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*Committee on Budgetary Control*

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## **WORKING DOCUMENT**

on the European Court of Auditors Special Report No 14/2014 (2013 Discharge): "How do the EU institutions and bodies calculate, reduce and offset their greenhouse gas emissions?"

Committee on Budgetary Control

Rapporteur: Patricija Šulin

## Introduction

The European Union is a frontrunner in setting environmental standards. However in order to make the EU's environmental policy credible, the EU institutions and bodies need to be at the cutting edge in designing and implementing these policies.

As one of the priorities of the EU is decreasing greenhouse gas emissions, the Court of Auditors decided to verify what are the EU institutions policies for contributing to the Union's 2020 goal of reducing emissions by 20% below the level of 1990.

## ECA findings

The ECA arrived at the conclusion that:

- The EU institutions and bodies have no common approach to tackle greenhouse gas emissions; moreover - the Commission has not proposed any specific binding rules for the administrative activities of the institutions and bodies;
- Although there is no data of GHG emissions of the EU institutions in 1990, there is some evidence to suggest that their overall emissions increased considerably until at least 2005; efforts to mitigate emissions began on a larger scale in 2006;
- After 2005 the EU institutions and bodies managed to reverse the trend of increasing emissions related to their buildings mainly due to purchase of green electricity, but, as the Court underlines, this is only a partial solution which cannot be used as a tool for continuous improvement in energy performance; 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; the only institutions which measure their commuting-related emissions are: the European Investment Bank, the Court of Justice and the European Parliament (the latter excluding travel of MEPs to attend meetings in Brussels and Strasbourg, but including EP visitors);
- Six of the audited bodies and institutions (European Council/Council of the EU, European Court of Auditors, EEAS, European Aviation Safety Agency and European Medicines Agency) did not report their emissions; the ones who did, did not calculate or disclose their full extent. Consequently, the full carbon footprint of the EU institutions and bodies remains unknown and the patchy information available risks undermining the credibility of reporting and mitigation efforts;
- 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 has been slow - until 2014 only seven of the audited EU institutions and bodies were registered for EMAS; none of the audited EU institutions and bodies had signed up to the voluntary European Code of Conduct on Data Centre Energy Efficiency;
- 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;

### ECA recommendations

In light of its findings the ECA recommended that:

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 include a quantified overall reduction target for greenhouse gas emissions for the year 2030, and preferably also 5-year intermediate milestones. It should be in line with the EU approach in international climate negotiations and therefore the target should be set as an absolute reduction target.
2. The EU institutions and bodies should introduce a harmonised approach for calculating and reporting their direct and indirect GHG emissions. The reporting should include all relevant indirect emissions, taking into account the development of the Commission's organisation environmental footprint method. The reporting should allow progress in achieving reduction targets in the various EU institutions and bodies to be measured.
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.
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 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.

### Recommendations by the rapporteur for possible inclusion in the 2013 Commission discharge report

1. Believes that all the EU institutions and bodies should aim at a common approach to their greenhouse gas emissions and their possible reduction; in order to achieve they need to comprehensively calculate their greenhouse gas emissions and should not refrain from publishing their results.
2. Believes that the European Commission, in order to maintain its reliability in environmental negotiations with third parties, should put more effort in collecting more data on its own greenhouse gas emissions.

3. Invites those EU institutions and bodies who have no EMAS certificate to consider applying it promptly; underlines however, that EMAS should be considered as a tool to structure inter alia greenhouse gas emissions and should not be considered as the sole ultimate goal of the green policy of the institutions.
4. Points out that offsetting greenhouse gas emissions can be used by the EU institutions and bodies to a greater degree to reduce their carbon footprint; agrees with the ECA that "using high-quality offsets in addition to emission reduction measures (and not instead of such reduction measures) would address these issues appropriately; notes however that offsetting should come second to investing these funds to further improvement of environmental policy of the EU bodies and institutions.
5. Welcomes the fact that some of the EU institutions have started pilot projects of green procurement; hopes that the results prove to be promising and that green procurement will become a standard procedure of the EU institutions and bodies in the upcoming future.
6. Underlines that in the implementation of these policies human factor remains key aspect. Urges therefore the management in the EU institutions and bodies responsible for these policies to train and improve further their skills and understanding of the importance of the greenhouse gas emissions of the institutions; hopes that the establishment of the new European Commission provides an opportunity of a new opening in implementation of higher standards in the European Commission and its agencies.
7. Welcomes the drop by 46.3% in greenhouse gas emissions of the EP staff travel between the three places of work during the audited period, which is foremost attributable to the fact the train travel largely replaced the plane travel; points out however that the missions outside the three working places have increased the carbon footprint of the EP by 9.6%.