European Parliament

2019-2024



Plenary sitting

A9-0115/2024

22.3.2024

REPORT

on discharge in respect of the implementation of the budget of the European Agency for Safety and Health at Work (EU-OSHA) for the financial year 2022 (2023/2166(DEC))

Committee on Budgetary Control

Rapporteur: Petri Sarvamaa

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PR_DEC_Agencies

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1. PROPOSAL FOR A EUROPEAN PARLIAMENT DECISION

on discharge in respect of the implementation of the budget of the European Agency for Safety and Health at Work (EU-OSHA) for the financial year 2022 (2023/2166(DEC))

The European Parliament,

- having regard to the final annual accounts of the European Agency for Safety and Health at Work (EU-OSHA) for the financial year 2022,
- having regard to the Court of Auditors' annual report on EU agencies for the financial year 2022, 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 2022, pursuant to Article 287 of the Treaty on the Functioning of the European Union,
- having regard to the Council's recommendation of 22 February 2024 on discharge to be given to the Agency in respect of the implementation of the budget for the financial year 2022 (00000/2024 C9-0000/2024),
- having regard to Article 319 of the Treaty on the Functioning of the European Union,
- 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, amending Regulations (EU) No 1296/2013, (EU) No 1301/2013, (EU) No 1303/2013, (EU) No 1304/2013, (EU) No 1309/2013, (EU) No 1316/2013, (EU) No 223/2014, (EU) No 283/2014, and Decision No 541/2014/EU and repealing Regulation (EU, Euratom) No 966/2012³, and in particular Article 70 thereof,
- 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 2062/94⁴, and in particular Article 16 thereof,
- having regard to Commission Delegated Regulation (EU) 2019/715 of 18 December 2018 on the framework financial regulation for the bodies set up under the TFEU and Euratom Treaty and referred to in Article 70 of Regulation (EU, Euratom) 2018/1046 of the European Parliament and of the Council⁵, and in particular Article 105 thereof,

¹ OJ C, C/2023/594, 27.10.2023.

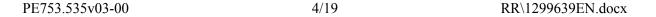
² OJ C, C/2023/112, 12.10.2023.

³ OJ L 193, 30.7.2018, p. 1.

⁴ OJ L 30, 31.1.2019, p. 58.

⁵ OJ L 122, 10.5.2019, p. 1.

- 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 (A9-0115/2024),
- 1. Grants the Executive Director of the European Agency for Safety and Health at Work (EU-OSHA) discharge in respect of the implementation of the Agency's budget for the financial year 2022;
- 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 Agency for Safety and Health at Work (EU-OSHA), 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).



2. PROPOSAL FOR A EUROPEAN PARLIAMENT DECISION

on the closure of the accounts of the European Agency for Safety and Health at Work (EU-OSHA) for the financial year 2022 (2023/2166(DEC))

The European Parliament,

- having regard to the final annual accounts of the European Agency for Safety and Health at Work (EU-OSHA) for the financial year 2022,
- having regard to the Court of Auditors' annual report on EU agencies for the financial year 2022, 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 2022, pursuant to Article 287 of the Treaty on the Functioning of the European Union,
- having regard to the Council's recommendation of 22 February 2024 on discharge to be given to the Agency in respect of the implementation of the budget for the financial year 2022 (00000/2024 C9-0000/2024),
- having regard to Article 319 of the Treaty on the Functioning of the European Union,
- 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, amending Regulations (EU) No 1296/2013, (EU) No 1301/2013, (EU) No 1303/2013, (EU) No 1304/2013, (EU) No 1309/2013, (EU) No 1316/2013, (EU) No 223/2014, (EU) No 283/2014, and Decision No 541/2014/EU and repealing Regulation (EU, Euratom) No 966/2012³, and in particular Article 70 thereof,
- 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 2062/94⁴, and in particular Article 16 thereof,
- having regard to Commission Delegated Regulation (EU) 2019/715 of 18 December 2018 on the framework financial regulation for the bodies set up under the TFEU and Euratom Treaty and referred to in Article 70 of Regulation (EU, Euratom) 2018/1046 of the European Parliament and of the Council⁵, and in particular Article 105 thereof,
- having regard to Rule 100 of and Annex V to its Rules of Procedure,

¹ OJ C, C/2023/594, 27.10.2023.

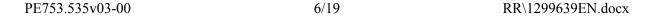
² OJ C, C/2023/112, 12.10.2023.

³ OJ L 193, 30.7.2018, p. 1.

⁴ OJ L 30, 31.1.2019, p. 58.

⁵ OJ L 122, 10.5.2019, p. 1.

- having regard to the opinion of the Committee on Employment and Social Affairs,
- having regard to the report of the Committee on Budgetary Control (A9-0115/2024),
- 1. Approves the closure of the accounts of the European Agency for Safety and Health at Work (EU-OSHA) for the financial year 2022;
- 2. Instructs its President to forward this decision to the Executive Director of the European Agency for Safety and Health at Work (EU-OSHA), 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 Agency for Safety and Health at Work (EU-OSHA) for the financial year 2022 (2023/2166(DEC))

The European Parliament,

- having regard to its decision on discharge in respect of the implementation of the budget of the European Agency for Safety and Health at Work (EU-OSHA) for the financial year 2022,
- 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 (A9-0115/2024),
- A. whereas according to its statement of revenue and expenditure¹ the final budget of the European Agency for Safety and Health at Work (the 'Agency') for the financial year 2022 was EUR 16 405 100, representing a slight increase of 1,81 % compared to 2021; whereas the Agency's budget derives mainly from the Union budget;
- B. whereas the Court of Auditors (the 'Court') in its report on the annual accounts of the Agency for the financial year 2022 (the 'Court's report'), states that it has obtained reasonable assurance that the Agency's annual accounts are reliable and that the underlying transactions are legal and regular;
- C. whereas with regard to the Agency's procurement sector, no issues requiring corrective actions were reported for 2022 and there are no ongoing or outstanding corrective actions from previous years' audits and assessments;

Budget and financial management

- 1. 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;
- 2. 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;
- 3. 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

¹ OJ C 38, 31.1.2023, p. 29.

12(6) 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;

Performance

- 4. Notes with appreciation that the Agency's implementation rate of its work programme in 2022 was 98 % whereas the target was 90 %;
- 5. 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;
- 6. 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;
- 7. 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;
- 8. 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;

Efficiency and gains

9. 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 European reference laboratory for avian influenza and Newcastle disease;

- 10. 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;
- 11. 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 CO₂ 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;
- 12. Commends the Agency for having established a corporate plan to improve energy efficiency and climate neutrality of its operations;

Staff policy

- 13. 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;
- 14. 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 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;
- 15. 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

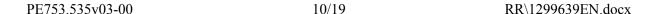
- the Agency to consider geographical balance with utmost priority in its recruitment procedure and requests the Agency to report to the discharge authority any development in that regard;
- 16. Welcomes that the Agency in terms of measures linked with people with disabilities has established a disability coordinator (human resources member) as contact point for any related needs of staff;
- 17. 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;

Prevention and management of conflicts of interest and transparency

- 18. 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;
- 19. 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 the management board and its members', defining, inter alia, basic principles and practices for professional secrecy and confidentiality;
- 20. 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;

Internal control

- 21. 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;
- 22. 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;
- 23. 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;

24. Notes that in 2022 the Agency's new anti-fraud strategy 2022-2026 was implemented by the management board by a regular 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;

Other comments

- 25. 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;
- 26. 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;
- 27. 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;

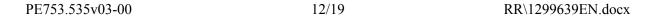
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28. Refers, for other observations of a cross-cutting nature accompanying its decision on discharge, to its resolution of [...]² on the performance, financial management and control of the agencies.

² Texts adopted, P9 TA(2024)0000.

ANNEX: ENTITIES OR PERSONS FROM WHOM THE RAPPORTEUR HAS RECEIVED INPUT

The rapporteur declares under his exclusive responsibility that he did not receive input from any entity or person to be mentioned in this Annex pursuant to Article 8 of Annex I to the Rules of Procedure.



OPINION OF THE COMMITTEE ON EMPLOYMENT AND SOCIAL AFFAIRS

for the Committee on Budgetary Control

on discharge in respect of the implementation of the budget of the European Agency for Safety and Health at Work (EU-OSHA) (2023/2166(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:

- having regard to the European Court of Auditors' Annual report on the implementation of the EU budget for the 2022 financial year;
- having regard to the European Court of Auditors' Annual report on EU agencies for the financial year 2022;
- having regard to EU-OSHA's Consolidated Annual Activity Report (CAAR) 2022;
- 1. Expresses its satisfaction that the European Court of Auditors (the 'Court') has declared the transactions underlying the European Agency for Safety and Health at Work (Agency) annual accounts for the financial year 2022 to be legal and regular and that its financial position as at 31 December 2022 is fairly represented;
- 2. Notes that, the budget of the Agency for the financial year 2022 was EUR 22 million (the same as in 2021)¹; expresses its satisfaction that the Agency's budget for 2022 was executed by 98.7%; highlights the need to keep ensuring adequate human and financial resources allowing the Agency to continue to fulfil its mandate and implementing its work programme with a very high activity completion rate;
- 3. Acknowledges the fact that due to high inflation rates, the year 2022 was characterised by a significant increase in the staff salary cost and various other services such as rent and facility management expenditure, gas and electricity supply, and other administrative support;

¹ These budget figures were taken from the ECA's Annual report on EU agencies for the financial year 2022 and are based on the total payment appropriations available during the financial year.

- 4. Appreciates the Agency's activities to develop, gather and provide reliable and relevant information, analysis and tools on national and EU priorities in the field of occupational safety and health, which contribute to the Union policy aiming to promote healthy and safe work places across the Union; notes in particular the role the Agency can play in supporting national and EU organisations involved in making and implementing policies in the field; believes the Agency can provide useful information on the impact of telework and digitalisation of work in a post-Covid-19 Europe for both employers and workers;
- 5. 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 Europe 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 this regard the Agency's research paying particular attention to the impact of the 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;
- 6. Notes with satisfaction the important role assigned to the Agency in the EU Strategic Framework on Health and Safety at Work 2021-2027 and the way this has been taken forward; welcomes the Agency's strong commitment to delivering on the Vision Zero approach to work-related deaths, on mental health at work, as well as on the impact of heatwaves and climate change on the health and safety of workers;
- 7. Commends the Agency for having ensured business continuity through a prompt reorganisation, reprioritisation and reallocation of resources in response to the delay in the appointment of a new Executive Director;
- 8. Appreciates the cooperation established with other EU agencies aimed at expertise and methodology exchange as well as joint delivery; welcomes that the Agency has fully implemented the action plan adopted in response to the evaluation of EU-OSHA, European Foundation for the Improvement of Living and Working Conditions (Eurofound), European Training Foundation and European Centre for the Development of Vocational Training (Cedefop);
- 9. Notes the Court's observations with regards to budgetary management and calls on the Agency to undertake the necessary measures to address the observations;
- 10. Welcomes however the fact that the Agency has completed actions taken to the Court's prior observations on public procurement procedure, which are related to the implementation of the budget for the financial year 2021;
- 11. Commends the Agency for having established a corporate plan to improve energy efficiency and climate neutrality of its operations;
- 12. Recommends, on the basis of the facts available, that discharge be granted to the Executive Director of the European Agency for Safety and Health at Work in respect of the implementation of the Agency's budget for the financial year 2022.

ANNEX: ENTITIES OR PERSONS FROM WHOM THE RAPPORTEUR HAS RECEIVED INPUT

The rapporteur declares under her exclusive responsibility that she did not receive input from any entity or person to be mentioned in this Annex pursuant to Article 8 of Annex I to the Rules of Procedure.

INFORMATION ON ADOPTION IN COMMITTEE ASKED FOR OPINION

Date adopted	11.1.2024
Result of final vote	+: 36 -: 0 0: 3
Members present for the final vote	João Albuquerque, Atidzhe Alieva-Veli, Dominique Bilde, Vilija Blinkevičiūtė, Milan Brglez, Jordi Cañas, David Casa, Leila Chaibi, Ilan De Basso, Jarosław Duda, Estrella Durá Ferrandis, Lucia Ďuriš Nicholsonová, Cindy Franssen, Chiara Gemma, Helmut Geuking, Elisabetta Gualmini, Agnes Jongerius, Radan Kanev, Ádám Kósa, Katrin Langensiepen, Elena Lizzi, Sara Matthieu, Jozef Mihál, Max Orville, Dennis Radtke, Antonio Maria Rinaldi, Mounir Satouri, Monica Semedo, Eugen Tomac, Romana Tomc, Nikolaj Villumsen, Maria Walsh
Substitutes present for the final vote	Catherine Amalric, Romeo Franz, Lina Gálvez Muñoz, José Gusmão
Substitutes under Rule 209(7) present for the final vote	Maria Noichl, Carina Ohlsson, Vera Tax

FINAL VOTE BY ROLL CALL IN COMMITTEE ASKED FOR OPINION

36	+
ECR	Chiara Gemma
NI	Ádám Kósa
PPE	David Casa, Jarosław Duda, Cindy Franssen, Helmut Geuking, Radan Kanev, Dennis Radtke, Eugen Tomac, Romana Tomc, Maria Walsh
Renew	Atidzhe Alieva-Veli, Catherine Amalric, Jordi Cañas, Lucia Ďuriš Nicholsonová, Jozef Mihál, Max Orville, Monica Semedo
S&D	João Albuquerque, Vilija Blinkevičiūtė, Milan Brglez, Ilan De Basso, Estrella Durá Ferrandis, Lina Gálvez Muñoz, Elisabetta Gualmini, Agnes Jongerius, Maria Noichl, Carina Ohlsson, Vera Tax
The Left	Leila Chaibi, José Gusmão, Nikolaj Villumsen
Verts/ALE	Romeo Franz, Katrin Langensiepen, Sara Matthieu, Mounir Satouri

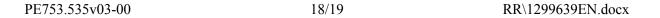
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ID	Dominique Bilde, Elena Lizzi, Antonio Maria Rinaldi

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

INFORMATION ON ADOPTION IN COMMITTEE RESPONSIBLE

Date adopted	4.3.2024
Result of final vote	+: 17 -: 1 0: 1
Members present for the final vote	Olivier Chastel, Caterina Chinnici, Ilana Cicurel, Carlos Coelho, Daniel Freund, Isabel García Muñoz, Monika Hohlmeier, Joachim Kuhs, Markus Pieper, Petri Sarvamaa, François Thiollet
Substitutes present for the final vote	Katalin Cseh, Bas Eickhout, Hannes Heide, Sabrina Pignedoli, Wolfram Pirchner
Substitutes under Rule 209(7) present for the final vote	Dominique Bilde, César Luena, Miguel Urbán Crespo



FINAL VOTE BY ROLL CALL IN COMMITTEE RESPONSIBLE

17	+
NI	Sabrina Pignedoli
PPE	Caterina Chinnici, Carlos Coelho, Monika Hohlmeier, Markus Pieper, Wolfram Pirchner, Petri Sarvamaa
Renew	Olivier Chastel, Ilana Cicurel, Katalin Cseh
S&D	Isabel García Muñoz, Hannes Heide, César Luena
The Left	Miguel Urbán Crespo
Verts/ALE	Bas Eickhout, Daniel Freund, François Thiollet

1	-
ID	Joachim Kuhs

1	0
ID	Dominique Bilde

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