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 2020 (2021/2141(DEC))

Committee on Budgetary Control

Rapporteur: Tomáš Zdechovský
CONTENTS

1. PROPOSAL FOR A EUROPEAN PARLIAMENT DECISION .............................................. 3
2. PROPOSAL FOR A EUROPEAN PARLIAMENT DECISION .............................................. 5
3. MOTION FOR A EUROPEAN PARLIAMENT RESOLUTION ...................................... 7
OPINION OF THE COMMITTEE ON EMPLOYMENT AND SOCIAL AFFAIRS ........... 12
INFORMATION ON ADOPTION IN COMMITTEE RESPONSIBLE ........................... 16
FINAL VOTE BY ROLL CALL IN COMMITTEE RESPONSIBLE ................................. 17
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 2020 (2021/2141(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 2020,

– having regard to the Court of Auditors’ annual report on EU agencies for the financial year 2020, 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 2020, pursuant to Article 287 of the Treaty on the Functioning of the European Union,

– having regard to the Council’s recommendation of 28 February 2022 on discharge to be given to the Agency in respect of the implementation of the budget for the financial year 2020 (06003/2022 – C9-0096/2022),

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


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– 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 (A9-0106/2022),
1. Grants the Interim 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 2020;
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 Interim 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 2020
(2021/2141(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 2020,

– having regard to the Court of Auditors’ annual report on EU agencies for the financial year 2020, 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 2020, pursuant to Article 287 of the Treaty on the Functioning of the European Union,

– having regard to the Council’s recommendation of 28 February 2022 on discharge to be given to the Agency in respect of the implementation of the budget for the financial year 2020 (06003/2022 – C9-0096/2022),

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


– 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,
– having regard to the opinion of the Committee on Employment and Social Affairs,
– having regard to the report of the Committee on Budgetary Control (A9-0106/2022),

1. Approves the closure of the accounts of the European Agency for Safety and Health at Work (EU-OSHA) for the financial year 2020;

2. Instructs its President to forward this decision to the Interim 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 2020 (2021/2141(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 2020,
- 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 (A9-0106/2022),

A Whereas in the context of the discharge procedure, the discharge authority wishes to stress the particular importance of further strengthening the democratic legitimacy of the Union institutions by improving transparency and accountability, and implementing the concept of performance-based budgeting and good governance of human resources;

B. whereas according to its statement of revenue and expenditure the final budget of the European Agency for Safety and Work at Work (the ‘Agency’) for the financial year 2020 was EUR 16 058 100, representing an increase of 2,03 % compared to 2019; whereas the Agency’s budget derives mainly from the Union budget;

C. whereas the Court of Auditors (the ‘Court’) in its report on the Agency’s annual accounts for financial year 2020 (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;

Budget and financial management

1. Notes that the budget monitoring efforts during the financial year 2020 resulted in a budget implementation rate of 96,8 %, representing a decrease of 1,04 % compared to 2019; regrets that the payment appropriations execution rate was at 62,15 %, representing a decrease of 14,18 % compared to 2019; notes that the low rate of payment appropriations is related to a slow-down of activities of the Agency caused by the COVID-19 pandemic;

2. Notes that the Agency is performing an analysis of the reasons for very high carry-overs as a follow-up to the observations of the Court in 2019; calls on the Agency to inform the discharge authority about the outcome of the analysis;

1 OJ C 114, 31.3.2021, p. 45.
Performance

3. Notes that the Agency uses certain measures as key performance indicators (KPIs) to assess the added value provided by its activities and other measures to improve its budget management, such as work programme delivery, cancellation of payments appropriations and outreach capacity of intermediaries through networking; welcomes the fact that the Agency uses a KPI to measure the implementation of commitment appropriations, as this has been a critical point in previous years with consistent remarks of the Court in this regard; notes that the Agency has achieved almost all its targets with a part of the work programme was not achieved as the pandemic had an impact on traveling and events;

4. Welcomes the fact that the Agency carried out the ex post evaluations of finalised occupational safety and health (OSH) overviews on work-related diseases, costs and benefits of OSH and on microenterprises and small enterprises; notes that the evaluation concluded that the Agency should continue its efforts in these important topical areas and specific recommendations were provided; welcomes the fact that in 2020 the Agency carried out the ex post evaluations of the Healthy Workplaces Campaign 2018-2019; notes that the campaign has been particularly successful in the area of stakeholders engagement and dissemination of activities;

5. Notes that the Agency collaborates closely with other agencies, namely the European Foundation for the Improvement of Living and Working Conditions (Eurofound), the Fundamental Rights Agency, the European Centre for the Development of Vocational Training, the Joint Research Centre and the European Labour Authority, on topics of common interest such as the employment and social affairs policy; notes that the Agency, for the development of the OSH Barometer, cooperated with Eurostat; notes that the Agency worked closely with the European Chemical Agency for the work of dangerous substances; notes that the Agency also worked closely with the European Maritime Safety Agency with regard to OSH in the context of oil spills; welcomes the 2020-2024 strategy to take action against cancer in the workplace;

6. Appreciates the Agency’s activities to develop, gather and provide reliable and relevant information, analysis and tools on OSH, which contribute to the Union policy aiming to promote healthy and safe work places across the Union;

7. Notes, in particular, the prominent role that the Agency has in supporting the implementation of principle 10 of the European Pillar of Social Rights; welcomes the Agency’s strong commitment to ensuring that all workers enjoy the same OSH rights regardless of the size of the undertaking, the type of contract or the employment relationship;

8. Stresses the Agency’s importance, autonomy and added value in its field of expertise; highlights the need of ensuring adequate human and financial resources allowing the Agency to continue implementing its work programme with a very high activity completion rate, in particular in the light of the implementation of the new EU Strategic Framework on Health and Safety at Work (2021-2027) and the forthcoming legislation on the protection of workers from the risks related to exposure to asbestos at work and carcinogens and mutagens directive;

9. Believes that the Agency can provide useful information and analysis on the impact of
telework and other digital solutions for both employers and workers on OSH in the context of working conditions during the COVID-19 pandemic with particular attention to mental health;

**Staff policy**

10. Notes that, on 31 December 2019, the establishment plan was 97.5% implemented, with 39 temporary agents appointed out of 40 temporary agents authorised under the Union budget (compared to 40 posts filled out 40 authorised in 2019); notes that, in addition, 24 contract agents worked for the Agency in 2020;

11. Notes with concern the lack of gender balance among senior managers, with three men (75%) and one woman (25%); notes the better gender balance on the management board, with 51 men (58.6%) and 36 women (41.4%), and among staff overall, with 16 men (30.2%) and 44 women (69.8%); asks the Agency to ensure gender balance at the management and staff levels in the future; 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;

12. Welcomes the fact that no harassment cases were reported and that the Agency has a strong engagement in promoting anti-harassment policies, organising regularly awareness raising sessions for its staff and creating a specialised intranet page on the topic;

13. Regrets that staff feels isolated because of teleworking; however, welcomes the fact that management offers a lot of psychological support, mindfulness sessions and does its best to create the best possible atmosphere, based on what staff members need and what the local administration decides;

14. Expresses concern about the long and non-transparent procedure for appointing the Agency’s new executive director;

**Procurement**

15. Notes that the Agency developed a consolidation strategy of its finance and procurement function that aims at optimising use of resources, harmonising processes, and better defining roles and responsibilities; notes that, due to the COVID-19 pandemic, the implementation, originally planned for 2020, has been postponed and started late 2020 with the appointment of an external expert to assist with practical arrangements;

16. Notes that the implementation of the Agency’s document management system was completed in 2020; further notes the adoption of e-procurement, in particular e-tendering and e-submission, the electronic signature procedure, and simplification and digitalisation of several internal workflows; recalls the importance of increasing the Agency’s digitalisation in terms of internal operation and management but also in order to speed up the digitalisation of procedures; draws attention to the need to take all the necessary security measures to avoid any risk to the online security of the information processed;

**Prevention and management of conflicts of interest, and transparency**
17. Acknowledges the Agency’s existing measures and ongoing efforts to ensure transparency and the prevention and management of conflicts of interest; notes that in January 2020 the management board revised the prevention and management of conflicts of interest policy and that the management board members are requested to provide a declaration of absence of conflicts of interest in addition to a declaration of interests; welcomes that both declarations are available on the Agency’s website;

**Internal control**

18. Welcomes the fact that the Agency uses a non-conformity strategy that records not only ex ante exceptions, but also ex post events, aiming to improve existing procedures and detect internal control weaknesses; notes that in 2020 the non-conformities recorded did not indicate significant weaknesses in terms of the existing controls; notes that the Agency took part again in the peer review exercise on risk management in decentralised agencies launched by the Commission, by sharing knowledge, methodologies and critical risks with the other agencies taking part to the working group;

19. Notes that the Agency’s internal control framework (ICF) was adopted by the management board in 2019, based on the Commission’s internal control framework; notes that the Agency performed an assessment of the ICF for the reporting year 2020 that concluded that the framework is present and functions adequately concerning all internal control components;

20. Notes that the Agency’s corporate risk register is linked to the ICF and that both are subject to periodical reviews by senior management; notes that all the risks monitored during 2020 were categorised as related to the ‘external environment’ and none of them is classified as a potential threat for the Agency’s reputation or strategic achievement;

21. Takes notes of the fact that two corrective actions reported by the Court linked to the excessive committed appropriations carried over from previous years are ongoing;

**COVID-19 response and business continuity**

22. Notes with satisfaction that the Agency provided useful information and resources to assess the risks and the impact on the workplace and mitigate them; notes that the Agency reported all the actions delivered and planned, such as projects related to telework, reports aiming to evaluate the psychosocial risks of the COVID-19 pandemic, guidance for the workplace and participation in several high-level meetings related to the protection of workers in the context of the COVID-19 pandemic;

23. Notes that the Agency supported remote working arrangements for staff, launching new electronic internal procedures to facilitate business continuity; notes that the Agency provided to staff proper teleworking equipment and secure access to the Agency’s IT systems; notes that internal and external meetings were moved online, and that paperless workflows were established to allow the Agency to continue meeting its financial and contractual obligations;

24. Notes that in 2020, the Agency continued to effectively communicate and promote OSH; notes that the Agency, despite COVID-19 restrictions, managed to actively present its work at over 300 events; notes that the Agency provided a multilingual (25 languages) guidance for workplaces, which is among the most downloaded and
accessed publications in the history of the Agency, and a range of other COVID-19 resources were developed and communicated via the Agency’s website; encourages the Agency to continue working on guidelines to help employers and workers adapt to the evolution of the COVID-19 pandemic;

**Other comments**

25. Notes that the Agency started a cooperation with CERT-EU via a service level agreement in order to ensure cyber protection for the Agency; notes that in 2020, cybersecurity has been identified as an issue and that the Agency suggested to launch a call for tender for the provision of cyber security services in 2021; calls on the Agency to inform the discharge authority on the progress made;

26. Notes that with the proclamation of the European Pillar of Social Rights, the Agency is given an important role in implementing its principles;

27. Refers, for other observations of a cross-cutting nature accompanying its decision on discharge, to its resolution of [...] 2022 on the performance, financial management and control of the agencies.
1.2.2022

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) for the financial year 2020
(2021/2141(DEC))

Rapporteur for opinion: Romana Tomc

SUGGESTIONS

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

1. Expresses its satisfaction that the Court of Auditors has declared the transactions underlying the Agency’s annual accounts for the financial year 2020 to be legal and regular and that its financial position as at 31 December 2020 is fairly represented;

2. Appreciates the Agency’s activities to develop, gather and provide reliable and relevant information, analysis and tools on occupational safety and health, which contribute to the Union policy aiming to promote healthy and safe work places across the Union;

3. Notes, in particular, the prominent role that the Agency has in supporting the implementation of principle 10 enshrined in the European Pillar of Social Rights; welcomes the Agency’s strong commitment to ensuring that all workers enjoy the same occupational health and safety rights regardless of the size of the company, the type of contract or the employment relationship;

4. Stresses its importance, autonomy and added value in its field of expertise; highlights the need of ensuring adequate human and financial resources allowing the Agency to continue implementing its work programme with a very high activity completion rate, in particular in the light of the implementation of the new EU Strategic Framework on Health and Safety at Work (2021-2027) and the forthcoming legislation on the protection of workers from the risks related to exposure to asbestos at work and carcinogens and mutagens directive;

5. Believes the Agency can provide useful information and analysis on the impact of telework and other digital solutions for both employers and workers on occupational safety and health in the context of working conditions in the pandemic with particular attention to mental health;

6. Regrets that staff feels isolated because of teleworking; however, welcomes the fact that management offers a lot of psychological support, mindfulness sessions and does its best
to create the best possible atmosphere, based on what staff members need and what the local administration decides;

7. Takes notes that two corrective actions reported by the Court of Auditors linked to the excessive committed appropriations carried over from previous years are ongoing;

8. Expresses concern about the long and non-transparent procedure of appointing the new Executive Director of the Agency;

9. Recommends, on the basis of the facts available, that discharge be granted to the Interim Executive Director of the European Agency for Safety and Health at Work (EU-OSHA) in respect of the implementation of the Agency’s budget for the financial year 2020.
INFORMATION ON ADOPTION IN COMMITTEE ASKED FOR OPINION

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**Members present for the final vote**
Atidzhe Alieva-Veli, Marc Angel, Dominique Bilde, Gabriele Bischoff, Vilija Blinkevičiūtė, Milan Brglez, Sylvie Brunet, Jordi Cañas, David Casa, Ilan De Basso, Margarita de la Pisa Carrión, Özlem Demirel, Klára Dobre, Jaroslav Duda, Estrella Durá Ferrandis, Lucija Duriš Nicholsonová, Rosa Estarás Ferragut, Nicolaus Fest, Loucas Fourlas, Cindy Franssen, Helmut Geuking, Elisabetta Gualmini, Alicia Homs Ginel, France Jamet, Agnes Jongerius, Radan Kanev, Ádám Kósa, Stelios Kypouroupoulos, Katrin Langensiepen, Miriam Lexmann, Elena Lizzi, Giuseppe Milazzo, Dragos Pislaru, Manuel Pizarro, Dennis Radtke, Elżbieta Rafalska, Daniela Rondinelli, Mounir Satouri, Monica Semedo, Michal Šimečka, Beata Szydło, Cristian Terheş, Eugen Tomac, Romana Tomc, Nikolaj Villumsen, Marianne Vind, Maria Walsh, Stefania Zambelli, Tatjana Ždanoka, Tomáš Zdechovský

**Substitutes present for the final vote**
Marc Botenga, Peter Lundgren, Eugenia Rodríguez Palop, Véronique Trillet-Lenoir, Kim Van Sparrentak
## FINAL VOTE BY ROLL CALL IN COMMITTEE ASKED FOR OPINION

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0 : abstention
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