

Special Report

How do the EU institutions and bodies calculate, reduce and offset their greenhouse gas emissions?



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Luxembourg: Publications Office of the European Union, 2014

ISBN 978-92-872-0862-0
doi:10.2865/66560

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Printed in Luxembourg

Special Report**How do the EU institutions and bodies calculate, reduce and offset their greenhouse gas emissions?**

(pursuant to Article 287(4), second subparagraph, TFEU)

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- the European Investment Bank**
- the European Aviation Safety Agency**
- the European Environment Agency**
- the European Medicines Agency**
- the Office for Harmonization in the Internal Market (Trade Marks and Designs)**

Carbon dioxide (CO₂): A naturally occurring gas and also a by-product of burning fossil fuels such as oil, gas and coal, biomass burning, land-use changes and industrial processes (e.g. cement production). It is the principal anthropogenic greenhouse gas and the reference gas against which the impact of other greenhouse gases is measured.

Carbon footprint: A term used popularly to refer to the overall quantity of CO₂ and other greenhouse gas emissions caused directly and indirectly by a product or an activity, or associated with the activities of an individual or an organisation. No mandatory EU rules exist for calculating carbon footprints.

Carbon neutrality: A state where net carbon emissions related to a product or activity equals zero once offsetting has taken place for emissions which could not be avoided.

Climate change: According to the United Nations Framework Convention on Climate Change, this means a change of climate which is attributed directly or indirectly to human activity that alters the composition of the global atmosphere and which is in addition to natural climate variability observed over comparable time periods.

CO₂ equivalent (CO₂e): A universal unit of measurement for emissions of greenhouse gases, reflecting their differing global warming potential.

EMAS: The voluntary eco-management and audit scheme of the European Union. This scheme is compatible with ISO 14001 but goes beyond it in terms of requirements to be met.

Energy efficiency: Something is more energy efficient if it delivers more for the same energy input, or the same for less energy input. Improving energy efficiency is a way of reducing energy consumption or restraining growth in energy consumption.

Energy from renewable sources: Defined in Directive 2009/28/EC on the promotion of the use of energy from renewable sources as energy from non-fossil sources, namely wind, solar, aerothermal, geothermal, hydrothermal and ocean energy, hydropower, biomass, landfill gas, sewage treatment plant gas and biogases.

European Code of Conduct for Energy Efficiency in Data Centres: A voluntary code of conduct promoted by the European Commission to deal with energy consumption in data centres and the need to reduce the related environmental, economic and energy-supply security impacts.

Full-time equivalent (FTE): A unit to measure the number of persons in a way that makes them comparable although they may work a different number of hours per week.

GHG Protocol: A widely used voluntary accounting and reporting standard for greenhouse gas emissions, which has been developed by the GHG Protocol Initiative. This initiative is a multi-stakeholder partnership of businesses, non-governmental organisations, governments and others convened by the World Resources Institute, a Washington-based environmental NGO, and the World Business Council for Sustainable Development, a Geneva-based coalition of international companies.

Global warming potential (GWP): This defines the impact a greenhouse gas will have on global warming over a time period as compared to the impact of carbon dioxide.

GreenBuilding programme (GBP): A voluntary European Commission programme to support cost-effective measures for improving energy efficiency and introducing renewable energy sources in non-residential buildings.

Green public procurement (GPP): A process whereby public authorities seek to procure goods, services and works with a reduced environmental impact throughout their life cycles when compared to goods, services and works with the same primary function that would otherwise be procured.

Green public procurement (GPP) toolkit: Practical guidance provided by the European Commission's Directorate-General for the Environment on how to include green requirements in tender documents as part of the technical specifications, of the selection and/or award criteria and of performance clauses.

Greenhouse effect: The build-up of heat in the atmosphere near the earth's surface (troposphere) caused by greenhouse gases. Just as the glass walls in a greenhouse increase the temperature of the air inside, the greenhouse effect warms the surface of the planet. Without the natural greenhouse effect, the temperature would be below freezing point. However, human activities have greatly intensified the natural greenhouse effect, causing global warming and triggering climate change.

Greenhouse gases (GHG): Carbon dioxide (CO₂), methane (CH₄), nitrous oxide (N₂O) and hydrofluorocarbons (HFCs) are examples of greenhouse gases whose absorption of solar radiation is responsible for the greenhouse effect. Taking into account their differing global warming potential greenhouse gas emissions are usually calculated and reported in carbon dioxide equivalents (CO₂e).

ISO 14001: This standard, developed by the International Organisation for Standardisation sets out the criteria for an environmental management system and can be certified to. It does not dictate requirements for environmental performance, but maps out a framework that a company or organisation can follow to set up an effective environmental management system.

Leakage: The portion of cuts in greenhouse gas emissions in countries trying to meet mandatory limits that may reappear in other countries not bound by such limits. For example, companies may shift production from developed countries to developing countries to escape restrictions on emissions.

Mitigation: Efforts to reduce the emissions or enhance the sinks of greenhouse gases. Examples include using fossil fuels more efficiently, switching to energy from renewable sources, improving the insulation of buildings and expanding sinks such as forests to remove greater amounts of carbon dioxide from the atmosphere.

Nearly zero-energy building: Defined in the Directive 2010/31/EU on the energy performance of buildings as a building that has a very high energy performance. The nearly zero or very low amount of energy required should be covered, to a very significant extent, by energy from renewable sources, including energy from renewable sources produced on-site or nearby.

Offsetting: Carbon offsetting is a mechanism whereby individuals or organisations compensate for their own GHG emissions or for a part of them by paying for an equivalent GHG saving made elsewhere in the world, e.g. emissions savings made through wind farms that replace coal-fired power plants. Offsets are calculated relative to a baseline that represents a hypothetical scenario for what emissions would have been in the absence of the mitigation project that generates the offsets.

Organisation environmental footprint (OEF) method: A method recommended by the European Commission for measuring and communicating the life-cycle environmental performance of an organisation. It includes reporting on greenhouse gas emissions but is not limited to this.

Sustainable development: According to the 1987 'Brundlandt report' for the General Assembly of the United Nations sustainable development is development that meets the needs of the present without compromising the ability of future generations to meet their own needs.

Upstream emissions: According to the GHG Protocol upstream emissions are indirect GHG emissions related to purchased or acquired goods and services. They occur up to the point of receipt by the reporting organisation and are therefore also referred to as 'cradle-to-gate' emissions.

I

For the European Union's climate policy to be credible, the EU institutions and bodies need to be at the cutting edge in designing and implementing policies for reducing their greenhouse gas emissions ('carbon footprint') as public administrations. After 2005, the EU institutions and bodies managed to reverse the trend of increasing emissions related to their buildings. However, they missed the opportunity to draw up and implement a common policy for contributing to the Union's 2020 goal of reducing emissions by 20 % below the level of 1990.

II

Six of the 15 audited EU institutions and bodies did not report their emissions in 2012 and those doing so did not calculate or disclose the full extent of these emissions. Consequently, the full carbon footprint is not known and the patchy information available risks undermining the credibility of reporting and mitigation efforts.

III

Evidence that emissions caused by EU institutions and bodies as a whole have been falling exists only for energy consumption in buildings. Data available on other emissions, notably those caused by mobility, do not allow a clear trend to be identified.

IV

The overall reductions achieved so far are largely attributable to the purchase of electricity generated from renewable sources, which counts as a zero emission in carbon footprint calculations.

V

The EU institutions and bodies do not make full use of the environmental management tools promoted by the Commission. Progress in introducing the European eco-management and audit scheme (EMAS) is slow. EMAS registration for public administrations has been possible since 2001 and in June 2014 seven of the 15 audited EU institutions and bodies had been registered. Green procurement is treated as an option rather than an obligation and only a few institutions and bodies used it systematically.

VI

The upcoming EU 2030 target for reducing greenhouse gas emissions provides the EU institutions and bodies with a new opportunity to develop and implement a common policy.

VII

The Court recommends that the Commission propose a common policy for reducing the carbon footprint of the EU institutions and bodies. Such a policy should include a quantified overall reduction target for greenhouse gas emissions for the year 2030. EU institutions and bodies should:

- (a) introduce a harmonised approach for reporting their emissions, also including all relevant indirect emissions;
- (b) develop a common approach to compensate on a voluntary basis for those greenhouse gas emissions which they cannot avoid;
- (c) make full use of the environmental management tools promoted by the Commission, in particular as regards green public procurement.

European Union policy on the environment aims at a high level of protection

01

Article 11 of the Treaty on the Functioning of the European Union (TFEU) provides that environmental protection requirements must be integrated into the definition and implementation of the Union's policies and activities, in particular with a view to promoting sustainable development.

02

Union policy on the environment aims at a high level of protection. It is based on the precautionary principle and on the principles that preventive action should be taken, that environmental damage should as a priority be rectified at source and that the polluter should pay¹.

Preventing dangerous climate change is a priority of the European Union

03

For 2020, the EU has made a firm commitment² to achieve at least a 20 % reduction in its greenhouse gas (GHG) emissions compared to 1990³.

04

For 2030, the European Commission has proposed to set a GHG emission reduction target for domestic EU emissions of 40 % relative to emissions in 1990⁴. The European Parliament has called for a reduction of at least 40 %⁵.

Public administrations play an important role in achieving climate targets

05

The two most important sources of GHG emissions in Europe are energy production through fuel combustion and transport⁶. Public administrations at all levels can influence the magnitude of these and other emissions by changing the way in which they operate. Through public procurement, they can promote environmentally sustainable solutions for the works, goods and services needed.

06

For EU climate policy to be credible, it is important that the EU institutions, bodies, offices and agencies (hereafter referred to as 'EU institutions and bodies') lead by example and are at the cutting edge in designing and implementing strategies for mitigating the carbon footprint of public administrations. **Box 1** provides some information on how an organisation's carbon footprint is calculated.

07

In the light of the principles laid down in the Treaty, there are two complementary ways to mitigate the impact of the GHG emissions of the EU institutions and bodies on the environment:

- (a) as a priority, by reducing those emissions;
- (b) by compensating for residual emissions through offsetting.

- 1 See Article 191 TFEU.
- 2 See Presidency conclusions of the European Council of 8/9 March 2007, paragraph 32.
- 3 The European Council has offered to increase this commitment to an absolute emission reduction of 30 % if other major economies agree to undertake their fair share of a global emissions reduction effort.
- 4 COM(2014) 15 final of 22 January 2014 — A policy framework for climate and energy in the period from 2020 to 2030.
- 5 European Parliament resolution of 5 February 2014 on a 2030 framework for climate and energy policies (2013/2135(INI)).
- 6 Eurostat pocketbook, *Energy, transport and environment indicators*, 2013 edition.

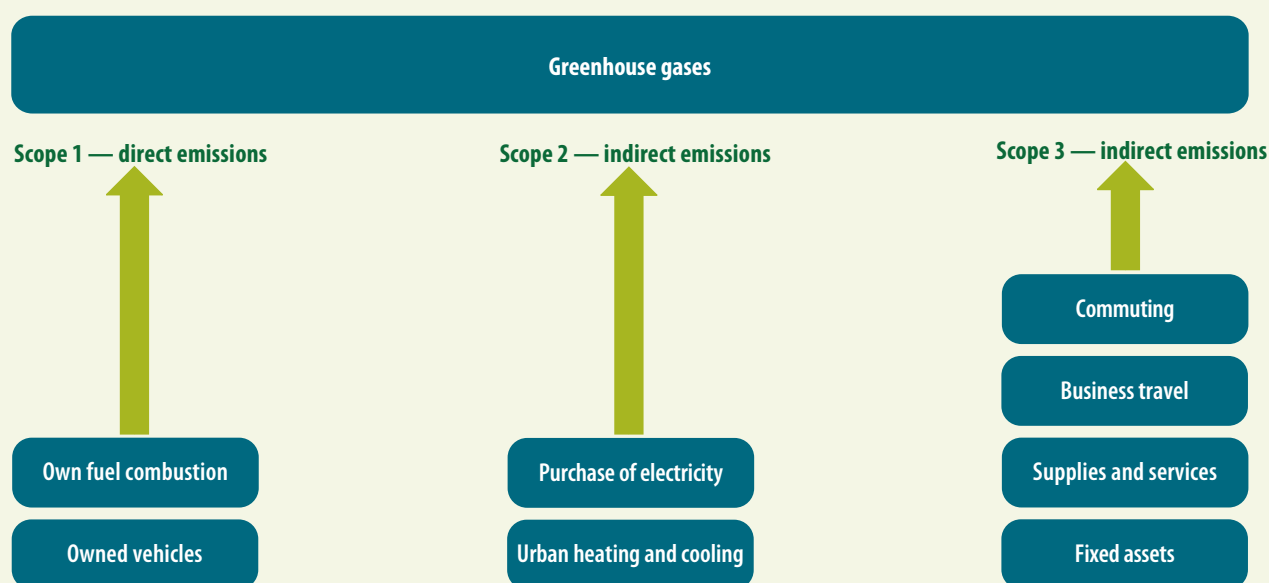
Box 1

Calculating an organisation's carbon footprint

The carbon footprint corresponds to the overall quantity of greenhouse gas (GHG) emissions associated directly and indirectly with the activities of an organisation. Sources of these emissions are, for example, electricity production in power plants, heating with fossil fuels and transport operations.

Greenhouse gases such as carbon dioxide (CO₂), methane (CH₄), nitrous oxide (N₂O) and hydrofluorocarbons (HFCs) have differing global warming potentials. For example, 1 tonne of methane is equivalent to 25 tonnes of CO₂. To take this into account, the quantity of each gas emitted is translated into carbon dioxide equivalents (CO₂e), so that the total impact from all sources can be aggregated to one figure.

The widely used GHG Protocol distinguishes between three categories of emission sources ('scopes'). The diagram below shows some sources most relevant to public administrations.



Initially the organisations' reporting focus was on scope 1 and 2 emissions. Increasingly, however, scope 3 emissions are also being taken into account in order to comprehensively manage GHG-related risks and opportunities.

Source: European Court of Auditors.

Audit scope and approach

10

08

All EU institutions and bodies with more than 500 staff in 2012 were included in the scope of the audit. In addition, the European Environment Agency was included because of its specific tasks directly related to the audit topic. **Table 1** lists the 15 EU institutions and bodies covered by the audit. For the purpose of the audit the European Council and the Council of the European Union (hereinafter also referred to as 'the Council') were treated as a single entity because the European Council does not have a secretariat of its own but is assisted by the General Secretariat of the Council. Likewise, the European Economic and Social Committee and the Committee of the Regions (hereinafter also referred to as 'the Committees') were treated as a single entity because they share their buildings, logistics and translation services and manage them jointly. The audit paid particular attention to the European Commission not only because of its size but also because of its role as the EU institution which holds the power of legislative initiative.

09

The Court's audit assessed whether the EU institutions and bodies had policies to reduce the impact of their administrative operations on the environment and whether these policies were implemented effectively. The Court examined whether the EU institutions and bodies:

- (a) calculated their greenhouse gas emissions, reduced those emissions and compensated for residual emissions through offsetting;
- (b) made full use of the environmental management tools promoted by the Commission to reduce emissions.

10

The audit was based on questionnaires and interviews and an analysis of documents and statistics published or made available by the audited EU institutions and bodies. It also included an examination of a sample of procurement procedures.

11

The audit was not a carbon audit, i.e. the objective was not to perform or re-perform the calculation of the CO₂ emissions of the audited EU institutions and bodies or to verify the accuracy of the underlying data. Unless otherwise indicated, data quoted in this report refer to the year 2012.

Table 1

The 15 EU institutions and bodies covered by the audit

	Number of posts in establishment plan for 2012 (2014)	Locations
European Commission	25 065 (24 901)	Brussels, Luxembourg, Ispra, Geel, Karlsruhe, Petten, Seville, Grange, representations in Member States
European Parliament	6 684 (6 773)	Brussels, Luxembourg, Strasbourg, information offices in Member States
European Council ¹	3 153 (3 101)	Brussels
Council of the European Union		Brussels, Luxembourg
European Investment Bank ²	2 185 ³ (2 369) ³	Luxembourg
Court of Justice of the European Union	1 952 (1 991)	Luxembourg
European External Action Service	1 670 (1 661)	Brussels ⁴
European Central Bank	1 448 (2 602)	Frankfurt am Main
European Economic and Social Committee ⁵	1 255 (1 252)	Brussels
Committee of the Regions of the European Union ⁵		
European Court of Auditors ⁶	887 (882)	Luxembourg
Office for Harmonization in the Internal Market	775 (861)	Alicante
European Aviation Safety Agency	634 (685)	Cologne
European Medicines Agency	590 (599)	London
European Environment Agency	136 (135)	Copenhagen

1 The European Council is assisted by the General Secretariat of the Council of the EU.

2 The EIB participated in the audit on a voluntary basis.

3 The numbers of posts refer to end of 2012 and end of 2013.

4 Headquarters.

5 The Committees share their buildings, logistics and translation services and manage them jointly.

6 The findings on the European Court of Auditors have not been externally verified.

The EU institutions and bodies have no common policies to monitor and mitigate their greenhouse gas emissions

The full carbon footprint of the EU institutions and bodies is not known and the patchy information available risks undermining the credibility of reporting

12

In the Court's view, reliable and comprehensive information on the actual size of the carbon footprint of the EU institutions and bodies is an essential precondition for drawing up and implementing effective mitigation strategies which are credible and convincing as an example to follow. Such information is currently not available for most of the EU institutions and bodies.

There is no common approach to calculate the carbon footprint of the EU institutions and bodies

13

Binding EU legislation on calculating the carbon footprints of public administrations does not exist. In principle, EU institutions and bodies are therefore free to decide on whether they want to report the emissions caused by their activities and, if so, how to calculate and monitor them.

They may, however, be subject to certain reporting obligations in their respective host countries, for example with regard to the energy performance of their buildings. Such reporting obligations are, however, not harmonised throughout the EU.

14

In contrast to an evolving practice in the private sector⁷ the EU financial regulation (FR)⁸ does not require the inclusion of environmental information in the reports to be submitted pursuant to its Title IX ('Presentation of the accounts and accounting')⁹. Interinstitutional agreements in this respect do not exist either.

15

Organisations participating in the voluntary EU eco-management and audit scheme EMAS¹⁰ must report on a core indicator, 'emissions', which includes total annual GHG emissions, expressed in tonnes of CO₂ equivalent. However, according to the Commission's decision on the user's guide to participating in EMAS¹¹, the approach to quantifying emissions still needs to be clarified. In any case, the guide does recommend that organisations report not only direct but also significant indirect GHG emissions (see **Box 1**).

7 The fourth Council Directive 78/660/EEC of 25 July 1978 based on Article 54(3)(g) of the Treaty on the annual accounts of certain types of companies (OJ L 222, 14.8.1978, p. 11) provides that, where appropriate and to the extent necessary for an understanding of the company's development, performance or position, the annual report must also contain non-financial information, including information relating to environment matters. In April 2013, the Commission submitted a legislative proposal (COM(2013) 207 final of 16 April 2013) to make such reporting obligatory for companies where the average number of employees exceeds 500.

8 Regulation (EU, Euratom) No 966/2012 of the European Parliament and the Council of 25 October 2012 on the financial rules applicable to the general budget of the Union and repealing Council Regulation (EC, Euratom) No 1605/2002 (OJ L 298, 26.10.2012, p. 1). The regulation does not apply to the European Central Bank and the European Investment Bank. The EU agencies have financial rules which follow the rules applicable to the general budget of the Union.

9 The European Central Bank's annual report includes a section on environmental issues. The European Investment Bank reports on environmental issues in its corporate responsibility report, which is part of the EIB Group's annual report.

10 For more details on EMAS see paragraphs 62 to 76.

11 See pages 25 and 26 of Commission Decision 2013/131/EU of 4 March 2013 establishing the user's guide setting out the steps needed to participate in EMAS, under Regulation (EC) No 1221/2009 of the European Parliament and of the Council on the voluntary participation by organisations in a Community eco-management and audit scheme (EMAS) (OJ L 76, 19.3.2013, p. 1).

16

In a recommendation adopted on 9 April 2013¹², the Commission encourages the use of the organisation environmental footprint (OEF) method for measuring and communicating the life-cycle environmental performance of public organisations, which includes reporting on GHG emissions. OEF was developed by the Commission's Joint Research Centre taking into consideration the recommendations of existing and widely accepted organisational environmental accounting methods and guidance documents.

17

According to the Commission, the development of the OEF method was triggered by the fact that the 'current proliferation of different methods and initiatives to assess and communicate environmental performance is leading to confusion and mistrust in environmental performance information.'¹³ As the Court's audit showed, this analysis also applies to the reporting of the EU institutions and bodies on their own carbon footprints.

Six of the 15 audited EU institutions and bodies did not report their GHG emissions in 2012 and those doing so did not calculate or disclose all elements

18

The audit examined the information readily available in the EU institutions and bodies on their respective GHG emissions in 2012. The European Council and the Council of the European Union, the European Court of Auditors, the European External Action Service, the European Aviation Safety Agency and the European Medicines Agency did not publish any information on their emissions in 2012. The others only reported incomplete information.

19

In the absence of binding rules on how to calculate an organisation's carbon footprint the audit used the European Parliament's carbon footprint report as a benchmark because of its broad scope. **Table 2** shows a comparative breakdown of emission sources taken or not taken into account and the emission levels reported.

- 12 Commission Recommendation 2013/179/EU of 9 April 2013 on the use of common methods to measure and communicate the life cycle environmental performance of products and organisations (OJ L 124, 4.5.2013, p. 1).
- 13 See recital 2 of Commission Recommendation 2013/179/EU.

Table 2

CO₂e emissions reporting related to 2012 (information published or to be published only, European Parliament's reporting scope used as a benchmark)

Legend:					
●	Covered				
●	Covered by an estimate				
○	Partly covered				
x	Not covered				
N/A	Not available				
Emissions in 2012 (tonnes of CO ₂ e)					
REPORTING SCOPE includes emissions from:					
Energy consumed in buildings	●	●	○ ²	○ ²	○ ²
Leakage of refrigerant gases	●	●	x	x	x
Transport of goods	●	●	x	x	x
Transport of persons					
Commuting	●	●	x	x	x
Business travel	○ ³	●	●	○ ⁴	○ ⁴
Visitors	●	●	x	x	x
Purchase of supplies and services	●	●	x	x	x
Waste	●	●	x	x	x
Fixed assets ⁶					
Construction of buildings	●	●	x	x	x
Office furniture	●	●	x	x	x
IT equipment	●	●	x	x	x
Other equipment	●	●	x	x	x
European Parliament	91 893	18 801	16 441	17 793	2 145
Court of Justice					
European Investment Bank					
European Central Bank					
Office for Harmonization in the Internal Market					
European Environment Agency					
European Commission					
The Committees (EESC and CoR)					
European Council and Council of the EU					
European Court of Auditors					
European External Action Service					
European Aviation Safety Agency					
European Medicines Agency					

1 No annual figure published, only global figure for 2010–12.

2 Only buildings within the scope of the environmental management system EMAS.

3 Travel of Members of Parliament to attend meetings in Brussels and Strasbourg is not included.

4 Only official cars included.

5 Only paper included.

6 Emissions generated during construction or manufacture of durable goods.

Note: Most emissions data are from the various annual environmental statements of the reporting EU institutions and bodies. In the case of the Court of Justice, data are from an external carbon footprint study. In the case of the EIB, data are from its carbon footprint report for 2012.

20

As can be seen from **Table 2**, the European Parliament took a wide range of emission sources into account for reporting its annual overall emissions. Due to this broad scope the amount of emissions reported by the Parliament is almost as high as the emissions reported by all other EU institutions and bodies taken together. Whilst the categories of emission sources considered by the Parliament are, in principle, comprehensive, it decided not to report on emissions caused by travelling by its members from their home countries to meetings in Brussels and Strasbourg.

21

The Commission's reporting on GHG emissions in terms of CO₂ equivalents in its 2013 annual environmental statement was limited to information on emissions caused by energy consumption in buildings within the EMAS scope in Brussels, Luxembourg and Petten¹⁴ and by official cars used in these locations.

22

The European Economic and Social Committee and the Committee of the Regions only reported emissions caused by energy consumption in buildings. The Committees explained that they were willing to reconsider whether or not to calculate a comprehensive environmental footprint once a harmonised methodology is ready in accordance with an EU standard, based on the OEF approach.

Three EU institutions and bodies strived to improve reporting

23

The scope of the European Central Bank's reporting has been gradually extended since 2008. However, emissions caused by staff commuting between home and work and emissions caused by the construction of the Bank's new premises were not calculated.

24

Starting with the 2012 exercise, the European Investment Bank has applied the GHG Protocol methodology¹⁵. However, emissions caused by the manufacturing of products purchased (other than paper), emissions caused by purchased services and emissions generated during the manufacture of capital goods (such as equipment and vehicles) are not included in the reporting scope.

25

The Office for Harmonization in the Internal Market has planned to extend its reporting from 2013 onwards on the basis of a study by an external consultant. However, the scope of this study did not include upstream emissions from purchased goods and services and from capital goods. Furthermore, it only covered emissions from flights but not those from other business travel or travel of staff from the national authorities visiting the OHIM.

14 See **Table 6**.

15 World Business Council for Sustainable Development/ World Resources Institute, GHG Protocol corporate standard.

Three EU institutions must prepare for reporting on emissions as they have launched the process for joining EMAS

26

The General Secretariat of the Council (GSC) has planned to order a study to establish the Council's carbon footprint. The study will cover activities in Brussels only. The emissions caused by Member State representatives commuting from and to their home countries to attend meetings organised by the GSC do not fall within the scope of the planned study. Council meetings in Luxembourg or in Member States will not be considered either.

27

The Court of Justice received a comprehensive external study of its carbon footprint in 2010. The approach for calculating the footprint was the same as for that of the Parliament. Updates were made for major emission sources in 2011 and 2012. The data were published in June 2014.

28

In November 2013 the Court of Auditors concluded a contract with an external consultant to prepare for EMAS. A decision on how to proceed with emission reporting was pending at the time of the audit.

The Commission has not yet decided whether to use the organisation environmental footprint method for its reporting

29

A study on the OEF method conducted at the Ispra site of the Joint Research Centre showed that the method can be applied to a public administration. However, the Commission has not yet launched the process of preparing more detailed OEF sectorial rules (OEFSRs) for public administrations. Furthermore, a possible roll-out of the method is, according to the Commission, subject to further analysis, in particular in view of the resources needed to implement the method.

Evidence that emissions caused by EU institutions and bodies as a whole have been falling exists but only related to energy consumption in buildings

30

In the absence of comprehensive and reliable information on the actual size of the carbon footprint of the EU institutions and bodies, it is difficult to identify overall trends in their GHG emissions. In order to do so, the audit sometimes had to rely on assumptions which are plausible but with only limited supporting evidence available.

31

EU decisions made or proposed to reduce emissions use 1990 as a reference year (see paragraphs 3 and 4). However, specific emissions data for the EU institutions and bodies going back to the year 1990 are not available. As a consequence, it is not possible to assess their current performance against their actual emissions in 1990.

32

Nevertheless, there is some evidence to suggest that their overall emissions increased considerably after 1990 until at least 2005¹⁶. This increase was caused by the enlargement of the EU, the growing activities of existing institutions and bodies and the creation of new ones.

33

Efforts to mitigate GHG emissions began on a larger scale in 2006. The turnaround focused on emissions caused by energy consumption in buildings. The magnitude of these emissions depends on the overall level of energy consumption for heating, cooling, lighting, cooking, electric and electronic devices and data centres¹⁷ and on the share of energy consumed which is produced with low or zero GHG emissions.

Using green electricity helped to reverse the trend of increasing emissions caused by energy consumption in buildings ...

34

In 2007, the EU institutions and bodies began to purchase electricity from renewable sources ('green electricity'¹⁸) for the part of their electricity demand which was not covered by own production. All audited EU institutions and bodies now cover all, or at least a significant share, of their external electricity supply with green electricity.

35

In carbon footprint calculations, green electricity is generally accounted for as being zero in terms of emissions¹⁹. The mitigating effect of green electricity on the overall footprint calculation is estimated to be in the order of 20 % provided that all electricity is from renewable sources and that an exhaustive reporting scope for GHG emissions is applied. Switching to green electricity therefore has the effect of reducing overall emissions, unless there is in parallel such a large increase in overall energy consumption from non-renewable sources that it cannot be cushioned by green electricity. However, no such scenario was observed in the audited EU institutions and bodies.

16 For instance, total energy consumption in the Brussels buildings of the Commission in 2005 was about 60 % above the level reached in 2000, the earliest year for which data were provided to the Court.

17 The overall level of energy consumption in buildings is influenced by various factors, in particular the following: the number and size of buildings, the intensity of their occupation in terms of number of occupants and periods of use, their energy performance in technical terms, the efficiency of building management, staff behaviour and climatic fluctuations.

18 Green electricity must meet the criteria for guarantee of origin set out in Directive 2009/28/EC of the European Parliament and of the Council of 23 April 2009 on the promotion of the use of energy from renewable sources and amending and subsequently repealing Directives 2001/77/EC and 2003/30/EC (OJ L 140, 5.6.2009, p. 16).

19 Green electricity is not reported with zero emissions in the Commission's annual environmental statement for buildings in Brussels.

... but green electricity from external suppliers has its limitations as a tool to reduce GHG emissions

36

Most of the green electricity that the EU institutions and bodies consume is procured from external suppliers, in Brussels and Luxembourg through interinstitutional contracts. However, green electricity provided by external suppliers has two significant limitations in terms of the reduction of GHG emissions: it is currently not available to everyone and is not a tool for continuous improvement in energy performance.

37

The amount of green electricity on the market is currently limited. Therefore, green electricity purchases reduce global GHG emissions only if, due to such purchases, electricity produced from fossil fuels is replaced by production from new, additional renewable electricity production facilities. However, increased demand for green electricity is likely to trigger increased supply, at least in the longer term.

38

Green electricity is a one-off measure to achieve a quick and visible reduction in emissions but not a tool for continuous improvement. Switching to green electricity buys additional time before introducing further measures to reduce overall energy demand.

Data available on emissions caused by mobility do not allow a clear trend to be identified

39

Due to the specific nature of the EU institutions and bodies, emissions caused by mobility tend to be more significant than is the case with the majority of administrations in Member States. In order to make a comprehensive calculation of the emissions caused by mobility the following sources need to be taken into account:

- (a) commuting to and from work;
- (b) business/duty travel;
- (c) visitors and external participants in meetings and conferences organised by the institutions and bodies.

40

If these sources were included, mobility related emissions would make up at least half of the overall emissions to be reported by the EU institutions and bodies. However, most data available on emissions caused by mobility are currently less complete and reliable than the data on energy consumption in buildings. For example, with regard to staff commuting between home and work, the data serving as a basis for calculations usually have a high margin of error. Only data of the European Parliament and of the European Investment Bank allowed a trend assessment over a longer time span and the respective results in absolute terms point in different directions.

41

The European Parliament reported mobility-related emissions which were, in absolute terms, about 20 % higher in 2012 than in 2006. This increase was largely due to increased emissions caused by travel by the Parliament's visitors²⁰ to Brussels and Strasbourg but also because savings in staff travel between Brussels, Luxembourg and Strasbourg (see **Box 2**) were outweighed by increases related to business travel outside these three sites²¹. However, in relative terms Parliament achieved a reduction of 3,3 % in its mobility-related emissions per full-time equivalent²².

42

The European Investment Bank reported that its mobility-related emissions in 2012 were 6 % lower than in 2007. Per capita mobility emissions decreased by 36 %.

- 20 Only travel subsidised by the Parliament has been taken into account.
- 21 For 2012, the Parliament reported that staff travel between the three main sites accounted for 2,5 % of the carbon footprint. Staff travel to other destinations (largely by plane) made up 6,9 % of the footprint.
- 22 The Parliament's concept of 'full-time equivalent' (see glossary) includes not only members and staff but also visitors.

Box 2

Fewer emissions caused by travel between Brussels, Luxembourg and Strasbourg

GHG emissions from European Parliament's staff travel between Brussels, Luxembourg and Strasbourg have dropped by 34 % in 2012 compared to 2006. This is largely attributable to the fact that train travel largely replaced plane travel.

Kilometres (millions)	2006	2012	Evolution
By car	10,4	9,3	– 10 %
By train	3,0	7,1	+ 139 %
By plane	4,8	0,5	– 90 %
Total	18,1	16,9	– 7 %

Source: ECA calculations based on data provided by the Parliament.

Note: Detail may not sum to totals due to rounding.

Fixed assets and supplies and services tend to be overlooked as emission sources despite their importance

43

Supplies (such as food or office supplies) or services (such as cleaning or catering) trigger emissions which were rarely assessed, with the exception of emissions related to paper. The same applies to emissions generated during the manufacturing of durable goods (such as IT equipment) and the construction or renovation of buildings. Only the European Parliament calculated the full impact of fixed assets, supplies and services on its carbon footprint, which was in the order of 30 % of the total reported for 2012. For the Court of Justice, their impact was estimated on the basis of figures for 2010.

More than half of the audited EU institutions and bodies had not set any quantified targets for reducing their emissions and only two had quantified targets for 2020

44

In the Court's view, setting quantified reduction targets is important for planning and ensuring the sustainability of an organisation's environmental management. Communicating such targets publicly and attaining them is important for the credibility of the efforts to reduce GHG emissions.

45

In 2013, more than half of the audited EU institutions and bodies had not set any quantified targets for reducing their GHG emissions. The others have established targets related to specific activities or emission sources or overall targets, with the European Parliament combining both (see **Table 3**).

Preference was given to targets with a short time horizon ...

46

In the majority of the cases short-term targets are used with a time horizon of between 1 year and 3 years. The audit found that such short-term targets may prove useful as long as 'quick wins' are possible, for example in the case of reducing emissions by switching to green electricity. The major risk associated with short-term targets is that they do not provide an appropriate time horizon for steps which require more preparation and which result in emission savings only several years after the initial decision (notably building projects). Furthermore, the audit found that short-term targets set from one year to the next for energy consumption in buildings risk being distorted by climate fluctuations.

Table 3

Quantified GHG emissions reduction targets

	Sectorial targets	Overall target	Absolute targets	Relative targets	Short-term targets (1 to 3 years)	Mid-term target (2020)	Long-term target (2030)
Legend: ● Yes X No							
European Parliament	●	●	X	●	X	● ¹	X
European Commission	●	X	●	●	●	X	X
European Central Bank	X	●	●	X	●	X	X
The Committees (EESC and CoR)	●	X	X	●	●	X	X
European Investment Bank	X	●	X	●	X	●	X
European Environment Agency	●	X	●	●	●	X	X
European Council and Council of the EU	X	X	X	X	X	X	X
Court of Justice	X	X	X	X	X	X	X
European Court of Auditors	X	X	X	X	X	X	X
European External Action Service	X	X	X	X	X	X	X
Office for Harmonization in the Internal Market	X	X	X	X	X	X	X
European Aviation Safety Agency	X	X	X	X	X	X	X
European Medicines Agency	X	X	X	X	X	X	X

1 Some intermediate reduction targets for 2016 for energy, paper and waste have been set in addition.

Quantified targets set the amount of emission reductions to be achieved over time. Four types of quantified targets can be distinguished:

- o **sectorial** targets apply to emissions caused by specific activities (e.g. emissions from heating and cooling of buildings);
- o an **overall** target applies to the total of the emissions caused by the activities of an institution/body;
- o **absolute** targets aim to reduce emissions caused by specific activities or by an institution/body as a whole as compared to the amount(s) of emissions in a base year;
- o **relative** targets aim to reduce emissions per capita or per square metre as compared to a base year.

47

Reduction targets have been set either in absolute terms (reduction of overall emissions) or in relative terms (reduction of emissions per capita or per square metre) or as a combination of both. Setting absolute reduction targets is more in line with the EU climate policy, which is committed to reducing overall emissions.

Furthermore, pursuing absolute reduction targets implies that performance also improves in relative terms unless an institution or body is in a scenario of decreasing activities.

... and where targets for 2020 exist, they are relative

48

Targets for 2020 have been set by the European Parliament and the European Investment Bank. These targets are reported as relative targets.

49

In the Parliament's environmental statement the target is to reduce emissions per full-time equivalent of staff by 30 % between 2006 and 2020.

Table 4 compares emissions in 2006²³ with emissions in 2012, both in absolute terms and in relative terms per full-time equivalent of staff²⁴.

Table 4

Reduction of the Parliament's GHG emissions in absolute and relative terms

	2006	2012	Reduction
Total emissions in tonnes of CO ₂ e	100 138	91 893	– 8,2 %
Emissions per full-time equivalent	9,37	6,89	– 26,4 %

Source: EP environmental statement 2013.

50

In the EIB's carbon footprint report for 2012, a target of reducing the per capita carbon footprint by at least 20 % by 2020 is used for monitoring and reporting achievements against the base year 2007. **Table 5** compares emissions in 2007 with emissions in 2012, both in absolute terms and in relative terms per employee²⁵.

Table 5

Reduction of the EIB's GHG emissions in absolute and relative terms

	2007	2012	Reduction
Total emissions in tonnes of CO ₂ e	17 932	16 441	– 8,3 %
Emissions per employee	11,9	7,5	– 37,0 %

Source: 'European Investment Bank carbon footprint report 2012'.

23 The year 2006 was the first for which the Parliament's carbon footprint was reported.

24 Net emissions (green electricity accounted for with zero emissions). The Parliament's concept of 'full-time equivalent' (see glossary) includes not only members and staff of the Parliament but also visitors.

25 Net emissions (green electricity accounted for with zero emissions). It should be noted that the EIB figures for emissions cannot be compared with the Parliament figures for emissions as the underlying methodological concepts differ.

Long-term targets beyond 2020 have not been set

51

None of the EU institutions and bodies has set long-term targets beyond 2020. The Commission's proposal of January 2014 on a binding EU GHG reduction target for 2030 (see paragraph 4) provides an opportunity for the EU institutions and bodies to develop and implement a common long-term approach.

Offsetting to compensate residual emissions is used to a limited extent and the EU institutions and bodies do not have a common approach

52

Carbon offsetting²⁶ is a mechanism whereby an organisation compensates for its own GHG emissions or for a part of them by paying for an equivalent carbon dioxide saving made elsewhere in the world, for example emissions savings made through wind farms that replace coal-fired power plants. High-quality offsets should be verified under a recognised scheme to make sure that emission reductions are additional (i.e. excluding reductions that would have happened anyway), permanent and not double counted, and that leakage is avoided. If all the emissions that cannot be avoided are offset, an activity can be considered to be 'carbon neutral'²⁷.

53

EU institutions and bodies are not obliged to use carbon offsetting. However, some of them have started using it, albeit often to a limited extent. The audit found that the prices they paid for offsetting were in a range between 3,45 and 24,5 euro per tonne of CO₂e, and thus well below the maximum cost of 40 euro (in 2007 prices) set by the European Parliament and the Council in the clean vehicle directive²⁸.

A minority of the EU institutions and bodies have been using offsetting on a voluntary basis

54

The first to use offsetting was the European Environment Agency. In 2006 a carbon offsetting scheme was introduced in relation to business travel. The EEA's travel agency calculates the emissions caused and the relevant offsets are used to support so-called 'Gold Standard'²⁹ energy efficiency projects in Africa. The total offset costs in 2012 for 745 tonnes amounted to 11 286 euro, at a price of 15,15 euro per tonne. Furthermore, the offsetting of heating-related emissions in 2010, 2011 and 2012 was decided in July 2013 for an amount of 2 420 euro, at a price of 10 euro per tonne for a wind farm project in Turkey.

26 Carbon offsetting should not be confused with the European Union emissions trading system (EU ETS), which is a mandatory cap and trade system of GHG emission allowances for heavy energy-consuming activities. See Directive 2003/87/EC of the European Parliament and of the Council of 13 October 2003 establishing a scheme for greenhouse gas emission allowance trading within the Community and amending Council Directive 96/61/EC (OJ L 275, 25.10.2003, p. 32).

27 See the definition provided by the UK Department of Energy and Climate Change in its document 'A guide to carbon offsetting for the public sector', version 2, 2011, p. 11: 'Carbon neutral means that — through a transparent process of calculating emissions, reducing those emissions and offsetting residual emissions — net carbon emissions equal zero.'

28 See the Annex (Table 2) to Directive 2009/33/EC of the European Parliament and of the Council of 23 April 2009 on the promotion of clean and energy-efficient road transport vehicles (OJ L 120, 15.5.2009, p. 5).

29 The Gold Standard, initiated in 2003 by a group of non-governmental organisations, is a widely used voluntary certification standard for carbon offset projects.

55

The Office for Harmonization in the Internal Market has used offsetting since 2010 with the objective of becoming carbon neutral gradually, taking into account that the reporting scope for its CO₂ emissions will be broader in the coming years. For the 2 145 tonnes of emissions reported in 2012, offsetting was used at a cost of 52 549 euro, i.e. 24,5 euro per tonne to support a project for the dissemination of efficient fuel wood stoves in Nigeria.

56

The European Parliament used a carbon offsetting scheme for the first time in 2012. The Parliament's Bureau decided to offset certain categories of emissions (notably those related to energy consumption in buildings and duty travel by officials) which made up about 27 % of Parliament's carbon footprint reported for 2011. Due to the drop in market prices for carbon offsetting credits, instead of the initial price forecast of 705 000 euro, the actual price paid by Parliament was 89 558 euro³⁰ (3,45 euro per tonne) for an energy efficiency project at a steel production plant in China complying with the 'Gold Standard' for quality³¹.

57

The European Central Bank used offsetting for business travel by train. With 30,9 tonnes of CO₂e in 2012, this represented only a small proportion of the emissions caused by business trips. For the procurement of international business travel services, the ECB sustainable procurement guideline³² of December 2012 recommends a requirement that the successful tenderer compensate 100 % of the greenhouse gas emissions caused by official travel.

The guideline proposes that projects involved in delivering carbon offsets meet the criteria of additionality and permanence, that leakage and double counting are avoided and that offsets are verified by an independent third party verifier. At the time of the audit, the recommendation had not yet been implemented.

Two EU bodies decided to use offsetting but postponed or suspended implementation

58

In 2007, the Management Committee of the European Investment Bank endorsed the principle of carbon neutrality and decided that it 'will offset its residual emissions, after taking appropriate measures to reduce them, by means of high-quality carbon credits.' However, at the time of the audit the decision had not yet been implemented. The EIB decided that implementation will start in 2014 with the offsetting of the residual 2013 carbon footprint.

59

In 2008, the European Aviation Safety Agency signed a framework contract for the provision of carbon offsetting services to offset emissions caused by air travel. According to the EASA, the contract was suspended in 2010 after travel budget cuts were announced. In 2012 the EASA used offsetting for business travel by train.

30 This was less than 10 % of the amount available under Article 239 of the Parliament's budget for expenditure relating to carbon offsets (950 000 euro). However, the remaining amount under Article 239 was not used for buying more offsetting credits.

31 As for the countries of origin of the offsetting credits, no requirements were included in the technical specifications although the Parliament's external consultant had recommended giving preference to EU Member States or to least-developed countries.

32 See also paragraph 88.

The Commission does not use offsetting

60

On the Commission's website³³, the commissioner for climate action suggests that EU citizens consider voluntary offsetting in connection with flights (see **Box 3**).

61

However, like the majority of the EU institutions and bodies, the Commission does not currently offset its emissions, including those caused by air travel by its members and staff. Managers in the institutions and bodies currently not offsetting their emissions use various arguments which can be summarised as follows.

- (a) Offsetting is not perceived as a complement to reducing own emissions but rather as an alternative option which is less credible than efforts to reduce own emissions. Therefore, all available budgetary appropriations should be invested in energy efficiency measures.

- (b) Offsetting is considered as premature as long as all other possibilities to eliminate or reduce existing emissions have not been exhausted.

- (c) A policy to become carbon neutral with the help of offsetting would require an appropriate legal and financial framework common to all EU institutions and bodies.

- (d) The quality of carbon offsets is not always sufficiently guaranteed.

In the Court's view, using high-quality offsets in addition to emission reduction measures (and not instead of such reduction measures) would address these issues appropriately.

33 Ways you can fight climate change, January 2014 (http://ec.europa.eu/clima/citizens/tips/tips_04_en.htm).

Box 3

The European Commissioner for climate action suggests considering offsetting for flights that cannot be avoided

'Flying is the world's fastest-growing source of CO₂ emissions. If you fly, then consider "offsetting" your carbon emissions. There are organisations that will calculate the emissions you have caused and invest money in renewable energy.'

The EU institutions and bodies do not make full use of the environmental management tools promoted by the Commission

Progress in introducing the eco-management and audit scheme EMAS is slow

62

The Commission supports the promotion of the EU eco-management and audit scheme throughout the Member States. The objective of EMAS is continuous improvements in the environmental performance of organisations by a systematic and regular evaluation of their management of all environmental aspects of their activities and thus not only with regard to GHG emissions. Accredited external environmental verifiers must validate the organisation's compliance with the provisions of the EMAS regulation before it can be registered with the competent bodies in Member States, and regularly thereafter before such registration can be renewed³⁴. According to the Commission, 'EMAS is the most credible and robust environmental management tool on the market'³⁵. It is also open to organisations outside the EU.

63

Participation in EMAS is voluntary and those participating 'may gain added value in terms of regulatory control, cost savings and public image provided that they are able to demonstrate an improvement of their environmental performance.'³⁶ The EMAS regulation allows participants to register only parts of an organisation.

EMAS registration for public administrations has been possible since 2001 and in June 2014 seven of the audited EU institutions and bodies were registered

64

The first EMAS regulation, adopted in 1993, was restricted to companies in industrial sectors. With the first revision of the EMAS regulation in 2001 (EMAS II), the scheme was opened up to all economic sectors including public and private services. EU institutions were invited 'to endeavour to adopt the principles of the regulation'³⁷. The second revision (EMAS III), adopted in 2009, rendered the scheme more attractive for small organisations, including public authorities employing fewer than 250 persons.

34 In January 2014, more than 4 500 organisations and approximately 7 800 sites were EMAS registered.

35 See EMAS factsheet 'EMAS and ISO 14001: complementarities and differences' (http://ec.europa.eu/environment/emas/pdf/factsheet/EMASiso14001_high.pdf).

36 See recital 8 of Regulation (EC) No 1221/2009 of the European Parliament and of the Council of 25 November 2009 on the voluntary participation by organisations in a Community eco-management and audit scheme (EMAS), repealing Regulation (EC) No 761/2001 and Commission Decisions 2001/681/EC and 2006/193/EC (OJ L 342, 22.12.2009, p. 1).

37 See recital 21 of Regulation (EC) No 761/2001 of the European Parliament and of the Council of 19 March 2001 allowing voluntary participation by organisations in a Community eco-management and audit scheme (EMAS) (OJ L 114, 24.4.2001, p. 1).

65

In June 2014, seven of the audited EU institutions and bodies were EMAS registered and five others were preparing for it. **Table 6** provides an overview of the situation.

66

Three of the EU institutions and bodies which are EMAS certified have used the option to register only parts of their sites or buildings. These scope limitations are in most cases temporary and concern buildings which are not yet EMAS compliant or where it is planned to vacate them in the coming years.

Table 6

Registration under the EU eco-management and audit scheme

Institution/body	EMAS registered or registration planned	Coverage of buildings' surface area in 2013
European Environment Agency	Since 2005	100 %
European Commission	Since 2005	Brussels 85 %
		Luxembourg 31 %
		Petten (JRC) 100 %
		Other JRC sites 0 %
		Publications Office (Luxembourg) 0 %
		Grange 0 %
		Executive agencies 0 %
		Representations in Member States 0 %
		Total surface area covered 57 %
European Parliament	Since 2007	Three main sites 85 % Offices in Member States 0 %
Office for Harmonization in the Internal Market	Since 2008	77 % (one rented building not covered)
European Central Bank	Since 2010	100 % (excluding space in an external data centre)
European Economic and Social Committee	Since 2011	100 % of five buildings exclusively occupied 0 % of the building shared with the Commission
Committee of the Regions of the European Union		
European Council	Under preparation, registration planned for 2015	N/A
Council of the European Union		
European Medicines Agency	Under preparation, registration planned for 2015	N/A
Court of Justice of the European Union	Under preparation, registration planned for 2016	N/A
European Court of Auditors	Under preparation, registration planned for 2016	N/A
European Investment Bank	Preparation for an environmental management system No decision to adopt EMAS (Alternatively ISO 14001 is considered)	N/A
European Aviation Safety Agency	No decision to prepare for EMAS	N/A
European External Action Service	No decision to prepare for EMAS	N/A

EMAS at the Commission currently has important scope limitations

67

In the case of the Commission the current EMAS scope limitations are more important than at other institutions and bodies. This can partly be explained by the size of the Commission, particularly with regard to its many sites in a number of Member States, and the high number of buildings to be covered. However, the delays are also attributable to a slow decision-making process and a low priority in terms of staff resources available.

68

After the successful completion of an EMAS pilot project for some departments covering eight buildings in Brussels in 2005, it was not until September 2009 that the Commission decided to extend the scope of the EMAS registration to all its activities and buildings in Brussels and Luxembourg. No deadline has been set for achieving this objective.

69

In 2010, the management systems of the five sites of the Joint Research Centre were ISO 14001 certified. However, the opportunity was missed to obtain EMAS registration at the same time³⁸.

70

In November 2013 the Commission undertook to apply EMAS 'to all its activities and sites within the European Union in due course'³⁹. The extension of EMAS registration to activities and installations of the Joint Research Centre and to the Food and Veterinary Office in Grange is explicitly mentioned in the decision. It is, however, silent about the executive agencies and the Commission's representations in Member States (in more than 35 buildings with a total surface area of about 38 000 square metres). Using the scheme in representations would provide an opportunity to actively promote EMAS in the Member States and to demonstrate that it can also be useful for small organisations⁴⁰.

71

Similar considerations apply to the EU delegations (in more than 140 countries with a total surface area of about 250 000 square metres) which are now managed by the European External Action Service. The EEAS has not yet committed itself to adopting EMAS.

- 38 EMAS includes all the requirements of ISO 14001 and goes beyond them. Both systems can be validated and certified in one go. Thus, only limited additional costs, if any, are incurred in doing both at the same time.
- 39 Decision C(2013) 7708 final of 18 November 2013 on the application by the Commission's services of the Community eco-management and audit scheme (EMAS).
- 40 The Commission has published an 'EMAS toolkit for small organisations' and promotes a standardised methodology called 'EMAS easy'.

EMAS implies costs but triggers both environmental improvements and financial savings

72

The audit found that the costs of running EMAS ranged between 50 000 euro and 1 million euro per year depending on the size of the EU institution or body and the level of ambition as to the performance of the system. This estimate includes staff expenditure and expenditure related to verification and internal audit services, but not EMAS-driven investments.

73

Typically, introducing EMAS triggers performance improvements which start to appear during the preparation phase for the first EMAS registration. For example, for 2012, both the European Central Bank (EMAS registered since 2010) and the Committees (EMAS registered since 2011) reported a per capita reduction of about 20 % in electricity consumption compared with 2008, with a steady decrease starting in both cases from 2009.

74

Such savings do not only have a positive impact on the environment but also in financial terms. Generally, the EU institutions and bodies which have introduced EMAS do not specifically monitor the financial savings realised due to it. However, EMAS has an immediate positive financial impact where savings in the consumption of energy and other resources are obtained without prior investments, notably through better management of buildings (e.g. adjusting heating periods and average temperature) or changes in the behaviour of staff (e.g. switching off electronic devices before leaving the office).

75

Where investments are required to achieve improvements in performance, financial savings will take longer. For example, the Office for Harmonization in the Internal Market assessed the financial impact of its EMAS-driven investments aimed at increasing the energy efficiency of its building (solar panels, interior renovation, cooling plant) during the period 2010–12, this amounted to about 2,5 million euro. According to the Office, the expected savings in energy costs suggest a period of return on investment of around 7 years.

76

The Commission calculated gross savings of around 7 million euro, which were achieved in 2012 due to EMAS measures to reduce energy and water consumption in its buildings in Brussels⁴¹. In 2012, total energy consumption in the Brussels Commission buildings⁴² was about 15 % lower than in 2005.

Green procurement is an option rather than an obligation under the current rules and only a few used it systematically

77

Green public procurement (GPP) is defined in the Commission communication 'Public procurement for a better environment'⁴³ as 'a process whereby public authorities seek to procure goods, services and works with a reduced environmental impact throughout their life cycle when compared to goods, services and works with the same primary function that would otherwise be procured.'

41 In the methodology applied, 2005 was the base year. A 2012 'virtual consumption' (without the implementation of the EMAS energy and water saving measures) was calculated on the basis of the 2005 energy consumption indicator (kwh/m²) and the actual 2012 surface areas. The 'virtual consumption' in 2012 was compared with the real 2012 consumption. The cost of this 'virtual consumption' at 2012 prices was then compared with the actual/real costs in 2012 to obtain the figure for financial savings achieved.

42 The data refer to the buildings occupied by the Commission and included in the real estate portfolio in each given year. The executive agencies were not included in the scope of the calculation.

43 COM(2008) 400 final of 16 July 2008.

78

The rules currently applicable to public procurement by the EU institutions and bodies, with one exception⁴⁴, do not include any obligation to procure goods, services and works with a reduced environmental impact. Green public procurement is treated as an option and is not mandatory.

79

The EU financial regulation does not refer to the use of green public procurement⁴⁵. Its rules of application⁴⁶ allow the use of environmental considerations in public procurement and set out rules on how to proceed if such considerations are used in technical specifications, or as selection or award criteria, or in contract performance clauses. The provisions of the rules of application are aligned with the former EU directive on public procurement⁴⁷.

80

However, the provisions of the directive on the promotion of clean and energy-efficient road transport vehicles⁴⁸, which require public authorities to consider lifetime energy and environmental impacts, have not been incorporated in the rules of application. The same applies to the directive on energy labelling⁴⁹, which required contracting authorities to endeavour to procure only products that comply with the criteria of having the highest performance levels and belonging to the highest energy-efficiency class⁵⁰.

Finally, the relevant provisions of the directive on energy efficiency⁵¹ have also not yet been taken into account in the financial regulation's rules of application. As a result, the legal obligations currently imposed on all EU institutions and bodies with regard to green procurement are less demanding than those imposed on Member State authorities.

The Commission promotes green procurement on a voluntary basis

81

The 'Vade-mecum on public procurement'⁵² issued by the Commission's Directorate General for the Budget and its 'Circular on the inclusion of environmental considerations in public contracts awarded by the EU institutions'⁵³ refer the reader to the voluntary green public procurement recommendations⁵⁴ and the 'GPP toolkit' published by the Commission's Directorate General for the Environment (hereinafter 'DG Environment').

44 There is currently only one area where green procurement is mandatory for EU institutions: energy-efficient office equipment falling within the scope of the 'Energy star' programme. See Article 6 of Regulation (EC) No 106/2008 of the European Parliament and of the Council of 15 January 2008 on a Community energy-efficiency labelling programme for office equipment (OJ L 39, 13.2.2008, p. 1).

45 More generally, the financial regulation also does not refer to the notions 'environment', 'sustainable development' or 'sustainability'.

46 Commission Delegated Regulation (EU) No 1268/2012 of 29 October 2012 on the rules of application of Regulation (EU, Euratom) No 966/2012 of the European Parliament and the Council on the financial rules applicable to the general budget of the Union (OJ L 362, 31.12.2012, p. 1).

47 Directive 2004/18/EC of the European Parliament and of the Council of 31 March 2004 on the coordination of procedures for the award of public works contracts, public supply contracts and public service contracts (OJ L 134, 30.4.2004, p. 114).

48 Directive 2009/33/EC.

49 Directive 2010/30/EU of the European Parliament and of the Council of 19 May 2010 on the indication by labelling and standard product information of the consumption of energy and other resources by energy-related products (OJ L 153, 18.6.2010, p. 1).

50 See Article 9 of Directive 2010/30/EU.

51 Directive 2012/27/EU of the European Parliament and of the Council of 25 October 2012 on energy efficiency, amending Directives 2009/125/EC and 2010/30/EU and repealing Directives 2004/8/EC and 2006/32/EC (OJ L 315, 14.11.2012, p. 1).

52 Version from April 2013.

82

The GPP toolkit proposes green requirements for inclusion in the technical specifications, the selection and/or award criteria and performance clauses set out in tender documents. When the Court's audit started, the GPP criteria promoted with the toolkit covered 19 product/service groups⁵⁵. Two types of GPP criteria are proposed for each of these product/service groups. According to DG Environment:

- (a) the core criteria are those suitable for use by any contracting authority and address the key environmental impacts; they are designed to be used with minimum additional verification effort or cost increases to allow easy application of GPP;
- (b) the comprehensive criteria are for those who wish to purchase the best environmental products available on the market; these may require additional verification effort and/or increase cost compared to other products with the same functionality.

Most institutions and bodies used green procurement but few did so in a systematic manner

83

The audit found that the European Environment Agency and the European Central Bank⁵⁶ have made green procurement *de facto* mandatory in all relevant cases by way of internal instructions and systematic monitoring. In the European Economic and Social Committee and the Committee of the Regions mandatory green procurement applied only to calls for tenders by their joint services. The European External Action Service informed the Court that it did not yet use green procurement. All others used green procurement, but not in a systematic manner.

84

The audit assessed the tender documents of 160 procurement procedures across the EU institutions and bodies which were relevant for green procurement to see whether the GPP toolkit or other green criteria had been included in the documents relating to the calls for tenders. Most of these procedures were launched and/or finalised in 2012. **Table 7** summarises the results; more details on the audit approach are given in the **Annex**.

53 May 2007, updated January 2013.

54 European Commission, *Buying green! A handbook on green public procurement*, second edition, 2011. An 'indicative document of the Commission services', which 'cannot be considered binding to the institution in any way'.

55 1. Copying and graphic paper; 2. Cleaning products and services; 3. Office IT equipment; 4. Construction; 5. Transport; 6. Furniture; 7. Electricity; 8. Food and catering services; 9. Textiles; 10. Gardening products and services; 11. Windows, glazed doors and skylights; 12. Thermal insulation; 13. Hard floor coverings; 14. Wall panels; 15. Combined heat and power (CHP); 16. Road construction and traffic signs; 17. Street lighting and traffic signals; 18. Mobile phones; 19. Indoor lighting.

56 For the ECB it was too early to assess whether the instructions were fully complied with, whilst it was clear that progress had been made.

Table 7

Use of green criteria in tender documents

Category	Number	Share in total
Green by nature	8	5 %
Very green	21	13 %
Green	32	20 %
Light green	57	36 %
Not green	42	26 %
Total number of procedures examined	160	100 %

85

More than half of the procedures were assessed as 'not green' or only 'light green' for one of the following reasons:

- (a) no environmental criteria had been included in the tender documents or there was only an obligation for the tenderer to comply with the applicable environmental legislation (not green);
- (b) core criteria recommended in the GPP toolkit had not been used at all (not green) or only to a limited extent (light green);
- (c) environmental award criteria had a low relative weighting which made any impact on the outcome of the procedure unlikely as long as they were not combined with environmental requirements included in the technical specifications or in the selection criteria (light green).

The Commission's GPP criteria do not cover all relevant procurement areas and the core criteria sometimes lack ambition

86

Since 2008, the Commission has published 22 sets of GPP criteria. However, a number of relevant procurement fields are not yet covered. No toolkit guidance is included in the 2014 GPP work programme of DG Environment⁵⁷ for the following fields: data centres⁵⁸, building maintenance and repairs, and business travel (e.g. green hotels, air transport, car leasing). The existing criteria for copying and graphic paper do not include criteria for printing services.

57 Work programmes are published on the website of DG Environment (http://ec.europa.eu/environment/gpp/gpp_criteria_wp.htm).

58 However, this field is covered by the European Code of Conduct for Energy Efficiency in Data Centres (see paragraph 101).

87

In some cases, the audit found that the GPP core criteria lacked ambition and were very easy to comply with or did not go beyond what was already required under the applicable legislation⁵⁹. On the other hand, some authorising officers explained that they were reluctant to use the comprehensive criteria because of the risk that using them could restrict the number of potential bidders as not all bidders might be able to meet comprehensive criteria.

88

Largely on the basis of the Commission's GPP recommendations the European Central Bank has developed an internal guideline for sustainable procurement. The ECB guideline does not offer a choice between basic or more ambitious criteria, but proposes a single set of criteria for each category of goods or services to be procured. The ECB criteria are usually more demanding than the core criteria in the GPP toolkit without fully meeting the comprehensive criteria. In the case of IT equipment, however, the ECB criteria go beyond the toolkit's comprehensive criteria. Furthermore, the guideline covers some areas for which no GPP toolkit criteria exist, i.e. office supplies/materials and international travel.

Life-cycle costing is not comprehensively addressed

89

Life-cycle costing is included to some extent in the current GPP toolkit criteria. However, the new public procurement directive of February 2014⁶⁰ sets demanding requirements. It provides that, to the extent relevant, parts or all of the following costs over the life cycle of a product, service or works must be covered:

- (a) costs, borne by the contracting authority or other users, such as costs relating to acquisition, costs of use, such as consumption of energy and other resources, maintenance costs, end-of-life costs, such as collection and recycling costs.
- (b) costs imputed to environmental externalities linked to the product, service or works during its life cycle, provided their monetary value can be determined and verified; such costs may include the cost of emissions of greenhouse gases and of other pollutant emissions and other climate change mitigation costs.

Such comprehensive life-cycle costing is currently not covered by the GPP toolkit.

59 See the core GPP criteria for mobile phone chargers (external power supplies) for average active efficiency, which simply repeat the requirements set out by the Commission Regulation (EC) No 278/2009 of 6 April 2009 implementing Directive 2005/32/EC of the European Parliament and of the Council with regard to ecodesign requirements for no-load condition electric power consumption and average active efficiency of external power supplies (OJ L 93, 7.4.2009, p. 3).

60 See Article 68 (Life-cycle costing) of Directive 2014/24/EU of the European Parliament and the Council on public procurement and repealing Directive 2004/18/EC (OJ L 94, 28.3.2014, p. 65).

Green building standards for energy performance are not systematically used for new buildings and major renovation projects

Improving the energy performance of buildings will be a major challenge for the coming years

90

Buildings account for about 40 % of total energy consumption in the Union. Improving the energy performance of buildings is therefore an important tool for reducing greenhouse gas emissions. It is through the design process for a new building or for a major renovation that the greatest impact can be made on its future energy performance. Consequently it is important that EU institutions and bodies set ambitious targets for their own buildings if they want to reduce emissions.

91

In order to meet the highest standards of energy performance, the EU institutions and bodies would need to strive for buildings which meet the comprehensive criteria for construction of the GPP toolkit. These voluntary criteria recommend two options:

- (a) the energy performance of a building must meet the criteria underlying a low-energy or passive house standard;

- (b) alternatively, localised renewable energy resources (within the building site itself, such as solar panels, biomass boilers, wind turbines, etc.) must be available in combination with a maximum overall energy demand which is significantly lower than the maximum allowed in the relevant national legislation.

92

The GPP toolkit's less demanding core criteria recommend setting overall energy consumption standards which are significantly lower than the maximum specified in the relevant legislation. This approach is used for the 'GreenBuilding programme' (GBP) launched by the Commission's Joint Research Centre in 2005. This voluntary programme addresses owners of non-residential buildings to realise cost-effective measures which enhance the energy efficiency of their buildings⁶¹. A 'GreenBuilding partner' must achieve the following:

- (a) new buildings must consume 25 % less total primary energy, if economically viable, than the building standard in force;
- (b) existing buildings should consume at least 25 % less total primary energy, if economically viable, after refurbishment.

⁶¹ Number of buildings registered under the programme: 936 (situation as at 24 February 2014).

The EU institutions' buildings policy in Brussels has not been ambitious in terms of energy performance

93

At the time of the audit, none of the audited EU institutions had adhered to the approach promoted under the GPP toolkit and the GBP for building projects in Brussels.

94

The Commission's Office for Infrastructure and Logistics in Brussels (OIB) used the 'Manual of standard building specifications' of December 2011 as a reference document to set out the technical performance and characteristics required of buildings in which Commission departments are to be housed⁶². According to the manual it was sufficient that buildings comply with the regional legal minimum requirements in terms of primary energy consumption.

95

The Commission expects to have replaced or renovated 50 % of its total surface area in Brussels by 2025. The OIB had not yet assessed the impact of the provisions of Directive 2010/31/EU on the energy performance of buildings (recast) on this project. The directive requires that, after 2018, new buildings occupied and owned by public authorities should be nearly zero-energy buildings and that all other new buildings achieve this standard by the end of 2020.

96

When the European Parliament last prospected the local property market in Brussels in 2010, the selection criterion relating to environmental performance required that information on the performance of the proposed projects was to be provided but without setting any minimum requirements for such performance. For the selected 'Trebel' project, the promoter made a commitment for this new building to respect the maximum level allowed for primary energy consumption under the applicable legislation in Brussels.

97

In the coming years, the Parliament will need to renovate its main buildings in Brussels. The first to be renovated will be the Paul Henri Spaak building. Parliament's administration has proposed four options, the most ambitious being a nearly zero-energy building. In September 2012, the Working Group on Building, Transport and a Green Parliament opted for the second best option in terms of environmental performance. A decision by Parliament's Bureau was pending at the time of the audit.

⁶² The manual applies to new buildings or buildings which have undergone large-scale renovations.

98

The Council considers that the GBP is not relevant for its Europa building currently under construction. Major parts of the building which have to be integrated in the project were built between 1922 and 1927 and are listed. According to the Council, this constitutes an important technical constraint with a considerable impact on the building's energy performance. Decisions on the renovation of the Justus Lipsius Building were pending. The Council planned to start the renewal process for the building's environmental permit in 2015.

New building projects have been launched on other sites which are ambitious in terms of energy performance

99

The audit found that most ongoing building projects on other sites of the EU institutions and bodies were ambitious in terms of energy performance standards to be met and were therefore in line with the approach promoted under the GPP toolkit and the GBP. However, the European Central Bank is the only one which has formally registered under the GBP with its new premises on the site of the Grossmarkthalle in Frankfurt.

100

Some managers argue that it is preferable and/or sufficient to use the BREEAM (BRE⁶³ environmental assessment method) or similar commercial assessment schemes such as the DGNB⁶⁴. However, the GBP is more focused on the energy efficiency of a building project than such assessment schemes and adherence to the GBP can take place in parallel.

None of the audited EU institutions and bodies had signed up to the voluntary European Code of Conduct for Energy Efficiency in Data Centres

101

Data centres are an important cause of rising energy demand in administrative buildings. Since 2008 the Commission has been promoting the European Code of Conduct for Energy Efficiency in Data Centres. This voluntary code has been created in response to increasing energy consumption in data centres⁶⁵ and the need to reduce the related environmental, economic and energy-supply security impacts. The aim is to inform and encourage data centre operators and owners to reduce energy consumption in a cost-effective manner. Adherence to the code is possible either as participant and/or endorser. None of the EU institutions and bodies had signed up to the code at the time of the audit.

63 The Building Research Establishment (BRE) is a former UK government establishment (but now a private organisation) that carries out research, consultancy and testing for the construction and built environment sectors.

64 Deutsches Gütesiegel Nachhaltiges Bauen, DGNB GmbH.

65 For the purposes of the code of conduct, the term 'data centres' includes all buildings, facilities and rooms which contain enterprise servers, server communication equipment, cooling equipment and power equipment and provide some form of data service (e.g. large-scale mission-critical facilities all the way down to small server rooms located in office buildings).

102

For EU climate policy to be credible, it is important that the EU institutions and bodies lead by example. They need to be at the cutting edge in designing and implementing policies for reducing the carbon footprint of public administrations.

103

EU institutions and bodies have no common approach to tackle this challenge. They missed the opportunity to establish and implement a common policy for contributing to the Union's 2020 goal of reducing GHG emissions by 20 % below the level of 1990.

104

The Commission has not proposed any specific binding rules for the administrative activities of the EU institutions and bodies to take into account the principle of sustainable development as provided in Article 11 of the Treaty on the Functioning of the European Union.

105

Efforts to mitigate emissions have produced tangible results. After 2005, the EU institutions and bodies managed to reverse the trend of increasing emissions related to their buildings. However, the absence of binding rules was a major cause for delayed, little or no action.

106

The upcoming 2030 target for reducing GHG emissions provides the EU institutions and bodies with a new opportunity to develop and implement a common policy.

Recommendation Common policy to reduce greenhouse gas emissions

1. The Commission should propose a common policy for reducing the carbon footprint of the administrative operations of the EU institutions and bodies. Such a policy should:
 - (a) include a quantified overall reduction target for greenhouse gas emissions for the year 2030, and preferably also 5-year intermediate milestones;
 - (b) be in line with the EU approach in international climate negotiations and therefore the target should be set as an absolute reduction target.

107

The 15 audited EU institutions and bodies have no common approach for monitoring their GHG emissions. Six of them did not report their emissions and those doing so did not calculate or disclose their full extent. Consequently, the full carbon footprint of the EU institutions and bodies is not known and the patchy information available risks undermining the credibility of reporting and mitigation efforts.

108

Evidence that GHG emissions caused by EU institutions and bodies as a whole have been falling is only available for energy consumption in buildings. Data available on emissions caused by mobility do not allow a clear trend to be identified. Upstream emissions caused by the production of purchased goods, by the services bought and by the construction of buildings are often ignored.

109

The reductions achieved so far are largely attributable to the purchase of electricity generated from renewable sources which generally counts as a zero emission in carbon footprint calculations.

Recommendation Harmonised calculating and reporting of emissions

2. The EU institutions and bodies should introduce a harmonised approach for calculating and reporting their direct and indirect greenhouse gas emissions. Reporting should:
 - (a) include all relevant indirect emissions, taking into account the development of the Commission's organisation environmental footprint method;
 - (b) allow progress in achieving reduction targets in the various EU institutions and bodies to be measured.

110

Only limited use has been made of voluntary offsetting to compensate for residual emissions and the EU institutions and bodies do not have a common approach to the issue.

Recommendations Common approach to voluntary offsetting

3. The EU institutions and bodies should develop a common approach through EMAS to compensate for their residual greenhouse gas emissions on a voluntary basis.
4. When offsets are used, they should be of high quality and be verified under recognised schemes.
5. When offsets are used, they should be targeted on projects which do not only contribute to reducing emissions but also to sustainable development in terms of benefits for the local population concerned by the projects.

111

The EU institutions and bodies do not make full use of the environmental management tools promoted by the Commission. This risks undermining both their credibility and the credibility of these tools.

Conclusions and recommendations

112

Progress in introducing the European eco-management and audit scheme has been slow. EMAS registration for public administrations has been possible since 2001 and, in June 2014, seven of the audited EU institutions and bodies were registered. EMAS at the Commission had significant limitations in scope.

113

Green procurement is treated as an option rather than an obligation under the current EU financial rules and only a few EU institutions and bodies used it systematically. The Court found in 160 relevant procedures examined that more than half of them either did not include any environmental criteria or only used weak criteria which were unlikely to have any impact on the outcome of the procedure. The Commission's voluntary GreenBuilding standards for energy performance are not systematically used for new buildings and major renovation projects.

114

At the time of the audit none of the EU institutions and bodies had signed up to the voluntary European Code of Conduct on Data Centre Energy Efficiency.

Recommendations Full implementation of EMAS and green procurement

6. All EU institutions and bodies should register with the European eco-management and audit scheme EMAS and implement it while progressively reducing any scope limitations. They should also consider signing up to the European Code on Data Centre Energy Efficiency.
7. Green procurement should be used by the EU institutions and bodies, wherever possible. The financial rules and/or the procurement rules applicable to the EU institutions and bodies should provide the tools for contributing to the protection of the environment and sustainable development, while ensuring that they can obtain best value for money for their contracts.

This report was adopted by Chamber IV, headed by Mr Milan Martin CVIKL, Member of the Court of Auditors, in Luxembourg at its meeting of 24 June 2014.

For the Court of Auditors



Vítor Manuel da SILVA CALDEIRA
President

Audit approach for assessing green public procurement

The audit assessed 160 procurement procedures above the threshold of 60 000 euro which were relevant for green procurement to see whether the documents relating to the calls for tenders included environmental criteria. Offers received or award decisions made in connection with these procedures were not assessed.

Criteria for assessing tender documents

Green public procurement (GPP) is defined by the Commission as ‘a process whereby public authorities seek to procure goods, services and works with a reduced environmental impact throughout their life cycle when compared to goods, services and works with the same primary function that would otherwise be procured’¹.

The Commission has provided guidance on GPP² and developed a toolkit for preparing calls for tenders which, at the time of the audit, covered 19 different product/service groups³. Two types of criteria are proposed for each of these groups: ‘core’ criteria and more ambitious ‘comprehensive’ criteria. According to DG Environment:

- (a) the **core criteria** are those suitable for use by any contracting authority and address key environmental impacts; they are designed to be used with minimum additional verification effort or cost increases to allow easy application of GPP;
- (b) the **comprehensive criteria** are for those who wish to purchase the best environmental products available on the market; these may require additional verification effort and/or increase cost compared to other products with the same functionality.

Example of core criteria vs comprehensive criteria for copying and graphic paper	
Purchase of recycled office paper made from 100 % recovered paper fibres	
Core criteria	Comprehensive criteria
Paper must be made from 100 % recovered paper fibres. Recovered paper fibres include both post-consumer recycled fibres and pre-consumer recycled fibres from paper mills, also known as broke. Post-consumer recycled fibres may come from consumers, offices, printing houses, bookbinders or similar.	Paper must be made from 100 % recovered paper fibres, with a minimum of 65 % post-consumer recycled fibres. Recovered paper fibres include both post-consumer recycled fibres and pre-consumer recycled fibres from paper mills, also known as broke. Post-consumer recycled fibres may come from consumers, offices, printing houses, bookbinders or similar.
The paper must be at least elementary chlorine free (ECF). Totally chlorine free (TCF) will also be accepted.	The ecological criteria of the EU Ecolabel, or other type I national ecolabels directly related to paper production (and not the management practices of the factory), must be met. Full criteria documents available at: EU Ecolabel: http://ec.europa.eu/environment/ecolabel/product/pg_copyingpaper_en.htm

Source: ‘Copying & graphic paper — Green public procurement (GPP) product sheet’, European Commission GPP training toolkit — Module 3: Purchasing recommendations, Brussels, 2008 (http://ec.europa.eu/environment/gpp/pdf/toolkit/paper_GPP_product_sheet.pdf).

1 COM(2008) 400 final, p. 4.

2 *Buying green! A handbook on green public procurement*, second edition, 2011.

3 1. Copying and graphic paper; 2. Cleaning products and services; 3. Office IT equipment; 4. Construction; 5. Transport; 6. Furniture; 7. Electricity; 8. Food and catering services; 9. Textiles; 10. Gardening products and services; 11. Windows, glazed doors and skylights; 12. Thermal insulation; 13. Hard floor coverings; 14. Wall panels; 15. Combined heat and power (CHP); 16. Road construction and traffic signs; 17. Street lighting and traffic signals; 18. Mobile phones; 19. Indoor lighting.

Wherever possible, the audit assessed tender documents against the recommendations in the toolkit. Where the toolkit did not cover the relevant area, the audit team applied toolkit criteria for other product/service groups by analogy. Examples: there were no toolkit criteria for photocopiers but some toolkit criteria for IT equipment could be applied by analogy; there were no toolkit criteria for renting or leasing a building but certain criteria from the toolkit product sheet on construction could be used.

Five categories to classify procedures

The following five categories were used to classify the procedures examined.

Not green

Tender documents do not include any reference to environmental considerations or only clauses without impact on the purchasing approach. Examples: a copy of/reference to the general environmental policy of the institution is included or compliance with applicable environmental legislation is required.

Light green

- (a) *If toolkit available*: Only partly compliant with the core criteria. Where the main 'green' focus of the procedure is on award criteria, the weighting of environmental criteria as a share of the total weighting (for price and quality) is below 10 %.
- (b) *If toolkit not available*: Tender documents include some environmental clauses but these clauses concern only (a) secondary feature/features of the proposed contract. Where the main 'green' focus of the procedure is on award criteria, the weighting of environmental criteria as a share of the total weighting (for price and quality) is below 10 %.

Green

- (a) *If toolkit available*: Fully or largely compliant with the core criteria and/or partly compliant with the comprehensive criteria. Where the main 'green' focus is on award criteria, the weighting of environmental criteria as a share of the total weighting is 10 % or more.
- (b) *If toolkit not available*: Tender documents include significant environmental clauses which concern the primary function of the goods, services or works to be procured. Where the main 'green' focus is on award criteria, the weighting of environmental criteria as a share of the total weighting is 10 % or more.

Very green

- (a) *If toolkit available:* Fully or largely compliant with comprehensive criteria. This means the inclusion of environmental selection criteria, high environmental requirements in the technical specifications and/or a strong emphasis on environmental aspects in award criteria (weighting of 25 % or more).
- (b) *If toolkit not available:* Tender documents largely based on best environmental practice. This means the inclusion of environmental selection criteria, high environmental requirements in the technical specifications and/or a strong emphasis on environmental aspects in award criteria (weighting of 25 % or more).

Green by nature

This is a category where the primary function of the goods, services and works to be procured is green, for example the construction of a green roof or the procurement of consultancy services to improve environmental performance.

The sample selected

A total of 160 public procurement procedures were examined from all audited EU institutions and bodies with the exception of the European External Action Service⁴.

The sample included procedures launched and/or finalised over the period from January 2012 to February 2013. Some procedures launched before or after this period were also included in order to obtain a more complete picture, notably for smaller EU institutions and bodies with a few procurement procedures.

4 The EEAS has informed the Court that it does not yet apply the green public procurement procedures promoted by the Commission.

Replies of the audited EU institutions and bodies

43

The European Council and the Council of the European Union

The General Secretariat of the Council (GSC) is aware of the growing importance of environmental issues and has been taking steps to improve the environmental performance of its activities for many years. Recognising the positive contribution it can make to the sustainable development of society, the GSC aims to enshrine the principles of sound environmental management in its day-to-day work. The GSC is developing an environmental management programme to enable the Community eco-management and audit scheme (EMAS), as defined in Regulation (EC) No 1221/2009 of the European Parliament and of the Council, to be implemented.

Finally, the GSC notes that the objectives of its environmental management programme are in line with the recommendations made by the Court.

The European Commission

Executive summary

The European Union leads in proactive climate policy and implementation at international level. In the view of the Commission, EMAS is the appropriate policy instrument to reduce the carbon footprint of EU institutions and bodies. Furthermore, there are many examples of where policies implemented in relation to the achieving the 20 % emissions reduction goal for 2020 also apply to public administrations, including EU institutions and their personnel. This will continue to be the case regarding the new goals for 2030 (including the proposed 40 % greenhouse gas emissions reduction target).

The Commission has an environmental policy for its own activities that prioritises pollution prevention, natural resource efficiency, CO₂ emissions reduction, lower waste generation, promotion of recycling, inclusion of environmental criteria in calls for tender, respect of environmental legislation, more sustainable behaviour in staff and stakeholders, etc.

It is therefore the Commission's strategy to reduce the real environmental impact of its daily and administrative activities through the EMAS environmental management system.

The Commission seeks, through EMAS, to achieve real reductions in impact, rather than through mitigating (particularly offsetting) CO₂ emissions.

Given the Commission's size and organisation, the EMAS system was first implemented in a small number of its buildings in Brussels and its scope has been gradually expanded. In 2013 the EMAS registration covered 89 % of staff and 57 % of floor space across all sites.

In the current budgetary climate, the Commission extends its system progressively with the available resources. The Commission leads by example, encouraging other institutions and bodies to implement EMAS by chairing the GIME (Groupe inter-institutionnel de management environnemental).

II

The Commission is continuously expanding the scope of the EMAS and its reports on emissions. The huge progression of the EMAS's scope indicates clearly the commitment of the Commission to reducing its environmental impacts. Full reporting is still the objective for the Commission when the EMAS is fully implemented.

IV

The Commission has achieved an important reduction in CO₂ emissions in Brussels since 2005 per square metre without assuming that electricity generated from renewable sources generates zero emissions (– 46,2 % between 2005 and 2012 in the EMAS office buildings).

V

In the Commission, the implementation of EMAS and its continuous extension has progressed well taking into account the requirements of the regulation and budgetary limitations. In addition, the extension of EMAS has to be considered as important related to its size, the geographical distribution and organisation pattern.

Introducing environmental criteria into public procurement is one of the objectives of the environmental policy of the Commission.

VI

The Commission intends to continue the deployment of EMAS, which constitutes a common policy for reducing the carbon footprint of the administrative operations of the EU institutions and bodies.

VII

The Commission partially accepts this recommendation. In the view of the Commission, EMAS is the appropriate policy instrument to reduce the carbon footprint of EU institutions and bodies. The Commission will therefore consider this recommendation through the further deployment of EMAS.

However, setting a quantified overall reduction target for greenhouse gas emissions for the year 2030 does not take account of wider considerations, such as cost effectiveness and specificities across EU institutions and bodies.

Furthermore, the Commission will continue to develop appropriate policies to reduce greenhouse gas emissions in a cost-effective and, as far as possible, holistic way, including in relation to 2030, based on thorough impact assessments providing a full evaluation of the costs and benefits involved, where appropriate.

Reducing emissions where least costly is a key aspect of current policy, which is why binding reduction targets only tend to be set on a European and Member State rather than an organisational basis. This retains flexibility to meet targets in the best way possible.

Although EU legislation does not impose specific emission reduction targets on public administrations further action can still be taken at this level, including through the continued deployment of EMAS which constitutes a common policy for reducing the carbon footprint of the administrative operations of the EU institutions and bodies.

VII (a)

The Commission accepts the recommendation subject to the successful development of the organisation environmental footprint method in relation to public administrations. Furthermore, the Commission considers that, through the implementation of EMAS, it has established a proper way of identifying, measuring and reporting on the most significant direct and indirect environmental impacts, including its GHG emissions.

VII (b)

The Commission accepts this recommendation whilst underlining the voluntary approach and the autonomy of each EU institution and body to decide the appropriateness of such possible offsetting.

Furthermore, the Commission will continue to seek real reductions in emissions via existing policies, including EMAS.

Such a common approach will also have to take into account:

- (i) the need to avoid discouragement of further efforts to achieve real reductions in emissions;
- (ii) the existing mechanisms including emissions trading; and
- (iii) the availability of reporting regimes and sufficiently high-standard offsetting schemes. It will also require an assessment of the effects on EU resources and use of public money.

VII (c)

The Commission accepts this recommendation and fully supports the promotion of the EMAS. Scope limitations are part of the EMAS itself in order to allow each organisation to address the most significant environmental aspects.

The Commission will consider signing the European Code on Data Centre Energy Efficiency after further evaluating if it is compatible with the financial perspectives, and especially for administrative appropriation.

The current revision of the FR/RAP sets in place the regulatory framework encouraging further green public procurement, including life-cycle costing, in line with Directive 2014/24/EU.

The Commission will further develop guidance documents for GPP and promote those documents at the GIME group.

Introduction

01

The classical definition of sustainable development is development that meets the needs of the present without compromising the ability of future generations to meet their needs. It therefore embraces the concept of 'limitations' to ensure that the environment can meet both present and future needs.

04

The European Union leads in proactive climate policy and implementation at an international level. There are many examples of where policies implemented in relation to achieving the 20 % emissions reduction goal for 2020 also apply to public administrations, including EU institutions and their personnel. This will continue to be the case regarding the new goals for 2030 (including the proposed 40 % greenhouse gas emissions reduction target).

06

The Commission plans to continue in its proactive approach to climate policy and implementation and will continue to develop appropriate policies to reduce greenhouse gas emissions in a cost-effective and, as far as possible, holistic way. Although EU legislation does not impose specific emission reduction targets on public administrations further action can still be taken at this level, including through the continued deployment of EMAS. The huge progression of the EMAS scope indicates clearly the commitment of the Commission to reducing its environmental impacts.

07

The Commission will continue to seek real reductions in emissions via existing policies, including EMAS, while also considering other options such as offsetting.

Such consideration will also have to take into account:

- (i) the need to avoid discouragement of further efforts to achieve real reductions in emissions;
- (ii) the existing mechanisms, including emissions trading; and
- (iii) the availability of reporting regimes and sufficiently high-standard offsetting schemes. It will also require an assessment of the effects on EU resources and use of public money.

Observations

12

The reliable and comprehensive information on the carbon footprint is not a precondition to draw and implement mitigation strategies. At the Commission, mitigations are in place, with clear environmental impact reductions evident.

16

The Commission considers that the use of the common method (OEF) to measure and communicate the life-cycle environmental performance of organisations in accordance with its recommendation of 9 April 2013 should be encouraged, including by EMAS-registered organisations. After reviewing the results of the pilot phase, once the revised OEF method is available, the Commission will consider the possibility of launching an internal pilot phase to develop specific sectorial rules for the calculation and reporting of the environmental footprint of the Commission or similar public administrations.

18

As regards the reference to EU institutions and bodies not reporting all elements of their GHG emissions, the EMAS regulation indicates that organisations must report on emissions where appropriate and where significant. Organisations are allowed to report partially their direct and indirect emissions depending, amongst other on the scope of their EMAS registration. If organisations do not report at all on one of the EMAS core indicators, an explanation has to be given.

21

Increasing the scope of activities covered is already tackled in the 2014 EMAS action plan and will lead to a more complete report for 2013 and further results.

29

The OEF method, as recommended by the Commission, is currently subject to extensive pilot testing until the end of 2016.

The objectives of the pilot phase include the definition of certain technical requirements which will be key to the wide implementation of the method in an administration organised like the Commission. Moreover, the results of the pilot phase will probably lead to the revision/improvement of the OEF method. During this exercise, the Commission has given priority to the development of OEF sectorial rules (OEFsRs) for those sectors representing the highest share of environmental impacts. The public administration sector is not one of these. After reviewing the results of the pilot phase, once the revised OEF method is available, the Commission will consider the possibility of launching an internal pilot phase to develop specific sectorial rules for the calculation and reporting of the environmental footprint of the Commission or similar public administrations.

31

Emissions used in 1990 are unknown for the majority of organisations. Assessing their current performance against actual emissions in 1990 is usually done through estimations.

35

The Commission considers that reporting emissions as zero based on use of green electricity might hide the real decrease (or increase) in energy consumption.

37

By buying green electricity the institutions encourage electricity producers to opt for renewable generation facilities.

Replies of the audited EU institutions and bodies

39 (c)

Most visitors and external participants may report on their travel emissions through their own organisation which might lead to double counting.

44

Although EU legislation does not impose specific emission reduction targets on public administrations, further action can still be taken at this level, including through the continued deployment of EMAS.

Reducing emissions where least costly is a key aspect of current policy, which is why binding reduction targets only tend to be set at European and Member State level rather than on an organisational basis. This retains the flexibility to meet targets in the best way possible.

46

In the EMAS Steering Committee of January 2014, the Commission decided to establish long term targets in addition to the annual targets already existing. This was decided to give better guidance to its services in establishing annual targets and actions.

47

Since the Commission staff is decreasing (– 5 % under the current financial perspectives), and since its EMAS scope is continuously evolving, it will continue to report in both absolute and relative terms.

51

The Commission will continue to develop appropriate policies to reduce greenhouse gas emissions in a cost-effective and, as far as possible, holistic way, including in relation to 2030, based on thorough impact assessments providing a full evaluation of the costs and benefits involved, where appropriate.

Reducing emissions where least costly is a key aspect of current policy, which is why reduction targets only tend to be set at European and Member State level rather than on an organisational basis. This retains the flexibility to meet targets in the best way possible.

Although EU legislation does not impose specific emission reduction targets on public administrations, further action can still be taken at this level, including through the continued deployment of EMAS.

52

A very wide range of possible offset credits exist, of very variable quality.

Rules exist governing the use of offsets for compliance under EU climate legislation, which, for reasons of consistency, should be reflected in any use of offsetting by EU institutions. These rules relate to both the quantity relative to own action and the type considered of sufficient quality. It is essential, for example, to ensure that actions used for offsetting are additional, subject to sound monitoring, reporting and verification to minimise the opportunities for fraud and subject to accounting rules that avoid the possibility of double counting.

The Commission will continue to give first priority to seeking real reductions in emissions via existing policies, including EMAS, while also considering other options such as offsetting.

Such consideration also needs to take into account:

- (i) requirements to avoid discouragement of further efforts to achieve real reductions in emissions;
- (ii) the existing mechanisms, including emissions trading; and
- (iii) the availability of reporting regimes and sufficiently high-standard offsetting schemes. It will also require an assessment of the effects on EU resources and use of public money.

61 — Last indent

The Commission will continue to seek real reductions in emissions via existing policies, including EMAS, while considering the recommendation to develop a common approach to offsetting for the EU institutions.

It is important to bear in mind that, since 2012, CO₂ emissions from all flights within and between European Economic Area (EEA) countries have been covered by the EU emissions trading system (this has applied to Croatia from 1 January 2014).

This means air operators must acquire and surrender allowances to cover all such emissions. Flights within the EEA are thus subject to the EU ETS carbon price, and this can be considered equivalent to offsetting.

See comment on point 52.

65

The Commission would like to point out that **Table 6** does not reflect the actual square metres covered but only the percentage of building surface areas.

67

One should not underestimate the efforts to comply with the EMAS requirements. The Commission is by far the biggest institution. The Commission has a very clear policy of progressively expanding EMAS to all its sites and activities within the available budget (see Decision C(2013) 7708).

68

The extension of the EMAS to Brussels and Luxembourg started immediately after the 2009 decision, with full activities registered in 2010 for Brussels and in 2012 for Luxembourg. Full buildings registration will be done in 2015 in Brussels and progressively at the other sites.

69

The decision to certify under ISO 14001 the five sites of the Joint Research Centre was taken before the Commission decided to expand the EMAS in 2009. EMAS registration for these sites is currently ongoing.

70

The Commission has decided that the extension of the EMAS has to be monitored at senior level by the EMAS Steering Committee. Extension is progressively done with the most significant sites first. In terms of surfaces, the Commission's representations in Member States represent about 2 % of the total Commission buildings; some of them are operated by other institutions.

76

It should be emphasised that the decrease by 15 % between 2005 and 2012 in energy consumption in Brussels buildings was achieved when, in relation to enlargement, Commission staff increased by 25 %.

79

The financial regulation (FR) and its rules of application (RAP) provide the same principles as those contained in the directives so that EU rules are coherent with those applied by the Member States.

The new FR and RAP that are under the approval procedure should encourage further the use of environmental considerations, including life-cycle costing as an award method in line with Directive 2014/24/EU.

80

The FR/RAP is a horizontal regulation not meant to list sectorial obligations per policy, but to provide general rules for the implementation of the budget.

The FR/RAP currently under the approval procedure should foresee that, when using life-cycle costing, the EU institutions shall use methods adopted at EU level whenever available. The implementation of this possibility should be carried out by relevant services within the EMAS policy.

81

The Commission considers appropriate to use the vade-mecum and specific guidance to promote green public procurement on a voluntary basis while ensuring the dissemination of good practices also serving as reference to the Member States.

Replies of the audited EU institutions and bodies

84

Overall, some kind of GPP is used in the majority of cases, although many processes are not fully green. Only about a quarter of contracts did not include green criteria. With this result, the institutions are faring better than the average of public authorities in Europe. According to a study¹, based on an EU-wide survey, on average 54 % of public authorities included some kind of green criterion in their last purchase in the period 2009–10 for 10 priority product groups (Construction; Electricity; Cleaning products and services; Textiles; Food and catering services; Furniture; Office IT equipment; Paper; Gardening products and devices; Transport).

85

In the Commission communication 'Public procurement for a better environment' (see footnote 43), the Commission proposed that, by the year 2010, 50 % of all tendering procedures should be green, where 'green' means 'compliant with endorsed common "core" GPP criteria'. The percentage would be expressed in both number and value of green contracts as compared to the overall number and value of contracts concluded in the sectors for which common 'core' GPP criteria have been identified. This target was later endorsed by the Council².

Since the Court also included product groups for which no EU GPP criteria exist, the methodologies on how to evaluate the achievement of the GPP target are not entirely compatible.

86

Together with the Member States represented in the informal GPP Advisory Group, DG Environment conducted a GPP prioritisation exercise in 2012/13 to identify the needs for GPP criteria development. Data centres have received a high priority, and it will be decided soon if data centre criteria will be developed. Building maintenance is expected to be included in the upcoming office building criteria. Business travel was not considered to have a specific priority.

87

It is a very resource-intensive process to update criteria. The Commission is endeavouring to close existing gaps and revise product groups in the framework of existing resources. The mobile phone criteria have been taken off the website because they were indeed not ambitious anymore and moreover, they have not been identified as a higher priority by the GPP Advisory Group.

89

Using a life-cycle costing (LCC) approach does not necessarily make sense for all product groups. For example, if procurers want to buy environment-friendly paper, it would be enough to specify that the paper should be 'recycled' or 'originating from sustainable sources', because with this product group, the procurer would not have maintenance or operating costs.

The Commission is preparing the transposition of this directive in the financial regulation. However, it does not make the use of LCC mandatory.

89 — Last indent

The Commission is currently looking into providing guidance documents for LCC.

90

The Commission has targets for buildings energy and achieves positives results under the EMAS scheme. In Brussels, for instance, where the energy efficiency directive (Directive 2012/27/EU) result in 0,13 % of annual energy savings, the Commission drafted in its plan 1 % annual energy savings, eight times higher.

1 'The uptake of green public procurement in the EU-27', Centre of European Policy Studies, <http://ec.europa.eu/environment/gpp/pdf/CEPS-CoE-GPP%20MAIN%20REPORT.pdf>

2 Council conclusions of 22 September 2008 (<http://register.consilium.europa.eu/doc/srv?l=EN&f=ST%2013067%202008%20INIT>).

93

While this programme is still ongoing, OIB, OIL and JRC's priority have been in compliance with the applicable national or regional standards. This does not preclude the possibility that some of the more recent building projects of the Commission, and in particular those underway on the JRC's Ispra site, would indeed comply with the GreenBuilding programme's requirements. OIB will join the programme in the future if there is added value.

94

The 'Manual of standard building specifications' (MIT) aims at achieving passive building performance and establishes the following minimum project requirements:

- Directive 2010/31/EU on the energy performance of buildings;
- regional legal minimum requirements.

The MIT also requires that energy audits and/or energy studies be carried out in order to assess the implementation of energy efficiency solutions and the introduction of renewable energy.

95

The Commission is committed to the exemplary role of public bodies' through its engagement to apply the requirements of the energy efficiency directive (Directive 2012/27/EU, Articles 4 and 5) and OIB (Brussels) has assessed the technical impact of the directive on its buildings.

In any case (for both new buildings and renovations), the ambitions of future projects and the associated financial impact should respect the available annual budget appropriation under the MFF 2014–20.

100

The Commission does not limit its approach to energy efficiency of a building and considers that BREEAM or similar schemes are more comprehensive and better in line with its policies and the global environmental impact of its activities.

101

The requirements of the Code of Conduct for Data Centres in the Commission buildings would have very important budgetary implications. The decision to go forward would also imply a serious revision of the buildings and some requirements cannot even be implemented in the Commission buildings due to their age. Nevertheless, the internal organisation of the data centres respects the recommendations of the code of conduct.

In addition to its own data centres, the Commission has rented data centre facilities in Luxembourg and Brussels. The owners of these data centre facilities have signed the code of conduct.

Commission is currently reflecting on its data centre policy, including the use of the 'Cloud'.

Conclusions and recommendations

102

The European Union leads in proactive climate policy and implementation at international level and this approach will continue in relation to the new goals for 2030 and the proposed 40 % greenhouse gas reduction target.

103

In the view of the Commission, EMAS is the appropriate policy instrument to reduce the carbon footprint of EU institutions and bodies.

Furthermore, there are many examples of where policies implemented in relation to achieving the 20 % emissions reduction goal for 2020 also apply to public administrations, including EU institutions and their personnel. This will continue to be the case regarding the new goals for 2030 (including the proposed 40 % greenhouse gas emissions reduction target).

104

Commission policy aims at the reduction of GHG emissions in a cost-effective and, as far as possible, holistic way, in particular through the climate and energy package. In view of the limited proportion of emissions from administrative activities of EU institutions, the Commission has not considered it appropriate to set binding rules for this scale of activities. Emissions are in any case covered by the reduction targets set at EU or national levels.

105

There is no indication that binding rules for all the EU institutions and bodies would have led to better results.

106

The Commission intends to continue the deployment of EMAS, which constitutes a common policy for reducing the carbon footprint of the administrative operations of the EU institutions and bodies.

Recommendation — Common policy to reduce greenhouse gas emissions

1.

The Commission partially accepts this recommendation. In the view of the Commission, EMAS is the appropriate policy instrument to reduce the carbon footprint of EU institutions and bodies. The Commission will therefore consider this recommendation through the further deployment of EMAS.

Furthermore, the Commission will continue to develop appropriate policies to reduce greenhouse gas emissions in a cost-effective and, as far as possible, holistic way, including in relation to 2030, based on thorough impact assessments providing a full evaluation of the costs and benefits involved, where appropriate.

Reducing emissions where least costly is a key aspect of current policy, which is why binding reduction targets only tend to be set at European and Member State level rather than on an organisational basis. This retains flexibility to meet targets in the best way possible.

Although EU legislation does not impose specific emission reduction targets on public administrations, further action can still be taken at this level, including through the continued deployment of EMAS, which constitutes a common policy for reducing the carbon footprint of the administrative operations of the EU institutions and bodies.

(a) and (b)

The Commission does not accept this part of the recommendation, since it does not take account of wider considerations, such as cost effectiveness and specificities across EU institutions and bodies. Such an approach would require evidence of the benefits claimed.

107

The Commission intends to increase the monitoring of its GHG emissions under the EMAS scheme.

108

The Commission has focused its efforts on the energy consumption of its buildings because it was the biggest GHG emission source where return on investment was the best. The Commission is currently addressing the issue of mobility that is the second major source of its emissions.

109

The Commission has not historically used a zero-footprint approach for calculating the emissions of its electricity consumption from renewable sources in Brussels. In the EMAS office buildings energy consumption diminished by 40,5 % between 2005 and 2012 (Brussels, kWh/m²).

Recommendation — Harmonised calculating and reporting of emissions

2.

The Commission accepts the recommendation subject to the successful development of the OEF methodology for public administrations. It considers that, through the implementation of EMAS, it has established a proper way of identifying, measuring and reporting on its most significant direct and indirect environmental impacts, including its GHG emissions. Through EMAS and further inter-institutional cooperation, institutions will be in position to have a harmonised approach in calculating their GHG emissions.

(a)

The OEF method, as recommended by the Commission, is currently subject to extensive pilot testing until the end of 2016. The objectives of the pilot phase include the definition of certain technical requirements which will be key to the wide implementation of the method in a complex administration like the Commission. Moreover, the results of the pilot phase will probably lead to a revision/improvement of the OEF method. During this exercise, the Commission has privileged the development of OEF sectorial rules (OEFSRs) for those sectors representing the highest share of environmental impacts. Obviously, the public administration sector is not part of these. After reviewing the results of the pilot phase, once the revised OEF method is available, the Commission will consider the possibility of launching an internal pilot phase to develop specific sectorial rules for the calculation and reporting of the environmental footprint of the Commission or similar public administrations.

110

The EU climate policy or legislation does not indeed foresee obligatory schemes to compensate for emissions. The Commission has sought real reductions in emissions via existing policies, including EMAS.

Recommendations — Common approach to voluntary offsetting

3.

The Commission accepts this recommendation whilst underlining the voluntary approach and the autonomy of each EU institution and body to decide the appropriateness of such possible offsetting.

Furthermore, the EU climate policy or legislation does not indeed foresee obligatory schemes to compensate for emissions. The Commission will continue to seek real reductions in emissions via existing policies, including EMAS.

A common approach to compensate for emissions will also have to take into account:

- (i) the need to avoid discouragement of further efforts to achieve real reductions in emissions;
- (ii) the existing mechanisms, including emissions trading; and
- (iii) the availability of reporting regimes and sufficiently high-standard offsetting schemes. It will also require an assessment of the effects on EU resources and use of public money.

4.

The Commission accepts this recommendation. There is a very wide range of possible offset credits exist of very variable quality.

Rules exist governing the use of offsets for compliance under EU climate legislation, which, for reasons of consistency, should be reflected in any use of offsetting by EU institutions. These rules relate to both the quantity relative to own action and to the type considered of sufficient quality. It is essential, for example, to ensure that actions used for offsetting are additional, subject to sound monitoring, reporting and verification to minimise the opportunities for fraud and subject to accounting rules that avoid the possibility of double counting.

The Commission will continue to give first priority to seeking real reductions in emissions via existing policies, including EMAS, while also considering other options such as offsetting.

5.

The Commission accepts this recommendation, whilst recognising that the benefit for the local population is only one consideration that should be taken into account in the evaluation of the quality of offsets.

111

The Commission shares the observation of the Court that the institutions should adopt and/or better use the EMAS scheme.

112

EMAS is a strong and demanding management tool and a quick implementation is not compatible with the financial limitations of most of the EU institutions. The limitations of the EMAS scope are part of the EMAS system itself. EMAS has to be implemented in a cost-effective and, as far as possible, holistic way.

113

Overall, some kind of GPP is used in the majority of cases, although many processes are not fully green. Only about a quarter of contracts did not include green criteria. With this result, the institutions are faring better than the average of public authorities in Europe. According to a study (see footnote 1 of the Commission's reply), based on an EU-wide survey, on average 54 % of public authorities included some kind of green criterion in their last purchase for 10 priority product groups (Construction; Electricity; Cleaning products and services; Textiles; Food and catering services; Furniture; Office IT equipment; Paper; Gardening products and devices; Transport) in the period 2009–10.

For most of its building renovation and/or new constructions, the Commission uses generally BREEAM excellent standard, which is not only limited to energy performance.

114

The Commission is considering further evaluating whether participation in the European Code on Data Centre Energy Efficiency is compatible with the financial perspectives, and especially administrative appropriation.

Recommendations — Full implementation of EMAS and green procurement

6.

The Commission accepts this recommendation and fully supports the promotion of the EMAS scheme. Scope limitations are part of the EMAS scheme itself in order to allow each organisation to address the most significant environmental aspects.

The Commission will consider signing the European Code on Data Centre Energy Efficiency after further evaluating if it is compatible with the financial perspectives, and especially administrative appropriation.

7.

The Commission accepts this recommendation. The current revision of the FR/RAP sets in place the regulatory framework encouraging further green public procurement, including life-cycle costing, in line with Directive 2014/24/EU.

The Commission will further develop guidance documents for GPP and promote those documents at the GIME group.

The Court of Justice of the European Union

Introduction (01–11)

As always in respect of annual reports or any other special report, the Court of Justice's administration welcomes and takes very careful note of the observations of the Court of Auditors, and always endeavours to take the necessary measures to implement any recommendations which may be made.

As shown by the present special report, the Court of Justice attaches great importance to the protection of the environment and, despite the restrictions on human and financial resources imposed in recent years, has made a firm commitment in this field, in particular by way of the comprehensive and structured EMAS (eco-management and audit scheme) framework. That commitment has already yielded noticeable results, as shown by the reduction of greenhouse gas (GHG) emissions achieved.

Accordingly, the purpose of the following replies is essentially to add useful information with regard to some of the observations and recommendations of the Court of Auditors.

Observations (12–101)

In general, the progress on environmental policy of the various European institutions would also benefit from being assessed in the light of the resources those institutions were in a position to allocate to it. It is thus worth noting that the Court of Justice undertook the efforts and initiatives that are mentioned in the present special report whilst being as efficient as possible in its use of resources (in particular by creating a single new post, granted by the budgetary authority and filled in 2012).

This allows a fairer assessment of the scale of the progress made so far, such as, in particular:

- the setting in motion of the EMAS project;
- the completion of a very comprehensive diagnostic report of GHG emissions resulting from the Court of Justice's activities in 2010 and the updating of the carbon balance's key items for 2011 and 2012;
- the significant reduction of GHG emissions since 2010 through the implementation of several mitigation initiatives;
- the increased consideration of environmental criteria in calls for tender;
- the application of the BREEAM standard to the proposed fifth extension of the Court buildings.

The comprehensiveness of the Court of Justice's carbon balance and the notable mitigation of its carbon footprint (12–61)

In an effort to take tangible measures in order to reduce its GHG emissions, the Court of Justice's administration drew up, as early as 2010, an initial diagnostic report of the GHG emissions generated by its activities, the key items of the carbon balance having been updated in 2013 in relation to 2011 and 2012.

In that context, it is important to note that the Court of Justice chose to make the scope of the diagnostic report very comprehensive; the item 'Travel' incorporates not only commuting, but also travel for professional purposes and travel by visitors. Moreover, efforts designed to mitigate the Court of Justice's carbon footprint are not solely focused on 'Energy' alone.

The diagnostic reports successively carried out made it possible objectively to record a reduction in the Court of Justice's emissions since 2010, particularly in the following areas:

- from 2011 to 2012, GHG emissions from 'travel by visitors' were reduced by 14 %;
- from 2010 to 2011 and from 2011 to 2012, GHG emissions linked to electricity consumption decreased respectively by 98 % and 6 %;
- from 2011 to 2013, the cost of waste treatment was reduced by 25 % and the amount of domestic waste decreased by 10 % during the same period.

Those reductions were in particular achieved as a result of the following projects:

- the establishment of a green energy contract concluded with the electricity supplier;
- the introduction of measures for the improvement of building insulation;
- the optimisation of the energy programming of certain buildings;
- the reduction of organic waste and improvements in waste sorting.

In addition, a more precise assessment of the emissions linked to 'commuting' and 'leakage of refrigerant gases' has made it possible to improve the quality of the data relating to those two items of the carbon balance, thereby reducing the uncertainties inherent in those items.

In the interests of transparency, the reports relating to the Court of Justice's carbon balance have been published on its Curia website and are thus available to European citizens.

Concerning the failure to implement a system for offsetting GHG emissions, the Court's administration considers that the financing of offsetting projects should be considered only when all other prior options for the elimination and reduction of existing emissions have been exhausted, in particular in order to maintain a substantial deployment of all players within the institution and better to encourage the taking of necessary initiatives in that field. Moreover, the Court's administration is of the opinion that the financing of offsetting projects requires the prior adoption of a common interinstitutional approach, particularly with regard to the definition of an appropriate budgetary framework, the criteria and types of eligible projects and the budget which could be allocated thereto.

The Court of Justice's strong commitment to the implementation of the EMAS project (62–75)

It should be noted that the Court of Justice became very active in implementing the EMAS project in 2012, in particular as a result of the appointment of the EMAS coordinator.

At first, the Court of Justice's administration placed particular emphasis on the importance of regular communication with departments and staff and raising awareness in relation to environmental issues.

A two-tier operational structure was then established in order to steer the EMAS project sustainably.

In 2013, a scoping study was carried out in order to draw up the roadmap for the EMAS project within the institution. Besides a review of the institution's current position from an environmental perspective in the light of the EMAS regulation requirements, the main objective of that study was to determine the stages to be reached in order to obtain registration, which should, according to the proposed schedule, be obtained in 2016.

With regard to the environmental objectives, in particular the reduction of GHG emissions, the Court of Justice's administration is more in favour of setting relative targets (for example, concerning the area of buildings and/or the number of people) that are measurable through indicators presented in the EMAS regulation (Regulation (EC) No 1221/2009). Indeed, the determination of absolute quantified targets recommended by the Court of Auditors is relevant only if the underlying database is sufficiently reliable and if the evolution of the chosen indicator is likely to provide consistent information over time. However, while the conditions necessary for the establishment of a sufficiently reliable quantified indicator are not satisfied at this stage, they should be in the near future as progress is made on the EMAS project.

Promoting the integration of environmental criteria in public procurement (green procurement) (77–89)

The Court of Justice's administration shares the concern of the Court of Auditors to promote the integration of environmental criteria in public procurement and thereby to contribute to more sustainable development, including through the use of the 'Green public procurement toolkit' distributed by the Commission. That is why the Court of Justice's 'Vade-mecum on public procurement' includes a specific section on green public procurement, which indeed provides a direct link to the European Commission's corresponding information. However, the Court of Justice's administration is of the opinion that the authorising departments of each institution should be able to retain sufficient discretion with respect to environmental criteria so as to be able to weigh carefully the various assessment criteria according to the specific features of the calls for tender issued.

Relevance of the BREEAM standard for the purpose of better reducing the environmental impact of the Court's buildings (90–101)

In order to minimise the environmental impact of its buildings, the Court of Justice's administration preferred, for the proposed fifth extension of the Court of Justice's buildings, the BREEAM standard to the GBP standard used by the Court of Auditors as a benchmark. The BREEAM standard is not confined to 'energy-saving' matters; it also includes others that are at least as important (such as water consumption, waste management and sustainable mobility), which is certainly the reason why that standard is the most widely applied within the European institutions.

Conclusions and recommendations (102–114)

Overall, the Court of Justice welcomes the observations and recommendations set out in the present report of the Court of Auditors.

Concurring with the Court of Auditors' conclusions, the Court of Justice recognises the importance of adhering to the EMAS scheme and has been actively committed thereto since 2012, in particular as a result of the appointment of the EMAS coordinator, made possible as a result of the post granted by the budgetary authority. Notwithstanding the requirement for savings on resources which it must meet in the context of the current budget crisis, the Court of Justice's objective is to obtain EMAS registration by 2016.

At the same time, the Court of Justice intends to continue mitigating its carbon footprint and to promote the use of environmental criteria in public procurement procedures for which it is responsible with due regard to the applicable regulations. In addition, the forthcoming fifth extension of the Court of Justice's buildings will fully contribute to the reduction of the environmental impact of the Court's building stock thanks to maximum compliance with BREEAM requirements in that field.

Finally, the Court of Justice particularly supports the recommendations of the Court of Auditors in favour of greater harmonisation of approaches and strengthened interinstitutional cooperation in the audited field, in particular through initiatives launched or to be launched by the Commission. In that context, the Court's administration is prepared to participate in any work that is necessary to define better common approaches.

The European Central Bank

The European Central Bank (ECB) expresses its appreciation for the European Court of Auditors' audit on how the EU institutions and bodies calculate, reduce and offset their greenhouse gas emissions and welcomes the Court's special report. The ECB strongly believes in the importance of sustainable policies and in the power of concerted efforts to address the challenges that our economy and natural environments currently face. Therefore the ECB is particularly grateful for the Court's general observations regarding the opportunities to be had from establishing a common approach for EU institutions in order to contribute to the achievement of the European Union's long-term goal of reducing emissions.

In this context, the ECB also notes the Court's acknowledgement that it has taken steps to reduce the negative impact of its administrative operations on the environment, as reflected in the 'Report on the audit of the management by the ECB of its carbon footprint', published on 28 April 2014. Further to the ECB's replies to this specific report, please find below the ECB's comments to the observations and recommendations of the special report:

Paragraph 08 — Table 1

The increase in the ECB's headcount ceiling from 1 448,5 full-time equivalent positions in 2012 to 2 602 full-time equivalent positions in 2014 is mainly due to the establishment of the Single Supervisory Mechanism.

Paragraph 23

With regard to the emissions caused by staff commuting between home and work, the ECB is currently developing a calculation method with the aim of including them in the reporting of its next carbon footprint.

Paragraphs 83 and 88

The ECB appreciates the Court's acknowledgment that it has made green procurement *de facto* mandatory in all relevant cases by way of internal instructions and systematic monitoring, and plans to begin reporting on its achievements in terms of implementing its sustainable procurement guideline in its annual environmental statements.

Recommendations 1 to 7

The ECB welcomes and supports the Court's recommendations on developing common policies to reduce greenhouse gas emissions, harmonise the calculation and reporting of emissions and undertake the offsetting of remaining emissions. Furthermore, the ECB fully supports the objective of the voluntary European Code of Conduct for Energy Efficiency in Data Centres 'to reduce energy consumption in data centres throughout Europe, thus reducing emissions, limiting global warming and saving money', and will consider applying for participant status.

The European Court of Auditors

The Secretariat General (SG) of the European Court of Auditors welcomes the observations of the European Court of Auditors and expresses its appreciation for the Court's recommendations for improvement.

Recommendation 2

The SG accepts the recommendation and will introduce measuring and reporting of the Court's direct and indirect GHG emissions, and will also set up reduction targets. The carbon footprint exercise and implementation of the GHG methodology will be set up as a prior objective in the environmental programme at the end of the ongoing EMAS project.

Recommendation 3–5

The SG accepts the recommendations, will define a policy to compensate for the Court's residual GHG emissions and will introduce high-quality offsetting. These actions will be undertaken immediately after completing the action described under recommendation No 2.

Recommendation 6

The SG accepts the recommendation and the Court will register with the European Eco-Management and Audit Scheme. The implementation of the EMAS-type environmental management system is currently ongoing. The initial environmental review and the audit on the regulatory conformity of the Court's buildings started on 10 April 2014.

The SG also supports the general concept and goals of the voluntary European Code of Conduct on Data Centre Energy Efficiency 'to reduce energy consumption in data centres throughout Europe, thus reducing emissions, limiting global warming and saving money'. Therefore, the SG will consider signing up to the code after cost-benefit analysis of the implications and risks involved. Many good practices, such as for instance virtualisation or green procurement of IT hardware, have been already applied by the Court's services.

Recommendation 7

The SG accepts the recommendation and will continue using green procurement in a more systematic manner by integrating GPP into the Court's environmental management system — in particular, by development of internal procedures and by systematic monitoring.

The European External Action Service

The EEAS was created on 1 January 2011 and moved the majority of its staff at headquarters into a new, modern building which meets the best standards in terms of energy consumption and environmental protection. The EEAS also inherited three older buildings from the Council. Their lease expires in 2018 and the EEAS is currently reflecting on how best to improve their efficiency and what alternative the real estate market in Brussels may offer.

The property management of the EEAS in Brussels is entrusted to the OIB via a service-level agreement, and the EEAS expects the OIB to implement best practices in terms of facility management.

In 2012, the EEAS signed a contract for supplies of high-voltage electric power green energy for the headquarters buildings (contract EEAS-106-DIVA4-SUP-DIR). It supplies 100 % green electricity (LGO) and also complies with supply licences at Belgian federal and regional level.

Regarding the voluntary participation in EMAS, the EEAS is interested in learning more about the management of this program and the scope to implement it on a resource-neutral basis. Similarly, the EEAS is open to introducing 'green procurement' principles whenever this can be achieved (however, this is unfortunately not always the case for EU delegations in third countries).

We have nevertheless some good examples in delegations: installation of solar panels is at present being studied or implemented for delegations in Cambodia, Cape Verde, Kosovo and Samoa.

In new construction projects in Burundi, Mexico and Niger we asked the architects in charge of the project to develop environmental solutions with the goal of reducing greenhouse gas emissions and devoting attention to the environmental aspects of the projects (i.e. sustainable materials, bioclimatic solutions, use of alternative energies, etc.). Other property markets are more difficult.

The EEAS is committed to doing more to limit its greenhouse gas emissions within the operational constraints it has to work with.

The European Economic and Social Committee and the Committee of the Regions of the European Union

65 — Table 6

Five of the Committees' six buildings are an integral part of the scope of EMAS. The sixth building is shared with the Commission, which owns it. Therefore the building was not included in the scope of the Committees' environmental management system, although the Committees' staff working in this building must apply the relevant EMAS procedures.

The Committees are currently considering also including this building into their scope.

72

The EESC and the CoR consider that all legal requirements (investments) and controls as a result of EMAS, which are important should be taken into account.

83

In 2014 the Committees have decided that in the future all their directorates shall make compulsory consultations on green procurement with the EMAS team when the contract value exceeds € 60 000.

91

The EESC and the CoR agree that EU institutions and bodies would need to strive for buildings which meet the comprehensive criteria for construction of the **GPP** toolkit.

However, in the urban area of Brussels where the Committee buildings are located, the possibilities of using localised renewable energy resources within the building site itself are limited. Therefore the Committees cannot implement option (b) of the **GPP** toolkit for their buildings.

Replies of the audited EU institutions and bodies

Even if the Committees would increase substantially the number of solar panels on their buildings, this would account for a very low percentage of total electricity consumption. The Committees are studying the option of a cogeneration installation in order to reduce their environmental footprint.

101

The EESC and the CoR have analysed the code of conduct and note that this code is especially focused on data centres created after 2011, while the Committees' data centres date from 2004.

Signing up to the code of conduct would impose an unnecessary burden on the Committees as they have already implemented many of the good 'IT equipment and services' practices promoted by the code.

105

Despite the absence of binding rules for all institutions, the Committees have achieved tangible results in reducing their emissions through EMAS.

In 2013 per capita consumption of natural gas was 51 % lower than in 2008, and per capita consumption of electricity was 21 % lower than in 2008.

109

The Committees would like to stress that not only do they purchase green electricity, but they have also succeeded in reducing their energy consumption thanks to technical investments (see also paragraph 105).

Recommendation 2

The EESC and the CoR agree with the recommendation. Once there is a harmonised standard the Committees will consider calculating their direct and indirect greenhouse gas emissions and setting up a specific action plan. As long there is no harmonised methodology for calculating the carbon footprint the Committees will invest their resources in the mitigation of the carbon footprint.

Recommendation 3

The EESC and the CoR agree with the recommendation that the EU institutions and bodies should develop a common approach to this topic.

However, spending on offsetting should only take place after all possible investments on reducing the environmental impact of the Committees have been made.

111

The Committees would like to stress that they make full use of the environmental management tools promoted by the Commission.

114

See reply to paragraph 101.

Recommendation 6

See replies to paragraphs 65 and 101.

Recommendation 7

The EESC and the CoR agree with the recommendation. In 2014 the Committees have decided that all directorates shall make compulsory consultations on green procurement with the EMAS team when the contract value exceeds € 60 000.

The European Investment Bank

General remark

The European Investment Bank (EIB) should like to thank the European Court of Auditors (ECA) for inviting the EIB to participate on a voluntary basis in the audit 'How do the EU institutions and bodies calculate, reduce and offset their greenhouse gas emissions?'.¹

As the Bank of the European Union, the EIB puts corporate responsibility at the heart of its activities and has a proven record in identifying and managing its environmental impacts. The EIB appreciates the findings of the Court of Auditors, reflecting the strong performance of the Bank in this matter, and is pleased to further comment on the observations as follows:

19 and 24

The EIB is continually reviewing the emissions sources of its GHG inventory and will adjust the reporting scope as appropriate and practicable.

42

The EIB reduced per capita mobility emissions from 11.10 tCO₂e in 2007 to 7.10 tCO₂e in 2012, a decrease of 36 %.

45, 48 and 50

The EIB believes reporting carbon emissions also in per capita terms better reflects the effects of operational factors such as business volumes and staff numbers on its carbon emissions.

58

After having implemented long-term carbon reduction measures, which have largely come into effect, the EIB has decided to offset/compensate the residual carbon emissions starting with the 2013 emissions, and has selected a REDD+¹ project against which to compensate.

Recommendation 1

The EIB would welcome a common policy for reducing the carbon footprint of the administrative operations of EU institutions and bodies, as suggested in the recommendation.

Recommendation 2

A harmonised approach for calculating and reporting the direct and indirect greenhouse gas emissions for EU institutions and bodies would be welcomed by the EIB.

Recommendations 3–5

The EIB is, as of 2013, offsetting its residual carbon emissions through carbon credits generated by a REDD+ project that is validated under the Verified Carbon Standard (VCS) and Climate, Community and Biodiversity Alliance (CCBA), gold level, and which does not only contribute to reducing emissions but also to sustainable development in terms of benefits for the local population concerned.

Recommendation 6

The EIB takes note of the ECA recommendation and will give it close consideration in the context of its implementation of an environmental management system.

¹ Reducing emissions from deforestation and degradation (REDD) was originated by the United Nations to help stop the destruction of the world's forests. REDD+ goes beyond avoiding deforestation to include the roles of wildlife conservation, community development and job creation, and enhancement of forest carbon stocks, among other social development benefits.

The European Aviation Safety Agency

EASA fully recognises the importance of minimising the impact of its activities on the environment and greenhouse gas emissions. Indeed environmental protection in the field of civil aviation is a part of its legal mandate as a regulator.

During its establishment phase from 2003 EASA has not been in a position to dedicate itself to comprehensive measures to reduce its greenhouse gas (GHG) emissions. EASA has now reached a stable phase in its development and several recent management decisions will enable EASA to focus its attention on this issue:

- (1) the launch in 2014 of a corporate environmental initiative, Project GREEN, promoted by the executive director;
- (2) the relocation of EASA to new single-tenant headquarters in 2016, which will offer more opportunities to reduce EASA's carbon footprint; and
- (3) the centralisation of key operational activities (e.g. procurement, and business travel and conference management), all of which are represented in Project GREEN.

The ambition for Project GREEN is to raise the awareness of EASA's obligations to the environment and its commitment to being a considerate neighbour. The project's immediate tasks will be:

- (1) to define EASA's environmental policy taking into account the nature and impact of its activities;
- (2) to define key environmental performance indicators and progressive targets;
- (3) to establish green procurement procedures; and
- (4) to engage with the local community on green projects.

18 and 19

Project GREEN is looking at ways to measure and report EASA's environmental performance, including its emissions for 2014 and beyond using 2013 as the baseline. It will take into account the European Parliament's carbon footprint report when considering how best to measure and report its emissions.

45

Project GREEN will establish targets for reducing EASA's GHG emissions, likely using 2013 as the benchmark.

59

Regarding carbon offsetting, in 2012 EASA introduced carbon offsetting for business travel by train. In addition, project GREEN will encourage 'climate-friendly' means of transport for commuting, business and visitor travel. It will consider offsetting its business air travel, budget constraints permitting.

65

Project GREEN will review a possible step-by-step implementation of selected elements of EMAS, taking into account its move to new premises in 2016. EASA will consider seeking recognition of its environmental improvements through less formal schemes than EMAS.

Recommendation 1

EASA welcomes a common policy for reducing greenhouse gas emissions. Such a policy should take into account the diverse range of activities that the institutions and bodies undertake. The Commission should consult with the institutions and bodies when drafting a common policy, and should consider subsidising in whole or in part the costs associated with implementation. Note that it is expected that Project GREEN will establish targets for reducing GHG emissions.

Recommendation 2

Project GREEN will consider how best to implement the Commission's organisation environmental footprint method within the context of EASA's activities.

Recommendations 3, 4 and 5

EASA welcomes the opportunity to work with the institutions and bodies to develop a common voluntary offsetting approach based on a register of recognised schemes to deliver high-quality offsets.

EASA recognises that the development of a common approach to offsetting should contribute not only to emissions reductions but also to sustainable development for the benefit of the local population affected by the project. Economies of scale could be envisaged if an offsetting scheme were to be organised at EU institution level and made available to all agencies and bodies.

Recommendation 6

Project GREEN will review a possible step-by-step implementation of selected elements of EMAS taking into account its move to new premises in 2016. EASA will consider the benefits of seeking recognition of its environmental improvements through less formal schemes than EMAS.

Project GREEN will also consider the benefits of registering EASA with the European Code of Conduct on Data Centre Energy Efficiency, especially in the context of its move to new premises in 2016.

It should be noted that through Project GREEN EASA is committed to being a considerate neighbour through engagement with the local community.

Recommendation 7

EASA welcomes the proposed amendment of financial and/or procurement rules to promote and facilitate 'green procurement'. Project GREEN is supporting the development of standard 'green consideration' provisions into EASA's procurement procedures, and once developed will monitor their implementation. The provisions of the GPP toolkits will be used and integrated into the specifications (technical, selection/award criteria) where appropriate.

The European Environment Agency

19 — Table 2

In 2012, as in the preceding years, EEA bought electricity from renewable sources only. Emissions stemming from the heating of our main building at Kongens Nytorv 6 in 2012 amounted to 71 tonnes of CO₂. These emissions have been offset together with the emissions stemming from heating in 2010 and 2011 (see paragraph 54 of the report).

Recommendations

EEA fully agrees with the recommendations made by the Court.

The European Medicines Agency

12 and 13

The European Medicines Agency has taken initial steps towards reducing its carbon footprint, the most important one being purchasing of electricity generated from renewable sources. Electricity would be the highest source of carbon emissions for the Agency, and by purchasing electricity from 100 % renewable sources it has been brought down to zero emissions.

Furthermore, the Agency does not have any other fuel combustion or owned vehicles.

To further prepare for the introduction of a harmonised approach to measuring the carbon footprint, the Agency is also tracking emissions from business travel and travel by visitors to the Agency when the travel is arranged by the Agency. Commuting without a car is promoted by the Agency's decision to not lease car parking from 2015 onwards, and Green criteria will be brought in to the EMA procurement guidelines as further preparation.

18

Following the adoption of the EMA environmental strategy in December 2013, where the Agency commits to comply with the UK Climate Change Act 2008 and the UK environmental reporting guidelines that were adopted in June 2013, the EMA will include environmental information in its future annual reports.

19

Until there is a harmonised instruction of reporting environmental information the EMA may choose to include a limited amount of relevant key performance indicators in its non-financial information related to energy consumption, transport and waste.

45

Setting targets for GHG emissions will be part of the action plan that EMA will prepare as part of the environmental management system.

65

As part of EMA's environmental commitment the Agency has initiated the environmental review. This will be followed by the environmental policy and establishment of an environmental management system. Final registration in the EU EMAS is expected during 2015.

99 and 100

The European Medicines Agency has brought to the landlord's attention the EU green building certification, and has been informed that the landlord has initiated registration in the programme.

101

The Agency has prepared for registration to the European Code of Conduct on Data Centre Energy Efficiency.

The Office for Harmonization in the Internal Market (Trade Marks and Designs)

With respect to the observations of the audit 'How do the EU institutions and bodies calculate, reduce and offset their greenhouse gas emissions?', after the analysis of their content carried out by the relevant services of the Office for Harmonization in the Internal Market (OHIM), those observations do not give rise to any particular comment from the side of the OHIM.

The observations specifically concerning the OHIM reflect correctly the reality of the environmental management of the OHIM, as it existed at the time of the elaboration of the audit.

The general observations referring to all the institutions and agencies analysed, correspond to the objective data contained in the audit.

The conclusions and the recommendations resulting from the audit are well founded and reasonable. They point the way forward to strengthen by means of the example the credibility of the environmental policy promoted by the European Union.

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