REPORT

on discharge in respect of the implementation of the budget of the European Foundation for the Improvement of Living and Working Conditions (Eurofound) (before 20 February 2019: European Foundation for the Improvement of Living and Working Conditions) for the financial year 2019 (2020/2151(DEC))

Committee on Budgetary Control

Rapporteur: Joachim Stanisław Brudziński
## CONTENTS

<table>
<thead>
<tr>
<th>Page</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. PROPOSAL FOR A EUROPEAN PARLIAMENT DECISION ...........................................</td>
</tr>
<tr>
<td>2. PROPOSAL FOR A EUROPEAN PARLIAMENT DECISION ...........................................</td>
</tr>
<tr>
<td>3. MOTION FOR A EUROPEAN PARLIAMENT RESOLUTION ...........................................</td>
</tr>
<tr>
<td>OPINION OF THE COMMITTEE ON EMPLOYMENT AND SOCIAL AFFAIRS .........................</td>
</tr>
<tr>
<td>INFORMATION ON ADOPTION IN COMMITTEE RESPONSIBLE ........................................</td>
</tr>
<tr>
<td>FINAL VOTE BY ROLL CALL IN COMMITTEE RESPONSIBLE .........................................</td>
</tr>
</tbody>
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1. PROPOSAL FOR A EUROPEAN PARLIAMENT DECISION

on discharge in respect of the implementation of the budget of the European Foundation for the Improvement of Living and Working Conditions (Eurofound) (before 20 February 2019: European Foundation for the Improvement of Living and Working Conditions) for the financial year 2019 (2020/2151(DEC))

The European Parliament,

– having regard to the final annual accounts of the European Foundation for the Improvement of Living and Working Conditions (Eurofound) for the financial year 2019,

– having regard to the Court of Auditors’ annual report on EU agencies for the financial year 2019, together with the agencies' replies,

– having regard to the statement of assurance as to the reliability of the accounts and the legality and regularity of the underlying transactions provided by the Court of Auditors for the financial year 2019, pursuant to Article 287 of the Treaty on the Functioning of the European Union,

– having regard to the Council’s recommendation of 1 March 2021 on discharge to be given to the Foundation in respect of the implementation of the budget for the financial year 2019 (05793/2021 – C9-0048/2021),

– having regard to Article 319 of the Treaty on the Functioning of the European Union,


– having regard to Regulation (EEC) No 1365/75 of the Council of 26 May 1975 on the creation of a European Foundation for the improvement of living and working conditions, and in particular Article 16 thereof,


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No 1365/75\(^5\), and in particular Article 16 thereof,


– having regard to Rule 100 of and Annex V to its Rules of Procedure,

– having regard to the opinion of the Committee on Employment and Social Affairs,

– having regard to the report of the Committee on Budgetary Control (A9-0094/2021),

1. Grants the Executive Director of the European Foundation for the Improvement of Living and Working Conditions (Eurofound) discharge in respect of the implementation of the Foundation’s budget for the financial year 2019;

2. Sets out its observations in the resolution below;

3. Instructs its President to forward this decision, and the resolution forming an integral part of it, to the Executive Director of the European Foundation for the Improvement of Living and Working Conditions (Eurofound), the Council, the Commission and the Court of Auditors, and to arrange for their publication in the *Official Journal of the European Union* (L series).

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\(^6\) OJ L 122, 10.5.2019, p. 1.  
\(^7\) OJ L 328, 7.12.2013, p. 42.
2. PROPOSAL FOR A EUROPEAN PARLIAMENT DECISION

on the closure of the accounts of the European Foundation for the Improvement of Living and Working Conditions (Eurofound) (before 20 February 2019: European Foundation for the Improvement of Living and Working Conditions) for the financial year 2019

(2020/2151(DEC))

The European Parliament,

– having regard to the final annual accounts of the European Foundation for the Improvement of Living and Working Conditions (Eurofound) for the financial year 2019,

– having regard to the Court of Auditors’ annual report on EU agencies for the financial year 2019, together with the agencies' replies¹,

– having regard to the statement of assurance² as to the reliability of the accounts and the legality and regularity of the underlying transactions provided by the Court of Auditors for the financial year 2019, pursuant to Article 287 of the Treaty on the Functioning of the European Union,

– having regard to the Council’s recommendation of 1 March 2021 on discharge to be given to the Foundation in respect of the implementation of the budget for the financial year 2019 (05793/2021 – C9-0048/2021),

– having regard to Article 319 of the Treaty on the Functioning of the European Union,


– having regard to Regulation (EEC) No 1365/75 of the Council of 26 May 1975 on the creation of a European Foundation for the improvement of living and working conditions⁴, and in particular Article 16 thereof,


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No 1365/75, and in particular Article 16 thereof,


– having regard to Rule 100 of and Annex V to its Rules of Procedure,

– having regard to the opinion of the Committee on Employment and Social Affairs,

– having regard to the report of the Committee on Budgetary Control (A9-0094/2021),

1. Approves the closure of the accounts of the European Foundation for the Improvement of Living and Working Conditions (Eurofound) for the financial year 2019;

2. Instructs its President to forward this decision to the Executive Director of the European Foundation for the Improvement of Living and Working Conditions (Eurofound), the Council, the Commission and the Court of Auditors, and to arrange for its publication in the Official Journal of the European Union (L series).

3. MOTION FOR A EUROPEAN PARLIAMENT RESOLUTION

with observations forming an integral part of the decision on discharge in respect of the implementation of the budget of the European Foundation for the Improvement of Living and Working Conditions (Eurofound) (before 20 February 2019: European Foundation for the Improvement of Living and Working Conditions) for the financial year 2019 (2020/2151(DEC))

The European Parliament,

– having regard to its decision on discharge in respect of the implementation of the budget of the European Foundation for the Improvement of Living and Working Conditions (the ‘Foundation’) for the financial year 2019,

– having regard to Rule 100 of and Annex V to its Rules of Procedure,

– having regard to the opinion of the Committee on Employment and Social Affairs,

– having regard to the report of the Committee on Budgetary Control (A9-0094/2021),

A. whereas, according to its statement of revenue and expenditure1, the final budget of the Foundation for the financial year 2019 was EUR 21,489,160 representing an increase of 3,51 % compared to 2018; whereas the Foundation’s budget derives mainly from the Union budget;

B. whereas the Court of Auditors (the ‘Court’) in its report on the Foundation’s annual accounts for the financial year 2019 (the ‘Court’s report’), states that the Court has obtained reasonable assurance that the Foundation’s annual accounts are reliable and that the underlying transactions are legal and regular;

Budget and financial management

1. Notes with satisfaction that the budget monitoring efforts during the financial year 2019 resulted in a budget implementation rate of 99,99 %, representing a slight increase of 0,41 %; takes note of the fact that the payment appropriations execution rate was 80,92 %, representing a decrease of 1,78 % compared to 2018;

Performance

2. Notes that the Foundation uses four key performance indicators (KPIs), included in its performance monitoring system, which in addition to the KPIs consists of metrics (other indicators for operational processes) and a qualitative assessment and evaluation, to assess the added value, including the outcome and impact, provided by its activities, and to improve its budget management;

3. Reminds the Foundation to regularly review and update its performance measurement system and KPIs to ensure its efficient contribution and expertise at Union level;

encourages the Foundation to carefully analyse the outcomes and use them to improve their strategy and activity planning;

4. Acknowledges the fact that the delivery of work programme outputs planned for 2019 reached 91% of achievement (51 of 56 outputs), and that the Foundation contributed to 212 policy development events (46% of them at Union level);

5. Appreciates the Foundation’s high-quality work enhancing and disseminating knowledge, and providing evidence-based support and expertise for policy development in the field of living and working conditions, labour market and industrial relations across the Union; considers it to be essential, in that regard, for the Foundation to continue to collaborate with various highly qualified external experts; stresses the Foundation’s importance, autonomy and added value in its field of expertise; highlights the need of ensuring adequate human and financial resources allowing the Foundation to continue implementing its work programme with a very high activity completion rate.

6. Notes that the Foundation’s new founding regulation entered into force on 20 February 2019;

7. Congratulates the Foundation on its common approach with the European Centre for the Development of Vocational Training (Cedefop), the European Agency for Safety and Health at Work (EU-OSHA) and the European Training Foundation (ETF), which ensures regular coordination and collaboration in their work; notes that the Foundation implemented actions agreed in annual plans with the EU-OSHA, the European Union Fundamental Rights Agency and the European Institute for Gender Equality; encourages the Foundation to continue to develop its synergies, to exchange information, to share knowledge and to exchange of good practices with other European agencies with a view to improving efficiency (human resources, building management, IT services and security);

8. Welcomes in particular the Foundation's recent e-survey, ‘Living, working and COVID-19’, which aims to capture the far-reaching implications of the COVID-19 pandemic for the labour market, working conditions and quality of life across the Union; believes that the Foundation can play a crucial role in further analysing the increase in telework and related impacts on work-life balance and the quality of working conditions, the dissemination of best practices and the assessment of possible policy responses; believes that the Foundation, in its future work programmes, should analyse, in cooperation with the European Labour Authority, policy options to improve the working and living conditions of seasonal and other mobile workers;

9. Stresses that the Commission is scheduled to launch its action plan on the implementation of the European Pillar of Social Rights (Pillar) when the European Council endorses the Pillar at the Porto Summit in May 2021; notes that the Foundation research reveals the complexity of the social dimension of the Union and suggests complementing the Social Scoreboard accompanying the Pillar with additional indicators covering job quality, social justice and equal opportunities, robust social welfare systems and fair mobility; stresses that the Foundation should have the appropriate financial and human resources to further develop those indicators;

10. Recalls the importance of increasing the digitalisation of the Foundation in terms of internal operation and management but also for the purpose of speeding up
digitalisation of procedures; stresses the need for the Foundation to continue to be proactive in that regard in order to avoid a digital gap between the agencies; draws attention, however, to the need to take all the necessary security measures to avoid any risk to the online security of the information processed;

11. Notes that an external evaluation of the Union agencies under the remit of the Commission’s Directorate-General for Employment, Social Affairs and Inclusion (DG EMPL), namely Eurofound, Cedefop, ETF and EU-OSHA, was carried out in 2018 on behalf of the Commission, with regard to their relevance, effectiveness, efficiency, coherence and added value at Union level; notes that the Commission published the main findings of the evaluation that it commissioned, together with the full evaluation report on the four Union agencies referred to, and that the Foundation is implementing actions in response to the recommendations from the Commission and will report on it in its 2020 annual activity report; reminds the Commission to monitor and evaluate that the technical expertise and other potential of agencies under the remit of DG EMPL are consistently used to support policy preparation and implementation;

12. Takes note of the fact that the cross-cutting evaluation of the Union agencies under the remit of DG EMPL suggested a number of recommendations for each of the agencies, but none of them would have required legislative changes or the merging or co-locating of agencies;

13. Congratulates the Foundation for updating its communications strategy; recalls that media and internet visibility is important to make the Foundation's work known;

14. Welcomes the efforts made by the Foundation to create an environmentally friendly working frame;

15. Stresses the importance of the Foundation remaining independent from the other Union agencies but working in close cooperation with them in order to continue to provide added value;

16. Encourages the Foundation to meet its objective to achieve certification by the EU Eco-Management and Audit Scheme by 2022;

Staff policy

17. Notes that on 31 December 2019 the establishment plan was 97.80% implemented, with 11 officials and 78 temporary agents appointed out of 91 authorised under the Union budget (compared to 91 authorised posts in 2018); notes that, in addition, 11 contract agents and one seconded national expert were working for the Foundation in 2019;

18. Notes with satisfaction that gender balance was achieved for senior managers (1 man and 1 woman); is concerned, however that there is no gender balance at management board level (51 men and 33 women); asks the Commission and the Member States to take into account the importance of ensuring gender balance when nominating members to the Foundation’s management board;

19. Notes that the Foundation has adopted the policy on protecting the dignity of the person and preventing harassment; notes that legal proceedings concerning the harassment case
reported and investigated in 2018 were lodged in 2019 and are still pending;

20. Encourages the Foundation to pursue the development of a long-term human resources policy framework which addresses work-life balance, lifelong guidance and career development, gender balance, teleworking, geographical balance and the recruitment and integration of people with disabilities;

**Procurement**

21. Notes from the Court’s report that in June 2019 the Foundation concluded a framework contract for a maximum amount of EUR 170 000 for the supply of electricity on the basis of a negotiated procurement procedure with a single candidate, without the prior publication of a contract notice, and since the contractor is a retail supplier, the supply is not quoted and purchased on a commodity market and the exception of negotiated procurement procedure is not applicable, resulting in the related contracts and the associated payments of EUR 20 255 being irregular; notes from the Foundation’s reply that it accepts the observation and that a new tender has already been planned for early 2021 and will be of a competitive nature; notes that internal guidelines were updated and the revised interpretation provides that such situations should be avoided;

22. Notes from the Court’s report that in October 2019 the Foundation launched a negotiated procurement procedure, with an estimated budget of EUR 140 000, for a framework contract for the refurbishment of its toilet facilities and the only bidder was selected with a contract value EUR 176 800 (23 % above the threshold for an open procedure)\(^2\) and while the exception of negotiated procurement procedure was authorised Appropriately by the Foundation, it does not negate the fact that an open procedure should have been used; notes from the Foundation’s reply that the award of the contract was based on the opinion that a repetition of the tender, using the open procedure, would not lead to a more economically advantageous tender, and that information about the awarded contract has been published in the Official Journal as well as the Foundation’s website;

23. Notes that in Title 3 of the budget there were carry-overs in a total amount of EUR 574 000 more than initially planned, that mainly arose from unsuccessful or delayed procurement procedures, as well as delayed payments due to shortcomings of a few contractors’ performance, along with frontloading the European Working Conditions Survey 2020;

**Prevention and management of conflicts of interest and transparency**

24. Notes the Foundation’s existing measures and ongoing efforts to secure transparency, prevent and manage conflicts of interest and protect whistleblowers; notes that not all the management board members’ CVs and declarations of interest are published on the Foundation’s website; calls on the Foundation to publish the CVs and declarations of interest of all the members of the management board and to report to the discharge authority on the measures taken in that regard;

**Internal controls**

25. Acknowledges that, based on a risk assessment carried out in February 2019, the Commission’s internal audit service (IAS) issued a new strategic internal audit plan for 2019 to 2021 and that the Foundation accepted the proposal for future audit topics in the area of human resources, procurement and contract management;

26. Acknowledges that the *ex-ante* evaluation of the Programming document for 2021 to 2024 was carried out by the Foundation and that accepted recommendations are addressed in an action plan;

27. Notes that the IAS finalised a performance audit on ‘Prioritisation of the Foundation’s activities and allocation of resources’ in 2018 and that the Foundation has acted on all recommendations and expects a positive verification from the IAS in 2020; calls on the Foundation to keep the discharge authority informed of the final closure of the recommendations;

28. Refers, for other observations of a cross-cutting nature accompanying its decision on discharge, to its resolution of ... 2021\(^3\) on the performance, financial management and control of the agencies.

\(^3\) Texts adopted, P9_TA-PROV(2021)0000.
24.2.2021

OPINION OF THE COMMITTEE ON EMPLOYMENT AND SOCIAL AFFAIRS

for the Committee on Budgetary Control

on discharge in respect of the implementation of the general budget of the European Union for the financial year 2019 - European Foundation for the Improvement of Living and Working Conditions (Eurofound) (2020/2151(DEC))

Rapporteur for opinion: Romana Tomc

SUGGESTIONS

The Committee on Employment and Social Affairs calls on the Committee on Budgetary Control, as the committee responsible, to incorporate the following suggestions into its motion for a resolution:

1. Expresses its satisfaction that the Court of Auditors (the ‘Court’) has declared the transactions underlying the Foundation’s annual accounts for the financial year 2019 to be legal and regular and that its financial position as at 31 December 2019 is fairly represented;

2. Expresses its satisfaction that the budget implementation rate stood at 99,9 % in 2019 (compared to 99,96 % in 2018); recognises the Foundation's successful efforts towards optimal use of resources in this regard;

3. Appreciates the Foundation’s high quality work enhancing and disseminating knowledge, and providing evidence-based support and expertise for European policy development in the field of living and working conditions, labour market and industrial relations across the Union; considers essential, in this regard, that the Foundation continues to collaborate with various highly qualified external experts; stresses the Foundation’s importance, autonomy and added value in its field of expertise; highlights the need of ensuring adequate human and financial resources allowing the Foundation to continue implementing its work programme with a very high activity completion rate;

4. Welcomes in particular the Foundation's recent e-survey, ‘Living, working and COVID-19’, which aims to capture the far-reaching implications of the COVID-19 pandemic for the labour market, working conditions and quality of life across the EU; believes that the Foundation can play a crucial role in further analysing the increase in telework and related impacts on work-life balance and quality of working conditions, dissemination
of best practices and assessing possible policy responses; believes that the Foundation, in its future work programme, should analyse, in cooperation with the European Labour Authority, policy options to improve the working and living conditions of seasonal and other mobile workers;

5. Stresses that at the time when the European Commission will launch its Action Plan on the implementation of the European Pillar of Social Rights and the European Council foresees its endorsement at the Porto Summit in May 2021, Eurofound research reveals the complexity of the social dimension of the EU and suggests complementing the Social Scoreboard accompanying the European Pillar of Social Rights with additional indicators covering job quality, social justice and equal opportunities, robust social welfare systems and fair mobility; stresses that Eurofound should have the appropriate financial and human resources to develop further those indicators;

6. Appreciates the Foundation’s support to social partners, national governments and European institutions and its close cooperation with other Union agencies, in particular with Cedefop, EIGE, ETF, FRA, EU-OSHA, which aims to strengthen the synergies between them; considers the Foundation’s active participation in the EU Agencies Network to be important, including with respect to the sharing of services between agencies in geographical proximity or with similar operational requirements;

7. Welcomes the fact that Eurofound has for years now extended its cooperation beyond the agencies under the remit of DG EMPL in the context of the EU Agencies Network (EUAN), including EIGE and FRA, for which sharing of services has been a strategic priority for many years to ensure efficient cooperation;

8. Stresses the importance of Eurofound remaining independent from the other EU agencies but working in close cooperation with them in order to keep on providing added value;

9. Notes from the Court’s report that with regard to a framework contract for a maximum amount of EUR 170 000 for the supply of electricity, the Foundation used a negotiated procedure with a single candidate due to incorrect interpretation of the Financial Regulation, which resulted in irregular related contracts and associated payments; notes from the Foundation’s reply that it accepts the Court’s observation and consequently has planned the new tender for early 2021 to be of a competitive nature;

10. Notes with regret from the Court’s report that with regard to another framework contract, the Foundation should have used an open procedure instead of a negotiated procedure justified by the Foundation on the basis of a budget which was underestimated; notes from the Foundation’s reply that it did a screening of the local market, based the budget on professional advice, publicly advertised the contract and published a contract award notice in the Official Journal;

11. Encourages Eurofound to meet its objective to be EMAS certified (the EU Eco-Management and Audit Scheme) by 2022;

12. Welcomes the fact that the Foundation has completed the corrective actions in relation to the Court’s observations from previous years; notes that the Foundation is in the process of implementing actions in response to the recommendations from the Commission made on the basis of the external cross-agency evaluation covering the
period 2012 to 2016, and awaits the Foundation’s related reporting in its 2020 Annual activity report;

13. Recommends, on the basis of the facts available, that discharge be granted to the Executive Director of the European Foundation for the Improvement of Living and Working Conditions in respect of the implementation of the Foundation’s budget for the financial year 2019.
INFORMATION ON ADOPTION IN COMMITTEE ASKED FOR OPINION

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|                   | 0: 4 |
| Members present for the final vote | Atidzhe Alieva-Veli, Abir Al-Sahlani, Dominique Bilde, Gabriele Bischoff, Vilija Blinkevičiūtė, Milan Brzegz, Sylvie Brunet, Jordi Cañas, David Casa, Leila Chaibi, Margarita de la Pisa Carrión, Özlem Demirel, Klára Dobrev, Jaroslav Duda, Lucia Duriš Nicholsonová, Rosa Estarás Ferragut, Nicolaus Fest, Loucas Fourlas, Cindy Franssen, Hélène Fritzon, Helmut Geuking, Elisabetta Gualmini, Alicia Homs Ginel, France Jamet, Agnes Jongerius, Radan Kaney, Ádám Kósa, Stelios Kyproupoulos, Katrin Langensiepen, Miriam Lexmann, Elena Lizzi, Radka Maxová, Kira Marie Peter-Hansen, Dragoș Pîslaru, Manuel Pizarro, Dennis Radtke, Elżbieta Rafalska, Guido Reil, Mounir Satouri, Ernő Schaller-Baross, Monica Semedo, Beata Szydło, Romana Tomc, Marie-Pierre Vedrenne, Marianne Vind, Maria Walsh, Stefania Zambelli, Tatjana Ždanoka, Tomáš Zdechovský |
| Substitutes present for the final vote | Alex Agius Saliba, Marc Botenga, Gheorghe Falcă, Lina Gálvez Muñoz, José Gusmão |
### FINAL VOTE BY ROLL CALL IN COMMITTEE ASKED FOR OPINION

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**Key to symbols:**
+ : in favour
- : against
0 : abstention
### INFORMATION ON ADOPTION IN COMMITTEE RESPONSIBLE

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| **Members present for the final vote** | Matteo Adinolfi, Olivier Chastel, Caterina Chinnici, Lefteris Christoforou, Corina Crețu, Ryszard Czarnecki, Martina Dlabajová, José Manuel Fernandes, Raffaele Fitto, Luke Ming Flanagan, Daniel Freund, Isabel García Muñoz, Monika Hohlmeier, Jean-François Jalkh, Pierre Karleskind, Joachim Kuhs, Ryszard Antoni Legutko, Claudiu Manda, Alin Mituța, Younous Omarjee, Tsvetelina Penkova, Markus Pieper, Sabrina Pignedoli, Michèle Rivasi, Petri Sarvamaa, Angelika Winzig, Lara Wolters, Tomáš Zdechovský |
| **Substitutes present for the final vote** | Andrey Novakov, Viola Von Cramon-Taubadel |
## FINAL VOTE BY ROLL CALL IN COMMITTEE RESPONSIBLE

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