example	2024 Q2	Delivered	2024 Q4
Case study - Smart sensors for hazardous gases description of the smart digital system for OSH: smart digital systems for improving workers' safety and health	Publication	Case study/good practice example	2024 Q2	Delivered	2024 Q4
Case study - Smart armband for real-time data analysis for health and safety: smart digital systems for improving workers' safety and health	Publication	Case study/good practice example	2024 Q2	Delivered	2024 Q4

Title	Output Type	Output Subtype	Planned end date	Output Status	Revised end date
Case study - Wearables to monitor and improve posture ergonomics: smart digital systems for improving workers' safety and health	Publication	Case study/good practice example	2024 Q2	Delivered	2024 Q4
Case study - Smart headband for fatigue risk-monitoring: smart digital systems for improving workers' safety and health	Publication	Case study/good practice example	2024 Q2	Delivered	2024 Q4
Case study - An OSH smart control centre: smart digital systems for improving workers' safety and health	Publication	Case study/good practice example	2024 Q2	Delivered	2024 Q4
Case study - Assisted reality device for remote OSH assessments and audit: smart digital systems for improving workers' safety and health	Publication	Case study/good practice example	2024 Q2	Delivered	2024 Q4
Policy brief - Principles for design and development: smart digital systems for improving workers' safety and health	Publication	Report: policy brief	2024 Q1	Delivered	2024 Q4
Policy brief - Principles for implementation and use: smart digital systems to improve workers' safety and health	Publication	Report: policy brief	2024 Q1	Delivered	2024 Q4
2 OCP Steering Group Meetings (2025)	Events	Network meeting	2025 Q4	To be delivered	2025 Q2
4.10 Healthy Workplaces Campaign (HWC) 2026-2028: Together for mental health at work					
HWC 26 - 28 Campaign strategy	Publication	Report: summary	2024 Q2	Delivered	2024 Q2
5.3 Networking knowledge actions					
Ad hoc Support to Commission	Actions	Coordination of relations with key stakeholders	2024 Q4	Delivered	2024 Q4
Biomonitoring review - follow-up	Actions	Coordination of relations with key stakeholders	2024 Q4	Delivered	2024 Q4
Biomonitoring Review - expert exchange	Events	Expert meeting	2024 Q4	Delayed	2025 Q1
Biomonitoring Review practice in the EU	Publication	Report: literature review	2024 Q1	Delayed	2025 Q3
Guideline in the area of occupational biomonitoring	Publication	Report: technical analysis	2024 Q3	Delayed	2025 Q2
Biomonitoring Review practice in the EU - Annex Lead and its compounds	Publication	Report: literature review	2025 Q1	To be delivered	2025 Q4
CMRD, chemical agents and asbestos Directives - contribution to working groups at the Commission	Actions	Coordination of relations with key stakeholders	2024 Q4	Delivered	2024 Q4
Cooperation with ECDC, in particular regarding avian influenza	Actions	Coordination of relations with key stakeholders	2024 Q4	Delivered	2024 Q4

Title	Output Type	Output Subtype	Planned end date	Output Status	Revised end date
Cooperation with EEA - climate and health observatory	Actions	Coordination of relations with key stakeholders	2024 Q4	Delivered	2024 Q4
Cooperation with EU-ANSA on preparedness - follow-up to Covid-19 pandemic	Actions	Coordination of relations with key stakeholders	2024 Q4	Delivered	2024 Q4
Covid-19 - contribution to working groups at the Commission	Actions	Coordination of relations with key stakeholders	2024 Q4	Delivered	2024 Q4
Cooperation with DG RTD: input to Horizon Europe calls and ISG on chemicals and advanced materials	Actions	Coordination of relations with key stakeholders	2024 Q4	Delivered	2024 Q4
DS resources updating database	Communication output	Website	2024 Q4	Delivered	2024 Q4
DS resources updating E-tools	Communication output	Website	2024 Q4	Delivered	2024 Q4
E-tools Seminar	Events	Conference	2024 Q4	Cancelled	2024 Q4
Expert Exchange program Visits	Events	Visit	2024 Q4	Cancelled	2024 Q4
HazChem@Work - cooperation with IPChem/JRC (2024)	Actions	Coordination of relations with key stakeholders	2024 Q4	Delivered	2024 Q4
OSHwiki articles (30 reviewed or new articles)	Publication	Oshwiki article	2024 Q4	Delivered	2024 Q4
Biomonitoring Review practice in the EU - Annex Cadmium and its compounds	Publication	Report: literature review	2025 Q1	To be delivered	2025 Q4
Rehabilitation after COVID - OSH wiki article	Publication	Oshwiki article	2024 Q1	Delayed	2025 Q2
Rehabilitation after COVID - overview of state of the art	Publication	Discussion paper/article	2024 Q1	Delayed	2025 Q2
Rehabilitation of workers affected by Long Covid - short guidance for employers	Publication	Discussion paper/article	2024 Q1	Delayed	2025 Q2
Research Coordination meeting	Events	Expert meeting	2024 Q4	Delivered	2024 Q2
Roadmap on carcinogens: collaboration with the Presidency countries	Actions	Coordination of relations with key stakeholders	2024 Q4	Delivered	2024 Q4
Roadmap on carcinogens: collaboration with the roadmap partners	Actions	Coordination of relations with key stakeholders	2024 Q4	Delivered	2024 Q4
Roadmap on carcinogens event	Events	Other agency events	2024 Q4	Delivered	2024 Q4
SLIC/EU-OSHA cooperation - follow-up	Actions	Coordination of relations with key stakeholders	2024 Q4	Delivered	2024 Q4

Title	Output Type	Output Subtype	Planned end date	Output Status	Revised end date
Updated information on national strategies (2024)	Publication	Oshwiki article	2024 Q4	Delivered	2024 Q4
Updated web section on EU legislation	Communication output	Website	2024 Q4	Delivered	2024 Q4
OSH Funding Guide	Publication	Report	2024 Q2	Delivered	2024 Q3
EU-OSHA Symposium at ICOH Conference on OSH strategies	Event	Conference	2024 Q2	Delivered	2024 Q2
Cooperation with ELA: participation in the Platform for Undeclared work meetings providing the OSH perspective.	Actions	Coordination of relations with key stakeholders	2024 Q4	Delivered	2024 Q4
Rehabilitation of workers affected by Long Covid - short guidance for occupational physicians	Publication	Discussion paper/article	2024 Q1	Delayed	2025 Q2
OSH Pulse 2025 Dataset	Publication	Database	2025 Q3	To be delivered	2025 Q3
6.4 Strategic and operational networking					
Active participation in EEN annual conference	Events	External event	2023 Q1	Delivered	2024 Q4
Annual EEN OSH Ambassador meeting	Events	Other agency events	2024 Q2	Cancelled	2024 Q2
Coordination of relations with EfVET, EVBB and EVTA	Actions	Coordination of relations with key stakeholders	2024 Q4	Delivered	2024 Q4
Director or other staff's visit 1	Actions	Coordination of relations with key stakeholders	2024 Q2	Delivered	2024 Q2
Director or other staff's visit 2	Actions	Coordination of relations with key stakeholders	2024 Q2	Delivered	2024 Q2
Director or other staff's visit 3	Actions	Coordination of relations with key stakeholders	2024 Q4	Delivered	2024 Q4
Director or other staff's visit 4	Actions	Coordination of relations with key stakeholders	2024 Q4	Delivered	2024 Q4
EB meeting I	Events	Network meeting	2024 Q1	Delivered	2024 Q1
EB meeting II	Events	Network meeting	2024 Q2	Delivered	2024 Q2
EB meeting III	Events	Network meeting	2024 Q3	Delivered	2024 Q3
EB meeting IV	Events	Network meeting	2024 Q4	Delivered	2024 Q4
EB meeting V	Events	Network meeting	2024 Q4	Delivered	2024 Q4
FOP-01 - Belgium	Events	Network meeting	2024 Q1	Delivered	2024 Q1
FOP-02 - Held online (workplan 2025 briefing session)	Events	Network meeting	2024 Q2	Delivered	2024 Q2
FOP-03 - Hungary, November 2024	Events	Network meeting	2024 Q4	Delivered	2024 Q4

Title	Output Type	Output Subtype	Planned end date	Output Status	Revised end date
MB meeting I	Events	Network meeting	2024 Q1	Delivered	2024 Q1
MB meeting II	Events	Network meeting	2024 Q2	Delivered	2024 Q2
MB meeting III (SPD and Budget)	Events	Network meeting	2024 Q4	Delivered	2024 Q4
MB webinar on new Strategy	Events	Network meeting	2024 Q4	Delivered	2024 Q4
OKAG I	Events	Network meeting	2024 Q2	Delivered	2024 Q2
OKAG II	Events	Network meeting	2024 Q4	Delivered	2024 Q4
Ongoing coordination and liaison with European Institutions and social partners. Participation in SLIC meetings (Belgium, Hungary)	Actions	Coordination of relations with key stakeholders	2024 Q4	Delivered	2024 Q4
Strengthened cooperation with other agencies, in particular those within the employment and social affairs area	Actions	Coordination of relations with key stakeholders	2024 Q4	Delivered	2024 Q4
TARAG I	Events	Network meeting	2024 Q1	Delivered	2024 Q1
TARAG II	Events	Network meeting	2024 Q4	Delivered	2024 Q4
Visits to Agency 1-5	Actions	Coordination of relations with key stakeholders	2024 Q2	Delivered	2024 Q2
Visits to Agency 6-10	Actions	Coordination of relations with key stakeholders	2024 Q4	Delivered	2024 Q4

2024 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 2024, 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.

New outputs

The Agency worked on 18 additional outputs since January 2024:

Ref.	Output title	Output type/subtype	Status	End date
2.12 Psychosocial risks	CASE STUDIES (9) - mental health - follow up of legislation & strategies (AT, BE, DK, EE, ES, HR)	Publication: Case study/good practice example	To be delivered	30/06/2026
2.12 Psychosocial risks	REPORT - overall report (based on case studies)	Publication: Report: literature review	To be delivered	30/06/2026
3.1 OIRA	EU tools development output (from 2024) – harassment	Publication: e-tools	To be delivered	19/12/2025
3.1 OIRA	EU tools development output (from 2024) - heat and cold	Publication: e-tools	To be delivered	19/12/2025
4.9 HWC 2023-2025 – Digitalisation	Artificial intelligence and education – a teacher-centred approach to safety and health	Publication: report	Delivered	15/10/2024

Ref.	Output title	Output type/subtype	Status	End date
4.9 HWC 2023-2025 – Digitalisation	Fairwork examples of initiatives on digital platform work	Publication: policy brief	Delivered	30/06/2024
4.9 HWC 2023-2025 - Digitalisation	CASE STUDY 1/3 - Fairwork examples of initiatives on digital platform work	Publication: Case study/good practice example	Delivered	31/10/2024
4.9 HWC 2023-2025 – Digitalisation	CASE STUDY 2/3 - Fairwork examples of initiatives on digital platform work	Publication: Case study/good practice example	Delivered	31/10/2024
4.9 HWC 2023-2025 – Digitalisation	CASE STUDY 3/3 - Fairwork examples of initiatives on digital platform work	Publication: Case study/good practice example	Delivered	31/10/2024
4.9 HWC 2023-2025 – Digitalisation	Comparative report of data and case studies on AIWM and OSH	Publication: report	Delivered	30/11/2024
4.9 HWC 2023-2025 – Digitalisation	Case study Field research on AIWM and OSH in Belgium	Publication: Case study/good practice example	Delivered	15/11/2024
4.9 HWC 2023-2025 – Digitalisation	Case study Field research on AIWM and OSH in Italy	Publication: Case study/good practice example	Delivered	30/09/2024
5.3 Networking Knowledge	OSH Pulse 2025 Dataset	Publication: Database	To be delivered	01/08/2025
5.3 Networking Knowledge	Biomonitoring Review practice in the EU - Annex Lead and its compounds	Annex to biomonitoring guidelines	To be delivered	30/06/2026
5.3 Networking Knowledge	Biomonitoring Review practice in the EU - Annex Cadmium and its compounds	Annex to biomonitoring guidelines	To be delivered	31/12/2026
6.4 Strategic and operational networking	Extraordinary Executive Board meeting – HWC title	Event: Network meeting	Delivered	30/09/2024
6.4 Strategic and operational networking	Extraordinary Executive Board meeting – EU-OSHA Strategy	Event: Network meeting	Delivered	30/10/2024
6.4 Strategic and operational networking	Webinar with Management Board on EU-OSHA Strategy	Event: Network meeting	Delivered	08/11/2024

Cancellations

The lists below include the outputs that were cancelled which affected the 2024 work programme.

Ref.	Output title	Output type/subtype	Reason
1.4 Anticipating future challenges to OSH	2023 Foresight 3-phase 3 (2023)	Publication Report: methodology	This publication will not be published externally, as it developed as a mapping which is background documentation for the Serious Game Scenario Exploration workshop. In the end this mapping was too specific (and technical) but was used as a resource for the Serious Game.
2.8 Workers' exposure survey	Policy brief - WES key findings	Publication: Report: policy brief	The Agency decided to focus on the final overview report as such instead of the policy brief as it is expected to be more useful for target audiences.
5.3 Networking knowledge	E-tools seminar	Events: Conference	High overlap with the ongoing Digitalisation campaign
5.3 Networking knowledge	Expert Exchange program Visits	Events: Visits	Due to lack of demand
6.4 Strategic and Operational Networking	Annual EEN OSH Ambassador meeting	Events: Other agency events	The collaboration between DG GROW, EISMEA and EU-OSHA has been revised at the initiative of DG GROW and is now less formal. EU-OSHA will collaborate with the EEN network in the frame of the "Friends of the EEN" group, run by DG GROW and EISMEA..

Delays to 2025

The finalisation of 26 outputs due in 2024 was delayed to 2025. Delays affected in particula**r activities 1.4, 2.11 and 5.3.**

However, out of the 26 delayed outputs, 17 were delayed from Q4 2024 to Q1 2025 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 2024 to 2025 is available below. The outputs which are affected by a slight delay (i.e., delivery estimated within Q1 2025) are shadowed in light green.

Activity	Output Subtype	Title	Planned End Date	Revised End Date
1.4	Events Expert meeting	Foresight-3 – phase 3 - expert meeting	31/03/2024	12/02/2025

Activity	Output Subtype	Title	Planned End Date	Revised End Date
1.4	Publication Discussion paper/article	Expert article OSH and new energy carriers in the European mobility	30/11/2024	03/03/2025
1.4	Publication Discussion paper/article	Expert article Electro Magnetic Fields (EMS) and OSH	30/11/2024	03/03/2025
1.4	Publication Discussion paper/article	Expert article 3 Eco anxiety and OSH	30/11/2024	03/03/2025
2.11	Publication Case study/good practice example	State influence (Poland): In-depth reports on innovative enforcement and prevention services - national studies	31/10/2024	25/02/2025
2.11	Publication Case study/good practice example	6 case studies: State influence: In-depth reports on innovative enforcement and prevention services - national studies (Poland)	31/10/2024	25/02/2025
2.11	Publication Case study/good practice example	Policy Brief 1: State influence: In-depth reports on innovative enforcement and prevention services - national studies (Poland)	31/10/2024	25/02/2025
2.11	Publication Case study/good practice example	Policy Brief 2: State influence: In-depth reports on innovative enforcement and prevention services - national studies (Poland)	31/10/2024	25/02/2025
2.8	Publication Report: technical analysis	Final/overview report WES	30/09/2024	15/10/2025
2.9	Publication Corporate	Mid-term evaluation	31/12/2024	16/05/2025
3.1	Publication e-tools	EU tools development output (from 2024) automatisation of task	20/12/2024	24/01/2025
3.1	Publication Report: technical analysis	National reports qualitative OiRA/risk assessment research Cyprus	30/09/2024	18/02/2025
3.1	Publication Report: technical analysis	National reports qualitative OiRA/risk assessment research Slovenia	30/09/2024	18/02/2025
3.1	Publication Report: technical analysis	National reports qualitative OiRA/risk assessment research Lithuania	30/09/2024	18/02/2025
5.3	Events Expert meeting	Biomonitoring Review - expert exchange	30/11/2024	30/03/2025
5.3	Publication Report: literature review	Biomonitoring Review practice in the EU	31/03/2024	31/07/2025
5.3	Publication Report: technical analysis	Guideline in the area of occupational biomonitoring	30/09/2024	15/04/2025

Activity	Output Subtype	Title	Planned End Date	Revised End Date
5.3	Publication Oshwiki article	Rehabilitation after COVID - OSH wiki article	30/01/2024	10/04/2025
5.3	Publication Discussion paper/article	Rehabilitation after COVID - overview of state of the art	30/01/2024	10/04/2025
5.3	Publication Discussion paper/article	Rehabilitation of workers affected by Long Covid - short guidance for employers	30/01/2024	10/04/2025
5.3	Publication Discussion paper/article	Rehabilitation of workers affected by Long Covid - short guidance for occupational physicians	30/01/2024	10/04/2025

Implementation score

The implementation score at the end of the year – based on output implementation monitoring and taking into account the advanced status of the outputs slighly delayed to 2025[10] – is **93 percent– against a target of 90 percent.** This is based on the baseline amount of outputs as they were defined at SPD adoption stage and later amendments [11].

[10] Slightly delayed outputs (with a due delivery date in Q4 2024 and a revised delivery date in Q1 2025) will be accounted as 0,80 (1 output delivered =1).

[11] The comparison has been made between the data available on the excel based monitoring tool as at 30 April 2025 and final planning data as at 01.01.2024 (baseline = 157 outputs), and take account of non-substantial discrepancies due to the fact that some outputs were planned as a one single entry at planning stage and got split into several outputs as the work advanced.

Annex II. Statistics on financial management

Budget outturn

1. Calculation budget outturn

Title	Revenue	2024
1	European commission	17,357,855.00
2	Other subsidies	18,686.56
5	Miscellaneous revenues	446.43
	Total revenue (a)	**17,376,987.99**
	Expenditure	
1	Payments	8,037,654.69
1	Appropriations carried over to the following year	127,880.86
2	Payments	1,268,277.90
2	Appropriations carried over to the following year	635,759.77
3	Payments	4,146,140.83
3	Appropriations carried over to the following year	3,159,727.16
4	Payments	175,136.60
4	Appropriations carried over to the following year	275,728.17
	Total expenditure (b)	**17,826,305.98**
	Outturn for the financial year (a)-(b)	**-449,317.99**
	Cancellation of unused payment appropriations carried over from previous year	162,659.95
	Adjustment for carry-over from the prev. year of appropriations available at 31.12 arising from assigned revenue	532,278.21
	Exchange rate differences	11.72
	BALANCE OF THE OUTTURN ACCOUNT FOR THE FINANCIAL YEAR	**245,631.89**

2. Budget implementation and carry-over

Title	Fund Source	CD/CND	Commitment appropriations	Commitments made	Payment appropriations	Payments made	Automatic Carryover of Commitment Appropriations to following year	Automatic Carryover of Payment Appropriations to following year	Non-Automatic Carryover of Commitment Appropriations to Following Year	Non-Automatic Carryover of Payment Appropriations to Following Year
1	C1	CND	8,218,345.00	8,165,535.55	8,218,345.00	8,037,654.69	0.00	127,880.86	0.00	0.00
2	C1	CND	1,905,300.00	1,904,037.67	1,905,300.00	1,268,277.90	0.00	635,759.77	0.00	0.00
3	C1	CND	7,495,150.00	7,305,867.99	7,495,150.00	4,146,140.83	0.00	3,159,727.16	0.00	0.00
1	C8	CND	0.00	0.00	153,787.64	110,445.30	0.00	0.00	0.00	0.00
2	C8	CND	0.00	0.00	693,436.98	655,743.09	0.00	0.00	0.00	0.00
3	C8	CND	0.00	0.00	3,985,881.84	3,904,258.12	0.00	0.00	0.00	0.00
4	R0	CD	140,323.85	95,333.73	450,864.77	175,136.60	44,990.12	275,728.17	0.00	0.00
		Sum:	**17,759,118.85**	**17,470,774.94**	**22,902,766.23**	**18,297,656.53**	**44,990.12**	**4,199,095.96**	**0.00**	**0.00**

3. Cancellation of appropriations

a) Cancellation of commitment appropriations

Final budget implementation (commitments) for the appropriations of the year 2024 (C1) is 98.6% whereas the final execution (payments) is 76.4%. Remaining payments are to be made in 2025.

b) Cancellation of payment appropriations for the year

The general level of cancellation (1.8%) for payment appropriations (C1+C8) is below the 5% threshold and directly related to the implementation of its annual appropriations for both administrative and operational budget (98.6%) and a cancellation rate of 3.4% for C8 appropriations.

c) Cancellation of payment appropriations carried over

The cancellation rate for the C8 appropriations is 3.4% (EUR 162 660).

4. Justification

a) Budget outturn

Considering the actual budgetary incomes 2024, the commitments operations carried out in the year and the decommitment related to obligations 2023, the budget outturn 2024 is estimated at EUR 245 632.

b) Cancellation of appropriations

Final budget implementation (commitments) for the appropriations of the year 2024 (C1) is 98.6% whereas the final execution (payments) is 76.3%. Remaining payments are to be made in 2025. The general level of cancellation (1.8%) for payment appropriations is below the 5% threshold and directly related to the implementation of its annual appropriations for both administrative and operational budget (98.6%) and a cancellation rate of 3.4% for C8 appropriations.

Payment time statistics

In 2024 EU-OSHA processed 5% payment transactions more than in 2023, and the average payment time was 18 days (the EU OSHA Financial Regulation establishes a 30-day limit for most payments). The number of late payments in the year has been reduced by 72%.

Interest charged for late supplier payments

In 2024, the interest charged for late payments has remained at nonmaterial levels (less than €20).

Budgetary revenue

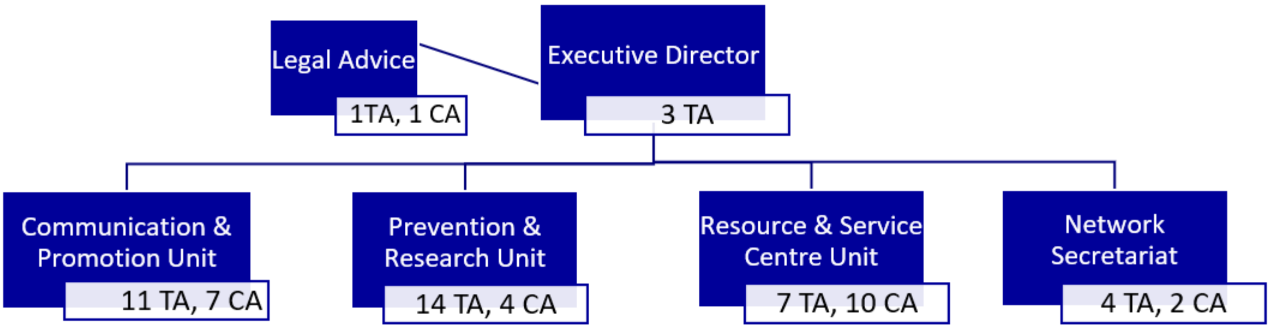
Title	Description	Income appropriations final budget	Entitlements established	Revenue	Outstanding at the end of the year
1	European commission		17,357,855.00	17,357,855.00	0.00
2	Other subsidies		18,686.56	18,686.56	0.00
5	Miscellaneous revenues		213,350.02	446.43	212,903.59
	Sum:		**17,589,891.58**	**17,376,987.99**	**212,903.59**

Number and value of Budget transfers

In 2024, five transfers of appropriations were carried out for a total amount of EUR 981,500

#	Title	from to	item	Current appropriations	Transfer	New appropriations	Total transfer	FR Check Art. 26 10% limit	Cumulated amount	%	Date of decision	Decision
TR/01/24	Title 1	from:	1113	1,950,000.00	- 100,000.00	1,850,000.00	100,000.00	n/a	n/a	n/a	02/05/2024	Ares(2024)3251379
		to:	1500	200,000.00	100,000.00	300,000.00						
TR/02/24	Title 1	from:	1450	135,000.00	- 30,000.00	105,000.00	60,000.00	n/a	n/a	n/a	09/10/2024	Ares(2024)7199404
			1522	135,000.00	- 30,000.00	105,000.00						
		to:	1500	300,000.00	60,000.00	360,000.00						
TR/03/24	Title 3	from:	3020	2,530,000.00	- 94,000.00	2,436,000.00	102,000.00	n/a	n/a	n/a	17/10/2024	Ares(2024)7430839
			3100	74,000.00	- 8,000.00	66,000.00						
			3030	310,000.00	30,000.00	340,000.00						
			3060	378,000.00	72,000.00	450,000.00						
TR/04/24	Title 1	from:	1100	5,735,000.00	- 1,500.00	5,733,500.00	522,500.00	n/a	n/a	n/a	21/112021	Ares(2024)8295428
			1200	20,000.00	- 20,000.00	-						
	Title 1	to:	1113	1,850,000.00	21,500.00	1,871,500.00						
	Title 2	from:	2140	65,000.00	- 37,500.00	27,500.00		n/a	n/a	n/a		
			2210	20,000.00	- 17,500.00	2,500.00						
			2330	80,000.00	- 35,000.00	45,000.00						
			2359	30,000.00	- 2,000.00	28,000.00						
	Title 2	to:	2100	620,000.00	92,000.00	712,000.00						
	Title 1	from:	1100	5,733,500.00	- 110,000.00	5,623,500.00		Y	110,000.00	1.9%		
			1300	45,000.00	- 4,500.00	40,500.00		Y	4,500.00	10.0%		
			1410	60,000.00	- 6,000.00	54,000.00		Y	6,000.00	10.0%		
			1450	105,000.00	- 5,000.00	100,000.00		Y	5,000.00	3.7%		
			1510	150,000.00	- 15,000.00	135,000.00		Y	15,000.00	10.0%		
			1522	105,000.00	- 2,000.00	103,000.00		Y	2,000.00	1.5%		
	Title 2	from:	2000	415,000.00	- 17,000.00	398,000.00		Y	17,000.00	4.1%		
			2030	430,000.00	- 43,000.00	387,000.00		Y	43,000.00	10.0%		
			2150	265,000.00	- 26,500.00	238,500.00		Y	26,500.00	10.0%		
			2330	45,000.00	- 8,000.00	37,000.00		Y	8,000.00	10.0%		
	Title 3	from:	3020	2,436,000.00	- 72,000.00	2,364,000.00		n/a	n/a	n/a		
			3040	3,474,150.00	- 100,000.00	3,374,150.00		n/a	n/a	n/a		
	Title 3	to:	3050	210,000.00	409,000.00	619,000.00		n/a	n/a	n/a		
TR/05/24	Title 1	from:	1100	5,723,500.00	- 128,400.00	5,595,100.00	197,000.00	Y	128,400.00	2.2%	16/12/2024	Ares(2024)8996661
			1113	1,909,145.00	- 53,900.00	1,855,245.00		Y	53,900.00	2.7%		
	Title 2	from:	2030	332,000.00	- 2,700.00	329,300.00						
			2210	2,500.00	- 1,500.00	1,000.00						
			2329	28,000.00	- 10,500.00	17,500.00						
	Title 2	to:	2150	194,000.00	197,000.00	391,000.00						

Annex III. Organisational chart as of 31 December 2024



Annex IV. Establishment plan and additional information on Human Resources management (RSC/HR)

Function group and grade	Year N-1 (2024)			
	Authorised budget		Actually filled as of31/12/2024	
	Permanent posts	Temporary posts	Permanent posts	Temporary posts
AD 16	-	-	-	-
AD 15		-		-
AD 14	-	3	-	2
AD 13	-		-	
AD 12	-	4	-	2
AD 11	-	4	-	2
AD 10	-	6	-	7
AD 9	-	3	-	5
AD 8	-	3	-	3
AD 7	-	1	-	1
AD 6	-	1	-	3
AD 5	-	-	-	-
AD TOTAL	**0**	**25**	**0**	**25**
AST 11	-	-	-	-
AST 10	-	-	-	-
AST 9	-		-	
AST 8	-	3	-	-
AST 7	-	7	-	8
AST 6	-	3	-	2
AST 5	-	2	-	5
AST 4	-	-	-	-
AST 3	-	-	-	-
AST 2	-	-	-	-
AST 1	-	-	-	-
AST TOTAL	**0**	**15**	**0**	**15**
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**	**40**
GRAND TOTAL	**40**		**40**	

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 (Admin and/or Project Assistant, Admin and/or HR Assistant, Admin and/or 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*

Job screening / benchmarking against previous year results

Job Type (sub) category	***Year N-1 (%)***	***Year N (%)***
Administrative support and Coordination	**20.9%**	**20.9%**
Administrative Support	14.2%	14.2%
Coordination	6.8%	6.8%
Operational	**70.2%**	**69.2%**
Top level Operational Coordination	5.5%	5.5%
Programme management and Implementation	55.7%	54.8%
Evaluation & Impact assessment	0.6%	0.6%
General operational	8.3%	8.3%
Neutral	**8.9%**	**9.8%**
Finance/ Control	8.0%	8.9%
Linguistics	0.9%	0.9%

Implementing Rules

During 2024, the Management Board adopted revised rules on pension transfer (adoption of EC rules by analogy) and requested to opt out from the application by analogy of EC revised rules on protecting the dignity of people, pending the development of a model decision more adapted to Agencies specificities.

Annex V. Human and financial resources by activity

Activity	FTE	Cost (ABB)	Cost (ABC)
1.4. Anticipating future challenges to OSH	1.5	399,615	*390,376*
2.1. ESENER	2.3	1,776,123	*1,761,775*
2.8. Worker exposure survey	3.0	650,219	*466,512*
2.9. EU OSH Information System	1.8	411,186	*399,954*
2.11. OSH overview: Supporting compliance	2.4	545,311	*517,377*
2.12. OSH overview: Psycho-social risks and mental health at work	4.6	1,053,850	*1,011,620*
2.13 OSH overview: Healthcare	3.1	874,014	*850,163*
2.14 OSH overview: Cardiovascular diseases	1.2	229,104	*214,770*
3.1. OiRA	3.1	784,860	*798,526*
4.7. Awareness raising and communication	11.8	3,107,255	*3,296,599*
4.8. Multilingualism	2.9	1,309,776	*1,056,658*
4.9. HWC OSH and Digitalisation	11.4	2,941,020	*2,728,819*
4.10. HWC Mental health	1.6	297,166	*304,288*
5.3. Networking knowledge	3.1	889,461	*1,282,333*
6.4. Strategic & operational networking	11.1	2,349,832	*2,295,671*
Total operational activities	65.0	17,618,795	17,375,441

Annex VI. Contribution, grant and service level agreements

	General information							
	Actual or expected date of signature	Total amount	Duration	Counterpart	Short description		2023	2024
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 - Officialy closed in 2024	Amount	5,412	-
						Number of TA	-	-
						Number of CA/SNE	-	-
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	175,137
						Number of TA		
						Number of CA/SNE	1.0	1.0
Total contribution agreements		**997,662 €**				**Amount**	**152,626**	**175,137**
						Number of TA	**-**	**-**
						Number of CA/SNE	**1.0**	**1.0**
Service-level agreements								
None						Amount		
						Number of TA		
						Number of CA/SNE		
						Amount		
Total service-level agreements						**Number of TA**		
						Number of CA/SNE		
TOTAL						**Amount**	**152,626**	**175,137**
						Number of TA	**-**	**-**
						Number of CA/SNE	**1.0**	**1.0**

Annex VII. Environmental management

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

In this line, EU-OSHA is committed to the EU approach on environmental issues 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 2024:

On 29 May 2024, EU-OSHA ratified the EUAN Charter on the reduction of GHG emissions, achievement of climate neutrality, and responsible environmental management, a document that is a further step towards achieving climate neutrality among the EU Agencies Network by 2030, as follows:

> Extract of the commitments:
>
> *The EUAN members commit to:*
>
> 1. *Taking the necessary steps towards achieving climate neutrality by 2030,*
> 2. *Engage and proactively act towards their negative impact on the environment, through continuously improving their environmental performance,*
> 3. *Set, implement, monitor an environment policy, objectives, and targets,*
> 4. *Promote the carful use of resources in their day-to-day operations,*
> 5. *Systematically measure their greenhouse gas (GHG) emissions,*
> 6. *Prioritise actions to reduce emissions, with a special focus on travel-related emissions,*
> 7. *Maximise the use of sustainable electronic solutions and green public procurement to limit their material impact,*
> 8. *Ensure compliance with applicable environmental regulations and sustainability reporting,*
> 9. *Continually raise staff awareness and encourage the implementation and exchange of environmental best practices,*
> 10. *Secure adequate resources for the implementation of the provisions of this Charter,*
> 11. *Compensate their remaining unavoidable GHG emissions through certified carbon removal schemes, once common EU standards for certification of high-quality carbon removal standards are in place.*

In addition, 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.

- **Sustainability reporting**: issuance of its first report related to 2023 as an annex to the Consolidated Annual Activity Report 2023
- **Environment management system (EMS)**: first steps taken towards a selection of an EMS based on an assessment of the needs of EU-OSHA taking account of the available human, financial and time resources
- **Raising awareness**: on the relevance of responsible and sustainable use of the resources, on recycling measures and circularity actions and on waste management best-practices, by means of regular internal communication channels.
- **Access to "green" information**: revamping of the EU-OSHA intranet section and creation of a new section dedicated to environment and sustainability that includes links to relevant documents (e.g. EU-OSHA Commitment Paper, EUAN Charter on GHG emissions reduction and responsible environmental management, among others), to applicable legislation and to info and training sessions material, among other aspects
- **Participation in info/training sessions and webinars:** to gain further knowledge on existing and future European legislation on environment and sustainability; to learn and apply new ways of gaining efficiency, sustainability, flexibility and becoming more inclusive in office buildings, buildings, working spaces and working conditions being more inclusive, working spaces and working conditions.

- **Sustainable solutions in the field of facility management**: liaising with its contractors for its implementation. In this context, the Agency has taken steps towards newer, more efficient and environmental friendlier solutions, among others the progress made towards LED lighting.
- **Waste management and circularity actions**: although EU-OSHA does not have a specific waste management policy in place, it has a procedure in place: in 2024, EU-OSHA daily collected and sorted out waste across paper, plastic, glass, exhaust vegetable oil and batteries categories and collected and disposed the residual waste fraction in compliance with the applicable recycling rules of its local municipality. In addition, EU-OSHA requests the collaboration of external contractors for specific recycling and destruction services for large quantities of paper, cardboard, wood, electronic and metallic items; in 2024, 200 kgs of cardboard were sent for specific recycling and supported by a certificate.
- **Sustainable and environment friendly requirements**: development and application of more of these requirements in call for tenders' technical specifications, in particular when related to facility management, for supplies, services and works in order to decrease its overall footprint and increase its sustainability and efficiency
- **Sustainability practices in procurement procedures**: EU-OSHA's Tender Specifications template clearly refers to the fact that "tenders must comply with applicable data protection, environmental, social and labour law obligations established by Union law, national legislation, collective agreements or the international environmental, social and labour conventions listed in Annex X to Directive 2014/24/EU". Furthermore, contacts have been established with other agencies and institutions to exchange good practices and enhance capacity building in this area.
- **Electricity supply from 100% renewable sources**: in December 2024, the Agency signed an interinstitutional framework contract resulting from a call for tenders led by EUIPO.
- **Sustainable and eco-friendly stationery and office supplies**: a Memorandum of Understanding to join an interinstitutional call for tenders led by EUSPA was under preparation to be signed early 2025
- **Environmental dashboard**: introduction of additional indicators to cover a wider range of EU-OSHA's activities and report on their impact
- **Networking activities**: the Agency continues to be an active member of the subnetwork of EU Agencies Greening Network (GN) where environmental issues are discussed and related experience and best practices shared. Topics covered include sustainability reporting; GHG emissions calculation methodology; Greening missions and meetings strategy; Environmental management system on building policy, facilities (in the framework of the Green Deal), internal EMAS audit methodology, etc.

2024 Environmental Dashboard results:

The environmental Dashboard reported the following key aspects:

#	Area	Indicator	Description	Measurement	2023	2024	Difference in %	Emissions scope
1	HR & FIN-PROC	Total travel CO_2 emissions	Kilograms of CO_2 travel managed through MIPS+, travel expenses reimbursed by EU-OSHA and by Events Contractor	Kgs of eq. CO2/year	96,465.52	**83,987.07**	-12.94	*3*
2	FM	Electricity consumption	KWh of electricity consumption multiplied by GHG Emission Factor provided by electricity contractor	Kgs of eq. CO2/year	23,489.35	**19,889.15**	-15.33	*2*
				SUBTOTAL	119,954.87	103,876.22	-13.40	
3	FM	Waste disposed equivalent GHG emissions in kgs of CO_2	Kgs of disposed waste multiplied by GHG Emission Factor	Kgs of eq. CO2/year	N.A.	**577.78**	N.A.	*3*
					TOTAL	104,454.00	N.A.	

As per the above table, some indicators show an overall positive trend. Particularly to highlight:

- **Electricity consumption**: the significant decrease *(-18.33% in the total annual consumption, and -15,33% in the total annual equivalent GHG emissions, compared to 2023)* may be partly explained by the installation of the new A/C equipment in the DC, the digital thermostats and the LED lighting units in common areas.

- **Travel CO2 emissions**: a slow but steady decreasing trend is observed in business travel *(-4.42% in the total annual trips, and -12.94% in the total annual equivalent GHG emissions, compared to 2023)*, mainly due to a reduction in the estimated average emissions per trip *(141,11 kg CO2 against 232,5 kg CO2; source: MIPS+, European Commission data)*.
- **Others**: No definitive trend can be observed at this stage for paper consumption, waste disposal[12], and destroyed paper related emissions.

DATA SOURCES		
1	Total travel CO_2 emissions in kgs	Sum of: For missions: MiPS+ report. For travel expenses reimbursed by EU-OSHA: average CO_2 emissions in kgs per round trip per number of trips. For travel expenses reimbursed by events organisation contractor: average CO_2 emissions in kgs per round trip per number of trips or kgs, depending on how we receive the data.
2	Total electricity equivalent GHG emissions in kgs of eq. CO_2	Electricity contractor's invoices - energy not obtained from renewable sources.
3	Waste disposed equivalent GHG emissions in kgs of CO2 eq.	List of emission factors for the waste's types (1): ADEME's Base Empreinte® and Base Carbone® version 23.4 © 2024 - ADEME

(1) Waste emission factors retrieved from the Agence de la transition écologique (ADEME) database.
The Base Empreinte® is the public and generic database of emission factors and inventory datasets required to carry out carbon accounting exercises and environmental footprint calculations. It is administered by ADEME, but its governance is multi-stakeholder and contributions are open.

[12] Regarding waste: data are collected daily, based on the observation of number, size and filling level of waste bags used in the premises. This leads to the volumes (L) of waste daily disposed at EU-OSHA, broken down by type (residual fraction, plastic, paper & cardboard, glass). Volumes are then converted into weights (kgs) of waste, by means of estimated volumetric density factors (differentiated for waste types). These factors come from the average weights recorded through the actual waste bags' weighing, conducted during a limited 1.5-month period.
Waste weights lead then to equivalent GHG emissions through the relevant emission factors, as explained in the 'Data Sources' table of the Dashboard.

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 as well as evaluations carried out by EU-OSHA.

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

In December 2024, EU-OSHA's Management Board adopted an action plan for EU-OSHA's individual follow-up on the recommendations in the Commission's Staff Working Document[13] and endorsed a joint action plan defining actions the four agencies will take together to follow up on the recommendations.

[13] European Commission, Evaluation of EU Agencies: Eurofound, Cedefop, ETF and EU-OSHA, SWD(2024)222 final.

EU-OSHA's individual action plan

General recommendations for all four agencies						
N⁰	**Recommendation**	**Comment from EU-OSHA**	**Action plan**	**Timing**	**Status**	**Comment**
Effectiveness						
1	Overall, the use of and the quality of the four Agencies' outputs is high. However, communication and dissemination could be further improved to better reach target audiences. The agencies could: (i) produce more 'tailored' outputs; and (ii) consider dedicating an appropriate level of budget and focus to the dissemination and communication activities (see Section 4.1.1.1.).	The feedback on EU-OSHA's products is generally very positive. When talking about tailoring products, EU-OSHA's OiRA project may serve as an example. EU-OSHA can provide some products which are then adapted to national and sectoral conditions by the Agency's network, mainly the Focal Points with their national tripartite networks. In terms of budget, EU-OSHA currently allocates a bit more than half of its operational budget to dissemination and communication activities.	1. EU-OSHA's Strategy 2025-2034 identifies three strategic lines of action. One focuses on supporting policy-making and another on supporting workplace intermediaries. 2. EU-OSHA has initiated an internal project on better identifying target groups, the needs of identified target groups and linking these to the products. 3. Another project initiated is a review of EU-OSHA's scheme for promotion and dissemination of its work at MS level (FAST) in order to increase EU-OSHA's impact at MS level. 4. This is complemented by a project to further engage EU-OSHA's focal points and their national tripartite networks together with MB members in the promotion and dissemination efforts at MS level	1. Strategy to be adopted December 2024 by EU-OSHA's MB 2 Outcome of internal project: 2025 (after that implementation of identified actions will follow) 3. Revised FAST approach: End 2025 4. Approach for better engagement at MS level to be discussed with MB and FOPs in May/June 2025. After that follows implementation.	1. Finalised 2. Ongoing 3. On track 4. On track	1. Strategy adopted by MB in December 2024 2. High level project outline agreed internally 3. New FAST approach agreed and implemented as part of new framework contract to come into force from 2026 onwards. 4. First discussion at TARAG meeting in March; preparations for June seminar ongoing.

N⁰	Recommendation	Comment from EU-OSHA	Action plan	Timing	Status	Comment
2	The four Agencies could explore how to better engage with the national level, developing a more targeted approach to awareness-raising and dissemination to better reach target audiences in Member States and the ETF partner countries (see Section 4.1.1.1. and Annex VIII).	EU-OSHA's key network for engaging with the MS level is its unique focal point network together with the focal points' national tripartite networks. Dissemination and promotion actions at the MS level are supported through EU-OSHA FAST scheme. See recommendation 1. In addition, EU-OSHA has for a number of years applied a portfolio approach where dissemination and promotion actions at the MS level reflects MS priorities communicated via the focal points. As mentioned under recommendation 1, the OiRA project is an example of targeted action reflecting MS priorities. MSs engage based on their interest in the tool and EU-OSHA supports the national networks in adapting the tools to national and sectoral requirements.	See recommendation 1 In addition, EU-OSHA will explore the feasibility and desirability of a further differentiated approach based on MS needs and priorities.	See recommendation 1 For the differentiated approach: Discussion with MB and focal points in May/June 2025.	On track	To be seen together with action 4, recommendation 1.
3	The four Agencies contribute well to relevant EU political priorities and have incorporated the key EU themes into their work. The Agencies could continue to ensure that: (i) they address key themes such as green and digital transitions; and (ii) outputs related to key themes are properly disseminated so	Digitalisation: EU-OSHA had carried out foresight work and qualitative research work on digitalisation. This is the basis for the major Healthy Workplaces Campaign 2023-2025 which disseminates the findings from the research work. Green transition: EU-OSHA has just finalised a foresight project on	EU-OSHA has already planned activities on the two topics for the next programming years. Pending a new EU OSH Strategic Framework and the development in different OSH Challenges, further activities may be programmed.	N/A	On track	EU-OSHA is carrying out a big campaign on digitalisation during 2023-2025 and research projects on OSH and climate change. A new Communication Strategy will be developed, see recommendation 13.

N⁰	Recommendation	Comment from EU-OSHA	Action plan	Timing	Status	Comment
	that stakeholders are aware of the Agencies' efforts in these areas (see Section 4.1.1.5.).	the circular economy and will initiate a foresight project and qualitative research (OSH overview) on climate change in 2024-2025. Furthermore, EU-OSHA prepared a guide on heat at work. EU-OSHA new Strategy 2025-2034 puts additional emphasis under aligning its work with policy priorities and on promoting uptake of the work				
<u>Efficiency</u>						
4	There may be scope for the four Agencies to further reduce their administrative burden and simplify processes. The Agencies could: (i) examine how to further reduce their administrative burden on staff to maintain sustainable workload (e.g. further scope for cooperation and synergies between the Agencies); and (ii) reduce the share of staff engaged in administrative activities and increase the share of staff focused on the Agencies' operations see Section 4.1.2.).	In 2020 EU-OSHA agreed with its MB to aim at keeping the total resources allocated to administration and horizontal activities to 25 pct and keep the resources allocated to operational activities at minimum 75 %. Currently it is at around 81 pct for operational activities. In order to accommodate new requirements, such as cybersecurity, without negative consequences for the operational work, EU-OSHA will continue to look for synergies with other agencies. EU-OSHA is engaged on an ongoing basis in various actions under the EUAN to increase efficiency such as joint procurements	1. Implementation of AGM; sharing of reserve lists between agencies 2. Implementation of SUMMA and e-contracting	1. 2025 2. 2026		1. Testing of AGM in April 2025, to go live in May 2025; Reserve lists from other agencies requested for one post in 2024 (not successful) and new requests from other agencies received. 2. EU-OSHA is part of the first wave of agencies onboarding SUMMA January 2026. Training and testing start in Q2 2025. e-contracting onboarding plan to be agreed with the EC in June 2025.
5	The four Agencies could consider cutting costs and increasing cost-effectiveness by	Hybrid and online meetings: EU-OSHA has since 2020 used hybrid and online meetings where	1. See recommendation 1 for prioritisation of activities and outputs.	2. 2025	2. On track	

N⁰	Recommendation	Comment from EU-OSHA	Action plan	Timing	Status	Comment
	organising more hybrid or online meetings where possible, and without compromising the Agencies' outreach/presence among stakeholders. The Agencies could also further prioritise activities and outputs, using transparent criteria agreed with their governance bodies (see Section 4.1.2.4.).	feasible. However, it has to be recognised that face-to-face meeting in certain cases can bring added value. EU-OSHA as a networking organisation therefore cannot rely exclusively on online meetings. The policy on meeting formats was adopted by EU-OSHA's Management Board in 2020 and amended in 2023. However, the possibility to organise meetings, seminars etc online is used to engage the MB and other groups more in EU-OSHA's work. Regarding transparent criteria for prioritising activities and outputs: For major new activities, EU-OSHA provides the MB with an ex-ante evaluation before the MB decides whether to include the activity in the SPD. As regards outputs, as mentioned above, EU-OSHA has a portfolio approach in place allowing to reflect MS needs and priorities.	2. EU-OSHA will review its procedure for preparing the SPD with a view to better prioritisation			
6	Eurofound, Cedefop and EU-OSHA could consider how to address the balance between research needs and budgetary restrictions. They could explore additional funding possibilities, as was successfully by the ETF while remaining within the scope of their mandates (see Section 3.1.1.).	EU-OSHA's new Strategy 2025-2034 sets three clear priorities for the Agency. These priorities will guide programming and resource allocations When looking into alternative funding options, a careful consideration of additional workload and administrative work for the existing staff, among other	EU-OSHA will together with the other agencies explore other funding possibilities to accommodate new requests or tasks of the Commission, such as contribution agreements or ad-hoc grants.	Ongoing	On track	The Heads of Resources of the 5 EMPL agencies have created an informal working group to discuss shared services and solutions for increasing efficiency.

N⁰	Recommendation	Comment from EU-OSHA	Action plan	Timing	Status	Comment
		issues, have to be carefully analysed.				
7	The governance of the tripartite Agencies offers significant advantages, such as representation, strategic direction, and knowledge-sharing facilitated by government and social partner representatives from all Member States. At the same time, due to their larger size, the Agencies' management boards have relatively high operating costs, meetings tend to be long and complex to manage, decision-making can be challenging, and the overall management can be burdensome. Where deemed necessary, a case-by-case exploration of the governance arrangements could be carried out while giving due consideration to the importance of social dialogue and the role of social partners in tripartite agencies. In this context, the future results from the ongoing ELA evaluation could be considered, as relevant, taking also into account the different nature of the respective governance arrangements (see Section 4.1.2.5.).	As the evaluation demonstrates, there are important advantages of the tripartite Management Boards. This is the case when it comes to reflecting the needs across the EU in the programming phase but also when it comes to implementation where EU-OSHA as a networking organisation is greatly helped by a sense of ownership among key network partners. Obviously, the founding regulation defines the framework for EU-OSHA's governance arrangements and any imitative has to respect that legal framework.	1. EU-OSHA will prepare initiatives to increase the efficiency of the MB's work and allow a bigger focus on OSH content 2. EU-OSHA will explore how to make better use of the important resource which MB members are in the promotion and dissemination work - see recommendation 1, action 3.	1. 2025	1. On track 2. On track	1. In 2025, a new way of translating meeting documents is introduced leading to considerable savings; In June various meetings take place the same weeks to save costs. 2. Ongoing - to be part of a longer-term initiative running throughout the Strategy period. initial workshop with TARAG in March 2025 to begin exploring this.
8	While the four Agencies' control mechanisms are effective and overall efficient, the Agencies	EU-OSHA has a performance monitoring system in place with objectives, KPIs with targets etc. It	1. EU-OSHA will initiate a project to redesign its performance monitoring	1. To be reflected in the final SPD	1. On track	1. Intervention logics to support strategy

N⁰	Recommendation	Comment from EU-OSHA	Action plan	Timing	Status	Comment
	could review and significantly improve their monitoring systems, including KPIs, to properly assess the scale of success of their interventions, and to make the evaluations more useful in improving the Agencies' performance. This could be achieved by: (i) defining SMART objectives; (ii) identifying meaningful KPIs to measure result achievement; (iii) systematically setting targets for all KPIs; (iv) filling data gaps (v) further harmonising and aligning indicators across the Agencies; and (vi) better monitoring of services / outputs use at national level. Moreover, the Agencies could further streamline monitoring processes and tools (streamlining of reporting) (see Section 1.1.2. and 4.1.2.3.).	is important to ensure that what is measured can be attributed to EU-OSHA's work and that data can be collected at a reasonable cost. EU-OSHA's intervention logic is complex which has to be reflected in a realistic performance monitoring system	system which will cover the issues mentioned (i-vi). See also joing action plan.	2026-2028 (December 2025)		implementation developed
<u>Coherence</u>						
9	The Agencies could continue to explore shared or central services, where this adds value. This covers functions such as HR, legal and IT, and more specialist and technical roles (such as cyber security, employment statistics, and labour market economics) (see Section 4.1.2.4. and 4.1.3.2.).	EU-OSHA is currently sharing the Accounting Services through an SLA with ETF. There is an ongoing dialogue on these issues under the EUAN.	1. Ongoing exploration of feasibility of further centralisation or sharing of services	1. Ongoing	1. On track	The Heads of Resources of the 5 EMPL agencies have created an informal working group to discuss shared services and solutions for increasing efficiency.

N⁰	Recommendation	Comment from EU-OSHA	Action plan	Timing	Status	Comment
10	The Agencies could explore shared office space, using the Brussels Liaison Office, to contribute to both coherence and efficiency (see Section 4.1.3.2.).	DG EMPL has offered, with no rental charges, part of their building in Brussels for all BLOs of their sister agencies. EU-OSHA has agreed this offer and will allocate its BLO officer to this building in January 2025.	Relocation of the BLO office to the EMPL building. Termination of the current rental contract for the building in Brussels.	January 2025	Finished	EU-OSHA´s BLO has been successfully moved to the EMPL building.
11	The Agencies could continue to explore with the Commission those areas in which working together brings most added value to quality of outputs and stakeholders' use. These include cooperation between Eurofound and Cedefop on the European company survey, Cedefop and the ETF on VET policy monitoring, and Eurofound and EU-OSHA at the intersection of working environment, working conditions and occupational health and safety, including psychosocial risks and a focus on climate and environmental health issues. (Section 4.1.2.4. and 4.1.3.2.).	EU-OSHA has established cooperation agreements with Eurofound, Cedefop and ELA. With Eurofound and Cedefop these are complemented with annual detailed plans. With ETF there is less scope for cooperation on operational issues - however, in the administrative area ETF provides accounting services to EU-OSHA. A multilateral dialogue under DG EMPL's leadership has been established involving the five agencies.	To be followed up together with other agencies, cf. joint action plan.	N/A	On track	EU-OSHA is participating in the preparation of the Tripartite Exchange Seminar 2026 which is organised jointly by Eurofound, Cedefop, ETF and EU-OSHA. EU-OSHA is preparing a joint event with Eurofound in 2nd half of 2025 on ESENER 2024 and EWCS 2025 findings.
12	Better coordination could be needed between Cedefop, the ELA and Eurofound to avoid duplication and ensure completeness and consistency in areas concerning skills forecast and labour shortages, while joint products in this domain should be considered (see Section 4.1.3.1.).	N/A	N/A	N/A		

N⁰	Recommendation	Comment from EU-OSHA	Action plan	Timing	Status	Comment
EU added value						
13	The Agencies' visibility could be strengthened, notably vis-à-vis EU citizens, businesses at national level, other EU decentralised agencies, and NGOs. The Agencies could, where resources permit, reach out to relevant NGOs as potential multipliers to increase the reach and dissemination of the Agencies' outputs (see Section 4.2.2.2.).	EU-OSHA has a highly developed pan-EU initiative to leverage its national partners and their networks as amplifiers of its work. Known as the "Focal Point Assistance Tool" (FAST), the Agency offers its network of national Focal Points (FoPs) financial, logistical and practical support for the implementation of events, PR and media activities aimed at promoting the Agency's work. Current reflections on how to further optimise this initiative to strengthen awareness raising and visibility will come into force in 2026. NGOs are already one of the stakeholder groups that the Agency utilises as communication partners to amplify its messages at both EU and national level; several NGOs are official campaign partners of the Healthy Workplace Campaigns; in addition, NGOs are part of the national networks fostered by the Agency's Focal Point partners. A key element of the new EU-OSH corporate strategy is to deepen and widen its national networks including with NGOs by seeking to help national Focal Points build stronger networks with their partners thereby extending	Adopt the new FAST initiative (see recommendation 1) 1. New Communication Strategy based on new EU-OSHA Strategy 2025-2034.	1. 2025	2. On track	

N⁰	Recommendation	Comment from EU-OSHA	Action plan	Timing	Status	Comment
		outreach of awareness of the Agency's work. Expansion of EU-OSHA's digital communication capacity through a stronger, more diversified presence of social media platforms that will also include better targeting of NGOs through these channels.				
14	The Agencies already work on 'megatrends' such as climate change and digitalisation. The Agencies could also provide added value by also considering the implications of an ageing population (see Section 4.3.2.)	EU-OSHA did a major qualitative research project on older workers some years ago followed by a Healthy Workplaces Campaign. Ageing is currently included as a horizontal theme in EU-OSHA's work	1. Strengthen ageing as a horizontal theme in EU-OSHA's work See also joint action plan.	1. Annually in the planning cycle	On track	
EU-OSHA recommendations						
34	EU-OSHA could consider how to adapt its outputs to target audience needs and increase reader numbers. A distinction could be made between outputs destined for workplaces and those for OSH professionals/researchers, as workplaces often require short documents with infographics or visuals summarising key information (see Section 4.1.1.1.).	See recommendation 1. It should be noted, however, that increasing the number of readers is not an objective in itself. For most outputs, what matters is who engages with the outputs and what they do on that basis.	See recommendation 1.	See recommendation 1.		
35	EU-OSHA could review how well its activities meet stakeholder needs on the topics of an ageing society and the green and digital transitions (see Section 4.1.1.1.).	EU-OSHA carries out a major stakeholder survey every second year. Furthermore, EU-OSHA has an evaluation programme in place.	1. In the next EU-OSHA Stakeholder Survey (2026) EU-OSHA will include question on these issues	1. 2026	Not started	

N⁰	Recommendation	Comment from EU-OSHA	Action plan	Timing	Status	Comment
36	While EU-OSHA impact on supporting health and safety policies is overall very good, it could further increase its impact by exploring how to better support countries that are less advanced in OSH. Such efforts may depend on available resources (see Section 4.2.2.1.).	See recommendation 2.	See recommendation 2.	See recommendation 2.		
37	EU-OSHA has already improved the translation quality to increase the usability of its work. Strict quality assurance mechanisms for the original English text could be considered to increase cost-effectiveness (see Section 4.1.1.1.).	EU-OSHA has clear processes in place to facilitate the production of clear English in its reports and other outputs. The need for contractors to devote more focus on clear and accessible English in the report production is recognised as a necessary part of an enhanced quality assurance process. Regarding the translation agency, CdT, reinforce again the need for them to use the comprehensive glossaries of OSH definitions on the Agency website https://osha.europa.eu/en/tools-and-resources/multilingualism. The Agency is upgrading its OSH Thesaurus to be compatible with the IATE translation database used by CdT. EU-OSHA has implemented a customer review mechanism allowing Focal Points to provide direct feedback on specific translations to facilitate continuous improvement. EU-OSHA also supports the communication and promotion efforts of national Focal Points by	1. Update of Thesaurus to be compatible with the IATE translation database. 2. Stronger emphasis on clear English in reports and other products - which is a necessary condition for better translations - in relation to both internally produced products and products produced by contractors.	1. 2025 onwards 2. 2025 onwards	1. Finished 2. On track	1. Completed 2. Ongoing feedback to contractors and specific language corrections

N⁰	Recommendation	Comment from EU-OSHA	Action plan	Timing	Status	Comment
		providing a broad array of complementary communication materials aimed at non-specialists, as well as the Agency's experts attending events as resources allow.				
38	EU-OSHA could improve the cost-effectiveness of procurement and contracting procedures for instance by diversifying, when possible, the contractor base through better dissemination and publicity (see Section 4.1.2.4.).	EU-OSHA is currently working on improving its knowledge and capacity in different approaches for procuring and contracting (CEI, cascade, reopening of competition, etc..). Several info sessions (adding knowledge and participation of other agencies) have been organised, as well as reinforcement of the procurement trainings to all staff (technical specifications drafting, contract management, etc..).	Reinforcement of training to relevant staff; Reinforcing market research; Analysing different types of procurement procedures	2025-2026	On track	EU-OSHA has optimized the use of social media to publicize its preliminary market analysis and calls for tender; A two-day contract management training was conducted in February for staff; EU-OSHA also actively participated in a seminar on doing business with EU Agencies held in Riga in March, aimed at economic operators as potential tenderers, and is organising a contract management seminar in its premises in June, together with FRONTEX, targeting representatives from the network of EU Agencies.
39	EU-OSHA is very well embedded in the broader EU policy governance structure and cooperation with the relevant Commission departments greatly intensified during and after the COVID-19 pandemic. EU-OSHA could however, depending on the available	EU-OSHA has been increasingly involved in supporting the Commission services over recent years. Mainly DG EMPL but also other DGs such as DG Health.	1. EU-OSHA will seek a dialogue with DG EMPL on its involvement in in cooperation with other DGs taking due account of EU-OSHA's limited resources. 2. EU-OSHA is carrying out a project to explore how	1. 2025 2. 2025 3. 2025	1-3: On track	1. EU-OSHA will discuss further actions with DG EMPL on the basis of the Commission's opinion on the draft SPD 2026-2028 2. In the context of the target group project, an important discussion is

N⁰	Recommendation	Comment from EU-OSHA	Action plan	Timing	Status	Comment
	resources, consider developing cooperation with additional Commission departments (e.g. on SME policies, with DG JUST, DG FISMA, DG GROW, and with EASME, the executive Agency for SMEs). EU-OSHA could also increase efforts to disseminate research findings in the Commission's publications and increase the visibility of its work in DG GROW's Europe Enterprise Network (see Section 4.1.3.3).		EU-OSHA's engagement in the policy cycle can become more impactful while fully recognising that the Agency's role is not to formulate policy but to support policy formulation. 3. EU-OSHA will explore how to ensure access to relevant high-level technical expertise necessary to effectively provide input to policy-making			about reaching policy-makers 3. EU-OSHA has included a proposal for resourcing this work in the draft SPD 2026-2028
40	EU-OSHA already cooperates well with the other three Agencies covered by the evaluation. Stronger cooperation could take place on areas such as the green and digital transitions, climate change, and foresight studies. Cooperation with the ELA has the potential to be strengthened, notably in relation to OSH implementation and workplace working conditions. The Framework for cooperation between EU-OSHA and ELA signed by these Agencies in May 2023 is a good example of a realistic approach to how cooperation could be strengthened (see Section 4.1.3.1.)	See recommendation 11	See recommendation 11	See recommendation 11		
** Recommendation numbers taken from SWD - recommendations 15-33 do not concern EU-OSHA*						

Joint actions (no reporting on status yet)

This action plan defines the joint actions that follow up on the recommendations addressed to the four agencies (‘common recommendations’) in the Commission’s evaluation of Eurofound, Cedefop, ETF and EU-OSHA.[14] The joint action plan complements the individual agency action plans that address the overall and the agency-specific recommendations from the evaluation.

Number	Recommendation	Action	Timeline
Effectiveness 2	The four agencies could explore how to better engage with the national level, developing a more targeted approach to awareness-raising and dissemination to better reach target audiences in Member States and the ETF partner countries (see Section 4.1.1.1. and Annex VIII).	Exchange of practice/information: On how each agency follows up on the recommendation. Strategic cooperation: Coordination via exchange of draft single programming documents and, where applicable, joint annual action plans. The EMPL agencies will continue the practice of organising joint events hosted by the EP on key EU policy priorities, as well as actively engage in the Joint Working Committee meetings hosted by DG EMPL. These general measures will also cover the recommendations for which specific actions are defined below.	2025 / Ongoing
Efficiency 5	The four agencies could consider cutting costs and increasing cost-effectiveness by organising more hybrid or online meetings where possible, and without compromising the agencies' outreach/presence among stakeholders. The agencies could also further prioritise activities and outputs, using transparent criteria agreed with their governance bodies (see Section 4.1.2.4.).		
6	Eurofound, Cedefop and EU-OSHA could consider how to address the balance between research needs and budgetary restrictions. They could explore additional funding possibilities, as was successfully done by the ETF while remaining within the scope of their mandates (see Section 3.1.1.).		
EU added value 13	The agencies’ visibility could be strengthened, notably vis-à-vis EU citizens, businesses at national level, other EU decentralised agencies, and NGOs. The agencies could, where resources permit, reach out to relevant NGOs as potential multipliers to increase the reach and dissemination of the agencies’ outputs (see Section 4.2.2.2.).		
Effectiveness 1	Overall, the use of and the quality of the four agencies’ outputs is high. However, communication and dissemination could be further improved to better reach target audiences. The agencies could: (i) produce more ‘tailored’ outputs; and (ii) consider dedicating an	Taking due account of their specificities, the agencies will explore the use of joint contractual instruments to enhance cost-effectiveness and outreach for communication actions.	2025/2026

[14] Commission Staff Working Document, Evaluation of EU Agencies: Eurofound, Cedefop, ETF and EU-OSHA, Brussels, 27.9.2024 SWD(2024) 222 final

Number	Recommendation	Action	Timeline
	appropriate level of budget and focus to the dissemination and communication activities (see Section 4.1.1.1.).		
3	The four agencies contribute well to relevant EU political priorities and have incorporated the key EU themes into their work. The agencies could continue to ensure that: (i) they address key themes such as green and digital transitions; and (ii) outputs related to key themes are properly disseminated so that stakeholders are aware of the agencies' efforts in these areas (see Section 4.1.1.5.).	Within the Inter-Agency Group on Skills Mismatch, which includes Cedefop, ETF, and DG EMPL, ongoing work focuses on the impact of artificial intelligence on the world of work. A proposal to include Eurofound would enable a coordinated interagency approach.	2025 / Ongoing
Efficiency 4	There may be scope for the four agencies to further reduce their administrative burden and simplify processes. The agencies could: (i) examine how to further reduce their administrative burden on staff to maintain sustainable workload (e.g. further scope for cooperation and synergies between the agencies); and (ii) reduce the share of staff engaged in administrative activities and increase the share of staff focused on the agencies' operations (see Section 4.1.2.).	The agencies recognise the importance of this recommendation and will establish a dialogue on the topic involving senior management and relevant expertise. The dialogue will focus on exchange of good practices in the area of efficiency – both in terms of measuring and achieving efficiency.	2025 / Ongoing
7	The governance of the tripartite agencies offers significant advantages, such as representation, strategic direction, and knowledge-sharing facilitated by government and social partner representatives from all Member States. At the same time, due to their larger size, the agencies' management boards have relatively high operating costs, meetings tend to be long and complex to manage, decision-making can be challenging, and the overall management can be burdensome. Where deemed necessary, a case-by-case exploration of the governance arrangements could be carried out while giving due consideration to the importance of social dialogue and the role of social partners in tripartite agencies. In this context, the future results from the ongoing ELA evaluation could be considered, as relevant, taking also into account the different nature of the respective governance arrangements (see Section 4.1.2.5.).	The agencies will establish a dialogue on governance practices with a specific focus on the possibilities offered by new technologies to better engage while reducing costs.	2025 / Ongoing
8	While the four agencies' control mechanisms are effective and overall efficient, the agencies could review and significantly improve their monitoring systems, including KPIs, to properly assess the scale of success of their interventions, and to make the evaluations more useful in improving the agencies' performance. This could be achieved by: (i) defining SMART objectives; (ii) identifying meaningful KPIs to measure result achievement; (iii) systematically setting targets for all KPIs; (iv) filling data gaps (v) further harmonising and aligning indicators across the agencies; and (vi) better monitoring of services /	Continuing within the context of the EUAN Performance Development Network and between the four agencies to explore the possibilities and possible practices with regards to SMART objectives; measuring outcomes and impact, and monitoring of use of outputs at national level. Where relevant and feasible aim for further aligning monitoring processes and tools	2025/2026

Number	Recommendation	Action	Timeline
	outputs use at national level. Moreover, the agencies could further streamline monitoring processes and tools (streamlining of reporting) (see Section 1.1.2. and 4.1.2.3.).		
Coherence 9	The agencies could continue to explore shared or central services, where this adds value. This covers functions such as HR, legal and IT, and more specialist and technical roles (such as cyber security, employment statistics, and labour market economics) (see Section 4.1.2.4. and 4.1.3.2.).	The agencies will jointly assess the feasibility and relevance of developing joint processes and/or sharing common services. This assessment shall include agencies outside the employment field where relevant and take due account of the work done in the Shared Services Working Group under EUAN.	2025 / ongoing
10	The agencies could explore shared office space, using the Brussels Liaison Office, to contribute to both coherence and efficiency (see Section 4.1.3.2.).	The agencies have been offered to use the premises of DG EMPL for their BLO. EU-OSHA, ETF and Cedefop – in addition to ELA – have accepted the offer. Eurofound has some questions of technical matter open and once they are cleared, it will take the decision.	2025
11	The agencies could continue to explore with the Commission those areas in which working together brings most added value to quality of outputs and stakeholders' use. These include cooperation between Eurofound and Cedefop on the European company survey, Cedefop and the ETF on VET policy monitoring, and Eurofound and EU-OSHA at the intersection of working environment, working conditions and occupational health and safety, including psychosocial risks and a focus on climate and environmental health issues. (Section 4.1.2.4. and 4.1.3.2.).	Agencies will continue to explore areas in which working together brings most added value. In addition to existing cooperation, a potential area for cooperation involves working with enlargement and neighbouring countries to generate comparable data and, for enlargement countries specifically, to support their accession readiness. The agencies will consider the further use or adaptation of existing tools and methods in these countries, contingent on the availability of resources. These efforts would complement and be coordinated with individual initiatives carried out under schemes such as IPA III, Erasmus+, Talent Partnerships, among others.	2025 / ongoing
12	Better coordination could be needed between Cedefop, the ELA and Eurofound to avoid duplication and ensure completeness and consistency in areas concerning skills forecast and labour shortages, while joint products in this domain should be considered (see Section 4.1.3.1.).	Await outcomes of on-going external evaluation of ELA while continuing with exchange of draft single programming documents and joint annual action plans where applicable. The action may involve ETF and EU-OSHA in addition to Cedefop and Eurofound	2025
Relevance 14	The agencies already work on 'megatrends' such as climate change and digitalisation. The agencies could also provide added value by also considering the implications of an ageing population (see Section 4.3.2.)	Strategic cooperation: Coordination during programming phase with exchange of draft single programming documents and joint annual action plans where applicable. One of the joint actions is the Tripartite exchange seminar (TES) in 2026 led by a multi-agency working group	2026

2. Evaluations carried out by EU-OSHA

In accordance with EU-OSHA's Financial Regulation, EU-OSHA carries out ex-post evaluations of its projects and activities. In 2024, the evaluation of the Foresight Study on the Circular Economy was finalised and the status the action is as follows:

2.1 Evaluation of Foresight Study on the Circular Economy

Recommendation	Comment on the recommendation	Decision	Action plan	Timeframe	Status
By selecting an innovative and forward looking perspective for the new Foresight theme.					
1. Act as a pioneer and innovator in the field of OSH with regard to the use of foresight methods and the development of foresight products and tools.	EU-OSHA expects to stay upfront: - by selecting an innovative and forward looking perspective for the new Foresight theme, - by working together with an acknowledged provider of Foresight methods	Follow up	Already reflected in the technical specifications	In 2025 during the different project phases	Ongoing and on track
2. Ensure involvement of a range of relevant stakeholders and experts throughout its foresight activities	OSH experts and stakeholders (OKAG ad FOPs) have contributed to the selection of topics being investigated. Moreover, they will be involved in the scenarios being developed - for the FOP articles we actively search for experts outside the traditional remit; - FOPs have nominated national stakeholders in the field for the foresight meetings; - together with the contractors we actively look for relevant stakeholders in the field of OSH, Foresight and Climate change (including different sector and policy fields)	Follow up	Already reflected in the technical specification and during the invitation management of the 2 coming workshops.	Q1 selection of Foresight FOW articles topics Q2 preparation of the workshops	Ongoing and on track
3. Leverage state-of-the-art, innovative methodological approaches to meet the foresight needs of EU-OSHA and its communities	The added value of this approach lies in the use of mixed methodologies (e.g. literature review, horizon scanning, Delphi-like survey, scenario building), in the provided tools of the JRC Policy lab methodology, and in the participatory nature of the methods employed, which provide additional	Follow up	Already reflected in the technical specification.	Q1 in procurement and again during the workshops in Q2 and Q3	Ongoing and on track

Recommendation	Comment on the recommendation	Decision	Action plan	Timeframe	Status
	benefits in terms of networking, awareness raising, and capacity building with stakeholders participating in their implementation.				
	For this Foresight period, EU-OSHA has implemented the DG RTD initiated FWC for Foresight on Demand (FoD). Its procurement mechanisms and procedures have shown to work out well, ensuring procedures and selection criteria that address the limited shortcomings as identified by the evaluation. The decision to work with a DG RTD initiated contract has improved the selection of a contractor with adequate skills and competences.	Follow up	Already reflected in the technical specification.	Q1 in FWC (in Q4 again via the FWC)	Finalised
5. Foster synergies within both EU-OSHA and the wider OSH and foresight communities to minimise duplication of efforts and maximise the efficiency of its work.	Like in the former Foresight Activity, EU-OSHA builds upon the results of previous research conducted, as well as on that of external organisations, with the aim of concentrated use of resources on the delivery of new approaches and the development of new products and tools. Similarly, EU-OSHA staff members conduct several dissemination and networking activities, raising awareness about the work being conducted and establishing connections that could be leveraged in the future to generate synergies and efficiencies.	Follow up	Via seminars/conferences (presentations), networks (EU-ANSA), and via the DG RTD network, e.g. the policy lab methodologies), the strategic foresight contribution, and other networking activities.	2025 and 2026 ongoing	Ongoing and on track
New practices					
6. EU-OSHA should consider reducing the number of sectors and micro perspectives being addressed through its foresight activities	EU-OSHA considers tailoring activities and outputs to also engage non-core target audiences, e.g. company-level stakeholders and workers, nevertheless its main objective will be to provide input to policy and research. Tailoring takes place in follow-up research projects of EU-OSHA. The former Foresight on	Follow up	Focus is integrated in the 2025 project design.	Q2 and Q3 during scenario development workshops and analysis	Ongoing and on track

Recommendation	Comment on the recommendation	Decision	Action plan	Timeframe	Status
	Digitalisation has shown well how Foresight input can lead into an OSH overview, and next to the Campaign design and activities. The new strategy is more focussed on impact and the discussions on target groups and their needs are ongoing.				
7. EU-OSHA should consider employing selection criteria for contractors responsible for implementation of foresight studies that put greater emphasis on providing access to relevant OSH-specific expertise	Overlap Recommendation nr 4. It should be noted that experts in the fields of Foresight, and the sector of climate change knowledge, and OSH knowledge are very scarce. In many projects, close cooperation between the contractor and the EU-OSHA team is supporting the implementation of OSH outputs.	Follow up	Already reflected in the technical specifications	Q1 in FWC (in Q4 again via the FWC)	Finalised
8 EU-OSHA should consider increasing emphasis placed on and resources allocated to dissemination activities.	The new EU-OSHA Strategy emphasises the needs to integrate promotion and communication needs from the outset and to consider target audiences needs to design relevant outputs.	Follow up	To be followed up in the context of the implementation of the strategy implementation project on target groups and new communication strategy.	Q4 2025 and 2026	Ongoing and on track
a. Translate products and outputs stemming from main foresight studies in all EU Member States official languages		Disregard	This is standard practice in The FOP Portfolio process		
b. Produce additional, operationally focused outputs and products to communicate the findings of its work and associated recommendations		Follow up	Continue as ongoing existing practice, nevertheless, see point 6	Q4 2025 and 2026	Ongoing and on track
c. Strengthen investments in network-building and advocacy activities. EU-OSHA should consider allocating greater time and resources	More innovative ways to disseminate Foresight is a challenge within foresight in general. Still, we continue searching for it and develop new ways (like the serious game).	Follow up	To be continued and strengthened. NB in 2023 and 2024 less	In 2025 and 2026	Ongoing and on track

Recommendation	Comment on the recommendation	Decision	Action plan	Timeframe	Status
			resources were available due to unforeseen circumstances. In 2025 more time has been dedicated as well as more resources		
d. Consider embedding innovative approaches in a more systematic manner, such as train-the-trainer activities designed to maximise and multiply the potential reach and impact of its work	see 8b	Follow up	see 8b	Q4 2025 and 2026	Ongoing and on track
9. EU-OSHA should consider establishing a more permanent structure to foster development of a foresight community related to OSH	Stakeholders as involved in the former foresight are again approached for collaboration for this foresight. Nevertheless, we don't want to ask too much from stakeholders and create "foresight" fatigue. To prevent foresight survey fatigue, and to strengthen the Foresight community internationally, we are collaborating internationally with the FOSH initiative. A first conference in Paris has taken place to build an international community for foresight infrastructure, e.g. with IFA, PEROSH, INRS, and NIOSH.	Follow up		In 2025 during the different project phases	Ongoing and on track

Annex IX. List of Management Board members as of 31 December 2024 (QT)

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
Thomas VOIGTLÄNDER	Germany	Sebastian HAUS-RYBICKY
Silja SOON	Estonia	Marika LIIV
Marie DALTON Chairperson until 05/12/2024 Vice-Chairperson from 06/12/2024	Ireland	Fiona KILCULLEN
Ioannis KONSTANTAKOPOULOS	Greece	Aggeliki MOIROU
Aitana GARÍ	Spain	Mercedes TEJEDOR
Lucie MEDIAVILLA	France	Anne AUDIC
Antonio VALENTI	Italy	Laura TOMASSINI
Aristodemos ECONOMIDES	Cyprus	Chrysanthos SAAVIDES
Renārs LŪSIS	Latvia	Jolanta GEDUŠA
Rasa JAKUBĖNIENĖ	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
Nelson FERREIRA	Portugal	Paula SOUSA
Elena PERJU	Romania	Veronica HAŞ

Members	Country	Alternates
Nikolaj PETRIŠIČ	Slovenia	Vladka KOMEL
Martina KOSTURÁKOVÁ	Slovakia	Adam SULIK
Raimo ANTILA	Finland	Liisa HAKALA
Magnus FALK Coordinator	Sweden	Minke WERSÄLL
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 Acting coordinator	Denmark	Jens SKOVGAARD LAURITSEN
Eckhard METZE	Germany	Stefan ENGEL
Marju PEÄRNBERG	Estonia	Evelin ORG
Michael GILLEN Vice-Chairperson until 05/12/2024 Chairperson from 06/12/2024	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
Emilios MICHAEL	Cyprus	Polyvios POLYVIOU
Anete NEILANDE	Latvia	Inese STEPIŅA

Members	Country	Alternates
Rūta JASIENĖ	Lithuania	Awaiting new name
Thierry GRIMEE	Luxembourg	Marc KIEFFER
István KOMORÓCZKI	Hungary	Sára FELSZEGHI
Martin BONDIN	Malta	Joseph DELIA
Eugène VAN´T HOOFT	Netherlands	R. VAN BEEK
Christa SCHWENG	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)
Ingrid Sandvei FRANCKE (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
Ulrik SPANNOW	Denmark	Can SARIALTUN
Sebastian SCHNEIDER	Germany	Moriz-Boje TIEDEMANN
Argo SOON	Estonia	Evelin TOMSON

Members	Country	Alternates
Dessie ROBINSON	Ireland	Sylvester CRONIN
Andreas STOIMENIDIS Vice-Chairperson	Greece	Markos KONTIZAS
Ana GARCIA DE LA TORRE	Spain	Rubén PINEL BALLESTEROS
Abderrafik ZAIGOUCHE	France	Edwina LAMOUREUX
Irene DELARIA	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
Ida NUMMELIN	Finland	Lotta SAVINKO
Karin FRISTEDT	Sweden	Cyrene MARTINSSON WAERN
Björn Ágúst SIGURJÓNSSON (Obs)	Iceland	Helga JÓNSDÓTTIR (Observer)
Sigi LANGENBAHN (Observer)	Liechtenstein	Fredy LITSCHER (Observer)
Bergljot Fuhr LUNDE (Observer)	Norway	Geir Lyngstad STRØM (Observer)

European Commission

Member	Alternate
Maria Luisa CABRAL Employment, Social Affairs and Inclusion DG	Charlotte GREVFORS ERNOULT Employment, Social Affairs and Inclusion DG
Jesús ALVAREZ Vice-Chairperson Employment, Social Affairs and Inclusion DG	Teresa MOITINHO DE ALMEIDA Employment, Social Affairs and Inclusion DG
Kristin SCHREIBER 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

Agnes JONGERIUS EP Independent Expert

Annex X. Decisions taken by the Management Board in 2024

Date	Decision	Written procedure / meeting
14/03/2024	Decision on the request for the Commission agreement for derogating from Commission Implementing Rule to the Staff Regulations “Prevention of and fight against psychological and sexual harassment”	Written procedure
29/05/2024	Management Board Chairperson decision on the confirmation of the Executive Director in his function further to the applicable probationary period	Written procedure
20/06/2024	Opinion on annual accounts of EU-OSHA for 2023	Meeting
20/06/2024	Decision on the appointment of Mr. Suad Goren, as the Accounting Officer of EU-OSHA and repealing Decisions 2022/09 and 2023/05 of the Management Board, and 2023/01 of the Executive Board	Meeting
20/06/2024	Adoption by analogy of the following Implementing Rule of the Staff Regulations: “EC Decision C(2024)1038 of 21 February 2024, amending EC Decision C(2011)1278 final, on the general implementing provisions for Articles 11 and 12 of Annex VIII to the Staff Regulations on the transfer of pension rights”	Meeting
05/12/2024	Decision laying down rules on the Secondment to the EU-OSHA of National Experts and National Experts in Professional Training	Meeting
05/12/2024	Decision on the repeal of Decision 2017/07 of the Governing Board and adoption of new rules on expert reimbursement	Meeting
05/12/2024	EU-OSHA Strategy 2025-2034	Meeting
05/12/2024	Amendment to EU-OSHA’s 2024 budget	Meeting
05/12/2024	EU-OSHA’s Single Programming Document 2025-2027	Meeting
05/12/2024	EU-OSHA’s Budget and establishment plan 2025	Meeting

Annex XI: 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[15]
GRI 2: General Disclosures 2021	2-1 Organizational details	Consolidated Annual Activity Report (CAAR) 2024, "The Agency in brief" Website: https://osha.europa.eu/en/contact-us	
	2-2 Entities included in the organization's sustainability reporting	CAAR 2024, Executive Summary and Part II (a), "2.3. Budget and Financial management"	
	2-3 Reporting period, frequency and contact point	CAAR 2024, "Introduction"	
	2-5 External assurance	CAAR 2024, 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"	
	2-6 Activities, value chain and other business relationships	CAAR 2024, "Executive Summary - The Year in Brief"; Part I "Policy achievements"	
	2-7 Employees	CAAR 2024, Part II (a) 2.6 Human Resources Management ; Annex IV: Establishment plan and additional information on	SDG 8 "Decent work and economic growth"

[15]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.

GRI STANDARD	DISCLOSURE	LOCATION	Contribution to Sustainable Development Goals[15]
		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	
	2-8 Workers who are not employees	Single Programming Document 2024-2026, 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 2024, "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	EU-OSHA's founding regulation Management Board members and alternates Management and Executive Boards' rules of procedure CAAR 2024, Annex X: Decisions taken by the Management Board in 2024	SDG 16 "Peace, justice and strong institutions"
	2-12 Role of the highest governance body in overseeing the management of impacts	EU-OSHA's founding regulation, Section 1, article 5 CAAR 2024, "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 EU-OSHA Strategy 2025-2034	

GRI STANDARD	DISCLOSURE	LOCATION	Contribution to Sustainable Development Goals[15]
	2-14 Role of the highest governance body in sustainability reporting	EU-OSHA's founding regulation, Section 1, Article 5 EU-OSHA Strategy 2025-2034 CAAR 2024: "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 2024, 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 2024 - "Part II (a) Management - section 2.1. "Management Board"	
	2-17 Collective knowledge of the highest governance body	EU-OSHA Strategy 2025-2034 CAAR 2024 - "Part II (a) Management - section 2.1. "Management Board"	
	2-18 Evaluation of the performance of the highest governance body	CAAR 2024 – "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	EU-OSHA Strategy 2025-2034	

GRI STANDARD	DISCLOSURE	LOCATION	Contribution to Sustainable Development Goals[15]
		CAAR 2024, Part II. 2.11 Environmental management; Annex VII on Environmental management, see reference on the EUAN environmental commitment paper	
	2-23 Policy commitments	EU-OSHA Strategy 2025-2034	SDG 16 "Peace, justice and strong institutions"
	2-24 Embedding policy commitments	SPD (2024-2026) - Annual Work programme 2024 CAAR 2024 - "Part I - Policy achievements of the year" Every year, the Management Board receive an introductory/refresher session on the Agency's mandate and tasks as well as on the role of Management Board members. Information on anti-fraud and ethics training is also included.	
	2-25 Processes to remediate negative impacts	EU-OSHA's appeal procedure CAAR - Part II (b) External evaluations - Evaluation policy, follow-up to recommendations and follow up	
	2-26 Mechanisms for seeking advice and raising concerns	EU-OSHA's appeal procedure Policy on access to document Code of good administrative behaviour Data protection Conflict of interest and anti-fraud	SDG 16 "Peace, justice and strong institutions"
	2-27 Compliance with laws and regulations	CAAR 2024, Part II (a) Management - section 2.1. "Management Board"; 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"; Part III - 3.1 Effectiveness of the internal control systems"; "Reservations".	
	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 Strategy 2025-2034	

GRI STANDARD	DISCLOSURE	LOCATION	Contribution to Sustainable Development Goals[15]
	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	EU-OSHA Strategy 2025-2034 2023 public consultation on EU Agencies: EUROFOUND, CEDEFOP, ETF and EU OSHA EU-OSHA's stakeholders surveys CAAR 2024 - part II(b) External evaluations	
	3-2 List of material topics	EU-OSHA Strategy 2025-2034 CAAR 2024 "Part I - Policy achievements of the year and implementation of work programme"	
	3-3 Management of material topics	CAAR 2024, "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 2024 - "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 2024, "Part I, Policy achievements"; Part II (b) - External evaluations;	SDG 3 "Good health and well-being" SDG 8 "Decent work and economic growth"

GRI STANDARD	DISCLOSURE	LOCATION	Contribution to Sustainable Development Goals[15]
GRI 205: Anti-corruption 2016	205-1 Operations assessed for risks related to corruption	CAAR 2024 - Part 1, "Management Board"; Part III Assessment of the effectiveness of the internal control systems": “Reservations"	SDG 16 "Peace, justice and strong institutions"
	205-2 Communication and training about anti-corruption policies and procedures	CAAR 2024- 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 2024 - Part 1, "Management Board"; "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 2024, 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 2024, 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"
GRI 303: Water and Effluents 2018	303-5 Water consumption	CAAR 2024, 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 2024, Annex VII on Environmental management	SDG 3 "Good health and well-being" SDG 12 "Sustainable consumption and production"

GRI STANDARD	DISCLOSURE	LOCATION	Contribution to Sustainable Development Goals[15]
			SDG 14 "Life below water" SDG 15 "Life on land"
	305-3 Other indirect (Scope 3) GHG emissions	CAAR 2024, 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 2024, 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 2024, 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	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"
	306-5 Waste directed to disposal	CAAR 2024, Annex VII on Environmental management. Data include residual fraction, paper, plastic and glass.	SDG 3 "Good health and well-being" SDG 11 "Sustainable cities and communities" SDG 12 "Sustainable consumption and production"

GRI STANDARD	DISCLOSURE	LOCATION	Contribution to Sustainable Development Goals[15]
GRI 308: Supplier Environmental Assessment 2016	308-1 New suppliers that were screened using environmental criteria	CAAR 2024, 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. In addition: EU-OSHA: • Keeps a proactive approach in the field and regularly provides resources (e.g. guidance material) and raises awareness among its staff; • Exchanges good practices and enhance capacity building in this area with other EU agencies; • Has joined an inter-institutional procedure, led by the European Parliament, for a "Sustainable Public Procurement Helpdesk" that fosters positive contributions to environmental and social goals.	
	308-2 Negative environmental impacts in the supply chain and actions taken	CAAR 2024, 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. In addition: EU-OSHA: • Keeps a proactive approach in the field and regularly provides	

GRI STANDARD	DISCLOSURE	LOCATION	Contribution to Sustainable Development Goals[15]
		resources (e.g. guidance material) and raises awareness among its staff; • Exchanges good practices and enhance capacity building in this area with other EU agencies; • Has joined an inter-institutional procedure, led by the European Parliament, for a “Sustainable Public Procurement Helpdesk” that fosters positive contributions to environmental and social goals.	
GRI 401: Employment 2016	401-1 New employee hires and employee turnover	CAAR 2024 "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 2024: "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 2024: "Part II (a) 2.6.4 Occupational Safety and Health policy"	SDG 8 "Decent work and economic growth"
	403-3 Occupational health services	CAAR 2024: "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"

GRI STANDARD	DISCLOSURE	LOCATION	Contribution to Sustainable Development Goals[15]
	403-4 Worker participation, consultation, and communication on occupational health and safety	CAAR 2024: 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 2024: 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 2024: 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 2024: 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 2024: Part II (a) 2.6.4 Occupational Safety and Health policy	SDG 8 "Decent work and economic growth"
	403-9 Work-related injuries	CAAR 2024: 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 2024: 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 2024, "Part II (a) Management: 2.6.1 Human resources management "	SDG 4 "Quality education" SDG 8 "Decent work and economic growth"

GRI STANDARD	DISCLOSURE	LOCATION	Contribution to Sustainable Development Goals[15]
	404-2 Programs for upgrading employee skills and transition assistance programs	CAAR 2024, "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 2024 "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 2024 " 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	A staff member 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. In 2024, the Agency ratified the European Agencies Network Charter on Inclusion and Diversity.	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. In addition: EU-OSHA: • Keeps a proactive approach in the field and regularly provides resources (e.g. guidance material) and raises awareness	SDG 5 "Gender equality" SDG 8 "Decent work and economic growth" SDG 16 "Peace, justice and strong institutions"

GRI STANDARD	DISCLOSURE	LOCATION	Contribution to Sustainable Development Goals[15]
		among its staff; • Exchanges good practices and enhance capacity building in this area with other EU agencies; • Has joined an inter-institutional procedure, led by the European Parliament, for a “Sustainable Public Procurement Helpdesk” that fosters positive contributions to environmental and social goals.	
	414-2 Negative social impacts in the supply chain and actions taken	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. In addition: EU-OSHA: • Keeps a proactive approach in the field and regularly provides resources (e.g. guidance material) and raises awareness among its staff; • Exchanges good practices and enhance capacity building in this area with other EU agencies; • Has joined an inter-institutional procedure, led by the European Parliament, for a “Sustainable Public Procurement Helpdesk” that fosters positive contributions to environmental and social goals.	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 2024 " Part III Assessment of the effectiveness of the internal control systems - Data protection"	SDG 16 "Peace, justice and strong institutions"

Annex XII: Final Accounts 2024

ANNUAL ACCOUNTS

European Agency for Safety and Health at Work Annual accounts 2024 accompanied by the 2024 Report on Budgetary and Financial Management

Unreserved certification of the annual accounts of EU-OSHA

I acknowledge my responsibility for the preparation and presentation of the annual accounts of EU-OSHA, the European Agency for Safety and Health at work, in accordance with Article 102 of the Framework Financial Regulation ('FFR') and I hereby certify that the annual accounts of EU-OSHA for the year 2024 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.

Suad GOREN
Accounting Officer

Bilbao, 28/05/2025

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.

Mandate

According to EU-OSHA's founding regulation, article 1 (2), "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. To that end, EU-OSHA shall enhance and disseminate knowledge, provide evidence and services for the purpose of policy making, including research-based conclusions, and shall facilitate knowledge sharing among and between Union and national actors".

Main operational activities

Up to 2024, the Agency's long-term strategic objectives were established in the EU-OSHA Strategy 2022-2027 which addressed 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 included, 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

[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

- 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.

Building on the 2022-2027 Strategy, the evaluation of the results achieved across the strategic objectives and close dialogue with key stakeholders, in December 2024 EU-OSHA's Management Board adopted a new Strategy covering from 2025 to 2034.

Governance

As a tripartite organisation, EU-OSHA works closely with governments', employers' and workers' representatives – in addition to the European Union institutions - in order to provide evidence for research and policy, tools and resources for prevention of OSH risks and raise awareness.

The Agency is headed by an Executive Director, who is the Agency's legal representative and 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 that is responsible for providing the strategic orientations of the Agency and holds the Executive Director accountable. It comprises representatives of Governments, Employers' organisations and Workers' organisations in all Member States, as well as Commission representatives.

The Management Board currently has 84 members:

- 1 representative from the Governments of each of the 27 EU Member States
- 1 representative from the Workers of each of the 27 EU Member States
- 1 representative from the Employers of each of the 27 EU Member States
- 3 members from the European Commission

There are a number of observers sitting at the Management Board; amongst them, an independent expert, appointed by the European Parliament's Employment and Social Affairs Committee.

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

Advisory Groups are established by the Management Board. They cover the Agency's main operational area of work and provide strategic advice and guidance. Their members are designated by the interest groups and the Commission.

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 2024/05 of the EU-OSHA Management Board of 20 June 2024, appoints Suad GOREN as Accounting Officer for EU-OSHA as from 01 July 2024.

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 2024, 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

EU-OSHA has greatly contributed to the achievement of EU policy objectives on OSH through its research supporting policymaking, tools and guidance supporting workplace prevention and through its campaigns that raise awareness.

EU-OSHA's OSH Barometer provides authoritative information on the state of OSH in the EU helping to track progress in implementing the EU OSH Strategic Framework, and the large-scale surveys, the European Survey of Enterprises on New & Emerging Risks (ESENER), and the recently finalised Workers' Exposure Survey (WES) on cancer risk factors, provide new and comparable data which enable development of evidence-based policy.

ESENER aims 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. In 2024, fieldwork for the next wave of the ESENER survey was prepared and implemented. Almost 42,000 workplaces were interviewed. The first findings report will be published beginning 2025.

The Workers' Exposure Survey on cancer risk factors has as its objective 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. The activity fills an important information gap that has been widely identified, most recently in the context of the revision of the Carcinogens, Mutagens or Reprotoxic substances Directive (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. Following presentation of the first findings from the survey end-2023, dissemination efforts continued in 2024, notably in relation to the World Cancer Day, the European Week Against Cancer, Belgian EU Presidency event and a special session at the 2024 ICOH conference. These efforts were accompanied by the publication of the dataset. The survey will be followed up in a future OSH Overview on occupational exposure to cancer risk factors.

Of specific relevance to the EU strategic framework objective of anticipating and managing change is the Agency's foresight work. Foresight is a well-established area of work at EU-OSHA and in 2024, dissemination continued of the results of the foresight on the circular economy completed in 2023. A new foresight was initiated in 2024 on OSH implications of future climate change related developments and crisis. The work on foresight is particularly relevant for the EU OSH Strategic Framework's objective of anticipating and managing change by providing important knowledge for policymakers and researchers on OSH 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 ("OSH Overviews") on supporting compliance, on psychosocial risks and, on OSH in the health and social care sector provide qualitative research results that can be used to improve both the monitoring and the prevention and management of risks in the workplace. The OSH overview on the Health and Social Care sector led among to the publication of a comprehensive report gathering all the fact and figures of OSH in the sector and a systematic literature review on mental health challenges in the sector during COVID-19. The OSH overview on psychosocial risks, which is also mentioned in the EU OSH Strategic Framework, aims at contributing to the prevention of psychosocial risks and the promotion of a good psychological and mental health at work by providing policymakers, social partners and other stakeholders with a better understanding and a comprehensive, cross-national insight on the state of the art of the issue. In this context, the research work will be followed up by a Healthy Workplaces Campaign in 2026-2028 and contribute to the Commission's "Comprehensive approach to mental health". For the overview on cardiovascular diseases, 2024 was dedicated to scoping of the upcoming research work.

In respect of the third strategic framework objective related to enhancing preparedness to ensure a fast response to threats, EU-OSHA's continued its close cooperation with the Commission and other agencies to high-level technical expertise on several topics related to policy-development. This has involved participating in work to develop preparedness based on the lessons from the COVID-19 pandemic. EU-OSHA 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. With regards to the Commission, EU-OSHA provided expertise on biomonitoring and amendments to directives. With regards to other agencies, EU-OSHA worked closely with for example EEA on the Climate and Health Observatory in order to incorporate OSH information, and in relation to ECDC and EFSA, EU-OSHA has contributed to an ECDC/EFSA scientific opinion on risk, preparedness, prevention and control of zoonotic avian influenza.

EU-OSHA's main activity to promote and facilitate the development of tools and resources for workplace risks prevention is the Online Risk Assessment Tool (OIRA). OIRA helps enterprises developing good quality risk assessments and thereby comply with regulatory requirements in a cost-effective way. In 2024, EU-OSHA continued to work closely with its partners to develop and promote targeted OIRA tools adapted to national contexts. By November 2024, 464,900 risk assessments had been carried out using OIRA and more than 275,000 users were registered.

2024 was the second year of the Healthy Workplaces Campaign, "Safe and Healthy Work in the Digital Age" which directly addresses one of the main policy priorities and how fairness can be achieved through the transition. The campaign runs over the years 2023-2025 and builds on EU-OSHA's comprehensive research on the impact of digitalisation on working conditions. Based on the Agency's research, five priority areas have been identified for the campaign: Digital platform work; Advanced robotics and artificial intelligence; Remote work; Smart digital systems; Worker management through artificial intelligence. In 2024, further research publications were published to support the knowledge base of the campaign.

EU-OSHA's significant contribution to EU policy priorities and good performance in general was confirmed on several occasions in 2024, most notably through the European Commission's evaluation of Eurofound, Cedefop, ETF and EU-OSHA from September 2024 (SWD (2024) 222 final). The Commission Staff Working Document concludes among other things for EU-OSHA that the Agency "made a significant contribution to the EU's strategic frameworks on health and safety at work. It strongly supported policymaking with its work on COVID-19 and two healthy workplace campaigns".

Budget and budget implementation

The initial annual budget of the agency was EUR 17,481,150 for 2024 (+3% compared to 2023). The budget was amended in December in order to increase the annual European Commission contribution to EU-OSHA and to cope with the salary adjustments applicable to EU Institutions. The new total for commitment and payment appropriations was EUR 17,618,795 (+ EUR 137,645). The implementation for commitment appropriations was 99% for a 93% implementation of the Annual Work programme. Total payment implementation reached 76%. A total of 23% was carried over to 2025.

EU-OSHA carried out to five 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 contracting of interim staff (BL1150), further IT consultancy services (BL2100), the new corporate system SUMMA (BL2150), the maintenance and development costs for OiRA tools (BL3030), the onboarding of the OSH pulse project in 2024 (BL3050) and the organization of a second management board meeting in the year (BL3060). The total amount transferred by decisions of the Executive Director is EUR 981,500. The amended budget adopted in December also provided complementary financial resources of EUR 132,000 for the OSH pulse project (BL3050).

EU-OSHA contributed in 2024 to the instrument for a Pre-accession Assistance Program via the implementation of contribution agreement IPA/2022/440-372 signed in 2022 with the European Commission - DG NEAR. The contribution is for a total of EUR 598,078 and for the period 2023-2025. The current implementation is 54%. The former contribution agreement IPA/2019/412-828 for an amount of EUR 399,584 officially ended in 2024. The final implementation is 80%.

Overall and considering all fund sources, the budget in commitment appropriations in 2024 was for a total EUR 18,069,660 of which 98% was committed when the total payment appropriations was for a total EUR 22,902,766 of which 80% was paid.

Impact of the activities in the financial statements

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

- Decrease in “Receivables and recoverables” (see **note 4.1.5**) of EUR 1,340,791 (2024: EUR 4,604,402 versus 2023: EUR 5,945,193) mainly refers to the decrease of the central treasury liaison accounts.
- Decrease of the payables (see **note 4.2.3**) from EUR 2,793,663 in 2023 to EUR 2,248,239 in 2024 has been mainly driven by the decrease of the carry forward charges to 2024 and the decrease of the pre-financing liability related to unused balancing 2024 subsidy from the Commission.
- Increase in expenses (see notes **5.2.1 to 5.2.5**) from EUR 15,429,744 in 2023 to EUR 18,243,123 in 2024 mainly relates to the increase of the operating and administrative costs for respectively 31% and 30%. The increase of both costs in 2024 is directly linked to the decrease of the outstanding commitments not expensed at 31.12.2024 (see **note 6.1.2**). Related obligations are to be paid in 2024. The staff costs increased by 5% in line with salary indexation and occupation of the staff in 2024.
- All in all, and compared to the financial year 2023, the significant 31% increase in operating expenditure (increase of EUR 1,944,994, **see notes under 5.2**) coupled with the increase in operating revenues (EUR 2024: 17,387,459 versus 2023:EUR 16,453,279, **note 5.1.1**) leads to the economic result for 2024 of EUR - 818,571.

European Agency for Safety and Health at Work

2. FINANCIAL STATEMENTS 2024

All amounts are in EUR

2.1 Balance sheet

EUR

	2024	2023
NON-CURRENT ASSETS		
Intangible assets	**-**	**-**
Property, Plant and Equipment	**145,315**	**167,639**
Land and buildings	-	-
Plant and equipment	16,576	22,168
Computer hardware	124,219	137,305
Furniture and vehicles	4,520	8,166
Other fixtures and fittings	-	-
Tangible assets under construction		
Financial assets	**-**	**-**
Long-term receivables and recoverables	**9,315**	**9,315**
Long-term receivables and recoverables	9,315	9,315
Long-term receivables from consolidated EC entities	-	-
Pre-financing	**-**	**-**
CURRENT ASSETS		
Inventories	**-**	**-**
Financial assets		
Pre-financing	**-**	**0**
Receivables and recoverables	**4,604,402**	**5,945,193**
Current receivables from non-exchange transactions	2,717	2,717
Current receivables from exchange transactions	4,601,685	5,942,476
Cash and cash equivalents	**6,120**	**7,000**
TOTAL ASSETS	**4,765,153**	**6,129,147**
NON-CURRENT LIABILITIES	**-**	**-**
Pension and other employee benefits	**-**	**-**
Provisions for risks and liabilities	**-**	**-**
Financial liabilities	**-**	**-**
Long-term liabilities to consolidated entities	**-**	**-**
Other liabilities	**-**	**-**
CURRENT LIABILITIES	**2,248,239**	**2,793,663**
Provisions for risks and liabilities	**-**	**-**
Financial liabilities	**-**	**-**
Payables		
Current payables	186,412	50,659
Accounts payable to consolidated EU entities	526,465	1,014,839
Accrued charges and deferred income	1,535,362	1,728,165
TOTAL LIABILITIES	**2,248,239**	**2,793,663**
NET ASSETS	**2,516,914**	**3,335,484**
Accumulated surplus/deficit	3,335,484	2,290,395
Economic result of the year	- 818,571	1,045,089

European Agency for Safety and Health at Work

2.2 Statements of financial performance

EUR

	Note	2024	2023
OPERATING REVENUE		**17,387,459**	**16,453,280**
Non-exchange revenue	5.1.1		
European Union Contribution		17,287,359	16,353,180
Other non-exchange revenue		100,100	100,100
Exchange revenue			
OPERATING EXPENSES		**- 18,243,123**	**- 15,429,744**
Operational expenses	5.2.1	- 8,219,202	- 6,274,208
Administrative expenses	5.2.2	- 2,230,953	- 1,718,151
Staff expenses	5.2.3	- 7,705,513	- 7,348,501
Fixed assets expenses	5.2.4	- 83,185	- 66,789
Other expenses	5.2.5	- 4,270	- 22,095
Financial expenses - interest late payment		-	-
SURPLUS/(DEFICIT) FROM OPERATING ACTIVITIES		**- 855,664**	**1,023,535**
Financial revenue	5.1.2	37,651	22,099
Financial expenses		- 557	- 545
SURPLUS/(DEFICIT) FROM ORDINARY ACTIVITIES		**- 818,571**	**1,045,089**
Extraordinary gains		-	-
Extraordinary losses/gains - exchange rates		-	-
SURPLUS/(DEFICIT) FROM EXTRAORDINARY ITEMS		**-**	**-**
ECONOMIC RESULT OF THE YEAR		**- 818,571**	**1,045,089**

2.3 Statement of changes in net assets

	Accumulated Surplus/Deficit	Economic result of the year	Net Assets (Total)
Balance as at 31 December 2023	**2,290,395**	**1,045,089**	**3,335,484**
Changes in accounting policies	-	-	-
Balance as at 1 January 2024	**2,290,395**	**1,045,089**	**3,335,484**
Allocation of the economic result of previous year	1,045,089	- 1,045,089	-
Economic result of the year	-	- 818,571	- 818,571
Balance as at 31 December 2024	**3,335,484**	**- 818,571**	**2,516,914**

2.4 Statement of cash-flow

EUR

		2024		2023
Economic result of the year	-	818,571		1,045,089
Operating activities				
Amortisation		-		-
Depreciation		83,185		66,789
Decrease/(increase) in receivables and recoverables		1,340,791	-	1,110,788
Decreas/(Increase) in pre-financing		-	-	0
Increase/(decrease) in payables	-	352,621		614,329
Increase/(decrease) in accrued charges	-	192,803	-	518,110
Net cash flow from operating activities		**59,981**		**97,310**
Investing activities				
Increase in intangible assets and property, plant and equipment	-	60,861	-	97,310
Other…		-		-
Net cash flow from investing activities	**-**	**60,861**	**-**	**97,310**
Net increase / (decrease) in cash and cash equivalents	-	880	-	0
Cash and cash equivalents at the beginning of the year		7,000		7,000
Cash and cash equivalents at year-end		**6,120**		**7,000**

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	31.12.2024	31.12.2023
BGN	1.9558	1.9558
CZK	25.1850	24.1160
DKK	7.4578	7.4365
GBP	0.8292	0.8869
HUF	411.3500	400.8700
PLN	4.2750	4.6808
RON	4.9743	4.9495
SEK	11.4590	11.1218
CHF	0.9412	0.9847
JPY	163.0600	140.6600
USD	1.0389	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 assets. Subsequent costs are included in the asset's carrying amount or recognised as a separate asset, as appropriate, only when it is probable that future economic benefits or service potential associated with the item will flow to the entity and its cost can be measured reliably. Repairs and maintenance costs are charged to the statement of financial performance during the financial period in which they are incurred. Land is not depreciated, as it is deemed to have an indefinite useful life. Assets under construction are not depreciated as these assets are not yet available for use. Depreciation on other assets is calculated using the straight-line method to allocate their cost less their residual values over their estimated useful lives, as follows:

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

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

Leases

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

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

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

3.1.3.3 Impairment of non-financial assets

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

3.1.3.4 Receivables and recoverables

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

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

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

3.1.3.5 Cash and cash equivalents

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

3.1.3.6 Payables

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

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

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

3.1.3.7 Accrued and deferred revenue and charges

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

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

3.1.4 Statement of financial performance

3.1.4.1 Revenue

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

Revenue from non-exchange transactions

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

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

Revenue from exchange transactions

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

3.1.4.2 Expenses

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

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

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

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

When a request for payment or cost claim is received and meets the recognition criteria, it is recognized as an expense for the eligible amount. At year-end, eligible expenses incurred 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 1.1.2024	193,208	193,208
Changes during year		
· Additions	-	-
· Withdrawals / Reclassifications	-	-
· Correction on balance value		-
End of the year 31.12.2024	**193,208**	**193,208**
B. Amortisation		
Value on 1.1.2024	- 193,208	- 193,208
Changes during year		
· Additions	-	-
· Withdrawals / Reclassifications	-	-
· Correction on balance value		-
End of the year 31.12.2024	**- 193,208**	**- 193,208**
Net value (A + B)	**-**	**-**

No acquisition in 2024.

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 1.1.2024	444,582	220,016	418,438	692,133	38,252	1,813,420
Changes during year						
· Reclassifications						-
· Additions	-	-	-	60,861	-	60,861
· Withdrawals / Reclassifications	-	-	-	-	-	-
· Correction on balance value						-
End of the year 31.12.2024	**444,582**	**220,016**	**418,438**	**752,993**	**38,252**	**1,874,281**
B. Depreciation						
Value on 1.1.2024	- 444,582	- 197,848	- 410,272	- 554,828	- 38,252	- 1,645,781
Changes during year						
· Reclassifications						-
· Additions	-	- 5,592	- 3,646	- 73,947	-	- 83,185
· Withdrawals / Reclassifications	-	-	-	-	-	-
· Write-back						-
· Correction on balance value						-
End of the year 31.12.2024	**- 444,582**	**- 203,439**	**- 413,918**	**- 628,775**	**- 38,252**	**- 1,728,966**
Net value (A + B)	**-**	**16,576**	**4,520**	**124,219**	**-**	**145,315**

The new acquisitions of 2024 mainly relate to computer equipment.

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 31.12.2024, there was no pre-financing open to a third party.

4.1.5 Short-term receivables

Current receivables from non-exchange transactions	2024	2023
VAT Portugal	2,717	2,717
SUB - TOTAL	***2,717***	***2,717***
Current receivables from exchange transactions		
Central treasury liaison accounts	4,487,594	5,882,017
Staff	-29,309	-22,229
Deferred charges	84,482	60,593
Accrued income exchange	58,918	22,095
SUB - TOTAL	***4,601,685***	***5,942,476***
TOTAL	**4,604,402**	**5,945,193**

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 decrease of the balance available on the treasury liaison accounts is mainly explained by the decrease of the amount related to outstanding commitments not expensed at 31.12.2024.

The accrued income exchange amount relates to 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 2024, 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 2024 and 2025.

4.1.6 Cash and cash equivalents

	2024	2023
Imprest Account	5,782	6,026
Petty Cash	338	974
TOTAL	**6,120**	**7,000**

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

4.2 Liabilities

4.2.1 Net assets

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

	Accumulated Surplus/Deficit	Economic result of the year	Net Assets (Total)
Balance as at 31 December 2023	**2,290,395**	**1,045,089**	**3,335,484**
Changes in accounting policies	-	-	-
Balance as at 1 January 2024	**2,290,395**	**1,045,089**	**3,335,484**
Allocation of the economic result of previous year	1,045,089	- 1,045,089	-
Economic result of the year	-	- 818,571	- 818,571
Balance as at 31 December 2024	**3,335,484**	**- 818,571**	**2,516,914**

4.2.2 Provision for risks and liabilities

In 2024, an impairment is performed on the outstanding receivable of EUR 4,270 corresponding to interests yielded by the receivable recognised in 2019 (EUR 226,754) 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. In 2024 the General Court's gave his decision in favour of OSHA and consequently an accrued income of EUR 32,554 has been considered.

4.2.3 Short-term payables

Current payables	2024	2023
Suppliers	186,412	50,659
SUB - TOTAL	***186,412***	***50,659***
Other payables		
Pre-financing received from EC - operating subsidy	275,728	532,278
Pre-financing received from EC - balancing subsidy	245,632	490,731
Other payables	5,104	- 8,170
SUB - TOTAL	***526,465***	***1,014,839***
Accrued charges		
Holidays not taken 2024	174,689	155,879
Accrued charges on carry forward to 2024	1,360,673	1,572,286
SUB - TOTAL	***1,535,362***	***1,728,165***
TOTAL	**2,248,239**	**2,793,663**

The pre-financing liability for operating subsidy relates to delegation agreements for projects financed from the Commission's Instrument for Pre-Accession Assistance (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 2024 balancing subsidy that is to be reimbursed by EU-OSHA to the European Commission in 2025.

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.

Operating revenue	2024	2023
EC subsidy	17,287,359	16,353,180
Miscellaneous	100,100	100,100
TOTAL	**17,387,459**	**16,453,280**

The heading funds from the Commission correspond to the amounts of the Commission balancing subsidy of EUR 17,112,223 and operating IPA subsidy of EUR 175,136 used during 2024. 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 de Seguridad y Salud Laborales (EUR 40,000).

5.1.2 Exchange revenue

	2024	2023
Financial revenue	36,823	22,095
Other	828	4
TOTAL	**37,651**	**22,099**

The financial revenue mainly consists in the record in the accounting of the accrued interests (EUR 4,270) yielded by the receivable that was recognised in 2019 in favor of EU-OSHA and the another court case settled in 2024 in favor of OSHA (EUR 32,553). As per the applicable Financial Regulation, any recovery must be used to cover late payment interest generated by an overdue receivable.

5.2 Expenses

5.2.1 Operational expenses

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

Operating expenses	2024	2023
Operating costs	8,219,202	6,274,208
TOTAL	**8,219,202**	**6,274,208**

Included under this heading are operational expenses incurred in relation to the 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 increase of the operational costs is directly linked to the decrease of the outstanding commitments not expensed at 31.12.2024 and related obligations to be paid in 2025.

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.

Administrative expenses	2024	2023
Office Supplies & Maintenance	802,542	393,458
PP&E related expenses	277,400	315,143
Operating leasing expenses	397,716	383,165
Training costs	59,500	99,397
External non IT services	389,636	261,157
Expenses with other consolidated entities	198,928	176,075
Communications & publications	56,655	38,328
Missions	34,650	7,459
Other	14,483	43,969
TOTAL	**2,231,511**	**1,718,151**

The Increase of administrative expenses has been driven mainly by the Increase of the activities related to the “Office supplies and maintenance” & “External non-IT services”. 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	324,033	-	-	324,033

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.

Staff expenses	2024	2023
Staf costs	7,705,513	7,348,501
TOTAL	**7,705,513**	**7,348,501**

Increase of staff costs by 5% is mainly due increase in basic salaries, and the occupation of the staff during the year 2024.

5.2.4 Fixed assets

The property, plant and equipment related expenses are mainly for the 2024 depreciations.

Fixed assets expenses	2024	2023
Depreciation of intangible fixed assets	-	-
Depreciation of tangible fixed assets	83,185	66,789
Amounts written off tangible fixed assets	-	-
TOTAL	**83,185**	**66,789**

Compared to 2023, the increase in the depreciation of the tangible fixed assets is mainly due to the purchase of computer equipment.

5.2.5 Other

In 2024, an impairment is performed on the outstanding receivable of EUR 4,270. 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.

	2024	2023
Impairment of current receivables	4,270	22,095
TOTAL	**4,270**	**22,095**

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

	2024	2023
Reste à Liquider	4,154,106	5,171,806
TOTAL	**4,154,106**	**5,171,806**

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

	2024	2023
Outstanding commitments not yet expensed	2,522,538	3,543,055
TOTAL	**2,522,538**	**3,543,055**

6.2 Legal case

	2024	2023
Number of legal case open	1	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 2024.

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.

	2024	2023
Executive Director	AD14	AD14

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.

European Agency for Safety and Health at Work

2 RESULT OF THE IMPLEMENTATION OF THE BUDGET

EUR

		2024		2023
Revenue (a)		**17,376,988**		**17,390,408**
EC subsidy		17,257,755		16,691,285
Other subsidies		100,100		598,078
Miscellaneous revenue		19,133		101,045
Expenditure (b)	**-**	**17,826,306**	**-**	**17,247,557**
Staff - Title I of the budget				
Payments	-	8,037,655	-	7,569,094
Appropriations carried forward	-	127,881	-	153,788
Administration - Title II of the budget				
Payments	-	1,268,278	-	937,829
Appropriations carried forward	-	635,760	-	693,437
Operating activities - Title III of the budget				
Payments	-	4,146,141	-	3,222,623
Appropriations carried forward	-	3,159,727	-	3,985,882
Operating activities - Title IV of the budget				
Payments	-	175,137	-	152,626
Appropriations carried forward	-	275,728	-	532,278
Outturn for the financial year (a + b)	**-**	**449,318**		**142,851**
Appropriations carried over and cancelled		162,660		261,040
Adjustment unused appropriations at the end of previous year		532,278		86,826
Exchange rate differences		12		14
Balance of the outturn account for the financial year		**245,632**		**490,731**
Balance carried over from the previous financial year		490,731		289,254
Reimbursements to EC	-	490,731	-	289,254
Amount related to the financial year to be reimbursed to EC		**245,632**		**490,731**

3 RECONCILIATION OF ECONOMIC RESULT WITH BUDGET RESULT

		2024
Financial performance year N	**-**	**818,571**
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)	-	1,774,697
Adjustments for Accrual Cut-off (cut- off 31.12.N)		1,684,952
Deferred charges	-	23,889
Unpaid invoices at year end but booked in charges (class 6)		-
Depreciation of intangible and tangible fixed assets		83,185
Bad debt provision		4,270
Payments made from carry over of payment appropriations		4,845,583
Exchange rate differences		-
Adjustment for budgetary items (item included in the budgetary result but not in the financial performance)		
Asset acquisitions	-	60,861
Payment appropriations carried over to N+1	-	4,199,096
New pre-financing received in the year and remaining open as at 31.12.N	-	10,918
Cancellation of unused carried over payment approppriations from previous year		162,660
Adjustment for carry-over from the previous year of appropriations available at 31.12.N arising from assigned revenue		357,142
Others	-	4,127
TOTAL		**245,631**
Budgetary result year N		**245,632**
Delta not explained		-

4 IMPLEMENTATION OF BUDGET REVENUE

4.1 Implementation of budget revenue – Title 1

EUR '000

		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
1000	European Union subsidy	0	0	16,479	-	16,479	16,479	-	16,479	-	-
1010	Other revenue from European Union subsidy	0	0	289	-	289	289	-	289	-	-
1020	EEA-EFTA Contribution	0	0	590	-	590	590	-	590	-	-
Total Chapter 10		0	0	17,358	-	17,358	17,358	-	17,358	-	-
Total Title 1		**0**	**0**	**17,358**	**-**	**17,358**	**17,358**	**-**	**17,358**	**-**	**-**

4.2 Implementation of budget revenue – Title 2

EUR '000

		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
2000	Grant from the Basque Regional Government	0	0	40	-	40	40	-	40	-	-
2020	Grant from the Spanish Government	0	0	60	-	60	60	-	60	-	-
Total Chapter 20		0	0	100	-	100	100	-	100	-	-
2250	Contribution agreement European Commission - DG NEAR for IPA II 2018 PROGRAMME (earmarked)	0	0	- 81	-	- 81	- 81	-	- 81	-	-
Total Chapter 22		0	0	- 81	-	- 81	- 81	-	- 81	-	-
Total Title 2		**0**	**0**	**19**	**-**	**19**	**19**	**-**	**19**	**-**	**-**

European Agency for Safety and Health at Work

4.3 Implementation of budget revenue – Title 5 and GRAND TOTAL

EUR '000

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

GRAND TOTAL			**17,377**	**213**	**17,590**	**17,377**	**-**	**17,377**	**-**	**213**

5 IMPLEMENTATION OF BUDGET EXPENDITURE

5.1 Breakdown & changes in commitment appropriations

5.1.1 Breakdown & changes in commitment appropriations – Title 1

EUR '000

	Item	Budget appropriations				Additional appropriations			Total 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	Temporary Agents	5 735	100	(240)	5 595	0	0	0	5 595
1113	Contract Agents	1 950	38	(132)	1 855	0	0	0	1 855
Total Chapter 11		7 685	138	(372)	7 450	0	0	0	7 450
1200	Sundry recruitment expenses	20	0	(20)	0	0	0	0	0
Total Chapter 12		20	0	(20)	0	0	0	0	0
1300	Mission and travel expenses	45	(1)	(5)	40	0	0	0	40
Total Chapter 13		45	(1)	(5)	40	0	0	0	40
1410	Socio-medical structure, social welfare, other aids and grants	60	(9)	(6)	45	0	0	0	45
1450	Training of staff	135	0	(35)	100	0	0	0	100
Total Chapter 14		195	(9)	(41)	145	0	0	0	145
1500	Interim Services	200	0	160	360	0	0	0	360
1510	Inter-institutional and other rendered services	150	(15)	(15)	120	0	0	0	120
1522	Traineeships	135	0	(32)	103	0	0	0	103
Total Chapter 15		485	(15)	113	583	0	0	0	583
Total Title 1		**8 430**	**113**	**(325)**	**8 218**	**0**	**0**	**0**	**8 218**

5.1.2 Breakdown & changes in commitment appropriations – Title 2

EUR '000

	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	Rental of buildings	415	0	(17)	398	0	0	0	398
2030	Building associated costs	430	(55)	(46)	329	0	0	0	329
Total Chapter 20		845	(55)	(63)	727	0	0	0	727
2100	I.T. expenditure	620	0	92	712	0	0	0	712
2140	Telecommunication costs	65	0	(38)	28	0	0	0	28
2150	Inter-institutional services	265	(45)	171	391	0	0	0	391
Total Chapter 21		950	(45)	225	1 131	0	0	0	1 131
2210	New and replacement purchases, furniture maintenance and repair	20	0	(19)	1	0	0	0	1
Total Chapter 22		20	0	(19)	1	0	0	0	1
2330	Legal expenses and audit services	80	(8)	(43)	29	0	0	0	29
2359	Other administrative expenditure	30	0	(13)	18	0	0	0	18
Total Chapter 23		110	(8)	(56)	47	0	0	0	47
Total Title 2		**1 925**	**(108)**	**88**	**1 905**	**0**	**0**	**0**	**1 905**

5.1.3 Breakdown & changes in commitment appropriations – Title 3

EUR '000

	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
3010	Priority area 1 - Anticipating change and related activities defined in the Annual Work Programme	150	0	0	150	0	0	0	150
3020	Priority area 2 - Facts & figures and related activities defined in the Annual Work Programme	2 530	0	(166)	2 364	0	0	0	2 364
3030	Priority area 3 - Tools for OSH management and related activities defined in the Annual Work Programme	310	0	30	340	0	0	0	340
3040	Priority area 4 - Raising awareness and communication and related activities defined in the Annual Work Programme	3 474	0	(100)	3 374	0	0	0	3 374
3050	Priority area 5 - Networking knowledge and related activities defined in the Annual Work Programme	210	132	409	751	0	0	0	751
3060	Priority area 6 - Networking and related activities defined in the Annual Work Programme	378	0	72	450	0	0	0	450
Total Chapter 30		7 052	132	245	7 429	0	0	0	7 429
3100	Support to operational activities	74	0	(8)	66	0	0	0	66
Total Chapter 31		74	0	(8)	66	0	0	0	66
Total Title 3		**7 126**	**132**	**237**	**7 495**	**0**	**0**	**0**	**7 495**

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

EUR '000

		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
4300	IPA III 2022 programme (earmarked)	0	0	0	0	0	140	140	140
Total Chapter 43		0	0	0	0	0	140	140	140
Total Title 4		**0**	**0**	**0**	**0**	**0**	**140**	**140**	**140**
GRAND TOTAL		**17 481**	**138**	**0**	**17 619**	**0**	**140**	**140**	**17 759**

5.2 Breakdown & changes in payment appropriations

5.2.1 Breakdown & changes in payment appropriations – Title 1

EUR '000

		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	Temporary Agents	5,735	100	- 240	5,595	-	-	-	5,595
1113	Contract Agents	1,950	38	- 132	1,855	-	-	-	1,855
Total Chapter 11		7,685	138	- 372	7,450	-	-	-	7,450
1200	Sundry recruitment expenses	20	-	- 20	-	20	-	20	20
Total Chapter 12		20	-	- 20	-	20	-	20	20
1300	Mission and travel expenses	45	- 1	- 5	40	-	-	-	40
Total Chapter 13		45	- 1	- 5	40	-	-	-	40
1410	Socio-medical structure, social welfare, other aids and grants	60	- 9	- 6	45	10	-	10	55
1450	Training of staff	135	-	- 35	100	66	-	66	166
Total Chapter 14		195	- 9	- 41	145	76	-	76	221
1500	Interim Services	200	-	160	360	49	-	49	409
1510	Inter-institutional and other rendered services	150	- 15	- 15	120	9	-	9	129
1522	Traineeships	135	-	- 32	103	-	-	-	103
Total Chapter 15		485	- 15	113	583	58	-	58	641
Total Title 1		**8,430**	**113**	**- 325**	**8,218**	**154**	**-**	**154**	**8,372**

5.2.2 Breakdown & changes in payment appropriations – Title 2

EUR '000

		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
2000	Rental of buildings	415	-	- 17	398	19	-	19	417
2030	Building associated costs	430	- 55	- 46	329	110	-	110	440
Total Chapter 20		845	- 55	- 63	727	129	-	129	857
2100	I.T. expenditure	620	-	92	712	480	-	480	1,192
2140	Telecommunication costs	65	-	- 38	28	52	-	52	79
2150	Inter-institutional services	265	- 45	171	391	5	-	5	396
Total Chapter 21		950	- 45	225	1,131	537	-	537	1,667
2210	New and replacement purchases, furniture maintenance and repair	20	-	- 19	1	-	-	-	1
Total Chapter 22		20	-	- 19	1	-	-	-	1
2330	Legal expenses and audit services	80	- 8	- 43	29	22	-	22	51
2359	Other administrative expenditure	30	-	- 13	18	6	-	6	23
Total Chapter 23		110	- 8	- 56	47	28	-	28	74
Total Title 2		**1,925**	**- 108**	**88**	**1,905**	**693**	**-**	**693**	**2,599**

5.2.3 Breakdown & changes in payment appropriations – Title 3

EUR '000

	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
3010	Priority area 1 - Anticipating change and related activities defined in the Annual Work Programme	150	-	-	150	91	-	91	241
3020	Priority area 2 - Facts & figures and related activities defined in the Annual Work Programme	2,530	-	- 166	2,364	2,385	-	2,385	4,749
3030	Priority area 3 - Tools for OSH management and related activities defined in the Annual Work Programme	310	-	30	340	234	-	234	574
3040	Priority area 4 - Raising awareness and communication and related activities defined in the Annual Work Programme	3,474	-	- 100	3,374	1,093	-	1,093	4,467
3050	Priority area 5 - Networking knowledge and related activities defined in the Annual Work Programme	210	132	409	751	105	-	105	856
3060	Priority area 6 - Networking and related activities defined in the Annual Work Programme	378	-	72	450	48	-	48	498
Total Chapter 30		7,052	132	245	7,429	3,956	-	3,956	11,385
3100	Support to operational activities	74	-	- 8	66	30	-	30	96
Total Chapter 31		74	-	- 8	66	30	-	30	96
Total Title 3		**7,126**	**132**	**237**	**7,495**	**3,986**	**-**	**3,986**	**11,481**

European Agency for Safety and Health at Work

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

EUR '000

		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
4300	IPA III 2022 programme (earmarked)	-	-	-	-	-	451	451	451
Total Chapter 43		-	-	-	-	-	451	451	451
Total Title 4		**-**	**-**	**-**	**-**	**-**	**451**	**451**	**451**
GRAND TOTAL		**17,481**	**138**	**-**	**17,619**	**4,833**	**451**	**5,284**	**22,903**

5.3 Implementation of commitment appropriations

5.3.1 Implementation of commitment appropriations – Title 1

EUR '000

	Item	Total approp. available	Commitments made					Appropriations carried over to 2025			Appropriations lapsing			
			from final adopt. budget	from carry-overs	from assign. revenue	Total	%	Assign. revenue	By decision	Total	from final adopt. budget	from carry-overs	from assign. revenue	Total
		1	2	3	4	5=2+3+4	6=5/1	7	8	9=7+8	10	11	12	13=10+11+12
1100	Temporary Agents	5 595	5 595	0	0	5 595	100 %	0	0	0	0	0	0	0
1113	Contract Agents	1 855	1 855	0	0	1 855	100 %	0	0	0	0	0	0	0
Total Chapter 11		7 450	7 450	0	0	7 450	100 %	0	0	0	0	0	0	0
1300	Mission and travel expenses	40	36	0	0	36	89 %	0	0	0	4	0	0	4
Total Chapter 13		40	36	0	0	36	89 %	0	0	0	4	0	0	4
1410	Socio-medical structure, social welfare, other aids and grants	45	26	0	0	26	58 %	0	0	0	19	0	0	19
1450	Training of staff	100	96	0	0	96	96 %	0	0	0	4	0	0	4
Total Chapter 14		145	123	0	0	123	84 %	0	0	0	22	0	0	22
1500	Interim Services	360	349	0	0	349	97 %	0	0	0	11	0	0	11
1510	Inter-institutional and other rendered services	120	105	0	0	105	88 %	0	0	0	15	0	0	15
1522	Traineeships	103	103	0	0	103	100 %	0	0	0	0	0	0	0
Total Chapter 15		583	557	0	0	557	96 %	0	0	0	26	0	0	26
Total Title 1		**8 218**	**8 166**	**0**	**0**	**8 166**	**99 %**	**0**	**0**	**0**	**53**	**0**	**0**	**53**

5.3.2 Implementation of commitment appropriations – Title 2

EUR '000

	Item	Total approp. available	Commitments made					Appropriations carried over to 2025			Appropriations lapsing			
			from final adopt. budget	from carry-overs	from assign. revenue	Total	%	Assign. revenue	By decision	Total	from final adopt. budget	from carry-overs	from assign. revenue	Total
		1	2	3	4	5=2+3+4	6=5/1	7	8	9=7+8	10	11	12	13=10+11+12
2000	Rental of buildings	398	398	0	0	398	100 %	0	0	0	0	0	0	0
2030	Building associated costs	329	329	0	0	329	100 %	0	0	0	0	0	0	0
Total Chapter 20		727	727	0	0	727	100 %	0	0	0	0	0	0	0
2100	I.T. expenditure	712	711	0	0	711	100 %	0	0	0	1	0	0	1
2140	Telecommunication costs	28	27	0	0	27	100 %	0	0	0	0	0	0	0
2150	Inter-institutional services	391	391	0	0	391	100 %	0	0	0	0	0	0	0
Total Chapter 21		1 131	1 130	0	0	1 130	100 %	0	0	0	1	0	0	1
2210	New and replacement purchases, furniture maintenance and repair	1	1	0	0	1	97 %	0	0	0	0	0	0	0
Total Chapter 22		1	1	0	0	1	97 %	0	0	0	0	0	0	0
2330	Legal expenses and audit services	29	28	0	0	28	98 %	0	0	0	1	0	0	1
2359	Other administrative expenditure	18	17	0	0	17	100 %	0	0	0	0	0	0	0
Total Chapter 23		47	46	0	0	46	99 %	0	0	0	1	0	0	1
Total Title 2		**1 905**	**1 904**	**0**	**0**	**1 904**	**100 %**	**0**	**0**	**0**	**1**	**0**	**0**	**1**

5.3.3 Implementation of commitment appropriations – Title 3

EUR '000

	Item	Total approp. available	Commitments made					Appropriations carried over to 2025			Appropriations lapsing			
			from final adopt. budget	from carry-overs	from assign. revenue	Total	%	Assign. revenue	By decision	Total	from final adopt. budget	from carry-overs	from assign. revenue	Total
		1	2	3	4	5=2+3+4	6=5/1	7	8	9=7+8	10	11	12	13=10+11+12
3010	Priority area 1 - Anticipating change and related activities defined in the Annual Work Programme	150	148	0	0	148	98 %	0	0	0	2	0	0	2
3020	Priority area 2 - Facts & figures and related activities defined in the Annual Work Programme	2 364	2 297	0	0	2 297	97 %	0	0	0	67	0	0	67
3030	Priority area 3 - Tools for OSH management and related activities defined in the Annual Work Programme	340	337	0	0	337	99 %	0	0	0	3	0	0	3
3040	Priority area 4 - Raising awareness and communication and related activities defined in the Annual Work Programme	3 374	3 326	0	0	3 326	99 %	0	0	0	48	0	0	48
3050	Priority area 5 - Networking knowledge and related activities defined in the Annual Work Programme	751	751	0	0	751	100 %	0	0	0	0	0	0	0
3060	Priority area 6 - Networking and related activities defined in the Annual Work Programme	450	381	0	0	381	85 %	0	0	0	69	0	0	69
Total Chapter 30		7 429	7 240	0	0	7 240	97 %	0	0	0	189	0	0	189
3100	Support to operational activities	66	66	0	0	66	100 %	0	0	0	0	0	0	0
Total Chapter 31		66	66	0	0	66	100 %	0	0	0	0	0	0	0
Total Title 3		**7 495**	**7 306**	**0**	**0**	**7 306**	**97 %**	**0**	**0**	**0**	**189**	**0**	**0**	**189**

European Agency for Safety and Health at Work

Implementation of commitment appropriations – Title 4 and Grand total

EUR '000

	Item	Total approp. available	Commitments made					Appropriations carried over to 2025			Appropriations lapsing			
			from final adopt. budget	from carry-overs	from assign. revenue	Total	%	Assign. revenue	By decision	Total	from final adopt. budget	from carry-overs	from assign. revenue	Total
		1	2	3	4	5=2+3+4	6=5/1	7	8	9=7+8	10	11	12	13=10+11+12
4300	IPA III 2022 programme (earmarked)	140	0	0	95	95	68 %	45	0	45	0	0	0	0
Total Chapter 43		140	0	0	95	95	68 %	45	0	45	0	0	0	0
Total Title 4		**140**	**0**	**0**	**95**	**95**	**68 %**	**45**	**0**	**45**	**0**	**0**	**0**	**0**
GRAND TOTAL		**17 759**	**17 375**	**0**	**95**	**17 471**	**98 %**	**45**	**0**	**45**	**243**	**0**	**0**	**243**

5.4 Implementation of payment appropriations

5.4.1 Implementation of payment appropriations – Title 1

EUR '000

	Item	Total approp. availab.	Payments made					Appropriations carried over to 2025				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
1100	Temporary Agents	5 595	5 595	0	0	5 595	100 %	0	0	0	0	0	0	0	0
1113	Contract Agents	1 855	1 855	0	0	1 855	100 %	0	0	0	0	0	0	0	0
Total Chapter 11		7 450	7 450	0	0	7 450	100 %	0	0	0	0	0	0	0	0
1200	Sundry recruitment expenses	20	0	16	0	16	81 %	0	0	0	0	0	4	0	4
Total Chapter 12		20	0	16	0	16	81 %	0	0	0	0	0	4	0	4
1300	Mission and travel expenses	40	36	0	0	36	89 %	0	0	0	0	4	0	0	4
Total Chapter 13		40	36	0	0	36	89 %	0	0	0	0	4	0	0	4
1410	Socio-medical structure, social welfare, other aids and grants	55	19	5	0	24	44 %	7	0	0	7	19	6	0	24
1450	Training of staff	166	46	50	0	96	58 %	50	0	0	50	4	16	0	20
Total Chapter 14		221	66	54	0	120	54 %	57	0	0	57	22	22	0	44
1500	Interim Services	409	284	40	0	325	79 %	65	0	0	65	11	9	0	19
1510	Inter-institutional and other rendered services	129	99	0	0	99	77 %	6	0	0	6	15	9	0	24
1522	Traineeships	103	103	0	0	103	100 %	0	0	0	0	(0)	0	0	(0)
Total Chapter 15		641	486	40	0	526	82 %	71	0	0	71	26	18	0	44
Total Title 1		**8 372**	**8 038**	**110**	**0**	**8 148**	**97 %**	**128**	**0**	**0**	**128**	**53**	**43**	**0**	**96**

5.4.2 Implementation of payment appropriations – Title 2

EUR '000

	Item	Total approp. availab.	Payments made					Appropriations carried over to 2025				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	Rental of buildings	417	396	7	0	403	97 %	2	0	0	2	0	12	0	12
2030	Building associated costs	440	256	99	0	355	81 %	73	0	0	73	0	12	0	12
Total Chapter 20		857	653	106	0	759	89 %	74	0	0	74	0	23	0	24
2100	I.T. expenditure	1 192	412	476	0	888	75 %	299	0	0	299	1	4	0	5
2140	Telecommunication costs	79	2	51	0	53	67 %	25	0	0	25	0	0	0	0
2150	Inter-institutional services	396	187	5	0	192	48 %	204	0	0	204	0	0	0	0
Total Chapter 21		1 667	601	532	0	1 134	68 %	529	0	0	529	1	4	0	5
2210	New and replacement purchases, furniture maintenance and repair	1	1	0	0	1	97 %	0	0	0	0	0	0	0	0
Total Chapter 22		1	1	0	0	1	97 %	0	0	0	0	0	0	0	0
2330	Legal expenses and audit services	51	1	16	0	18	35 %	27	0	0	27	1	5	0	6
2359	Other administrative expenditure	23	12	1	0	13	56 %	5	0	0	5	0	5	0	5
Total Chapter 23		74	13	18	0	31	42 %	33	0	0	33	1	10	0	11
Total Title 2		**2 599**	**1 268**	**656**	**0**	**1 924**	**74 %**	**636**	**0**	**0**	**636**	**1**	**38**	**0**	**39**

5.4.3 Implementation of payment appropriations – Title 3

EUR '000

	Item	Total approp. availab.	Payments made: from final adopt. budget	Payments made: from carry-overs	Payments made: from assign. revenue	Payments made: Total	Payments made: %	Appropriations carried over to 2025: Autom. carry-overs	Appropriations carried over to 2025: By decision	Appropriations carried over to 2025: Assigned rev.	Appropriations carried over to 2025: Total	Appropriations lapsing: from final adopt. budget	Appropriations lapsing: from carry-overs	Appropriations lapsing: from assig. rev.	Appropriations lapsing: 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	Priority area 1 - Anticipating change and related activities defined in the Annual Work Programme	241	6	71	0	78	32 %	141	0	0	141	2	19	0	22
3020	Priority area 2 - Facts & figures and related activities defined in the Annual Work Programme	4 749	1 505	2 355	0	3 860	81 %	792	0	0	792	67	30	0	96
3030	Priority area 3 - Tools for OSH management and related activities defined in the Annual Work Programme	574	179	234	0	413	72 %	158	0	0	158	3	0	0	3
3040	Priority area 4 - Raising awareness and communication and related activities defined in the Annual Work Programme	4 467	2 033	1 069	0	3 102	69 %	1 292	0	0	1 292	48	24	0	72
3050	Priority area 5 - Networking knowledge and related activities defined in the Annual Work Programme	856	12	105	0	118	14 %	739	0	0	739	0	0	0	0
3060	Priority area 6 - Networking and related activities defined in the Annual Work Programme	498	343	40	0	384	77 %	37	0	0	37	69	8	0	77
Total Chapter 30		11 385	4 080	3 874	0	7 954	70 %	3 160	0	0	3 160	189	82	0	271
3100	Support to operational activities	96	66	30	0	96	100 %	0	0	0	0	0	0	0	0
Total Chapter 31		96	66	30	0	96	100 %	0	0	0	0	0	0	0	0
Total Title 3		**11 481**	**4 146**	**3 904**	**0**	**8 050**	**70 %**	**3 160**	**0**	**0**	**3 160**	**189**	**82**	**0**	**271**

5.4.4 Implementation of payment appropriations – Title 4 and Grand total

EUR '000

	Item	Total approp. availab.	Payments made					Appropriations carried over to 2025				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
4300	IPA III 2022 programme (earmarked)	451	0	0	175	175	39 %	0	0	276	276	0	0	0	0
Total Chapter 43		451	0	0	175	175	39 %	0	0	276	276	0	0	0	0
Total Title 4		**451**	**0**	**0**	**175**	**175**	**39 %**	**0**	**0**	**276**	**276**	**0**	**0**	**0**	**0**
GRAND TOTAL		**22 903**	**13 452**	**4 670**	**175**	**18 298**	**80 %**	**3 923**	**0**	**276**	**4 199**	**243**	**163**	**0**	**406**

6 OUTSTANDING COMMITMENTS

6.1 Outstanding commitments – Title 1

EUR '000

		Commitments outstanding at the end of previous year				Commitments of the current year				Total commitm. outstanding at year-end
	Item	Commitm. carried for-ward from pre-vious year	Decommit. Revaluation Cancel-lations	Pay-ments	Total	Commit-ments made during the year	Pay-ments	Cancel-lation of commit. which cannot be	Commit. outstand-ing at year-end	
		1	2	3	4=1+2-3	5	6	7	8=5-6-7	9=4+8
1100	Temporary Agents	0	0	0	0	5 595	5 595	0	0	0
1113	Contract Agents	0	0	0	0	1 855	1 855	0	0	0
Total Chapter 11		0	0	0	0	7 450	7 450	0	0	0
1200	Sundry recruitment expenses	20	(4)	16	0	0	0	0	0	0
Total Chapter 12		20	(4)	16	0	0	0	0	0	0
1300	Mission and travel expenses	0	0	0	0	36	36	0	0	0
Total Chapter 13		0	0	0	0	36	36	0	0	0
1410	Socio-medical structure, social welfare, other aids and grants	10	(6)	5	0	26	19	0	7	7
1450	Training of staff	66	(16)	50	0	96	46	0	50	50
Total Chapter 14		76	(22)	54	0	123	66	0	57	57
1500	Interim Services	49	(9)	40	0	349	284	0	65	65
1510	Inter-institutional and other rendered services	9	(9)	0	0	105	99	0	6	6
1522	Traineeships	0	0	0	0	103	103	0	0	0
Total Chapter 15		58	(18)	40	0	557	486	0	71	71
Total Title 1		**154**	**(43)**	**110**	**0**	**8 166**	**8 038**	**0**	**128**	**128**

European Agency for Safety and Health at Work

6.2 Outstanding commitments – Title 2

EUR '000

	Item	Commitments outstanding at the end of previous year				Commitments of the current year				Total commitm. outstanding at year-end
		Commitm. carried forward from previous year	Decommit. Revaluation Cancellations	Payments	Total	Commitments made during the year	Payments	Cancellation of commit. which cannot be	Commit. outstanding at year-end	
		1	2	3	4=1+2-3	5	6	7	8=5-6-7	9=4+8
2000	Rental of buildings	19	(12)	7	0	398	396	0	2	2
2030	Building associated costs	110	(12)	99	0	329	256	0	73	73
Total Chapter 20		129	(23)	106	0	727	653	0	74	74
2100	I.T. expenditure	480	(4)	476	0	711	412	0	299	299
2140	Telecommunication costs	52	(0)	51	0	27	2	0	25	25
2150	Inter-institutional services	5	0	5	0	391	187	0	204	204
Total Chapter 21		537	(4)	532	0	1 130	601	0	529	529
2210	New and replacement purchases, furniture maintenance and repair	0	0	0	0	1	1	0	0	0
Total Chapter 22		0	0	0	0	1	1	0	0	0
2330	Legal expenses and audit services	22	(5)	16	0	28	1	0	27	27
2359	Other administrative expenditure	6	(5)	1	0	17	12	0	5	5
Total Chapter 23		28	(10)	18	0	46	13	0	33	33
Total Title 2		**693**	**(38)**	**656**	**0**	**1 904**	**1 268**	**0**	**636**	**636**

6.3 Outstanding commitments – Title 3

EUR '000

	Item	Commitments outstanding at the end of previous year				Commitments of the current year				Total commitm. outstanding at year-end
		Commitm. carried forward from previous year	Decommit. Revaluation Cancellations	Payments	Total	Commitments made during the year	Payments	Cancellation of commit. which cannot be	Commit. outstanding at year-end	
		1	2	3	4=1+2-3	5	6	7	8=5-6-7	9=4+8
3010	Priority area 1 - Anticipating change and related activities defined in the Annual Work Programme	91	(19)	71	0	148	6	0	141	141
3020	Priority area 2 - Facts & figures and related activities defined in the Annual Work Programme	2 385	(30)	2 355	0	2 297	1 505	0	792	792
3030	Priority area 3 - Tools for OSH management and related activities defined in the Annual Work Programme	234	0	234	0	337	179	0	158	158
3040	Priority area 4 - Raising awareness and communication and related activities defined in the Annual Work Programme	1 093	(24)	1 069	0	3 326	2 033	0	1 292	1 292
3050	Priority area 5 - Networking knowledge and related activities defined in the Annual Work Programme	105	(0)	105	0	751	12	0	739	739
3060	Priority area 6 - Networking and related activities defined in the Annual Work Programme	48	(8)	40	0	381	343	0	37	37
Total Chapter 30		3 956	(82)	3 874	0	7 240	4 080	0	3 160	3 160
3100	Support to operational activities	30	0	30	0	66	66	0	0	0
Total Chapter 31		30	0	30	0	66	66	0	0	0
Total Title 3		**3 986**	**(82)**	**3 904**	**0**	**7 306**	**4 146**	**0**	**3 160**	**3 160**

European Agency for Safety and Health at Work

6.4 Outstanding commitments – Title 4 and Grand total

EUR '000

	Item	Commitments outstanding at the end of previous year				Commitments of the current year				Total commitm. outstanding at year-end
		Commitm. carried forward from previous year	Decommit. Revaluation Cancellations	Payments	Total	Commitments made during the year	Payments	Cancellation of commit. which cannot be	Commit. outstanding at year-end	
		1	2	3	4=1+2-3	5	6	7	8=5-6-7	9=4+8
4300	IPA III 2022 programme (earmarked)	339	(28)	134	177	95	42	0	54	231
Total Chapter 43		339	(28)	134	177	95	42	0	54	231
Total Title 4		**339**	**(28)**	**134**	**177**	**95**	**42**	**0**	**54**	**231**

7 SUMMARY OF TRANSFERS OF APPROPRIATIONS 2024

#	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/01/24	OSH.6273	Title 1	from:	1113	1,950,000.00	- 100,000.00	1,850,000.00	100,000.00	n/a	n/a	n/a	02/05/2024	Ares(2024)3251379
			to:	1500	200,000.00	100,000.00	300,000.00						

Justification:

BL 1113: the availabilty in appropriations for the transfer is explained by the entry into service for a vacant post later than expected and a weighting factor lower than initially calculated for contract agents salaries

BL 1500: Insufficient appropriations for furher need in interim services in 2024. Staff absences and new projects in the Agency implies contracting interim staff for providing the necessary support.

#	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/02/24	OSH.6279	Title 1	from:	1450	135,000.00	- 30,000.00	105,000.00	60,000.00	n/a	n/a	n/a	09/10/2024	Ares(2024)7199404
				1522	135,000.00	- 30,000.00	105,000.00						
			to:	1500	300,000.00	60,000.00	360,000.00						

Justification:

BL 1450: Rationalisation of the training for staff progamme 2024 leads to an availabilty of EUR 35,000 for transfer where appropriate

BL 1522: Shorter duration for some trainesships in 2024 leads to an availabilty of EUR 35,000 for transfer where appropriate

BL 1500: Insufficient appropriations for furher need in interim services in 2024. Staff absences and new projects in the Agency implies contracting interim staff for providing the necessary support.
The identified need is for EUR 60,000.

#	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/03/24	OSH.6282	Title 3	from:	3020	2,530,000.00	- 94,000.00	2,436,000.00	102,000.00	n/a	n/a	n/a	17/10/2024	Ares(2024)7430839
				3100	74,000.00	- 8,000.00	66,000.00						
				3030	310,000.00	30,000.00	340,000.00						
				3060	378,000.00	72,000.00	450,000.00						

Justification:

BL 3020: Under the priority area 2 of the AWP2024, part of the financial resources originally allocated for the activity "2.8-Workers exposure survey" (156k€ out 180 k€) can be reallocated to other activities 2024. Indeed, the contracts related to 'WES data comparison with other existing data' and 'Secondary analysis' have been delayed in order to prioritise primary data analysis and the preparation of the WES dataset (required for starting the contracts). The work was covered internally and by contracting a statistician as interim staff to support EU-OSHA in statistical analyses and preparation of the dataset. On the other hand, the budget originally allocated to meetings has not been entirely committed. Indeed the meetings are organised online or hybrid, so the budget is lower than expected.

BL 3100: Service contract for the 2024 stakeholder survey is significantly of lower value than estimated end 2023 and therefore 8k€ are available for transfer.

BL 3030: Under the priority area 3 of the AWP2024, maintenance and development costs for the activity "3.1 - OiRA" are higher than initially expected whne OiRA continued technical aspects need to maintain. New total for the activity "3.1- OiRA" including new technical & maintenance services is 340k€.

BL 3060: For the networking priorty aera and related activity 6.4, the Management Board decision after finalisation of 2024 budget to have two meeting a year instead of one hybrid meetings per year leads to further

#	Ref.	Title	from to	item	Current appropriations	Transfer	New appropriations	Total transfer	Transfer(s) between Titles			Date of decision	Decision
									FR Check Art. 26 10% limit	Cumulated amount	%		
TR/04/24	OSH.6297	Title 1	from:	1100-C1	5,735,000.00	- 1,500.00	5,733,500.00	522,500.00	n/a	n/a	n/a	21/112021	Ares(2024)8295428
				1200-C1	20,000.00	- 20,000.00	-						
		Title 1	to:	1113-C1	1,850,000.00	21,500.00	1,871,500.00						
		Title 2	from:	2140-C1	65,000.00	- 37,500.00	27,500.00		n/a	n/a	n/a		
				2210-C1	20,000.00	- 17,500.00	2,500.00						
				2330-C1	80,000.00	- 35,000.00	45,000.00						
				2359-C1	30,000.00	- 2,000.00	28,000.00						
		Title 2	to:	2100-C1	620,000.00	92,000.00	712,000.00						
		Title 1	from:	1100-C1	5,733,500.00	- 110,000.00	5,623,500.00		Y	110,000.00	1.9%		
				1300-C1	45,000.00	- 4,500.00	40,500.00		Y	4,500.00	10.0%		
				1410-C1	60,000.00	- 6,000.00	54,000.00		Y	6,000.00	10.0%		
				1450-C1	105,000.00	- 5,000.00	100,000.00		Y	5,000.00	3.7%		
				1510-C1	150,000.00	- 15,000.00	135,000.00		Y	15,000.00	10.0%		
				1522-C1	105,000.00	- 2,000.00	103,000.00		Y	2,000.00	1.5%		
		Title 2	from:	2000-C1	415,000.00	- 17,000.00	398,000.00		Y	17,000.00	4.1%		
				2030-C1	430,000.00	- 43,000.00	387,000.00		Y	43,000.00	10.0%		
				2150-C1	265,000.00	- 26,500.00	238,500.00		Y	26,500.00	10.0%		
				2330-C1	45,000.00	- 8,000.00	37,000.00		Y	8,000.00	10.0%		
		Title 3	from:	3020-C1	2,436,000.00	- 72,000.00	2,364,000.00		n/a	n/a	n/a		
				3040-C1	3,474,150.00	- 100,000.00	3,374,150.00		n/a	n/a	n/a		
		Title 3	to:	3050-C1	210,000.00	409,000.00	619,000.00		n/a	n/a	n/a		

Justification:

Title 1 and 2: less activity/projects in most of the admisntrative areas leads to availability in appropriations for a redistribution to identied needs :

BL 1113: 7.1% annual increase in salaries implies a transfer of 21,000 € in order to cope with the payment of the contract agents salaries and allowances in December 2024

BL 2100: consultancy services to be contracted via the European commission - DIGIT Framework Contract Beacon Lot2 implies to increase the budget of the IT of 92,000 € for a new total of 712,000€

BL 3020: Under the priority area 2 of the AWP2024, the financial resources originally allocated for the activity "2.8-Workers exposure survey" are reduced to 24,000 € and therefore unused appropritaions be

BL 3040: Underspending under FAST envelope as FOPs requested less services (activity 4.9) and revised planning of the translations 2024 (Less products for translation received) leads

to an availabilty of 100,000 €.

BL 3050: Additional funds are required to finance the procurement actions that are necessary to implement the OSH Pulse, cf. decision on non-substantial amendments of the WP 24 (eu-osha.ed.net(2024)7446802).

#	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/05/24	OSH.6315	Title 1	from:	1100-C1	5,723,500.00	- 128,400.00	5,595,100.00	197,000.00	Y	128,400.00	2.2%	16/12/2024	Ares(2024)8996661
				1113-C1	1,909,145.00	- 53,900.00	1,855,245.00		Y	53,900.00	2.7%		
		Title 2	from:	2030-C1	332,000.00	- 2,700.00	329,300.00						
				2210-C1	2,500.00	- 1,500.00	1,000.00						
				2359-C1	28,000.00	- 10,500.00	17,500.00						
		Title 2	to:	2150-C1	194,000.00	197,000.00	391,000.00						

Justification:

BL1100 & 1113 : all obligations towards the Agency's staff salaries and allowances 2024 have been fullfilled and leave a total appropriations availability for transfer of 182,300€.

BL 2030, 2210, 2359 : optimization of budget appropriations 2024 and related final assessment of final needs in terms building associated costs, purchase of furniture and general adminstrative costs lead to an availability of a total appropriations of 14,700€ for transfer

BL 2150: EC and EU entities is changing of corporate accounting and financial system (SUMMA replacing ABAC) in 2025 and 2026. As per general communication of the European Commission Ares(2024)8850369, the SUMMA onboarding fee can be booked on B2024. Therefore the total budget for the inter-institutional IT services delivered by the EC is increased of 197,000€ and related appropriations earmarked for the SUMMA system.

The European Agency for Safety and Health at Work (EU-OSHA) contributes to making Europe a safer, healthier and more productive place to work. The agency researches, develops, and distributes reliable, balanced, and impartial safety and health information and organises pan-European awareness-raising campaigns. Set up by the European Union in 1994 and based in Bilbao, Spain, the agency brings together representatives from the European Commission, Member State governments, and employers' and workers' organisations, as well as leading experts in each of the EU Member States and beyond.

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