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REPORT

on MFF 2021-2027: fight against oligarch structures, protection of EU funds from fraud and conflict of interest (2020/2126(INI))

Committee on Budgetary Control

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MOTION FOR A EUROPEAN PARLIAMENT RESOLUTION

on MFF 2021-2027: fight against oligarch structures, protection of EU funds from fraud and conflict of interest (2020/2126(INI))

The European Parliament,

- having regard to Council Regulation (EU, Euratom) 2020/2093 of 17 December 2020
 laying down the multiannual financial framework (MFF) for the years 2021 to 2027¹,
- having regard to Regulation (EU) 2021/241 of the European Parliament and of the Council of 12 February 2021 establishing the Recovery and Resilience Facility (RRF Regulation)²,
- having regard to Regulation (EU, Euratom) 2018/1046 of the European Parliament and
 of the Council of 18 July 2018 on the financial rules applicable to the general budget of
 the Union (Financial Regulation)³,
- having regard to Regulation (EU, Euratom) 2020/2092 of the European Parliament and of the Council of 16 December 2020 on a general regime of conditionality for the protection of the Union budget (Conditionality Regulation)⁴,
- having regard to Directive (EU) 2017/1371 of the European Parliament and of the Council of 5 July 2017 on the fight against fraud to the Union's financial interests by means of criminal law (PIF Directive)⁵,
- having regard to Council Regulation (EU) 2017/1939 of 12 October 2017 implementing enhanced cooperation on the establishment of the European Public Prosecutor's Office (the EPPO) (EPPO Regulation)⁶,
- having regard to the Commission report of 20 September 2021 entitled '32nd Annual Report on the protection of the European Union's financial interests – Fight against fraud – 2020' (COM(2021)0578),
- having regard to the Commission's 2021 Rule of Law Report The rule of law situation in the European Union, of 20 July 2021 (COM(2021)0700),
- having regard to the Commission notice of 7 April 2021 entitled 'Guidance on the avoidance and management of conflicts of interest under the Financial Regulation' (guidelines on conflicts of interests) (C(2021)2119),

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¹ OJ L 433I, 22.12.2020, p. 11.

² OJ L 57, 18.2.2021, p. 17.

³ OJ L 193, 30.7.2018, p. 1.

⁴ OJ L 433I, 22.12.2020, p. 1.

⁵ OJ L 198, 28.7.2017, p. 29.

⁶ OJ L 283, 31.10.2017, p. 1.

- having regard to special report no 06/2019 of the European Court of Auditors of 16 May 2019 entitled 'Tackling fraud in EU cohesion spending: managing authorities need to strengthen detection, response and coordination',
- having regard to the 2020 annual report of the European Anti-Fraud Office (OLAF),
- having regard to interinstitutional agreement of 16 December 2020 between the European Parliament, the Council and the Commission on budgetary discipline, on cooperation in budgetary matters and on sound financial management, as well as on new own resources, including a roadmap towards the introduction of new own resources⁷,
- having regard to its resolution of 17 December 2020 on the Multiannual Financial Framework 2021-2027, the Interinstitutional Agreement, the EU Recovery Instrument and the Rule of Law Regulation⁸,
- having regard to the Advocate General's Opinion of 2 December 2021 in Case C-156/21, Hungary v Parliament and Council and in Case C-157/21, Poland v Parliament and Council⁹,
- having regard to its resolutions of 13 December 2018 on conflicts of interest and the protection of the EU budget in the Czech Republic¹⁰, of 19 June 2020 on the reopening of the investigation against the Prime Minister of the Czech Republic on the misuse of EU funds and potential conflicts of interest¹¹ and of 10 June 2021 on the conflict of interest of the Prime Minister of the Czech Republic¹²,
- having regard to its resolutions of 8 October 2020 on the rule of law and fundamental rights in Bulgaria¹³, of 29 April 2021 on the Assassination of Daphne Caruana Galizia and the rule of law in Malta¹⁴, of 8 July 2021 on breaches of EU law and of the rights of LGBTIQ citizens in Hungary as a result of the adopted legal changes by the Hungarian Parliament¹⁵, and of 21 October 2021 on the rule of law crisis in Poland and the primacy of EU law¹⁶,
- having regard to its resolution of 25 March 2021 on the application of Regulation (EU, Euratom) 2020/2092, the rule-of-law conditionality mechanism¹⁷,
- having regard to its resolution of 10 June 2021 on the rule of law situation in the
 European Union and the application of the Conditionality Regulation (EU, Euratom)

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⁷ OJ L 433I, 22.12.2020, p. 28.

⁸ OJ C 445, 29.10.2021, p. 15.

⁹ Judgments of 16 February 2022, *Hungary v Parliament and Council*, C-156/21, EU:C:2022:97, and *Poland v Parliament and Council*, C-157/21, EU:C:2022:98.

¹⁰ OJ C 388, 13.11.2020, p. 157.

¹¹ OJ C 362, 8.9.2021, p. 37.

¹² Texts adopted, P9_TA(2021)0282.

¹³ OJ C 395, 29.9.2021, p. 63.

¹⁴ OJ C 506, 15.12.2021, p. 64.

¹⁵ Texts adopted, P9 TA(2021)0362.

¹⁶ Texts adopted, P9_TA(2021)0439.

¹⁷ OJ C 494, 8.12.2021, p. 61.

 $2020/2092^{18}$,

- having regard to its resolution of 21 October 2021 on the Pandora Papers: implications for the efforts to combat money laundering, tax evasion and tax avoidance¹⁹,
- having regard to its previous decisions and resolutions on discharge to the Commission for the years 2014, 2015, 2016, 2017, 2018 and 2019,
- having regard to the study of 20 May 2021 requested by its Committee on Budgetary Control entitled 'The Largest 50 Beneficiaries in each EU Member State of CAP and Cohesion Funds',
- having regard to Rule 54 of its Rules of Procedure,
- having regard to the opinion of the Committee on Agriculture and Rural Development,
- having regard to the report of the Committee on Budgetary Control (A9-0039/2022),
- A. whereas the budgetary authorities adopted the MFF 2021-2027 package, which together with the NextGenerationEU recovery instrument amounts to an unprecedented EUR 1.8 trillion in total of funding to support the recovery from the COVID-19 pandemic and the EU's long-term priorities across different policy areas;
- B. whereas the implementation of these funds must respect rigorously the principles of sound financial management and is *de jure* subject to full and unlimited scrutiny at EU level, including by Parliament; whereas, however, the de facto capacity of the EU institutions to control EU funds is unfortunately rather limited without the effective and meaningful cooperation of the national authorities;
- C. whereas the protection of the EU's financial interests is a key element of the EU policy agenda to strengthen transparency, democratic accountability and the ability to respond to citizens' needs, increase public trust and ensure that taxpayers' money is spent properly; whereas the implementation of the MFF 2021-2027 budgetary package must be in line with the general principles enshrined in the Treaties, in particular the European values set out in Article 2 of the Treaty on European Union, in the Conditionality Regulation, and the principle of sound financial management set out in Article 310 of the Treaty on the Functioning of the European Union, and in the Financial Regulation; whereas there is a correlation between respect for these values and principles and the efficient implementation of the EU budget;
- D. whereas on a regular basis, different media outlets all over Europe provide their readers with reports on scandals involving fraud, conflicts of interest, corruption and other illegal activities damaging the EU's financial interests and involving high-level political representatives in EU Member States, as well as cases of customs fraud and crime, cross-border or digital in nature, sometimes adopting the structures of, or supported by, criminal organisations; whereas these scandals undermine the trust of European citizens in the EU and its institutions;

¹⁸ OJ C 67, 8.2.2022, p. 86.

¹⁹ Texts adopted, P9 TA(2021)0438.

- E. whereas the Pandora Papers published on 3 October 2021 by the International Consortium of Investigative Journalists represent the latest major data leak, exposing more than 330 politicians and public officials from almost 100 countries, including 35 current or former heads of state or government involved in corporate secrecy and offshore tax evasion and avoidance; whereas this scandal follows on from other similar cases, yet there has been no effective intervention;
- F. whereas OLAF's 2020 annual report identified conflicts of interest and collusion between beneficiaries and contractors, in particular in the area of public procurement, among the main trends in fraudulent activity; whereas OLAF's cases often relate to fraud or corruption in cross-border public procurement procedures involving EU funding;
- G. whereas Parliament has adopted numerous resolutions through which it has called on the Commission to take prompt action and to remedy the alarming misuse of EU funds by politically prominent wealthy individuals, elites and big conglomerates;

Oligarch structures

- 1. Notes that, in today's society, 'oligarchy' refers to any small, cohesive class or group that is in a position to make decisions or command others in either political or non-political contexts or rule a political community in its own interests, without regard for the rule of law and other democratic rules and sometimes in infringement of their fundamental principles; notes that in an oligarchy, political elites misdirect public funds from the EU or national budgets to serve their private interest and often rely on businesspeople who act on their behalf in a structure where real beneficiaries and beneficial owners are usually concealed; notes that the extreme concentration of political and financial elites can lead to state capture;
- 2. Adds that in the current EU political context, the term 'oligarchy' is used as a way of pointing out the influence of the wealthy and powerful in politics and government, and that of the economic, financial and industrial actors who are able to exercise influence that is typically used to benefit the few at the expense of the many; highlights that members of national governments and other holders of political positions are part of the oligarchy in some Member States and have actively sought to use EU funds to benefit themselves financially;
- 3. Notes with particular concern that the occurrence of such oligarchic groups, which do not refrain from using government tools or criminal practices, or from supporting criminal groups, has reached an unprecedented magnitude in the past several years; notes with extreme concern that politically connected oligarch networks can capture national media markets and interfere with the workings of democratic public spheres;
- 4. Is concerned that oligarchic systems are often connected to widespread corruption, tight control over media and a judicial system which is not independent from the oligarchs themselves; emphasises that, in order to protect themselves, oligarchic groups seek to gain control over the media and the judiciary so as to avoid media exposure of possible criminal activities and prosecution;
- 5. Recalls that Parliament's position on corruption is that it not only seriously harms the

- Union's financial interests but also poses a threat to democracy, fundamental rights and the rule of law; is worried by the detrimental impact of corruption on citizens' trust in institutions;
- 6. Considers that strong and effective anti-corruption policies and bodies, as well as control systems and an independent judiciary, ensuring the effective functioning of the rule of law, promoting competition, enhancing transparency and assuring the functional implementation of public procurement rules and free access to markets are fundamental to prevent oligarchs from seizing control of the economy and financial markets, which would result in them self-reinforcing to an even greater degree; insists that the EU promote transparency in the spending of EU and national funds by carrying out more efficient data collection and by strengthening the rules related to it, especially as regards final beneficiaries and beneficial owners, and that it monitor closely and enforce the proper implementation of such rules; calls on the Commission, in this context, to step up its efforts and reinforce its cooperation with the Member States in this direction;

Fraud and conflict of interest in the current legal framework

- 7. Recalls that in order to reinforce the fight against fraud by means of criminal law, the EU co-legislators agreed on a definition of fraud (and other criminal offences, such as intentional misappropriation, corruption and money laundering) affecting the EU's financial interests in the PIF Directive²⁰;
- 8. Highlights that a new definition of conflict of interest, which prevents any person involved in budget implementation, including national authorities at any level, from taking any action which may bring their own interests into conflict with those of the EU, was introduced in Article 61 of the Financial Regulation and explicitly extended to the implementation of the EU funds under shared management, and broadened to include 'any other direct or indirect personal interest', thus covering a much wider range of cases;
- 9. Welcomes the publication of the Commission's guideline on conflicts of interest which aims to raise awareness and promote the uniform interpretation and application of the rules on avoiding conflicts of interest rules among Member States; deplores the fact that conflict of interest cases affecting high-profile politicians continue to persist in some Member States; encourages the Commission to further strengthen the conflict of interest provisions under Article 61 of the Financial Regulation as part of its upcoming revision, in particular with regard to the preparation of the budget, in order to allow for the more precise identification of the categories of public officers who are able to influence financial flows from the EU budget and prevent the occurrence of such conflicts;
- 10. Asks the Commission, nevertheless, to amend Article 167(1)(c) of the Financial Regulation to include a more explicit definition of 'professional conflicting interests' in order to ensure a uniform interpretation in all Member States and enable the EU institutions to take adequate measures in cases of bidders with financial interests in policy-related service contracts;
- 11. Notes that in addition to the Financial Regulation, public procurement directives contain

²⁰ Implemented in 26 Member States, with the exception of Denmark.

- similar definitions of conflict of interest, and references to the obligation to avoid conflicts of interest can also be found in sectoral legislation;
- 12. Underlines that according to the case law of the Court of Justice of the European Union, 'a conflict of interests constitutes, objectively and in itself, a serious irregularity without there being any need to qualify it by having regard to the intentions of the parties concerned and whether they were acting in good or bad faith'²¹;
- 13. Points out that conflicts of interest do not only occur in relation to corruption, fraud and criminal conduct, as they may also touch upon lobbying activities and revolving door phenomena; stresses, nevertheless, that the detection and disclosure of conflicts of interest is paramount to identifying possible risks of misuse, bias, fraud and corruption in fund management, as well as to preventing reputational harm, suspicion and distrust among European citizens, which contribute to a feeling that there is a lack of transparency;
- 14. Reiterates that the citizens of each Member State must be able to trust in the integrity of the management of EU funds in all Member States, and that different standards of protection against conflicts of interest and fraud cannot therefore be applied;
- 15. Reiterates, however, that even the best legal framework cannot compensate for an insufficient implementation mechanism; calls, therefore, for the improvement of the capacities and effective management and control systems in place in EU bodies and in the Member States as a crucial condition for monitoring and investigating conflict of interest cases and ensuring and safeguarding the legal and regular spending of EU funds:
- 16. Reiterates that the occurrence of oligarchic structures has reached unprecedented levels in the EU in recent years and that two Member States are currently subject to procedures under Article 7 of the Treaty on European Union and the Rule of Law Conditionality Regulation, pointing at structural rule of law deficiencies and widespread corruption; considers, against this background, that there is a need for a broader debate on the future of shared management as not all national authorities can still be considered reliable partners in the sound financial management of EU funds;

Main challenges in cohesion and agriculture

- 17. Emphasises that in relation to cohesion policy, the EU instrument for strengthening economic, social and territorial cohesion, which accounts for a large proportion of the EU budget, the most frequently detected types of fraudulent irregularities among projects financed using European Structural and Investment Funds during the programming period 2014-2020 were overpricing, incorrect, missing and false or falsified supporting documents, infringement of contract provisions, single bidder public procurement processes, ineligibility and infringement of public procurement rules, and breaches in relation to ethics and integrity including conflicts of interest and corruption;
- 18. Notes that there are established common practices that signal the potential misuse of

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²¹ Judgment of 16 June 1999, Ismeri Europa Srl v Court of Auditors, Case T-277/97, EU:T:1999:124.

- common agricultural policy (CAP) funds, such as the falsification of documents and of the creation of artificial conditions, for example the splitting agricultural holdings to avoid the EU agricultural payment cap and the submission of requests for aid through several linked companies, or following the incomplete implementation of actions;
- 19. Points out that in several countries, conflicts of interest and revolving doors constitute serious problems; highlights that with regard to market measures, several conflict of interest cases of high financial value have been recorded, combined with other breaches linked to promotion, and are being investigated by OLAF;
- 20. Points out that a study²² on the implementation of CAP funds revealed that the disbursement of EU agriculture funds is a highly problematic issue in at least five Member States²³ and that there is a clear inequality between fund allocations for big and small farmers, with systemic advantages for big farms, whose beneficiaries have close ties to the ruling political parties or are themselves members of these parties in their countries; urges the Commission and the Member States to immediately step up measures against land grabbing, irregular tenders or other allocation procedures and misuse of EU money, especially when national governments and authorities are involved;
- 21. Takes note with great concern of reports on the structural misuse of the European Agricultural Fund for Rural Development (EAFRD) budget line to build private villas for political decision-makers disguised as guesthouses, which has occurred in several Member States; calls on the Commission to take decisive action to prevent the structural misuse of this budget line in the future including, if necessary, by amending the conditions for the disbursement of EAFRD funds;
- 22. Notes that in Hungary, according to several exposes, surveys and investigative articles, Viktor Orbán has been centralising and redistributing wealth to his inner circle trough agriculture subsidies; underlines that during the period 2015-2019, Hungary was subject to the highest number of OLAF investigations closed with a financial recommendation of all the Member States;
- 23. Regrets the skewed distribution of EU funds, particularly CAP funds, whereby in 2020, 0.5 % of all beneficiaries received more than EUR 100 000, accounting for 16.6 % of the total direct payments envelope, while 75 % of beneficiaries received less than EUR 5 000, accounting for 15 % of the total direct payments envelope²⁴;
- 24. Points out that although a certain level of transparency is required by the EU, the implementation of transparency measures is often impeded, meaning that public access to data regarding the allocation of subsidies is a highly problematic issue in the EU;
- 25. Points out that the management of EU funds in Czechia has been raised as a potential concern in recent years; recalls that, during years 2016-2018 almost 75 % of agricultural

²² Sabeb et al, *Where does the EU money go? An analysis of the implementation of CAP funds in Bulgaria, the Czech Republic, Hungary, Slovakia and Romania*, report commissioned by the Greens/EFA group in the European Parliament, February 2021.

²³ Bulgaria, Czech Republic, Hungary, Slovakia and Romania.

²⁴ European Commission, Direct payments to agricultural producers – graphs and figures – financial year 2020.

funds in Czechia went to large corporate farms; expresses concern regarding the Commission's audit, which confirmed that as Prime Minister, Andrej Babiš exercised his influence on the allocation of EU subsidies to Agrofert, an agro-chemical conglomerate that he founded himself; underlines that Mr. Babiš is the beneficial owner of Agrofert and that the conflict of interest is therefore obvious;

- 26. Deeply regrets that the current situation whereby one person can receive unlimited amounts from funds under shared management incentivises the creation of oligarch structures, nepotism and corruption in some Member States; reiterates its opinion that capping the total amount that one person can receive from EU funds under shared management would limit the strength of oligarch structures;
- 27. Calls on the Commission to include in its proposal for the revision of the Financial Regulation an amendment to Article 63(8), adding that the Commission must ensure that payments accruing from the Union budget to a single beneficiary or beneficial owner in a given financial year do not exceed the limits provided for in the applicable sector-specific rules and, in any event, do not exceed an aggregated annual total per natural person; asks the Commission to include specific proposals for this aggregated annual total amount per natural person; is of the opinion that for the CAP, annual total amounts per natural person of EUR 500 000 for first pillar payments and EUR 1 000 000 for second pillar payments are adequate;
- 28. Points out that according to OLAF, Romania recorded the highest number of fraud cases of any EU country in 2018 and 2019; recognises that small and medium-sized farms in Romania face high levels of bureaucracy when accessing even small amounts of funding and subsidies;
- 29. Recalls that 2020 was a year of unprecedented conditions due to the COVID-19 outbreak; notes that in terms of the protection of financial interests, the pandemic generated new risks both on the revenue and expenditure side;
- 30. Underlines that these risks were not only present in 2020 but will continue for several years; invites the Member States and the Commission to step up their efforts and cooperation in this domain;

Other areas of concern

- 31. Notes with great concern that according to the Single Market Scoreboard, the proportion of contracts awarded with just a single bidder amounted to around 50 % in Czechia and Poland in 2018 and 2019, 40 % in Hungary and Greece in 2019, and 38 % in Portugal; is equally concerned by the proportion of procurement procedures negotiated with a company without any call for bids, which stood at 40 % in Cyrus in 2016, with a slight improvement to 25 % in 2018 and 2019, and 29 % in Bulgaria in 2019; is concerned that the proportion of contracts awarded after a call for tender whose name and conditions were not clear in 2019 was 65 % in the UK, 59 % in Lithuania, 44 % in Romania and 41 % in Portugal;
- 32. Highlights the increasing involvement of organised crime, including of mafia-type groups, in cross-border activities and sectors affecting the EU's financial interests; regrets that many Member States do not have specific laws to combat mafia-type

- organised crime and calls on the Commission to address these differences between the Member States and to consider new harmonising measures;
- 33. Emphasises that these figures demonstrate that severe shortcomings in public procurement continue to exist in several Member States; is concerned that inadequate tenders can favour opaque structures and nepotism in the awarding of contracts;
- 34. Reiterates its concern that the Commission's preventive system audits found serious weaknesses in the Hungarian authority responsible for oversight of public procurement contracts, which resulted in Hungary having to pay a 10 % flat rate correction on all contracts for EU funds awarded in the 2014-2020 period²⁵, amounting to around EUR 1.2 billion, in addition to the EUR 1.5 billion of financial corrections imposed in the 2007-2013 period; emphasises that this reflects severe systemic weaknesses in the functioning of public procurement in Hungary;
- 35. Reiterates its concern about OLAF investigations and Commission audits exposing serious shortcomings in the Slovak land parcel registry following reports of land grabbing and fraud; highlights that the Slovak authorities only check whether an applicant has the land for which they are placing a claim at their legal disposal in the event of a double claim; is of the opinion that such checks should take place in a digital and automated form in all Member States and for all payment claims in order to deter land grabbing by criminal and oligarchic structures;
- 36. Emphasises that Malta and Cyprus show significant concentration of funds in the hands of few recipients; is concerned that Commission audits have identified significant shortcomings in the management and control systems of both countries; underlines that weak management and control systems do not provide adequate protection of EU funds against conflicts of interests and abuse by oligarchic structures;

Available remedies and prevention in the current state of play

37. Appreciates OLAF's long-term intensive investigative activity covering many politically controversial and complex cases; regrets that the indictment rate following recommendations by OLAF to Member States decreased from 53 % in the 2007-2014 period to 37 % in the 2016-2020 period; further notes that the extent to which financial amounts recommended for recovery are actually recovered has not been assessed in recent years, and that the most recent assessment covering the years 2009-2016 indicates a recovery rate of 21 %; calls on OLAF and the Commission to investigate the underlying reasons for this low rate; reiterates its call on OLAF to increase its efforts and vigilance, especially in certain Member States where these cases are prevalent, and to follow up regularly on its recommendations and the measures that the Member States are taking, and add that information to its yearly reports; calls on the Member States' authorities to do their utmost to improve the indictment rate and to cooperate closely with EU institutions and bodies to ensure that funds misused by organised crime and oligarchs are recovered;

 $https://emeeting.europarl.europa.eu/emeeting/committee/en/agenda/201911/CONT?\ meeting=CONT-2019-1111_1\&session=11-11-09-00,\ pp.63-64$

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²⁵ Replies of Commissioner Hahn to the CONT Committee's written questionnaire, presented at the hearing of 11 November 2019, available at

- 38. Emphasises the key role and added value of the newly established European Public Prosecutor's Office (EPPO) in the protections of the EU's financial interests; deeply regrets that there are still five Member States not participating in the EPPO; encourages these Member States to join EPPO; appreciates the EPPO's endeavours to become operational under very challenging circumstances; emphasises that the proper transposition of the PIF Directive is needed to enable the EPPO to conduct effective investigations and prosecutions; recalls that the Commission's report on the transposition of the PIF Directive concludes that although all Member States have transposed the Directive, further action is needed to address outstanding compliance issues, which mostly concern definitions of criminal offences and the liability of and sanctions for legal and natural persons; underlines that cooperation between the EPPO and the Member States is also crucial in order for the EPPO to reach its maximum effectiveness in assessing the proper functioning of management and control systems for the purpose of audit arrangements;
- 39. Notes with satisfaction that certain cases concerned by the aforementioned Commission report have recently qualified as falling within the remit of the EPPO;
- 40. Commends the invaluable work carried out by OLAF, the EPPO and Europol in combating financial crimes such as corruption, fraud, money laundering and tax evasion, and stresses that these institutions are chronically understaffed and lacking financial resources due to the unwillingness of the Council as one of the budgetary authorities to authorise sufficient human and financial resources during the annual budgetary procedure; welcomes the increase of the EPPO's budget by EUR 3.8 million in the annual budgetary procedure for the year 2022 and recalls that every euro spent on monitoring and investigation returns to the EU budget; urges the Council, therefore, to review its position and allow for increased financing of human resources for these agencies and offices, enabling them to carry out their important mission in an appropriate and effective way; calls on the Commission to continuously present supporting draft budgets to the budget authorities; welcomes the joint efforts of OLAF and Europol to assess the threats and vulnerabilities of the RRF instrument; calls on the Member States to cooperate closely with one another and the EU bodies to allow action to be taken against fraud involving several countries;
- 41. Reiterates that the Commission has a plethora of instruments at its disposal to protect the financial interests of the Union, including the Common Provisions Regulation, the Financial Regulation and the Rule of Law Conditionality Regulation; underlines that the Commission should make full and immediate use as appropriate of all the instruments available under EU financial legislation and the applicable sector-specific and financial rules to effectively protect the EU budget, including interruption of payment deadlines, suspension of payments, financial corrections or exclusion of expenditure from EU financing, infringement proceedings under Article 258 of the Treaty on the Functioning of the European Union, checks and audits, enforcing compliance with Article 61 of the Financial Regulation or, in duly justified cases, the application of Article 7 of the Treaty on European Union addressing risks to the foundational values of the EU in the Member States, as has recently been done in the cases of Poland and Hungary;
- 42. Regrets that currently available IT tools that greatly contribute to efficient data mining and the detection of fraud and corruption Arachne and EDES are used only by a

small percentage of Member States, and encourages the use of emerging technologies to prevent fraud and conflicts of interest; calls for use of the Early Detection and Exclusion System (EDES) to be made compulsory under shared management and for the creation of a transparent EU-wide blacklist; further notes that EDES does not distinguish between subsidiaries of larger corporations; calls, furthermore, for the mandatory use of the Arachne data mining and data enrichment tool by Member States in order to achieve more transparency on the beneficiaries of CAP and European Structural and Investment Funds and to effectively and efficiently identify the problematic economic operators and the private individuals or natural persons linked to them and better prevent and detect fraudulent operations; acknowledges that the first adaptations of Arachne are to be implemented already by the end of the second quarter of 2022; emphasises that the interoperability and harmonisation of Arachne, EDES, institutional and national databases are crucial for ensuring an effective information exchange aimed at preventing and identifying fraud against the EU budget; is of the opinion that the European investigative bodies should have full access to Arachne;

- 43. Encourages the Member States to support interoperability between land ownership systems, the Land Parcel Identification System, the identification of animals and the comparability of the Integrated Administration Control System (IACS) in order to achieve transparency on ultimate beneficial users and on hidden parent companies with subsidiaries in different Member States in order to facilitate and improve the verification process;
- 44. Recalls that data for identifying businesses and their beneficial owners is often not easily accessible and is sometimes not available at all, since there are 292 reporting systems for disclosing information on the beneficiaries of CAP and cohesion policy funding, and the existing information is therefore currently fragmented into hundreds of regional, national and inter-regional reporting systems, providing only basic information on the direct beneficiaries; whereas this makes it difficult to collect, process and disclose data relative to beneficial owners and the final beneficiaries of shared management and agricultural funds, and ultimately to get a comprehensive overview of them and the amounts of EU funds they receive, as well as to detect patterns of fraud and corruption and properly investigate misuses of EU funds;
- 45. Considers it essential to standardise data collection and emphasises the importance of consolidating and harmonising existing reporting systems into a common database at EU level; reiterates its urgent call on the Commission to establish a standardised EU-wide and interoperable digital reporting and monitoring system, encompassing but not limited to Arachne, as well as to improve training for monitoring and paying agents on the ground; emphasises that this system needs to include information on the ultimate beneficiaries and beneficial owners and must enable the aggregation of all individual amounts concerning the same beneficiary or beneficial owner into a total amount of all subsidies received from funds under shared management;
- 46. Notes that the obligation to identify the beneficial owner should as a minimum apply whenever any natural or legal person owns more than 15 % of the company in question; emphasises that company shares belonging to relatives should be aggregated and counted as having one owner;

- 47. Is of the view that none of the abovementioned remedies preclude the use of the rule of law conditionality mechanism as defined in the Conditionality Regulation, in cases where the Commission considers that other instruments are not sufficiently effective to protect the EU budget; underlines, moreover, that contrary to the scope of the EPPO Regulation, which is not in force in five Member States, the Conditionality Regulation applies directly and equally to all Member States;
- 48. Deplores the fact that since 1 January 2021, the Commission has been unable to take any appropriate action to apply the Conditionality Regulation, which entered into force on that day; repeats Parliament's position that the Conditionality Regulation must be applied without exception as of 1 January 2021; notes that the Commission entered into dialogue with Hungary and Poland by sending letters in mid-November 2021; deplores the fact that the Commission denies Parliament access to these letters and therefore forces it to rely on media reports to keep itself informed about the latest developments; is nevertheless of the opinion that the informal letters sent are insufficient in terms of applying the regulation and insists, therefore, that the Commission should start the application of the regulation immediately and without discrimination;
- 49. Welcomes the assertion recently expressed by the Commission's Directorate-General for Regional and Urban Policy that thorough on-the-spot checks, focused on the solidity of controlling mechanisms, will be carried out in five Member States next year in order to avoid cases of conflict of interest²⁶;
- 50. Underlines the important role of investigative journalists in the fight against corruption, fraud and illegal activities that negatively impact the EU budget; reiterates in this regard the need to protect investigative journalism from strategic lawsuits against public participation (SLAPPs), as well as personal harassment, intimidation and threats to life; stresses the importance of encouraging whistleblowing while ensuring legal safeguards under EU law;
- 51. Is deeply concerned in this context by the fact that the former Czech Prime Minister Andrej Babiš is mentioned in the Pandora Papers for using offshore financing to acquire real estate in France while at the same time participating in decision-making in the European Council on subjects such as the multiannual financial framework and antimoney laundering legislation;
- 52. Calls on the Commission to insist on a strict and rigorous implementation of the applicable rules, to use all available sources and to employ efficient management and control systems to address risks of corruption, fraud and conflict of interest, and to better monitor the situation of agriculture paying agencies and their formal and independence; is of the view that substantive auditing and controls at both national and European level are key conditions for the protection of the EU funds; deplores the insufficient progress in the fight against oligarch structures in the new CAP, such as the limited information and transparency requirements regarding final and ultimate beneficiaries and the preservation of the voluntary nature of capping, which hinders the fairer distribution of agricultural funds; finds it worrying that the new CAP does not strengthen the role of controlling systems at European level;

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²⁶ Romania, Poland, Bulgaria, Cyprus and Malta.

- 53. Underlines the fact that anti-fraud coordination services (AFCOS) play an important role in protecting the EU's budget from fraud in their respective countries; reiterates, therefore, that Member States need to ensure that the managing authorities and AFCOS have sufficient resources with the right skills and competences to develop anti-fraud strategies and to implement effective anti-fraud measures and practices;
- 54. Points out that under the RRF Regulation, which forms part of the MFF 2021-2027 package, the Member States have to ensure the effective prevention, detection and correction of conflicts of interest, corruption and fraud, the avoidance of double funding and fictitious registration of assets, and transparency in the payment of funds, as well as strengthening their rules on the correct identification of the final recipient of funds; calls on the Commission to make sure that the budgetary authorities are informed about all situations when funds from off-budget instruments are not paid out due to allegations of misuse, corruption, fraud or breaches of the rule of law and when Member States do not have sufficient and effective anti-fraud systems in place; calls on the Council to adopt only those RRF plans which fulfil all legal, social and policy conditionalities for support; stresses that Member States are also required to explain the relevant arrangements in their RRF plans and include a summary of the consultation process at national level as well as a presentation of the controls and audit system put in place to ensure that the financial interests of the EU are protected;
- 55. Recalls that the RRF scoreboard will serve as a basis for the recovery and resilience dialogue and that it should be updated by the Commission twice a year; calls on the Commission, in this sense, to ensure a thorough monitoring of the progress achieved in the implementation of the milestones and targets envisaged, strictly in line with the RRF Regulation, on the basis of the established common indicators and reporting methodology; recalls that the RRF is bound to conditions that guarantee transparent use of the money and that it should prevent corruption or fraud, double funding or conflicts of interest; believes that controls should also be extended to costs actually incurred by the final beneficiaries; stresses the joint effort of Parliament and of the Commission which has resulted in Member States now being obliged to provide information about final recipients;
- 56. Underlines that in order to protect the financial interests of the EU and to prevent and detect fraud, corruption and conflicts of interest in particular, it is important to know how EU funds are spent and who truly benefits from EU funds, since the largest beneficiaries often hide behind complex ownership structures, including those based in tax havens, rendering the identification process even more opaque;
- 57. Reiterates its call, following the interinstitutional agreement of 16 December 2020 and as expressed already in several resolutions, for the Member States to implement a single, integrated and interoperable reporting and monitoring system developed by the Commission and including but not limited to a single data-mining and risk-scoring tool to access, store, aggregate and analyse data on those ultimately benefiting directly or indirectly from EU funding;
- 58. Considers that for the sake of the greatest possible transparency about the spending of EU funds, it is essential that such a database be developed to the greatest extent possible, in line with applicable data protection rules and the relevant case law of the

- Court of Justice of the European Union, and that relevant and non-sensitive data be made accessible to the public in a concise, comprehensive and user-friendly way in order to enhance public scrutiny of and trust in EU public spending;
- 59. Reiterates that sound financial management of EU-funds is of the utmost importance; regrets the fact that databases on beneficiaries of EU funds do not contain information on the ultimate beneficiaries and their beneficial owners; regrets the fact that it is not possible for control authorities to identify the ultimate recipients of funding; deeply deplores the fact that non-governmental organisations (NGOs) have been used to disguise financing of terrorist and extremist organisations; underlines its position that common rules on beneficiary transparency should also apply to umbrella organisations that receive EU funds and pass them on to NGOs in their network, to ensure that the Commission and control authorities can audit the projects' aims and final beneficiaries; regrets that the Commission did not propose a harmonised definition of NGOs on the basis of which it could monitor those ultimately benefitting; notes that the Financial Regulation sets out rules for the selection and awarding of funds to these entities as well as for control mechanisms; calls on the Commission to revise the Financial Regulation also in the sense of defining the term of 'NGO', by introducing clear categories of NGOs, and to extend the controls also to costs actually incurred by the final beneficiaries;
- 60. Regrets strongly that protection of the EU budget, including comprehensive processing of information, easy accessibility, in-depth audit feasibility, substantive scrutiny and the possibility to monitor, follow up and evaluate the financed actions, as planned for the RRF Regulation, has not been adequately embedded in the MFF package as a whole; acknowledges that this shortcoming enormously weakens both the level of transparency of the implementing actions and the effectiveness of scrutiny and monitoring;
- 61. Concludes that even though the new MFF uses certain tools such as increased amounts budgeted for special instruments and a budgetary mechanism to uphold the rule of law, there is still space for additional tools to strengthen anti-oligarch practices which could be addressed in the framework of the upcoming revision of the Financial Regulation;

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62. Instructs its President to forward this resolution to the Council and the Commission.

OPINION OF THE COMMITTEE ON AGRICULTURE AND RURAL DEVELOPMENT

for the Committee on Budgetary Control

on MFF 2021-2027: fight against oligarch structures, protection of EU funds from fraud and conflict of interest (2020/2126(INI))

Rapporteur for opinion: Attila Ara-Kovács

SUGGESTIONS

The Committee on Agriculture and Rural Development calls on the Committee on Budgetary Control, as the committee responsible, to incorporate the following suggestions into its motion for a resolution:

A budget to serve the general interest in the agricultural domain

1. Underlines that common agricultural policy (CAP) funds account for about 31 % of the of the 2021-2027 EU budget and that there is therefore a heightened responsibility to protect them against any type of misuse, corruption or conflict of interest that is detrimental to the image of what a public policy is and to the interests of the European citizens who contribute to that budget; stresses that these funds, when properly implemented, provide strong support to food production in the Union; reiterates that the Commission and the Member States share responsibilities for their implementation, management and proper spending; further notes that the error rate for the natural resources heading has now stabilised at less than 2 % and that the error rate for direct payments is significantly lower than that;

Interoperability of reporting and control systems

2. Welcomes the study requested by the Budgetary Control Committee entitled 'The Largest 50 Beneficiaries in each EU Member State of CAP and Cohesion Funds' and emphasises the importance of consolidating, streamlining and harmonising EU reporting systems, including through EU-level shared databases and ensuring interoperability among them in order to have the data and information that make it possible to verify and compare ownership structures from one Member State to another; stresses also that reporting systems for CAP and cohesion policy funds should contain information on final beneficiaries, so that the records of funds can be analysed; believes this would require harmonisation of disclosure requirements, as well as data formats fulfilling the open data requirements with indicators defined to allow final beneficiaries, parent structures and ultimate beneficial owners in the national and EU-level databases to be

- identified; considers that greater transparency is a decisive factor in detecting fraud and conflicts of interest; urges the Member States therefore to publish these data in a single, machine-readable format and to ensure the interoperability of information; calls for better cooperation among Member States in this regard;
- 3. Encourages the Member States to support interoperability between land ownership systems, the Land Parcel Identification System, the identification of animals and the comparability of the Integrated Administration Control System (IACS) in order to achieve transparency on ultimate beneficial users and on hidden parent companies with subsidiaries in different Member States in order to facilitate and improve the verification process;

Measures under the CAP first pillar

Notes the EU-wide definition of active farmers in the new CAP, which aims at 4. preventing individuals and companies from receiving support from the CAP when their business is not agricultural or only marginally; emphasises, however, the insufficient progress to date in the fight against oligarch structures; underlines in this regard that, although the number of cases of fraud and irregularities related to Union revenues and expenditure has been reduced in recent years, more actions are needed in the attempt to eradicate the misuse of the CAP funding system by oligarchs; notes that this is largely because of limited transparency affecting all final beneficiaries of the CAP budget; welcomes the new obligation on Member States, proposed by Parliament in the regulation on the financing, management and monitoring of the CAP, to collect and publish the identity of groups of beneficiaries, including parent undertakings, which own CAP-supported agricultural land, as of 2023; emphasises that the protection of the Union's financial interests and the preservation of the Union's credibility and impartiality in programme spending should remain a priority for the Union and its Member States;

Redistribution and capping

- 5. Underlines the need to further improve the balance between small and large beneficiaries and ensure more targeted support at Member State level, with special attention to young farmers; regrets that one of the main aims of the CAP, namely to benefit and support those working the land, still has significant room for improvement; calls, therefore, on the Member States to use the different redistributive tools (including capping) for a fairer distribution of funds, including by going beyond their minimum requirements; regrets that capping in the new CAP remains voluntary and encourages the Member States to apply the capping provisions on direct payments, including at the level of parent structures; reiterates that CAP support should be provided to active farmers;
- 6. Recalls that the farm structure between Member States varies greatly, which is why in the CAP, Member States have a wide range of voluntary measures available to redistribute payments;

Enhanced use of ARACHNE

7. Emphasises that ARACHNE, an IT tool developed for collecting and linking data (data

- mining), in order to establish fraud risk indicators in connection with the European Structural and Investment Funds, could be a key instrument for transparency on the beneficiaries of CAP funds; recalls that ARACHNE is not yet fully fit for purpose for all CAP interventions and that the Commission will present in 2025 a report assessing its use and interoperability with the different national systems with a view to potentially broadening its use by the Member States; hopes that in the meantime the common data mining approach can be extended to also cover the rest of CAP expenditure;
- Notes the voluntary use of the ARACHNE data extraction programme at the start of the 8. 2023-2027 programming period, but underlines that this does not go far enough; regrets that the mandatory use of ARACHNE was not adopted during the CAP reform negotiations; reiterates its call to extend the data-mining and transparency approach, which is currently only in use for investment funding under the Common Provisions Regulation, to all controls on areas of payments in the first and second pillars; underlines the importance of ARACHNE becoming mandatory for the Member States, in particular in the context of managing agricultural funds in order to achieve more transparency on the parent structures and ultimate beneficial owners of CAP funds; underlines, furthermore, the importance of the mandatory use of the Early Detection and Exclusion System for CAP funds in an effort to enhance transparency on the use of taxpayers' money and to reinforce the protection of the Union's financial interests; emphasises that the interoperability and harmonisation of ARACHNE, EDES and institutional and national databases is crucial for ensuring effective information exchange aimed at preventing and identifying fraud affecting the EU budget;
- 9. Calls on the Commission to create a comprehensive, real-time monitoring system as soon as possible, which should collect information on all subsidies received from the first and second pillars of the CAP, including publicly available information on the links between companies and beneficial owners, in the use of EU funds;

Fraud prevention and detection

10. Urges the Commission to strengthen its fraud prevention and detection capabilities, including strengthening the reporting/signalling from individuals and stakeholders and developing and making better use of IT fraud detection tools, and to apply stricter sanctions to those who use the funds for purposes other than those for which they were intended; emphasises that, in the negotiations on the new CAP, Parliament insisted on effective monitoring and control systems to prevent risks to the EU's financial interests that could arise from the introduction of the new CAP delivery model, which involves a significant transfer of tasks from the European level to national administrations in terms of the management and control of EU agricultural funds; underlines, in this context, Parliament's commitment to scrutinising the Member States' implementation of their CAP strategic plans as approved by the Commission and to holding the Commission accountable for meeting its obligations laid down both in the Treaties and by the colegislators in the CAP regulations;

EU bodies engaged in the fight against fraud and the misuse of funding

11. Welcomes the establishment of the European Public Prosecutor's Office (EPPO), with its mandate to investigate, prosecute and bring to judgment crimes against the EU

budget, as an important asset in the fight against fraud and organised crime in the EU; underlines the importance of stronger cooperation and coordination between the Member States and the relevant EU bodies engaged in the fight against fraud and the misuse of funding (the European Anti-Fraud Office (OLAF), the European Court of Auditors, Eurojust and the EPPO); in addition, calls on the Member States to ensure that the competent national authorities are sufficiently funded and well trained to proceed effectively with their responsibilities in terms of the protection of the EU's budget; considers that combating conflicts of interest and fraud not only requires a comprehensive information and monitoring system that provides a clear and accurate picture of the distribution of CAP funds, but also presupposes a strengthened role for OLAF; calls on OLAF for increased efforts and vigilance in relation to the cases of conflicts of interest and against oligarch structures, especially in all the Member States where these cases are more often identified; emphasises that these kinds of misuse of funding are to the detriment of taxpayers' money and the EU's financial interests; commends the work of OLAF and the European Court of Auditors; recalls the Ombudsman's decision (Case 1782/2019/EWM) on the need to be able to link individual public payments to the land parcels for which they are granted, in order to reduce the likelihood of possible fraud and misuse of EU funds;

- 12. Call on the Commission to ensure that the Fifth Anti-Money Laundering Directive is implemented fully and correctly in all Member States, particularly with regard to the implementation of public registers of beneficial owners and registers of beneficial owners of trusts;
- 13. Recalls Article 60 of Regulation (EU) No 1306/2013, which introduces the circumvention clause against artificially created conditions for obtaining advantages;
- 14. Urges greater use of the EU Copernicus observation programme to detect discrepancies between declared and actually cultivated parcels;

Conflicts of interest and land-grabbing

- 15. Recalls the case of Czech Prime Minister Andrej Babiš, who despite transferring Agrofert to two trust funds in February 2017, is still the beneficial owner, as concluded by auditors, of Agrofert holding and thus in conflict of interest;
- 16. Expresses its concern at the cases of high-level conflicts of interest and land-grabbing by oligarchs, especially when national authorities and governments are involved; calls for extra scrutiny towards Member States by the Commission in this context and urges the Commission and the Member States to immediately step up measures against land-grabbing, irregular tenders or other allocation procedures and misuse of EU-money; emphasises that land-grabbing and land concentration are practices that negatively affect the economic and social welfare of local communities, hindering generational renewal by forcing many farms, mainly small-scale farms, out of business and hampering access to land and setting up new farms; calls on the Member States to take immediate actions to address land-grabbing and extreme land concentration; further calls for a distinction to be made between land-grabbing and the accumulation of small agricultural plots as a way to reduce high levels of fragmentation and to create economically viable agricultural units; calls on the Member States to adhere to the EU's

- Financial Regulation, and in particular to implement Article 61 on conflicts of interest and to apply it to all payments of EU funding; calls on the Commission to enforce compliance with Article 61 and evaluate the impact of conflicts of interest on the use of funds, the fight against oligarchs and the misuse of subsidies;
- 17. Calls on the Commission to increase the weight of the political aspect of its evaluation processes, in particular as regard possible conflicts of interest resulting from revolving doors;

Rule of law

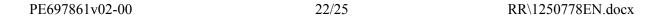
18. Urges the Commission to swiftly address violations of the principle of the rule of law in Member States that are seriously jeopardising the fair, legal and impartial distribution of EU funds; emphasises the clear link between respecting the rule of law and the sound implementation of CAP funds and highlights the importance of protecting all EU funds; urges the Commission to be extra vigilant on rule of law matters and to activate its proportionate sanction system;

Transparency in the decision-making process

19. Emphasises the importance of full transparency in the decision-making process as a measure to prevent conflicts of interest; underlines that having effective management and control systems in place in each Member State is therefore a crucial condition for the legality and regularity of the Union's financial transactions.

INFORMATION ON ADOPTION IN COMMITTEE ASKED FOR OPINION

Date adopted	11.1.2022
Result of final vote	+: 42 -: 3 0: 3
Members present for the final vote	Mazaly Aguilar, Clara Aguilera, Atidzhe Alieva-Veli, Álvaro Amaro, Attila Ara-Kovács, Carmen Avram, Benoît Biteau, Mara Bizzotto, Daniel Buda, Asger Christensen, Angelo Ciocca, Ivan David, Paolo De Castro, Jérémy Decerle, Salvatore De Meo, Herbert Dorfmann, Dino Giarrusso, Francisco Guerreiro, Martin Häusling, Martin Hlaváček, Krzysztof Jurgiel, Jarosław Kalinowski, Elsi Katainen, Gilles Lebreton, Norbert Lins, Chris MacManus, Colm Markey, Alin Mituţa, Marlene Mortler, Ulrike Müller, Maria Noichl, Juozas Olekas, Pina Picierno, Maxette Pirbakas, Bronis Ropė, Anne Sander, Petri Sarvamaa, Simone Schmiedtbauer, Annie Schreijer-Pierik, Marc Tarabella, Veronika Vrecionová, Sarah Wiener, Juan Ignacio Zoido Álvarez
Substitutes present for the final vote	Eric Andrieu, Manuel Bompard, Petros Kokkalis, Zbigniew Kuźmiuk, Cristina Maestre Martín De Almagro



FINAL VOTE BY ROLL CALL IN COMMITTEE ASKED FOR OPINION

42	+
ECR	Mazaly Aguilar, Krzysztof Jurgiel, Zbigniew Kuźmiuk, Veronika Vrecionová
NI	Dino Giarrusso
PPE	Álvaro Amaro, Daniel Buda, Salvatore De Meo, Herbert Dorfmann, Jarosław Kalinowski, Norbert Lins, Colm Markey, Marlene Mortler, Anne Sander, Petri Sarvamaa, Simone Schmiedtbauer, Annie Schreijer-Pierik, Juan Ignacio Zoido Álvarez
Renew	Atidzhe Alieva-Veli, Asger Christensen, Jérémy Decerle, Elsi Katainen, Alin Mituţa, Ulrike Müller
S&D	Clara Aguilera, Eric Andrieu, Attila Ara-Kovács, Carmen Avram, Paolo De Castro, Cristina Maestre Martín De Almagro, Maria Noichl, Juozas Olekas, Pina Picierno, Marc Tarabella
The Left	Manuel Bompard, Petros Kokkalis, Chris MacManus
Verts/ALE	Benoît Biteau, Francisco Guerreiro, Martin Häusling, Bronis Ropė, Sarah Wiener

3	-
ID	Ivan David, Gilles Lebreton, Maxette Pirbakas

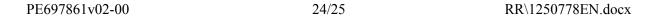
3	0
ID	Mara Bizzotto, Angelo Ciocca
Renew	Martin Hlaváček

Key to symbols:

+ : in favour
- : against
0 : abstention

INFORMATION ON ADOPTION IN COMMITTEE RESPONSIBLE

Date adopted	10.2.2022
Result of final vote	+: 22 -: 4 0: 2
Members present for the final vote	Matteo Adinolfi, Gilles Boyer, Olivier Chastel, Caterina Chinnici, Lefteris Christoforou, Corina Creţu, Ryszard Czarnecki, José Manuel Fernandes, Luke Ming Flanagan, Daniel Freund, Isabel García Muñoz, Monika Hohlmeier, Jean-François Jalkh, Mislav Kolakušić, Joachim Kuhs, Ryszard Antoni Legutko, Claudiu Manda, Alin Mituţa, Younous Omarjee, Michèle Rivasi, Sándor Rónai, Petri Sarvamaa, Simone Schmiedtbauer, Angelika Winzig, Lara Wolters, Tomáš Zdechovský
Substitutes present for the final vote	Katalin Cseh, Mikuláš Peksa



FINAL VOTE BY ROLL CALL IN COMMITTEE RESPONSIBLE

22	+
PPE	Lefteris Christoforou, José Manuel Fernandes, Monika Hohlmeier, Petri Sarvamaa, Simone Schmiedtbauer, Angelika Winzig, Tomáš Zdechovský
Renew	Gilles Boyer, Olivier Chastel, Katalin Cseh, Alin Mituţa
S&D	Caterina Chinnici, Corina Crețu, Isabel García Muñoz, Claudiu Manda, Sándor Rónai, Lara Wolters
The Left	Luke Ming Flanagan, Younous Omarjee
Verts/ALE	Daniel Freund, Mikuláš Peksa, Michèle Rivasi

4	-
ECR	Ryszard Czarnecki, Ryszard Antoni Legutko
ID	Matteo Adinolfi, Jean-François Jalkh

2	0
ID	Joachim Kuhs
NI	Mislav Kolakušić

Key to symbols: + : in favour - : against 0 : abstention