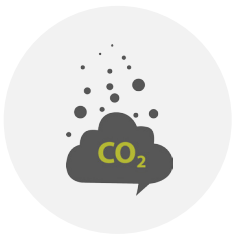




EUROPEAN  
COURT  
OF AUDITORS



# 2016 Environmental statement



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## Foreword

It is the European Court of Auditors' duty to contribute to sustainable development by adhering to the principles of sound environmental management in its daily activities.

The scale of the environmental problems we are currently faced with has stimulated public interest in such matters and has had a significant impact on the Court's management standards. In recent years, there have also been major changes in the way the Court is organised. Our institution has undertaken internal reforms in order to streamline its audit and report-drafting processes and to manage its resources more flexibly.


In 2013, the Court launched the EMAS<sup>1</sup> project, the aim of which is to obtain EMAS certification before the end of 2016.

The project began with an examination from an environmental perspective of all of the Court's activities. A major audit of compliance with environmental legislation was conducted for the Court's three main buildings.

In 2015, the Court adopted an environmental policy to formalise its participation in an environmental management process. In line with this policy, an initial examination of the greenhouse gas emissions generated by the Court's activities was carried out for the 2014 and 2015 financial years with a view to defining the measures required to systematically reduce its CO<sub>2</sub> emissions.

This is the first statement by the Court as an EMAS-certified institution. Certification has been obtained as a result of close cooperation between the various internal departments concerned and their commitment to environmental management.

The aim of this statement is to raise the awareness of the Court's staff and visitors to environmental matters such as efficient energy use, reduced consumption of electricity, water and paper, limitations on carbon dioxide emissions, the incorporation of environmental criteria in public procurement procedures, lower waste production, and greater control over food wastage.



Digitally signed by Eduardo Ruiz Garcia  
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*Eduardo Ruiz García*  
*Secretary-General*

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<sup>1</sup> *EMAS (Eco-Management and Audit Scheme) is the environmental management and audit system used by the European Court of Auditors, in line with ISO standard 14001:2004 and EMAS Regulation (EC) No 1221/2009.*

## The European Court of Auditors

The European Court of Auditors is the European Union's external auditor and is based in Luxembourg. The Court operates as a collegiate body of 28 Members, one from each Member State. The Members are appointed by the Council after consultation with the European Parliament, for a renewable term of six years. Members elect one of their number as President for a renewable term of three years. The Court employs around 900 staff from all the EU Member States in audit, translation and administration.

Since its creation in 1977, the Court has worked towards improving EU financial management and increasing accountability.

The Member States and the European Commission, Parliament and Council use the European Court of Auditors' results to monitor the management of the EU budget and make improvements where necessary. The Court's work provides an important basis for the annual discharge procedure whereby the Parliament decides, based on a recommendation from the Council, whether the Commission has implemented the preceding year's budget satisfactorily.

Like other supreme audit institutions, the Court carries out three different types of audit: financial, conformity and performance audits.

The Court is divided into five audit chambers, and Members and auditors are assigned to one of the five. In addition to its core activity, audit, the Court's staff carry out support work such as professional training, organising meetings and conferences, translation, document management (including accounting documents), building services and IT systems, cleaning and catering. All these tasks have an effect on the environment, which the Court is trying to reduce by adopting a high-quality environmental management system.

### The environmental management system

The European Court of Auditors has put in place an environmental management system in line with the EMAS, or eco-management and audit scheme<sup>2</sup>.

The system aims to improve the Court's environmental performance by minimising the impact of its activities on the environment, in particular by a more efficient use of energy and natural resources, waste management and other environmental aspects. It therefore generates environmental and economic benefits.

The system helps to make the buildings functional, economical and comfortable for the occupants. This approach also enables the Court to demonstrate the quality of the work provided by means of independent certification, and inform the public of its objectives and the results achieved.

It also allows staff to become more aware of their environmental impact and best environmental practices by promoting environmentally-responsible behaviour at work and at home.

The environmental management system was developed as follows:

1. The Court assessed the environmental impact of its activities by carrying out an initial environmental review. It assessed each impact identified, taking account of severity, probable frequency and control, and the existence of relevant regulatory requirements. This analysis has led to the creation of a register of significant environmental aspects.
2. A complex regulatory conformity audit was carried out in the Court's three buildings, leading to the development of an action plan to achieve compliance.
3. The Court was then able to establish its environmental policy. Through the policy, it undertakes to comply with the relevant environmental legislation, to continuously improve its environmental performance, to minimise its impact on the environment and to make its results available to interested parties.
4. The environmental policy has been based on strategic environmental objectives. To ensure the achievement of these objectives within a reasonable time, thematic action plans were drawn up taking account of the significant aspects identified. The action plans aim to raise staff awareness and are based on active participation. The environmental programme is supplemented by work procedures and instructions.

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<sup>2</sup> 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.

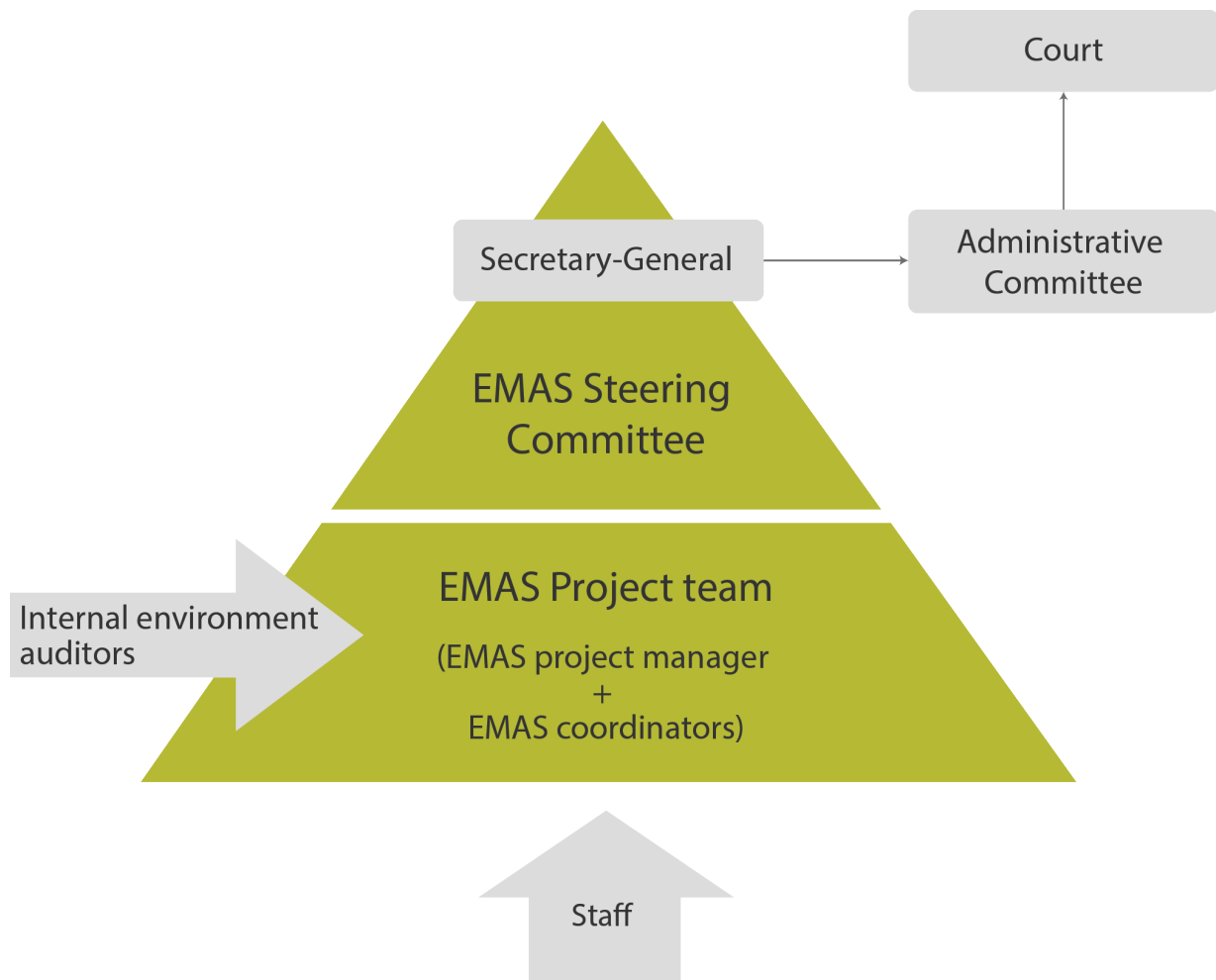
5. The Court has drawn up a comprehensive initial evaluation of its greenhouse gas emissions, with the voluntary objective of systematically reducing its CO<sub>2</sub> emissions.
  
6. Regular checks on the implementation of the environmental programme, the environmental management system's compliance with EMAS requirements, and compliance with legal requirements are carried out by independent internal auditors. The conclusions of these audits are examined at regular management reviews, chaired by the Secretary-General of the Court. During these management reviews, the efficiency of the environmental programme is also evaluated by monitoring performance indicators.
  
7. The environmental statement, made available to interested parties via publication on the website of the European Court of Auditors, describes the objectives of the Court's environmental programme and the results obtained.

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## Environmental management system governance

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The environmental management stakeholders at the European Court of Auditors are shown below:



**The Court** adopts the environmental policy.



**The Administrative Committee** is informed annually of the progress achieved in the implementation and monitoring of the environmental management system, and in particular progress towards achieving targets.



**The Secretary-General** chairs EMAS Steering Committee meetings, approves the environmental programme including the environmental objectives and action plan, allocates the necessary resources and establishes the organisational structure. He reports annually to the Administrative Committee on the progress and performance of the environmental management system. He approves and signs the environmental statement.



**The EMAS Steering Committee** supervises the activities of the environmental management system, sets the environmental targets, reviews the environmental policy and action plan and approves the environmental statement.

The EMAS Steering Committee, which represents the European Court of Auditors' management, is chaired by the Secretary-General and comprises the directors of the services concerned with environmental management and a representative of the Court's audit chambers.



**The EMAS project manager** coordinates the measures relating to the introduction of the environmental management system, coordinates the environmental management review, reports to the EMAS Steering Committee on the progress made in implementing the programme and the achievement of environmental objectives, and draws up the draft environmental statement.

The project manager liaises between the EMAS coordinators and the Steering Committee and acts as an EMAS contact for third parties.



**The EMAS coordinators** support the implementation and operational monitoring of the environmental management system within their respective services, implement the measures allocated to them and monitor environmental indicators, and highlight areas for improvement and documentary requirements. They are also responsible for sharing EMAS information within the Court, together with the EMAS project manager.

They are appointed in the services most directly concerned with environmental management and act as the primary contact within their service.



**The internal EMAS auditors** carry out internal environmental audits in accordance with the audit plan.



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## Scope

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The environmental management system applies to the activities of the European Court of Auditors in the broad sense of the term, i.e. the activities of all Court staff and other employees (including subcontractors working on site). It covers the three buildings occupied at the ECA site located at 12, rue Alcide De Gasperi, Luxembourg.

The buildings concerned are owned by the European Court of Auditors. They are part of a site occupying a total area of 1ha 86a 87ca.



The buildings and their purpose are briefly described below.

| Building  | Total surface area (m <sup>2</sup> ) | Activities  | Number of occupants |
|-----------|--------------------------------------|---|---------------------|
| <b>K1</b> | 26 550                               | Library, archives, offices, meeting rooms, medical centre, storage, technical facilities, parking                               | 324                 |
| <b>K2</b> | 21 500                               | Archives, offices, meeting and conference rooms, catering, fitness centre, storage, technical facilities, parking               | 247                 |
| <b>K3</b> | 34 000                               | Offices, meeting rooms, printshop, catering, delivery area, technical facilities, parking, storage and waste storage facilities | 480                 |

The ECA building comprises three separate parts connected by corridors on the ground floor and other floors.

### The **K1** building

This building, which opened in 1988, was the first of the three buildings to be built. It is located at 12, rue Alcide De Gasperi and accommodated 324 staff in 2015.



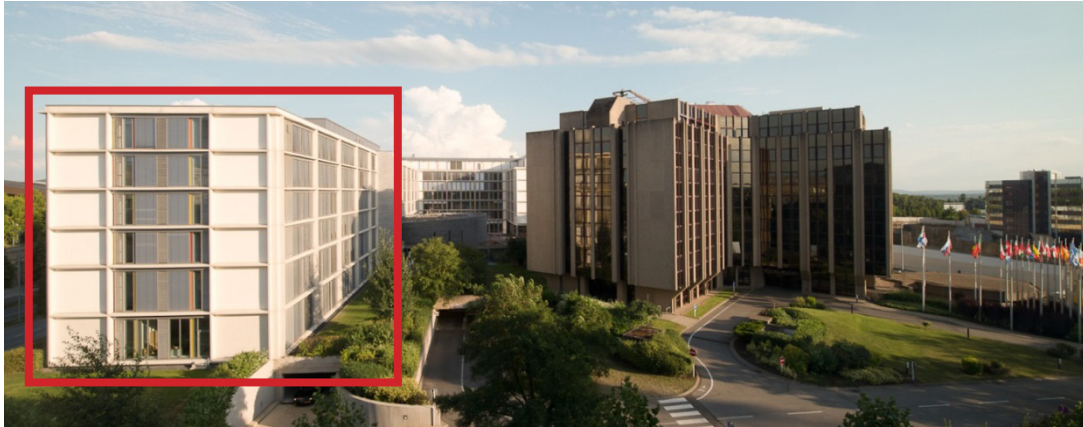
In addition to the Court’s main entrance, the K1 building contains offices and meeting rooms, including the Members’ private offices and their meeting rooms, spread over 11 floors. The basement levels contain the car parks, technical facilities, storage areas, a vehicle-cleaning station, the library and the main archive room, while the top floor is used entirely for technical facilities.

## The **K2** building

The main entrance to the K2 building is at 5, rue Erasme. The building opened in 2003, and housed 247 staff on nine floors in 2015.

The basement levels contain the car parks, technical facilities and storage, and the fitness centre. The top floor is used entirely for technical facilities.

The remaining floors are used for offices, meeting rooms, conference rooms with interpreting booths, videoconferencing rooms, a cafeteria and basic kitchen areas.



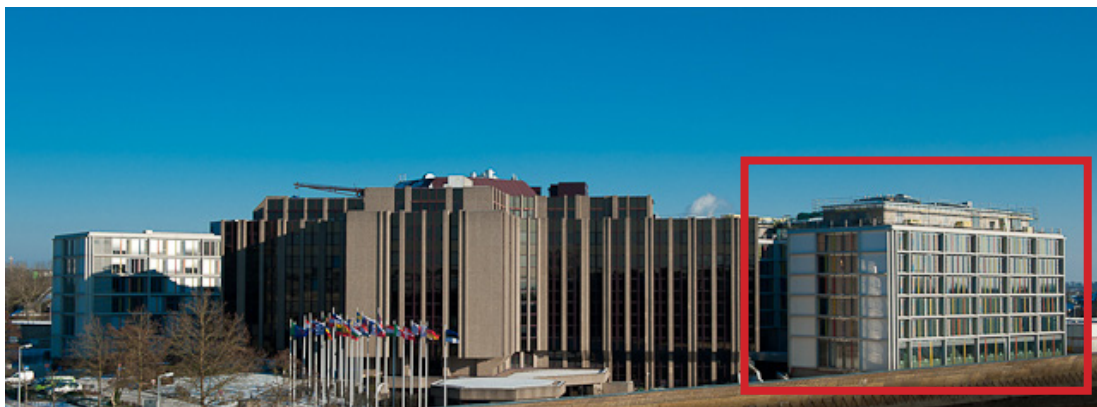
## The **K3** building

The K3 entrance is on rue Tony Rollman. The building opened in 2012 and housed 446 staff on nine floors in 2015.

The basement levels contain car parks, technical facilities and storage, unloading bays, waste storage facilities, the printshop, kitchens and archives.

The upper floors contain the canteen, cafeteria, training suite, offices, meeting rooms and an IT room. One floor comprises reception rooms, a kitchen and technical facilities.

The K3 building has BREEAM certification.



The external areas are used for terraces, a sports pitch, landscaping and a small visitor car park opposite the main entrance.

## Significant environmental aspects

The environmental review is the foundation of the environmental management system. It consists of identifying and evaluating the direct and indirect environmental aspects with a defined, quantified environmental impact. Environmental aspects are an element of the activities, products or services of an organisation that interact or could potentially interact with the environment.


The Court carried out the first environmental review of its activities in February 2014. It was subsequently updated in November 2014 and April 2016.


The analysis covers both direct and indirect aspects. Direct aspects are associated with the Court's activities and the Court has direct management control over them. Indirect aspects, resulting from interaction with third parties, including subcontractors, can be influenced by the Court.

The direct and indirect impacts identified are then evaluated against pre-defined criteria to assess the importance of different aspects based on the severity of their impact, the probability of their occurrence or actual frequency of occurrence, and the level of control exercised by the Court. These aspects are ranked according to the quantitative results obtained, and the main priorities of the environmental programme then become clear.


Environmental aspects subject to environmental legislation, or those where the product of the severity, frequency and control exceeds a set threshold, are considered to be significant.

The significant aspects of the European Court of Auditors' activities are set out below.

| THEME   | SIGNIFICANT ENVIRONMENTAL ASPECT                        | ENVIRONMENTAL IMPACT | ACTIVITIES  |
|---|---|----------------------|---|
| <b>Air</b><br> | Emissions of CO <sub>2</sub> and other greenhouse gases | Global warming       | <ul style="list-style-type: none"> <li>• Movement of people (public transport, private cars)</li> <li>• Transport of goods (suppliers)</li> </ul>   |
|   | Emissions of pollutants and particulates                | Air pollution        | <ul style="list-style-type: none"> <li>• Movement of people (public transport, private cars)</li> <li>• Transport of goods (suppliers)</li> <li>• Cooling units</li> <li>• Generating sets</li> </ul> |

|   |   |                                 |   |
|---|---|---------------------------------|---|
| <b>Resources</b><br><br><br> | Energy consumption                      | Reduction in natural resources  | <ul style="list-style-type: none"> <li>• Movement of people (public transport, private cars)</li> <li>• Transport of goods (suppliers)</li> <li>• Heating, cooling, ventilation, lighting and electricity supply of premises</li> </ul> |
|   | Paper consumption                       |                                 | <ul style="list-style-type: none"> <li>• Office activities</li> <li>• Printing</li> <li>• Training</li> </ul>   |
|   | Water consumption                       |                                 | <ul style="list-style-type: none"> <li>• Lavatories</li> <li>• Catering</li> <li>• Cleaning vehicles and premises</li> <li>• Air coolers</li> </ul>   |
| <b>Waste</b><br>   | Waste production, storage and treatment | Air, water and ground pollution | <ul style="list-style-type: none"> <li>• Office activities</li> <li>• Maintenance of premises and equipment</li> <li>• Renovation and replacement of equipment</li> <li>• Purchasing policy</li> </ul>                                  |
| <b>Water</b><br>   | Waste water discharge                   | Water and soil pollution        | <ul style="list-style-type: none"> <li>• Lavatories</li> <li>• Catering</li> <li>• Cleaning vehicles and premises</li> </ul>  |
| <b>Soil</b><br>  | Malfunctions, leaks                     | Soil and water pollution        | <ul style="list-style-type: none"> <li>• Maintenance of premises and equipment</li> <li>• Storage of hazardous products and waste</li> <li>• Cleaning vehicles and premises</li> <li>• Vehicle parking</li> </ul>                       |

The impact on biodiversity, taking into account the nature of the Court’s activities and the level of control in place, was not deemed significant. This aspect is therefore not mentioned in this statement and no indicators other than that linked to built areas were established. The control methods are nonetheless kept up-to-date in order to maintain effectiveness. For example, the Court included clauses relating to products used for the maintenance of the green areas and, for aspects relating to catering, labelling requirements (organic food, MSC®-certified fish, Fairtrade products, etc.) in subcontractors’ contracts, as well as the requirement to use seasonal fruit and vegetables wherever possible to minimise food miles.

| <br><b>Biodiversity</b> | <b>Surface areas</b>                          | <b>2014</b>   | <b>2015</b>   |
|---|---|---------------|---------------|
|   | Total occupied surface area (m <sup>2</sup> ) | <b>18 687</b> | <b>18 687</b> |
|   | Total built area (m <sup>2</sup> )            | 8 700         | 8 700         |
|   | Sealed area (m <sup>2</sup> )                 | 7 234         | 7 234         |
|   | Green areas (m <sup>2</sup> )                 | <b>2 753</b>  | <b>2 753</b>  |
|   | Green areas / total surface area (%)          | <b>14.73</b>  | <b>14.73</b>  |

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## Environmental policy

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The environmental policy of the European Court of Auditors, adopted in November 2014, documented its commitment to continuously improving its environmental performance, and in particular to reducing the significant environmental impact of its day-to-day activities in compliance with the legal requirements.

These commitments can be divided among different environmental themes, such as the reduction of greenhouse gas emissions, the efficient use of energy and resources, including paper and water, and sound management of waste. The Court's environmental policy, which is reproduced in full below, also reflects its commitments in relation to public procurement.

The environmental policy has been communicated to all those working for the Court, both staff and subcontractors, and is publicly available on the official ECA website.



EUROPEAN  
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## THE EUROPEAN COURT OF AUDITORS' ENVIRONMENTAL POLICY

In view of the EU's commitment to the environment, the European Court of Auditors (ECA) has a special responsibility to continually reduce the environmental impact of its activities.

For this reason, the ECA introduces an environmental management system in line with the EU's EMAS Regulation, under which it is committed to minimising the environmental impact of its day-to-day work by:

- *preventing pollution;*
- *continuously improving environmental performance;*
- *complying with all environmentally-relevant legislation.*

More specifically, the ECA hereby commits itself to:

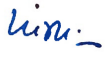
- *introducing measures to reduce carbon dioxide emissions;*
- *promoting the efficient use of energy and taking steps to reduce consumption of electricity, water and paper;*
- *including environmental criteria in its public procurement procedures;*
- *introducing best waste management practices;*
- *encouraging all staff to act sustainably and contribute actively to achieving the targets of this policy.*

The ECA undertakes to implement and pursue this environmental policy, to communicate it to its staff, contractors and any other interested parties.

Environmental commitments will be translated into specific measures taking account of available human, material and financial resources. The environmental management system will be designed to be cost-effective.

Luxembourg, 28 November 2014

  
Eduardo Ruiz García  
Secretary-General

  
Vítor Manuel da Silva Caldeira  
President





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## Applicable legal requirements

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In the interests of ensuring compliance with the applicable environmental legislation and regulations, and in accordance with the commitments of its environmental policy, the European Court of Auditors has established a comprehensive register of regulations applicable to it, which is monitored and kept updated. The register is updated each month by an external expert on environmental regulations.

The register includes the environmental permits issued by the Luxembourg Ministry of the Environment in relation to the K1, K2 and K3 buildings.

Changes in the legal requirements are passed on to the operational departments, which are responsible for ensuring continuous compliance with the requirements, and amending and adapting working procedures and installations where necessary.

In the event of an accident or incident that could affect the environment or human health or safety, the Court must immediately inform the Luxembourg Ministry of the Environment.

## Environmental programme

In accordance with the environmental policy guidelines, the European Court of Auditors has set up a comprehensive environmental programme, addressing the various themes identified in the environmental analysis.

The programme measures aim to reduce the environmental impact of significant aspects and gradually improve control. The environmental programme is divided thematically.

In order to monitor the improvement in the European Court of Auditors' environmental performance over time, some indicators have been set as a ratio in order to make them insensitive to future developments in terms of staff, occupied surface area and climatic aspects.

## Energy



*As a European institution, the Court is part of an improvement initiative under Directive 2012/27/EU of the European Parliament and of the Council on energy efficiency, which entered into force on 4 December 2012. This Directive establishes a common framework of measures for the promotion of energy efficiency within the Union in order to achieve the Union's major objective of a 20 % increase in energy efficiency by 2020 and to pave the way for further energy efficiency improvement beyond that date.*

The energy consumption required for the Court's day-to-day activities uses natural resources, some of which are non-renewable:

- The European Court of Auditors is part of the Luxembourg City combined heat and power district system for the Kirchberg plateau (fed with wood pellets). This district heating network provides the energy used to heat and ventilate the facilities.
- Electricity consumption is mainly linked to production and distribution from cooling, ventilation and lighting installations and the operation of lifts, IT infrastructure, catering and printing. The electricity we buy comes from 100% renewable resources.
- The Court also uses small quantities of fuel oil to supply the back-up generators.

### 1. Objectives and actions

In line with its commitment to reducing its greenhouse gas emissions and promoting the more efficient use of energy, the Court undertakes:

- to reduce its electricity consumption per FTE by 5 % over a period of three years, i.e. by 2017;
- to reduce its consumption for heating per unit area by 5 % over a period of three years, i.e. by 2017.

To achieve these objectives, the Court has drawn up an action plan with specific objectives for 2014-2017. The following measures have already been implemented:

- the emergency lighting system was replaced by a more efficient LED system;
- desktops were replaced by more efficient laptops;
- the Court encourages the use of videoconferencing and electronic data transfer in order to limit travel;
- conventional bulbs are gradually being replaced by low-energy bulbs;
- external lighting is programmed to react to ambient brightness;
- a carbon footprint study was carried out in order to calculate CO<sub>2</sub> emissions related to the Court’s activities.

These measures will be supplemented by the following ongoing measures:

- gradually replace lighting tubes by more efficient LED lighting;
- carry out studies of lighting systems to allow optimal programming;
- continuously raise staff awareness of efficient energy use and best practices for a “Green Office”;
- reassess the relevance of participation in the “European code of conduct for energy efficiency in data centres”;
- carry out a study of the ventilation system to reduce consumption linked to summer heating;
- carry out an external-wall thermal study to pinpoint and reduce heat loss;
- assess the utility of a project to install movement detectors and light sensors.

These actions may be specific to certain buildings or concern all buildings.

## 2. Environmental performance indicators

The information required for monitoring the indicators is available starting from 2014, which will be the baseline year.

The environmental pressure exerted by electricity consumption (from the network or generators) and the use of the heating network can be evaluated on the basis of the total annual energy consumption. It consists of all consumption for electricity supply, heating and cooling. The share of renewable energy is calculated by excluding consumption related to fuel oil, which is the Court’s only non-renewable energy source.

|                   | Gross annual consumption                      | 2014  | 2015  |
|-------------------|---|-------|-------|
| Energy efficiency | Total energy consumption (MWh)                | 8 797 | 8 474 |
|                   | Renewable energy consumption (MWh)            | 8 787 | 8 460 |
|                   | Renewable energy consumption/total energy (%) | 99.88 | 99.83 |

|                   | Gross annual consumption   | 2014  | 2015  |
|-------------------|----------------------------|-------|-------|
| Energy efficiency | Total electricity (MWh)    | 5 024 | 4 802 |
|                   | Heating (MWh)              | 3 763 | 3 658 |
|                   | Heating (MWh) <sup>3</sup> | 4 365 | 3 877 |
|                   | Fuel oil (MWh)             | 10.14 | 13.99 |

The gross consumption may be taken in relation to the number of people occupying the buildings (FTE) or the occupied surface area. Consumption relating to heating is also standardised by the climate aspect.

|                   | Relative annual consumption                | 2014 | 2015 |
|-------------------|--|------|------|
| Energy efficiency | Electricity (MWh/m <sup>2</sup> )          | 0.58 | 0.55 |
|                   | (MWh/FTE)                                  | 5.44 | 5.24 |
|                   | Heating/cooling (MWh/m <sup>2</sup> )      | 0.50 | 0.45 |
|                   | (MWh/FTE)                                  | 4.73 | 4.23 |
|                   | Fuel oil (m <sup>3</sup> /m <sup>2</sup> ) | 0.11 | 0.15 |
|                   | (m <sup>3</sup> /FTE)                      | 1.03 | 1.43 |

## Paper resources



*The resource with the highest level of consumption at the European Court of Auditors is paper. This is due to the staff's office activities. It is mainly linked to the use of photocopiers and printers, with a large proportion relating to the Court's various publications and the fact that they are published in many languages.*

### 1. Objectives and actions

The Court has set itself the objective of reducing the number of printed pages per FTE by 10 % over a period of three years, i.e. by 2017.

The actions planned in support of this objective include:

- the establishment of a measurement and monitoring system;
- support for a paperless practice policy working towards a paperless office;
- the introduction of an on-demand printing policy to ensure the effective use of hard-copy documents;
- the reduction of hard-copy archiving and standard use of electronic files.

<sup>3</sup> Heating consumption at normal climate refers to heating energy consumption with a climatic correction (with day degrees; see page 34).

A policy had already been instigated to reduce the number of personal printers, standardise double-sided printing and encourage the use of electronic means for training (e-learning) and electronic versions of publications such as journals or newspapers. Similarly, the policy encourages the use of electronic means for mission preparation, the reduction of hard-copy versions of official publications, and the distribution of tablets. In addition, the Court uses only 100 % recycled paper.

The Court’s library offers a wide selection of online newspapers and e-books, replacing the traditional paper format. The use of leaflets and posters has gradually been phased out; instead, internal communication takes place electronically.

The Court subscribes to an offset programme for the trees cut down to build the K3 building.

A project to increase storage space for the electronic archiving of audit documents was launched and rolled out gradually, allowing sufficient storage space and gradually phasing out hard-copy archiving. The gradual replacement of paper forms by e-forms has also begun, in particular as regards the management of expenses relating to missions, by adopting the paperless system used by the Commission (MIPS – Missions Integrated Processing System).

## 2. Environmental performance indicators

In the absence of a systematic inventory of current paper stocks, the indicators relating to paper consumption were based on the data available on the number of pages printed or copied (including publications). The figures are therefore an approximate estimate of paper consumption.

|                 | Gross annual consumption                            | 2014       | 2015       |
|-----------------|---|------------|------------|
| Paper resources | Pages printed/copied                                | 10 682 297 | 9 141 282  |
|                 | Total pages printed/copied (including publications) | 16 419 765 | 14 719 544 |

|                 | Relative annual consumption                             | 2014      | 2015      |
|-----------------|---|-----------|-----------|
| Paper resources | Pages/FTE printed/copied                                | 11 574.71 | 9 971.07  |
|                 | Total pages/FTE printed/copied (including publications) | 17 791.49 | 16 055.70 |



*The daily commute by Court staff from their homes to the workplace, combined with journeys relating to audit visits and those made by visitors to the Court, in particular for events organised by the Court, results in a significant amount of traffic, particularly towards the Kirchberg plateau.*

### 1. Objectives and actions

By improving the sustainability of its staff’s business travel, the Court aims to reduce its CO<sub>2</sub> emissions. In particular, it is committed to reducing CO<sub>2</sub> emissions related to the commute from home to work by 5 % over a period of three years, i.e. by 2017.

To ensure that its objectives are achieved, steps have been taken as regards both normal commuting and travel for audit visits, and in particular:

- raising staff awareness of sustainable modes of transport, for example through one-off events such as the European Mobility Week or “*Mam Vëlo op d’Schaff*” (“Cycle to work”);
- the promotion of carpooling using dedicated sites (internal, interinstitutional, Luxembourg City);
- encouraging Members to choose official cars with low CO<sub>2</sub> emissions;
- modernisation of videoconferencing equipment;
- adoption of a missions policy encouraging staff to select the most direct flights.

The Court has also installed a bicycle room with showers and changing rooms, and freely-accessible battery-charging stations for electric vehicles.

In order to limit the number of staff journeys to and from work, translators and auditors have been given the option of teleworking.

Lastly, with a view to reducing the impact of staff travel, the Court has taken various measures such as discounts on public transport (free bus season tickets/Jobkaart) and subscribes to the city bike scheme “*Vel’oh!*”, which is free of charge for staff.

### 2. Performance indicators

The annual transport surveys provide an overview of the staff’s normal commute. Sustainable means of transport include walking, cycling and using public transport.

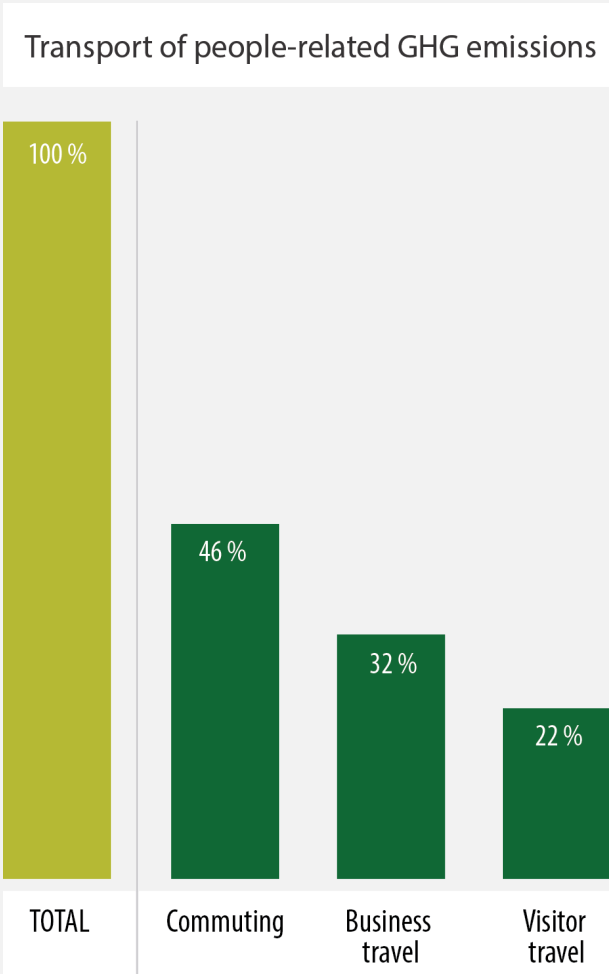
|                  |  | 2014 | 2015 |
|------------------|--|------|------|
| <b>Transport</b> | Sustainable transport (%)              | 35.4 | 35.4 |
|                  | Fleet emissions (t CO <sub>2</sub> eq) | 193  | 194  |

One of the most significant sources of emissions for the Court (52 % of total emissions) is the transport of people (4 111 tCO<sub>2</sub>eq). This includes commuting, business travel by official car or other means, and visitor travel to the Court.

According to the survey carried out at the Court, 35% of staff travel to and from work using sustainable modes of transport. It should be noted that in the absence of a survey in 2014, the proportion of sustainable transport for that year was estimated on the basis of the 2015 survey results, assuming that habits did not change between 2014 and 2015.

**GHG emissions related to the transport of people**

| Transport of people | tCO <sub>2</sub> eq |
|---------------------|---------------------|
| Commuting           | 1 900               |
| Business travel     | 1 298               |
| Visitor travel      | 913                 |
| <b>TOTAL</b>        | <b>4 111</b>        |



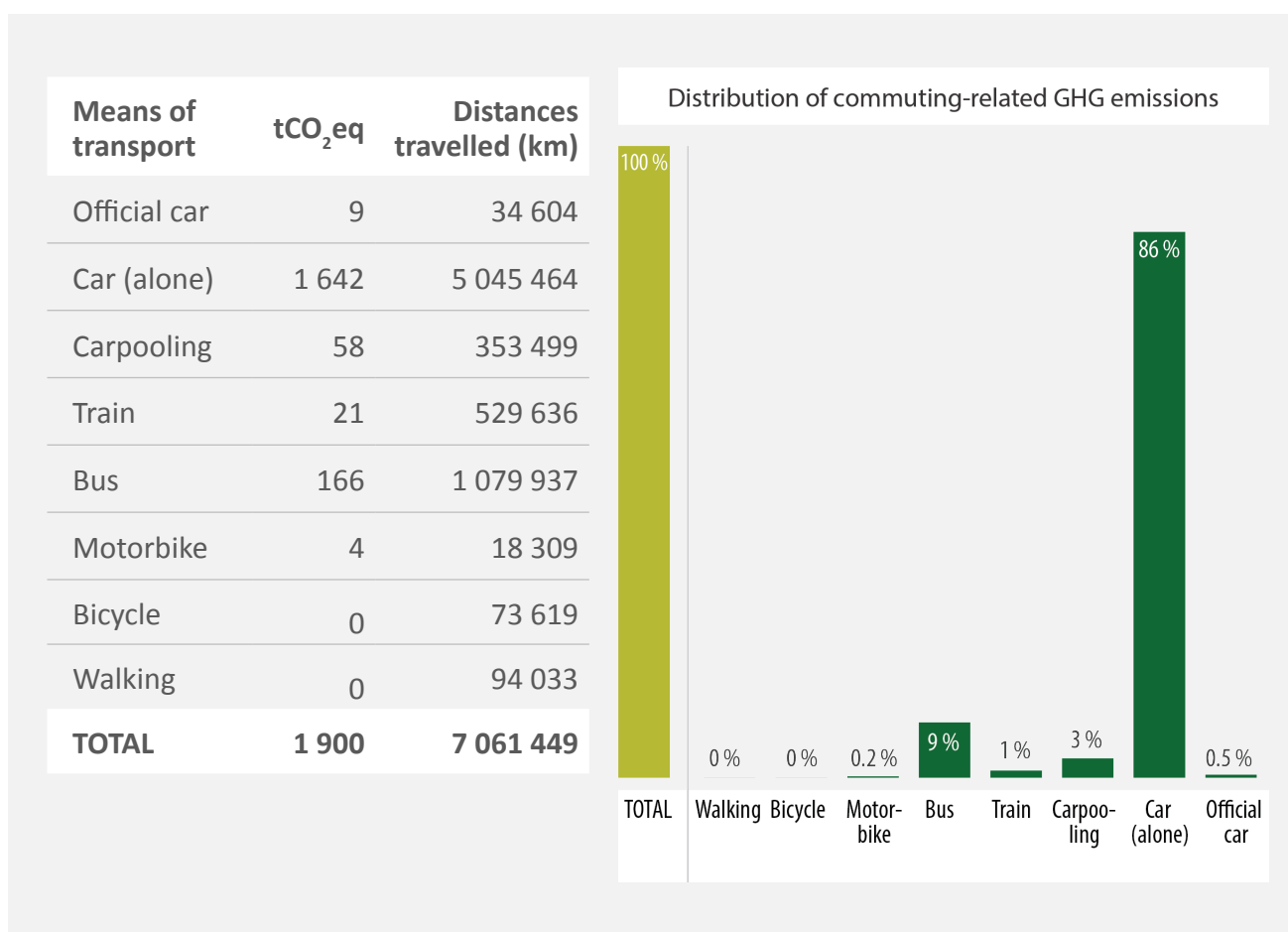
In the graph, “commuting” shows day-to-day travel, “business travel” covers business trips and “visitor travel” shows journeys by visitors.

## Commuting

Action must be taken against emissions related to the daily commute (1 900 tCO<sub>2</sub>eq, or 46 % of emissions relating to the transport of people).

The calculations were based on the results of the transport survey carried out in **2015 (Rate of participation: 50 % of Court staff)**. Most emissions (86 %) were generated by cars (1 642 tCO<sub>2</sub>eq).

### GHG emissions related to **staff commuting**



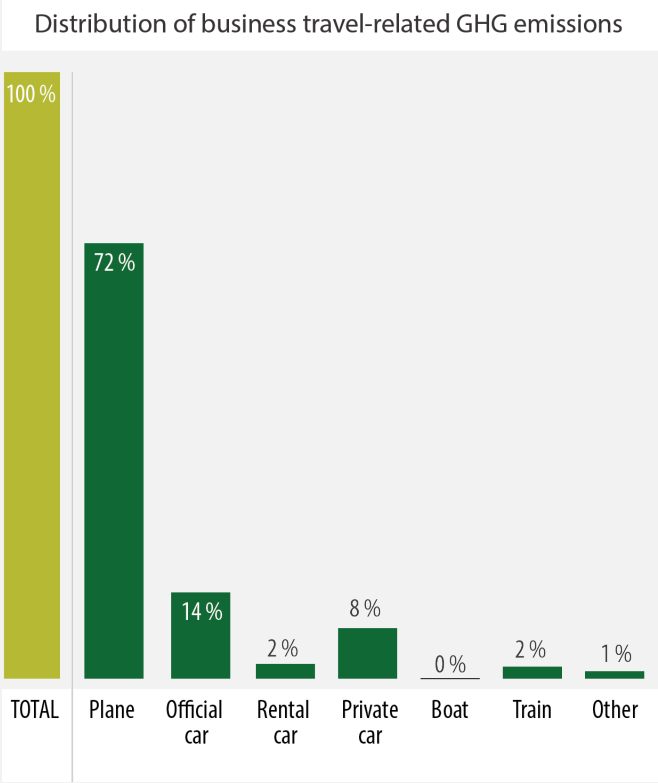


## Business travel

GHG emissions linked to business travel account for 1 298 tCO<sub>2</sub>eq (i.e. 32 % of emissions linked to the transport of people). Air travel is the means of transport with the greatest impact, at 932 tCO<sub>2</sub>eq (72 %).

### GHG emissions linked to **business travel**

| Means of transport | tCO <sub>2</sub> eq | Distances travelled (km) |
|--------------------|---------------------|--------------------------|
| Plane              | 932                 | 4 456 326                |
| Official car       | 185                 | 751 376                  |
| Rental car         | 32                  | 98 481                   |
| Private car        | 108                 | 330 944                  |
| Boat               | 0                   | 198                      |
| Train              | 26                  | 646 189                  |
| Other              | 16                  | 106 039                  |
| <b>TOTAL</b>       | <b>1 298</b>        | <b>6 389 553</b>         |

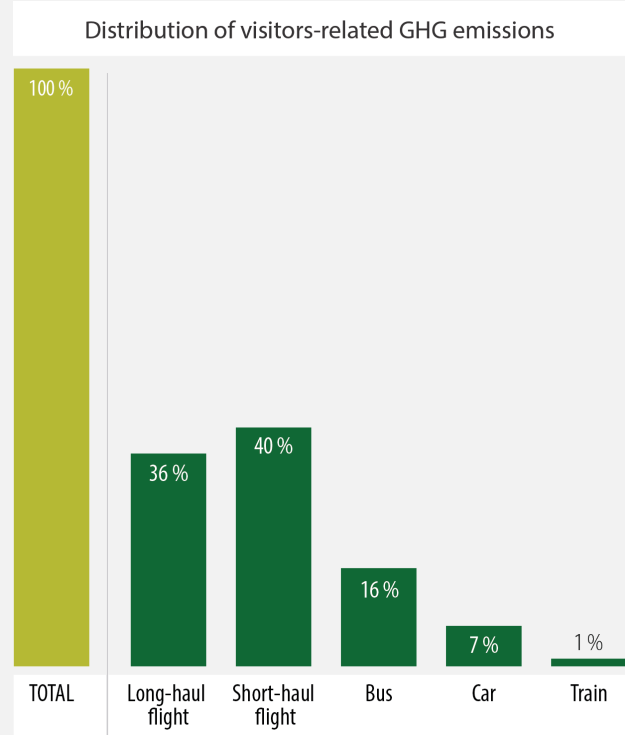


## Visitor travel

Official visits to the European Court of Auditors produced 913 tCO<sub>2</sub>eq (20 % of emissions due to the transport of people), with short- and long-haul flights responsible for 76 % of the total. **These figures are estimated on the basis of the number of visitors and their country of origin (see ECA 2015 Carbon Footprint Study).**

### GHG emissions linked to visitor travel

| Means of transport | tCO <sub>2</sub> eq | Distances travelled (km) |
|--------------------|---------------------|--------------------------|
| Long-haul flight   | 325                 | 1 551 950                |
| Short-haul flight  | 365                 | 1 632 800                |
| Bus                | 150                 | 973 900                  |
| Car                | 62                  | 189 280                  |
| Train              | 12                  | 305 500                  |
| <b>TOTAL</b>       | <b>913</b>          | <b>4 653 430</b>         |





*The Court generates many types of waste, due to the nature of its activities. The waste is generated by catering, the upkeep and maintenance of the premises and technical installations, and the office activities inherent in the Court's work.*

The following types of waste are collected at the Court:

- Printer toner (stored in the printshop for collection and refilling by the suppliers)
- WEEE (waste electrical and electronic equipment) – collected by EMMAUS
- Glass
- Plastic, metal and composite packaging (PMC)
- Packaging contaminated with hazardous products
- Wood
- Metals
- Plastic (data media)
- Bulky items
- Organic waste
- Edible fats and oils
- Paper/cardboard
- Mixed municipal waste
- Batteries
- Lighting tubes
- Oil/water separator sludge

### 1. Objectives and actions

In line with its environmental policy, the European Court of Auditors is committed to preventing waste generation relating to its activities. The Court has therefore set itself the objective of reducing its annual per capita waste generation by 5 % over a period of three years, i.e. by 2017.

The Court also undertakes to raise staff awareness of efficient consumption of resources and waste sorting, as well as increasing the reuse and recycling of electronic and IT equipment.

To this end, the following measures have been planned:

- Thematic information campaigns aiming in particular to promote electronic versions of newspapers and magazines, waste sorting rules, etc.;
- Analysing sources of non-recyclable waste and gradually replacing them with more sustainable materials;
- Improving communication regarding missions in order to optimise the number of meals to be provided.

The Court has already removed individual bins from all offices, retaining only the sorting bins located in the corridors, and staff have been trained in effective sorting and bin use.

The Court’s waste management practices have been rewarded with the “*SuperDrecksKeëscht*” quality label.

The Court has set up a donation programme for decommissioned but functional IT equipment.

## 2. Environmental performance indicators

| Waste | Gross annual generation | 2014   | 2015   |
|-------|-------------------------|--------|--------|
|       | Total (t)               | 151.83 | 180.77 |

The table below shows quantities of waste by type:

|    | Official description   | 2014     | 2015     | Unit |
|----|--|----------|----------|------|
| 1  | Bulky waste  | 0.0      | 0.0      | Kg   |
| 2  | Plastic packaging  | 334.5    | 696.5    | Kg   |
| 3  | Mixed packaging  | 2 777.0  | 2 454.5  | Kg   |
| 4  | Paper and cardboard  | 67 626.5 | 52 939.0 | Kg   |
| 5  | Batteries and accumulators included in 16 06 01, 16 06 02 or 16 06 03 and unsorted batteries and accumulators containing these batteries | 67.5     | 52.0     | Kg   |
| 6  | Discarded electrical and electronic equipment other than those mentioned in 20 01 21 and 20 01 23 containing hazardous components        | 93.5     | 0.0      | Kg   |
| 7  | Mixed municipal waste  | 40 260.0 | 38 920.0 | Kg   |
| 8  | Waste printing toner containing dangerous substances   | 0.0      | 0.0      |      |
| 9  | Plastics   | 5.0      | 1 858.5  | Kg   |
| 10 | Hazardous components removed from discarded equipment  | 0.0      | 8.0      | Kg   |

|    |   |                  |                  |           |
|----|---|------------------|------------------|-----------|
| 11 | Waste glass in small particles and glass powder containing heavy metals (e.g. from cathode ray tubes) | 0.0              | 0.0              | Kg        |
| 12 | Oily water from oil/water separators  | 0.0              | 5 210.0          | Kg        |
| 13 | Wooden packaging  | 1 580.0          | 1 100.0          | Kg        |
| 14 | Fluorescent tubes and other mercury-containing waste  | 179.5            | 125.5            | Kg        |
| 15 | Metals  | 29.5             | 73.0             | Kg        |
| 16 | Packaging containing residues of or contaminated by dangerous substances                              | 101.0            | 94.0             | Kg        |
| 17 | Sludges from oil/water separators   |                  | 430.0            | Kg        |
| 18 | Grease and oil mixture from oil/water separation containing only edible oil and fats                  | 17.100.0         | 0.0              | Kg        |
| 19 | Glass packaging   | 3 200.0          | 2 400.0          | Kg        |
| 20 | Biodegradable kitchen and canteen waste   | 17 970.0         | 20 820.0         | Kg        |
| 21 | Edible oil and fats   | 506.0            | 940.5            | Kg        |
| 22 | Edible oil and fats   |                  | 52 650.0         | Kg        |
|    | <b>ANNUAL TOTAL</b>   | <b>151 830.0</b> | <b>180 771.5</b> | <b>Kg</b> |

The quantity of plastics (9) has increased as a result of the removal of a large number of microfiches (one-time requirement).

There is no 2014 data for oily water (12) or separator sludges (17), as these were collected in December 2013. To convert the units from l to kg, a conversion factor of 1 was applied to the oily water given the high percentage of water, while a conversion factor of 0.9 was applied to the edible fats/water mix.

The awareness-raising campaigns on the use of paper have led to a significant reduction in the amount of waste paper.

The relative increase in the generation of organic waste (20) could be explained by the Luxembourg Presidency of the European Union, which has led to an increase in the number of events and buffets, and increased custom in the canteen from external visitors. These demands, which were difficult to quantify for 2015, led to an increase in biodegradable kitchen and canteen waste for that period.

Similarly, the increase in the quantity of plastic packaging (2) could be due to improved PMC record-keeping by subcontractors.



*The type, quantity and characteristics of purchased goods and subcontracted services and works can affect the Court's environmental footprint. That is why particular attention is paid to environmental clauses in public procurement under the responsibility of the European Court of Auditors.*

*Public procurement is sustainable when a public authority seeks to obtain goods, services and works with the lowest possible negative environmental and social impact over their whole life.*

*In this context, the Court's procurement service will increasingly use the tools provided by the European Commission in its manuals on environmentally-responsible public procurement. The first step will be to acquire the necessary knowledge and skills, and establish a procurement procedure that takes account of environmental criteria.*

### 1. Objectives and actions

The European Court of Auditors has set itself the objective of gradually incorporating environmental clauses into its public contracts where relevance is established.

To this end, the Court has implemented the following measures:

- Staff involved in procurement procedures took part in a training course on green public procurement and thus developed their expertise in this field;
- Environmental criteria are included in contracts for which an environmental impact has been established, e.g. purchase of green electricity, office cleaning, catering, maintenance of technical installations, purchase of furniture, purchase of electrical and IT equipment, etc.;
- information on environmentally-responsible purchasing is available on the intranet and should gradually raise staff awareness.



*The European Court of Auditors' water consumption mainly stems from catering, the use of lavatories and office cleaning using the Luxembourg City water network.*

### 1. Objectives and actions

In line with its environmental policy, the Court is committed to promoting the efficient use of water and preventing pollution. In particular, it has set itself the objective of reducing its annual per capita water consumption by 5 % over a period of three years, i.e. by 2017.

The actions implemented in support of this objective include:

- raising staff awareness of responsible water use;
- the study concerning the installation of sensor taps;
- the study concerning the installation of leak detectors.

## 2. Environmental performance indicators

| Water | Annual consumption <sup>4</sup> | June 2014 | June 2015 |
|-------|---------------------------------|-----------|-----------|
|       | total (m <sup>3</sup> )         |           | 12 442.8  |

| Water | Relative annual consumption                 | June 2014 | June 2015 |
|-------|---|-----------|-----------|
|       | Total consumption (m <sup>3</sup> /FTE)     | 13.48     | 14.75     |
|       | Total consumption (m <sup>3</sup> /FTE/day) | 0.05      | 0.06      |

The results achieved between 2014 and 2015 show a slight increase in annual per capita water consumption. This increase is partly due to the establishment of programmes to encourage the practice of sports (EcaFIT) and the increase in staff commuting by bike (particularly following the awareness campaigns and the installation of the bike room and charging stations). These programmes have also resulted in an increase in water consumption due to increased showering.

Per capita daily consumption rose from 50 l/person/day to 60 l/person/day, which is still far below the average daily consumption for office activities in large administrative organisations (100 to 150 l/person/day <sup>5</sup>).

It should be noted that the indicators are based partly on meter readings and partly on the averages from the years 2010 to 2012, due to a fault in one of the meters installed by Luxembourg City, which was replaced at the end of 2015.

### Greenhouse gas emissions



*A study was carried out in order to draw up the first carbon footprint evaluation. This made it possible to quantify the CO<sub>2</sub> generated by the Court's activities, as well as the main emission sources (transport, use of coolant gases, use of electricity and the district heating network, waste generation and the use of goods and services).*

*This study, which is repeated annually, makes it possible to evaluate the effectiveness of measures taken to limit the consumption of energy and resources and the impact caused by travel.*

<sup>4</sup> Water consumption is based on invoices from June to June.

<sup>5</sup> <http://www.sage-nappes33.org>

## 1. Environmental performance indicators

|                          | CO <sub>2</sub> emissions                         | 2014  | 2015  |
|--------------------------|---|-------|-------|
| Greenhouse gas emissions | Aggregate carbon footprint (tCO <sub>2</sub> )    | 8 257 | 7 838 |
|                          | Relative carbon footprint (tCO <sub>2</sub> /FTE) | 8.95  | 8.55  |

### Awareness-raising



*Raising staff awareness is an integral part of the Court's environmental management system. It is included in the environmental action plan. The Court has undertaken various actions to raise staff awareness of the various environmental aspects of its work, such as taking part in different environmental campaigns, events and seminars, including:*

- European Mobility Week;
- the “Green IT” seminar;
- presentation of the printing policy;
- the “Take the stairs” campaign;
- “Earth Hour”;
- eco-awareness training for staff and new starters;
- European Green Week;
- lunchtime conferences during Green Week;
- selfie competition during the ECA Bicycle Tour;
- the “Savoir +” programme – 20-minute information sessions for staff;
- participation in the European Week for Waste Reduction (EWWR).



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## Variables used to calculate environmental performance indicators

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The raw consumption data used as indicators have the advantage of giving an idea of the environmental pressure exerted by the European Court of Auditors. However, they do not allow a reliable comparison over time as the number of employees can vary, the occupied surface area can alter as premises are decommissioned or built, and weather conditions can give rise to major differences in temperature during the same year and from one year to the next.

To ensure that indicators are monitored over time and compared reliably whatever the context, relative indicators are used, calculated using a given variable.

**The main variables**, described in detail below, are as follows:

1. average daily number of occupants across all buildings;
2. occupied surface area;
3. number of days worked;
4. degree days (DD).

### 1. Number of people

The level of occupancy of the premises can affect indicators such as:

- water consumption linked to lavatory use and the number of meals served;
- electricity consumption resulting from lighting individual offices and the use of electrical and IT equipment;
- paper consumption;
- waste generation from normal occupation, the preparation and consumption of meals, use of materials and paper;
- greenhouse gas emissions and carbon footprint from commuting and energy consumption as detailed above.

The daily number of occupants on site is calculated based on the average number of full-time equivalents (FTE) for the year.

| Year | FTE    |
|------|--------|
| 2014 | 922.9  |
| 2015 | 916.78 |

### 2. Occupied surface area

The occupied surface area affects energy consumption from heating and cooling.

| Year | Total surface area (m <sup>2</sup> ) |
|------|--------------------------------------|
| 2014 | 8 700                                |
| 2015 | 8 700                                |

### 3. Number of working days

The number of working days is used to express water and power consumption so that they can be compared with the figures published for similar activities for ranking in relation to the sector average. In Luxembourg, the figures are published per year for weekdays only, excluding weekends and bank holidays.

| Year | Working days |
|------|--------------|
| 2014 | 252          |
| 2015 | 254          |

### 4. Degree days

The concept of summer/winter degree days takes account of the temperature on every day of the year concerned. Energy consumption from heating or cooling can therefore be considered in relation to climatic conditions and weather variations. This concept is very useful for highlighting the effect of measures taken, even when the weather that year is unfavourable as regards consumption.

If, for example, heat insulation measures have been put in place, but a particularly severe winter leads to an increase in consumption, the use of “degree-days” negates the weather effect and allows the effect of changing the insulation to be shown. The same principle applies to cooling during heatwaves.

The calculation is based on the following formula:

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$$\text{Standardised consumption} = \text{Actual consumption (kWh)} * f_{\text{Klima}}$$

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The climate factor ( $f_{\text{Klima}}$ ) is set by a ministerial statement, and represents the ratio between normal temperatures and the degree days for a given year.

| Year | $f_{\text{Klima}}$ |
|------|--------------------|
| 2014 | 1.16               |
| 2015 | 1.06               |

# Validation declaration

## Community Eco-Management and Audit Scheme (EMAS)

### VINÇOTTE nv

Jan Olieslagerslaan 35, 1800 Vilvoorde, Belgium

Based on an audit of the organisation, visits of its site, interviews with its staff, and the examination of the documentation, the data and the information, documented in the verification report N° **60586205**, dated December 27, VINÇOTTE nv declares, in its capacity as environmental EMAS verifier with registration number BE-V-0016, accredited for the scope 1, 10, 11, 13, 16, 18, 19, 20 (excl. 20.51), 21, 22, 23, 24, 25, 26, 27, 28, 29, 30.2, 30.9, 31, 32, 33, 35, 36, 37, 38, 39, 41, 42, 43, 45, 46, 47, 49, 50, 52, 53, 55, 56, 58, 59, 60, 62, 63, 70, 71, 72, 73, 74, 79, 80, 81, 82, , 84, 85, 86, 87, 88, 90, 93, 94, 95, 96, 99 (NACE-code), to have verified whether **the whole organisation** as indicated in the **environmental statement 2016** of the organisation.

### European Court of Auditors

located at

**12, rue Alcide de Gasperi  
1615 Luxembourg  
Luxembourg**

and used for:

**All of the activities carried out on its site (buildings K1, K2 and K3) located at 12 rue Alcide de Gasperi in 1615 Luxembourg.**

Meet all requirements 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 schema (EMAS).

By signing this declaration, I declare that:

- The verification and validation has been carried out in full compliance with the requirements of Regulation (EC) No 1221/2009;
- The outcome of the verification and validation confirms that there is no evidence of non-compliance with applicable legal requirements relating to the environment
- The data and information of the **environmental statement 2016 of the organisation** reflect a reliable, credible and correct image of **all the organisations** activities, within the scope mentioned in the environmental statement.

This document is not equivalent to EMAS registration. EMAS registration can only be granted by a Competent Body under Regulation (EC) No 1221/2009. This document shall not be used as a stand alone piece of public communication.

Declaration number: **16 EA 99**  
Date of issue: **27 December 2016**



For the environmental verifier:

A handwritten signature in blue ink, appearing to be "Bart Janssens".



Bart Janssens  
Chairman Certification Commission



**EUROPEAN COURT OF AUDITORS**

12, rue Alcide De Gasperi

1615 Luxembourg

LUXEMBOURG

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