



EUROPEAN
COURT
OF AUDITORS



EMAS

VERIFIED
ENVIRONMENTAL
MANAGEMENT
LU-000004



Environmental statement 2024

presenting our results for 2023

Full translation of the 2024 environmental statement

About this report

This environmental statement provides stakeholders and the public with information on the ECA's environmental performance and activities for 2023. Its aim is to raise awareness of our environmental management policies.

The ECA was officially registered in the eco-management and audit scheme (EMAS) on 30 March 2017, under No LU-000004. The certificate issued by the Luxembourg authorities was renewed for a three-year period on 16 June 2022.

This document has been drafted in accordance with the EMAS III Regulation¹ and is available on our [website](#).

It was adopted by the EMAS steering committee on 8 October 2024 and verified by Vinçotte during an external audit carried out on 23 September and 17 and 18 October 2024.

¹ Commission Regulation (EU) 2018/2026 of 19 December 2018 amending Annex IV to 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) and Commission Regulation (EU) 2017/1505 of 28 August 2017 amending Annexes I, II and III to Regulation (EC) No 1221/2009 of the European Parliament and of the Council allowing voluntary participation by organisations in a Community eco-management and audit scheme (EMAS).

Contents

Foreword	5
Executive summary	6
Introduction	10
Our environmental management	17
How the EMS works	17
Scope of the EMS	18
Governance of the environmental management system	19
Environmental policy	21
Analysis of environmental aspects and impact	23
2023-2025 environmental programme	24
Objectives for 2023-2025	24
Our environmental performance	27
Assumptions and data	29
Energy	30
Resource efficiency	35
Greenhouse gas emissions	39
Mobility	44
Waste	52
Water	59
Other environmental aspects	62
Green canteen	62
Biodiversity	63
The circular economy	67
Communication and awareness-raising	68
Legal compliance	71

Conclusions and future guidelines	73
Annexes	74
Annex I – Variables used to calculate environmental performance indicators	74
Annex II – Detailed results of calculations of environmental performance indicators	78
Verification data	89
Glossary	90



Foreword

Ten years of environmental commitment

In 2024, we celebrated the tenth anniversary of the launch of the EMAS² environmental management system at the European Court of Auditors. To mark this anniversary, we have produced an [overview of a decade of environmental commitment](#). The tangible reduction in the impact of our activities on the environment, together with our colleagues' increasing commitment to environmentally friendly initiatives, encourages us to continue our efforts to become a sustainable public audit institution.

Our commitment to the environment and sustainability continues to be reflected in our audit activity. In 2023, 89 % of the 35 special reports and reviews published covered topics relevant to the achievement of the UN Sustainable Development Goals. Work on environmental issues was presented at COP28 and recently at a UN conference. As members of the international audit organisations, we also contribute to the development of standardised tools for assessing government action in the fight against climate change. This is an important step in promoting transparency in government climate action.

This ninth statement once again reflects our initiatives and the results of the environmental management system. I hope it will give you an overview of the work we have accomplished, thanks to the individual and joint efforts of all our colleagues, whom I sincerely thank for their active support. I am sure that the next decade will be an opportunity for us to further increase our environmental commitment.

Zacharias Koliass
Secretary-General

² EMAS: Eco-Management and Audit Scheme

Executive summary






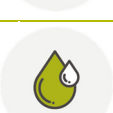
I The European Court of Auditors ('the Court') is the external auditor of the European Union and is committed to addressing environmental and climate challenges, both in its audit work and in its internal organisation.

II Our 2023 environmental results show a very marked trend in the key environmental indicators (see Table 1).

- o Our efforts to reduce energy consumption have continued and are bearing fruit, as in 2023 our consumption remained at its lowest level since all staff were moved to a single site in 2013.
- o The distance travelled for work-related journeys rose by more than 23 % between 2022 and 2023, but is still almost 45 % lower than in 2014. This decrease is due to the gradual digitalisation of certain tasks and the use of remote meeting tools.
- o The number of full-time equivalent staff (FTE) increased by over 6 % since 2014 with no additional buildings, which had a positive impact on some indicators and environmental aspects such as energy, and a negative impact on other aspects such as commuting and work-related journeys.
- o The number of days teleworked continued its downward trend, with a decrease of more than 17 % from 2022 to 2023. This had an impact on indicators directly linked to the presence of staff on site (water, electricity and paper consumption, and waste generated) as well as on commuting.
- o The method of collecting data on waste was automated and systematised through the purchase of a weighing scale and the implementation of management software. The data for 2023 is therefore not comparable to the data for previous years, which was partly based on estimates.

III Of the 15 objectives we set for 2023-2025, 10 have already been achieved, including the highly ambitious energy-saving objectives.

Table 1 — Summary of environmental results in 2023

INDICATORS PER FTE ³			IN ONE YEAR	SINCE 2014
	Electricity	3.39 MWh/FTE	-5.0 %	-37.7 %
	Heating (standardised consumption)	2.91 MWh/FTE	-5.5 %	-21.8 %
	Paper	3 197.49 pages/FTE	+9.6 %	-81.9 %
	Emissions	9.12 tCO ₂ e/FTE	+10.6 %	-21.3 %
	Waste⁴	199.52 kg/FTE	+81.4 %	+21.7 %
	Water	8.31 m ³ /FTE	+14.3 %	-34.4 %

Source: European Court of Auditors.

IV The Court's total carbon footprint increased by more than 8 % between 2022 and 2023. However, it is still 16 % lower than in 2014, despite the increase in staff since 2014. Travel was still the greatest source of emissions in 2023. As emissions linked to commuting were higher than those related to audit, we started drawing up a mobility plan in 2024.

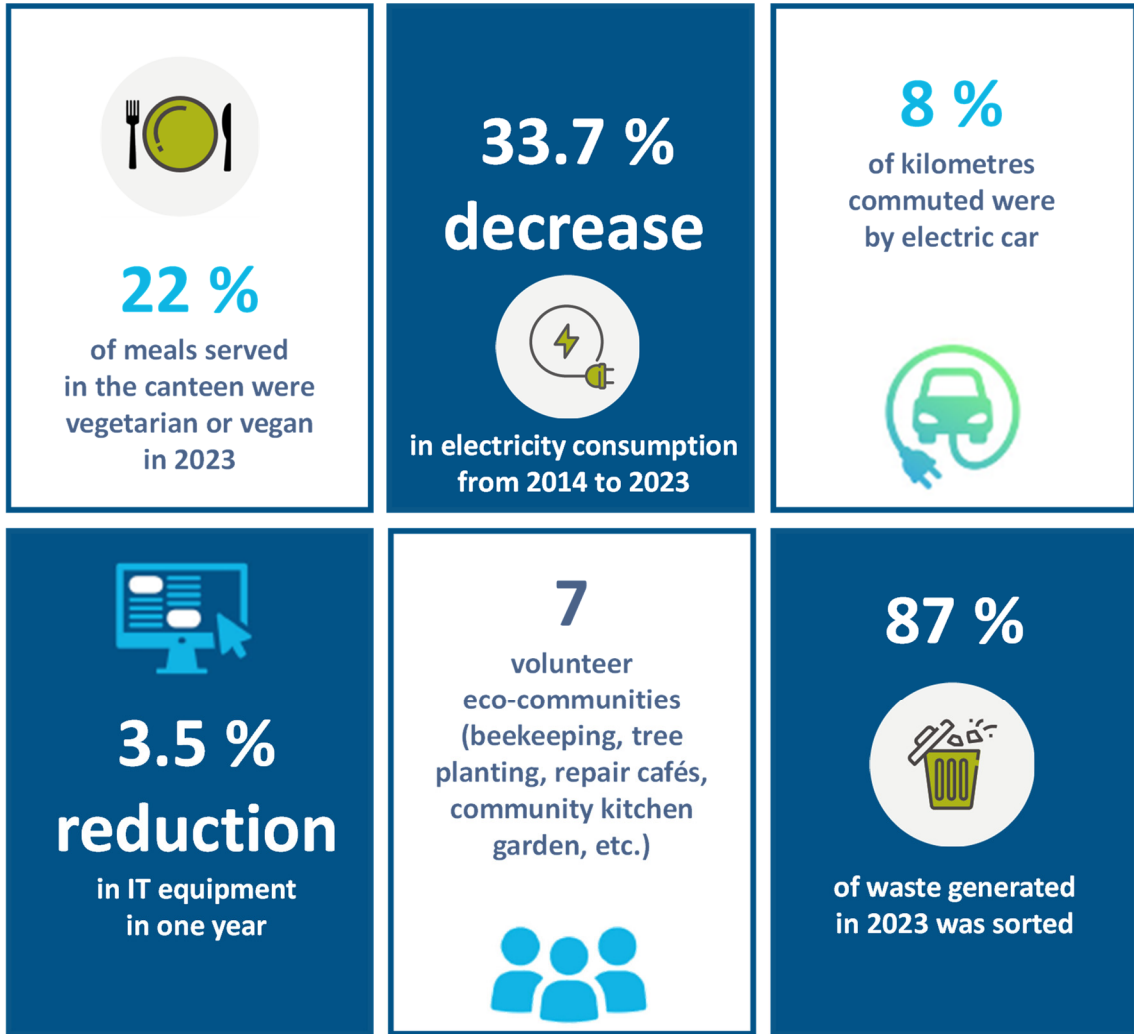
V Our seven eco-communities are groups of colleagues who carry out environmental projects, such as planting trees, managing the beehives or tending the community kitchen garden, or who wish to raise awareness among colleagues in collaborative workshops.

VI There has been a clear change in habits since the launch of the environmental management system (see Figure 1).

³ FTE: full-time equivalent staff member

⁴ New measurement method applied in 2023.

Figure 1 – 2023 in six figures



Source: European Court of Auditors.

A photograph of a modern building with a courtyard garden. The building has multiple stories with large windows and colorful accents. In the foreground, there are blue flowers and green plants. A glass-walled walkway is visible in the middle ground. The text '01.' is overlaid on the image.

01.

Introduction

Introduction

This environmental statement is the ninth such annual report published by the ECA. It was drawn up in accordance with the requirements of Regulation (EC) No 1221/2009, Annex IV to which was amended by Commission Regulation (EU) 2018/2026 of 19 December 2018.

The first part of this statement presents the ECA and its buildings.

The ECA

01 Established in 1977 and based in Luxembourg, the ECA is the European Union's external auditor. The NACE (Nomenclature of Economic Activities) code for our activity is 99.0 ("Activities of extraterritorial organisations and bodies").

02 The ECA was set up to audit the EU's finances. Its audit work covers the EU budget and policies, mainly in areas related to growth and jobs, added value, public finances, the environment and climate action. The ECA audits both budget revenue and expenditure.

03 Through our independent, professional, high-impact audit work, we assess the economy, effectiveness, efficiency, legality and regularity of EU actions in order to improve accountability, transparency and financial management, thereby bolstering citizens' confidence and allowing the current and future challenges facing the EU to be more effectively addressed.

04 We want to be at the forefront of public finance auditing and contribute to a more resilient and sustainable European Union, one which is true to its founding values.

05 The ECA operates as a collegiate body of 27 Members, one from each EU 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 has five Chambers, to which Members and auditors are assigned. Audit tasks are carried out by the ECA's staff under the supervision of the Member assigned to their Chamber.

06 The President of the Court acts as first among equals. He chairs Court meetings and ensures that Court decisions are implemented, and that the institution and its activities are soundly managed.

07 The Secretary-General is the ECA's most senior member of staff. The holder of the position is appointed by the Court for a renewable period of six years. The Secretary-General is responsible for the ECA's administration and staff, supervising the Human Resources, Finance and General Services Directorate, the Information, Workplace and Innovation Directorate, and the Language and Editorial Directorate.

08 Our [strategy for 2021-2025](#) contains three strategic objectives:

- o improve accountability, transparency and auditing across all types of EU action;
- o focus our audits on the areas and topics where we can add the most value;
- o provide strong audit assurance in a challenging and changing environment.

09 We carry out our audits in accordance with international auditing standards and the International Code of Ethics for Public-Sector Auditors, which we apply in the specific EU context. These standards ensure the quality, professionalism and efficiency of our work. We also contribute to the development of standards in the context of our international cooperation activities.

10 The results of the ECA's work are used by the European Commission, the European Parliament, the Council and the member states to oversee and, where necessary, improve the management of the EU budget. The ECA's work constitutes an important basis for the annual discharge, a procedure in which Parliament decides, on the basis of a recommendation from the Council, whether the Commission has implemented the previous year's budget satisfactorily.

11 The European Court of Auditors publishes the results of its audit work in various types of report, depending on the type of audit carried out: annual reports, specific annual reports and special reports. It also publishes opinions and reviews.

12 It is difficult to measure the positive impact of the various reports on the environment. However, environmental audits and audits related to the Sustainable Development Goals are becoming an ever-greater part of the ECA's work. One of the audit chambers, Chamber I – Sustainable use of natural resources, exclusively audits topics related to the environment and sustainable development:

- o climate change and energy;
- o environment;
- o agriculture and rural development;
- o maritime affairs and fisheries;
- o health, food safety and consumers.

13 In 2023, we published 35 special reports and reviews, 89 % of which (compared with 62 % in 2022) covered topics relevant to the achievement of the UN Sustainable Development Goals (SDGs). The table below gives an overview of the link between our reports and the SDGs. [Our website](#) provides regularly updated information on this topic.

Table 2 – 2023 publications related to an environmental SDG

SDG	Publication
	Special report 03/2023: “Internal electricity market – Complex legal architecture, delays, weaknesses in governance and incomplete market surveillance hamper full achievement of the ambitious objective”
	Special report 04/2023: The Global Climate Change Alliance(+) – Achievements fell short of ambitions”
	Special report 08/2023: “Intermodal freight transport – EU still far from getting freight off the road”
	Special report 09/2023: “Securing agricultural product supply chains during COVID-19 – EU response was rapid, but insufficiently targeted by member states”
	Special report 15/2023: “The EU’s industrial policy on batteries – New strategic impetus needed”
	Special report 17/2023: “Circular economy – Slow transition by member states despite EU action”
	Special report 18/2023: “EU climate and energy targets – 2020 targets achieved, but little indication that actions to reach the 2030 targets will be sufficient”
	Special report 19/2023: “EU efforts for sustainable soil management – Unambitious standards and limited targeting”
	Special report 22/2023: “Offshore renewable energy in the EU – Ambitious plans for growth but sustainability remains a challenge”
	Special report 24/2023: “Smart cities – Tangible solutions, but fragmentation challenges their wider adoption”
	Special report 25/2023: “EU aquaculture policy – Stagnating production and unclear results despite increased EU funding”
	Special report 29/2023: “The EU’s support for sustainable biofuels in transport – An unclear route ahead”

SDG	Publication
	Review 02/2023: “EU actions to address the increasing amount of hazardous waste”
	Review 03/2023: “Transport of live animals in the EU – challenges and opportunities”

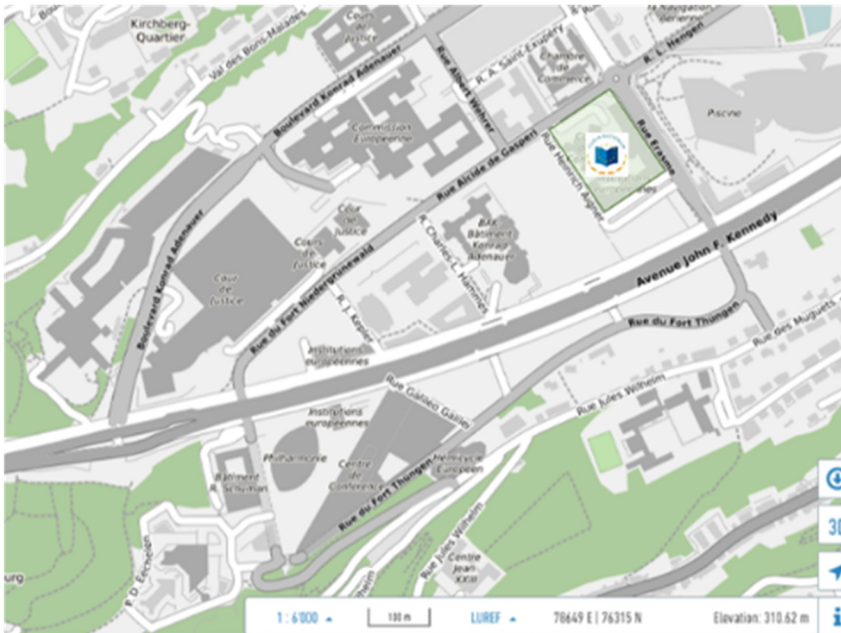
Source: European Court of Auditors.

14 Work on environmental issues was presented at COP28 and recently at a UN conference. As members of the international audit organisations, we contribute to the development of standardised tools for assessing government action in the fight against climate change. This is an important step in promoting transparency in government climate action.

The ECA's buildings

15 The ECA employs around 980 members of staff (auditors, translators and administrative staff) from all EU member states. It currently owns and occupies three buildings (K1, K2 and K3), located in the heart of the European quarter of Kirchberg in Luxembourg. The site has a total surface area of 18 473 m² and the buildings have a gross surface area of 81 490 m².

Figure 2 – Map of Kirchberg – 1: 6 000





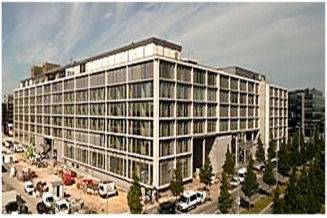
Source: geoportal.lu.

Figure 3 – Aerial view of the buildings in the European quarter



Source: European Court of Auditors.

Table 3 – Detailed information on the ECA’s buildings

Building	K1	K2	K3
			
Year	1988	2003	2012
Basement	<ul style="list-style-type: none"> - 3 levels - 225 parking spaces - archives and workshops - library 	<ul style="list-style-type: none"> - 2 levels - 192 parking spaces - sports centre 	<ul style="list-style-type: none"> - 2 levels - 165 parking spaces - workshop and print shop - kitchen and archives
Main floors	<ul style="list-style-type: none"> - ground floor: security check-in building and office space - six floors of office space including Members’ cabinets and the Court’s meeting room - 7th floor: plant 	<ul style="list-style-type: none"> - ground floor: office space, lobby, and conference room with 22 interpreting booths - five floors of office space - 6th floor: plant 	<ul style="list-style-type: none"> - ground floor: training centre, cafeteria and canteen - five floors of office space - 6th floor: plant, lounge and reception room

Source: European Court of Auditors.

Figure 4 – Aerial view of the ECA’s buildings



Source: European Court of Auditors.

A photograph of a modern building with large, dark-framed windows and a light-colored facade. In the foreground, there is a field of tall, pink flowers on green stems. The sky is blue with some white clouds. A semi-transparent dark grey box is overlaid on the bottom half of the image, containing text.

02.

Our environmental
management

Our environmental management

This section presents the ECA's environmental management system (EMS).

16 The Court's EMS complies with the EMAS III regulations⁵ and the requirements of the revised international standard ISO 14001: 2015. Developed by the European Commission, the EU Eco-Management and Audit Scheme (EMAS) is a management tool for organisations to evaluate, report on and improve their environmental performance.



17 The EMS aims to improve the ECA's environmental performance by minimising the impact of its activities on the environment, in particular through more efficient use of energy and natural resources, and better waste management. It helps to make buildings more functional, economical and comfortable for occupants. The EMS also raises staff members' awareness of their environmental impact and of good environmental practices both at work and at home.

How the EMS works

18 We carry out a regular environmental review to identify the potential effects of our activities on the environment. The analysis covers the following:

- o internal and external risks that could affect the EMS or the ECA's ability to achieve its environmental objectives (contextual analysis);
- o stakeholder needs and expectations;
- o opportunities related to the ECA's environmental aspects;
- o environmental aspects and impact;
- o legal requirements and other obligations relating to the environment.

⁵ Commission Regulation (EU) 2018/2026 of 19 December 2018 amending Annex IV to 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) and Commission Regulation (EU) 2017/1505 of 28 August 2017 amending Annexes I, II and III to Regulation (EC) No 1221/2009 of the European Parliament and of the Council allowing voluntary participation by organisations in a Community eco-management and audit scheme (EMAS).

19 We identify the main risks and draw a distinction between direct and indirect environmental aspects. This review forms the basis for our environmental policy, which in turn forms the basis for an environmental programme, composed of several objectives.

20 To ensure that these objectives are achieved within a reasonable time frame, we devise action plans by topic and adopt any procedures necessary, taking into account the relevant aspects identified.

21 Internal EMAS-trained auditors regularly check on both the implementation of the environmental programme, and EMS compliance with EMAS and other requirements. Regulatory compliance audits are carried out in all three ECA buildings, and used to draw up a compliance action plan.

22 The conclusions of the audits are examined at regular management reviews chaired by the Secretary-General. In these reviews, performance indicators are analysed to assess the efficiency of the environmental programme.

23 The environmental statement, which is published on the ECA's [website](#), sets out the objectives of the ECA's environmental programme and the results achieved.

Scope of the EMS

24 The EMS applies to the ECA's activities in the broadest sense, i.e. the activities of all ECA staff, as well as others working on the premises, such as service providers. It covers all the premises occupied by the ECA, consisting of three separate buildings.

Table 4 – Occupation of buildings as at 31.12.2023

Building	Total gross surface area (m ²) ⁶	Occupants ⁷
K1	26 051	324
K2	21 562	248
K3	33 877	543
No fixed workplace ⁸	/	5
Total	81 490	1 120

⁶ Total gross surface area: surface calculated in accordance with DIN 277, measured from the outer perimeter of the construction elements that mark the boundaries of the building, including exterior finishes, measured at floor level.

⁷ Occupants: any person working physically at the Court on a full-time or part-time basis who has access to the Court's IT system (staff or external service provider).

⁸ For various administrative reasons, some staff, service providers or trainees do not have an allocated office.

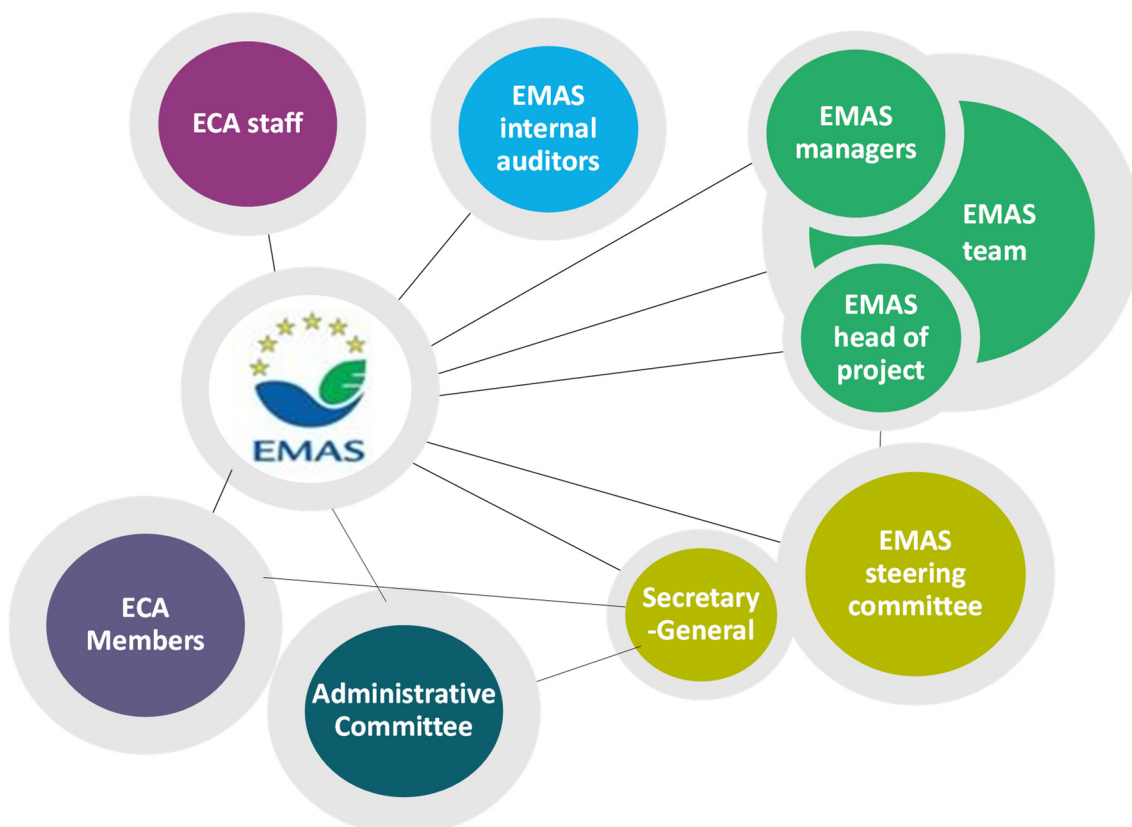
Governance of the environmental management system

25 The ECA's EMAS project owes its success to close cooperation between **the EMAS team**, **the EMAS steering committee** and **internal EMAS auditors**, as well as actions taken by **individual staff members**. Their combined efforts ensure that the ECA's environmental management system operates smoothly and produces tangible results.

26 **Figure 5** shows the ECA's environmental governance structure.

- o The **ECA's Members** adopt the ECA's environmental policy and are kept informed of EMS performance.
- o The **Administrative Committee** is regularly updated on the progress of EMS activities and makes suggestions on environmental actions, objectives and goals.
- o The **EMAS steering committee** supervises EMS activities, fosters continuous improvement and is accountable for the system's effectiveness. It sets the specific environmental objectives, reviews the environmental policy and action plan, and approves the environmental statement.

Figure 5 – EMAS governance at the European Court of Auditors



- The **ECA's Members** adopt the ECA's environmental policy and are kept informed of EMS performance.
- The **Administrative Committee** is regularly updated on the progress of EMS activities and makes suggestions on environmental actions, objectives and goals.
- The **EMAS steering committee** is chaired by the **Secretary-General**. The committee comprises the directors of the departments concerned with environmental management, as well as a representative of the ECA's audit chambers.
- The **head of the EMAS project** is responsible for coordinating the maintenance of the EMS, reporting to the EMAS steering committee on progress made in implementing the environmental programme and objectives, and organising awareness-raising campaigns and internal environmental audits.
- **The staff responsible for EMAS** support the operational monitoring of the EMS within their respective departments and implement the measures entrusted to them.
- The **manager** and **staff responsible for the EMAS project** comprise the **EMAS team**. The EMAS team circulates relevant information within the ECA.
- The **internal EMAS auditors** carry out internal environmental audits in accordance with the audit plan.

- o **All ECA staff** are expected to adhere to the practices adopted under EMAS, and continually strive to reduce the environmental impact of their day-to-day work.

Environmental policy

27 The ECA's environmental policy sets out the institution's commitment to continuously improving its environmental performance. Everyone working for the Court (staff and external service providers) has been informed of the policy, which is also publicly available on the ECA's [website](#).



COUR DES
COMPTES
EUROPÉENNE

LA POLITIQUE ENVIRONNEMENTALE DE LA COUR DES COMPTES EUROPÉENNE

Conformément à l'engagement de l'Union européenne en faveur de l'environnement, la Cour des comptes européenne (la Cour) est investie d'une responsabilité particulière en ce qui concerne la réduction constante de l'incidence environnementale de ses activités.

À cette fin, la Cour a mis en place un système de management environnemental conformément au règlement EMAS de l'UE, en vertu duquel la Cour s'engage à:

- *minimiser l'incidence environnementale des activités quotidiennes;*
- *améliorer constamment les résultats en matière d'environnement;*
- *respecter toutes les dispositions législatives et obligations pertinentes en matière d'environnement.*

En particulier, la Cour s'engage à:

- *mettre en place des mesures pour prévenir la pollution et réduire les émissions de dioxyde de carbone;*
- *promouvoir l'utilisation efficace de l'énergie et à prendre des mesures pour diminuer la consommation d'électricité et d'eau;*
- *garantir une utilisation plus efficace du papier afin d'en réduire la consommation;*
- *intégrer des critères environnementaux dans ses procédures de marchés publics;*
- *recourir aux meilleures pratiques en ce qui concerne la gestion des déchets;*
- *encourager l'ensemble du personnel à agir dans une perspective de durabilité et à contribuer activement à la réalisation des objectifs de cette politique.*


La Cour est résolue à mettre en œuvre et à poursuivre la politique environnementale décrite ci-dessus et à en informer le personnel, les contractants et toute autre partie intéressée.

Les engagements en matière d'environnement doivent se traduire en mesures spécifiques tenant compte des exigences en matière de ressources humaines, matérielles et financières. Le système de management environnemental doit être conçu de manière à présenter un bon rapport coût-efficacité.

Cette politique environnementale et le système de management environnemental s'appliquent aux activités de la Cour des comptes européenne au sens large du terme, à savoir celles de l'ensemble du personnel et des autres employés (y compris les sous-traitants travaillant sur les lieux, le personnel en mission et les agents sur le chemin du travail). Ils concernent les trois bâtiments que la Cour occupe au 12, rue Alcide De Gasperi, à Luxembourg.

Luxembourg, le 27 février 2018


Eduardo Ruiz-García
Secrétaire général


Klaus-Heiner Lehne
Président







Analysis of environmental aspects and impact

28 Once a year, the ECA carries out an analysis of the environmental aspects of its activities and their impact on the environment. This analysis describes environmental aspects, classifies them as direct or indirect and indicates the values attributed to each of them based on the assessment of their significance.

29 The direct aspects associated with the ECA's activities are those over which the ECA has direct operational control. Indirect aspects are aspects that the ECA can only influence as they result from interactions with third parties.

30 These aspects are assessed on the basis of three criteria: frequency, severity and control. Details of all significant aspects of the ECA's activities in 2023 are listed in Table 5. The table takes into account the measures already in place.

Table 5 — Significant environmental aspects

Environmental aspect	Environmental impact	Activities
 Air emissions	<ul style="list-style-type: none"> – Greenhouse effect – Air pollution – Reduced biodiversity 	<ul style="list-style-type: none"> – Work-related travel, commuting by staff and Members – Organisation of/participation in events, and reception of visitors
 Energy consumption	<ul style="list-style-type: none"> – Depletion of natural resources – Greenhouse effect – Reduced biodiversity 	<ul style="list-style-type: none"> – Building occupancy – IT equipment – Organisation of/participation in events, and reception of visitors
 Consumption of natural resources	<ul style="list-style-type: none"> – Depletion of natural resources – Air, soil and noise pollution – Reduced biodiversity – Ozone layer depletion 	<ul style="list-style-type: none"> – IT equipment – Work-related travel, staff commuting – ECA vehicle leasing – Organisation of events and reception of visitors – Age/condition of transformers in K1 building
 Waste generation, storage and treatment	<ul style="list-style-type: none"> – Air, water and soil pollution – Depletion of natural resources 	<ul style="list-style-type: none"> – Cleaning, maintenance and renovation work – Office work

31 Compared to previous years, some aspects are no longer considered significant, such as document printing, while other aspects, such as visitor travel, are becoming significant again. Additional aspects such as the age/condition of the transformers in the K1 building are also becoming significant.

2023-2025 environmental programme





32 For 2023-2025, the ECA has established a new environmental programme aimed at addressing various topics identified in the course of its environmental analysis and reducing the impact of the significant environmental aspects of its work. As in the past, this programme will have two parts: an action plan broken down into eight topics, and a communication and training plan.





Objectives for 2023-2025

33 New general and specific objectives were set at the beginning of 2023 for a period of three years (see Table 6), taking into account the following considerations:

- o on-the-spot audit missions should be prioritised as they are essential for our work;
- o during this period, we will focus on reducing energy consumption and improving the energy efficiency of our buildings;
- o we must continue to encourage change so that staff play an active role in reducing the ECA's environmental impact.

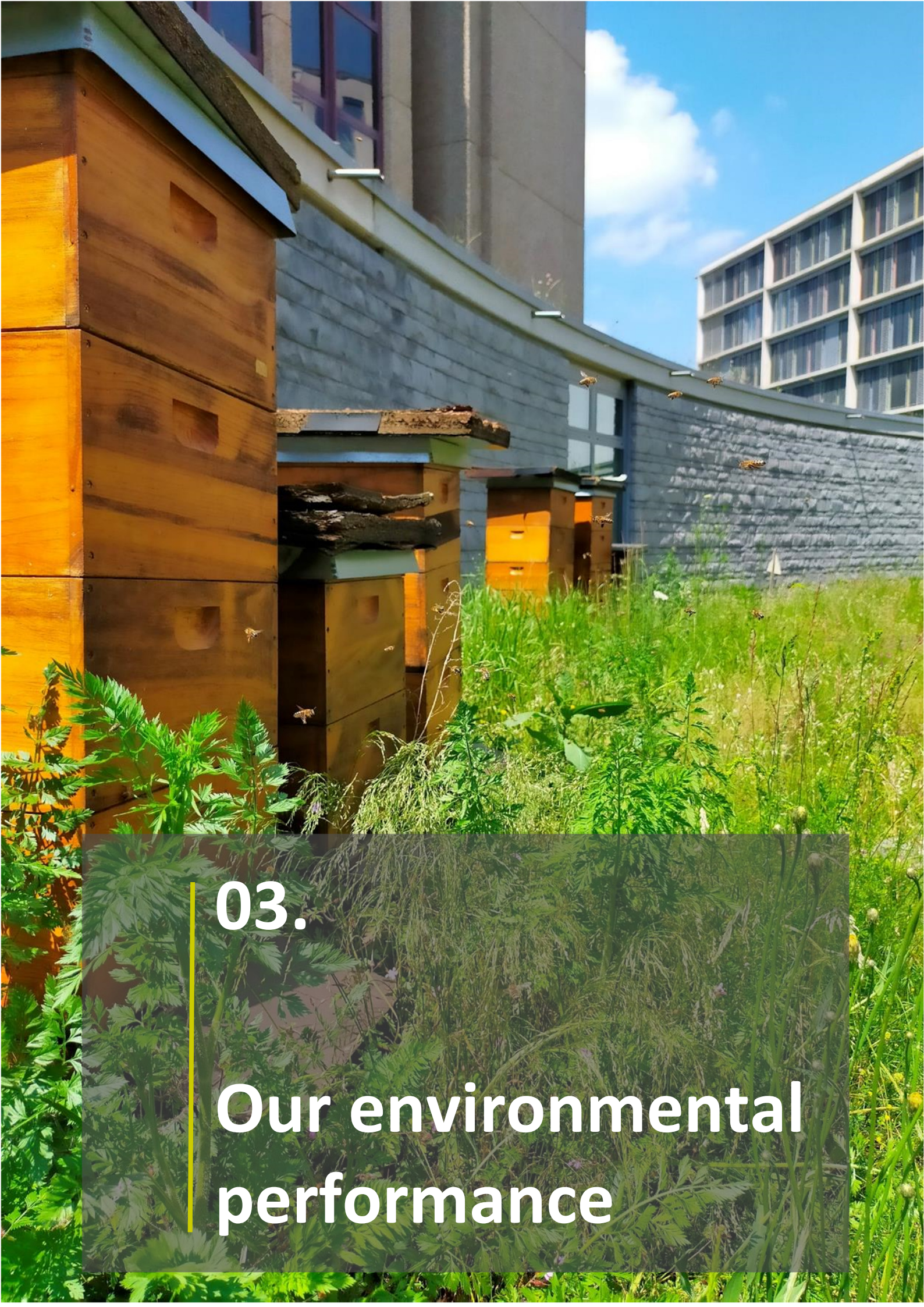
Table 6 – Objectives for 2023-2025

Topic	General and specific objectives for 2023-2025
 Energy consumption	Objective 1 – Reduce energy consumption <ul style="list-style-type: none"> – Reduce electricity consumption (MWh) per full-time equivalent staff member (FTE) by 25 % over three years. – Reduce standardised heating energy consumption (MWh) per FTE by 20 % over three years.
 Resource efficiency	Objective 2 – Reduce resource consumption <ul style="list-style-type: none"> – Reduce the number of pages printed per FTE by 10 % over three years.* – Reduce the number of items of IT equipment by 1 % over three years.*
 Air emissions	Objective 3 – Reduce CO₂ emissions <ul style="list-style-type: none"> – Reduce CO₂ emissions from work-related travel per FTE by 5 % over three years. – Reduce CO₂ emissions from staff commuting per FTE by 20 % over three years. – Reduce CO₂ emissions from the ECA's car fleet by 10 % over three years.
 Waste	Objective 4 – Reduce waste generation <ul style="list-style-type: none"> – Reduce annual waste generation per FTE by 5 % over three years.* – Reduce annual generation of non-recycled waste by 5 % over three years.* – Sort at least 75 % of the waste produced annually.

Topic	General and specific objectives for 2023-2025
 <p>Green procurement</p>	<p>Objective 5 — Incorporate more environmental considerations into public procurement</p> <ul style="list-style-type: none"> – The proportion of procurement procedures (above €60 000) classed as green⁹ must exceed 30 % by number. – The proportion of procurement procedures (above €60 000) classed as green must exceed 30 % by value.
 <p>Water</p>	<p>Objective 6 – Reduce water consumption</p> <ul style="list-style-type: none"> – Reduce annual water consumption (in m³) per FTE by 30% over three years.
 <p>Biodiversity</p>	<p>Objective 7 – Enhance biodiversity on the premises (new objective)</p> <p>Increase green spaces by 1 % over three years.*</p>
 <p>Compliance with regulatory requirements</p>	<p>Objective 8 – Compliance with regulatory requirements</p> <p>Ensure that the annual level of non-compliance is zero.</p>

N.B.: an asterisk (*) indicates a reference year of 2022. In all other cases, the reference year is 2019.

⁹ A procurement procedure is considered green if the tender specifications include significant environmental clauses to reduce the procedure's environmental impact.



03.

Our environmental
performance





Our environmental performance





34 This section presents the ECA's environmental results for the year 2023.

35 The ECA evaluates its environmental performance using the environmental performance indicators set out in Annex IV to Regulation (EC) No 1221/2009, and the benchmarks of excellence set out in the sectoral reference document (SRD), Commission Decision (EU) No 2019/61.

Table 7 – Performance in 2023 by general/specific objective

Objectives already achieved are indicated in green; objectives underway are indicated in orange. Objectives for which the trend is counter to the objective set for 2023-2025 are indicated in red.

Topic	General and specific objectives for 2023-2025	Performance 2023
 Energy consumption	Objective 1 – Reduce energy consumption <ul style="list-style-type: none"> – Reduce electricity consumption (MWh) per full-time equivalent staff member (FTE) by 25 % over three years. – Reduce standardised heating energy consumption (MWh) per FTE by 20 % over three years. 	-26.4 % -23.4 %
 Resource efficiency	Objective 2 – Reduce resource consumption <ul style="list-style-type: none"> – Reduce the number of pages printed each year per FTE by 10 % over three years.* – Reduce the number of items of IT equipment by 1 % over three years.* 	+9.6 % -3.5 %
 Air emissions	Objective 3 – Reduce CO₂ emissions <ul style="list-style-type: none"> – Reduce CO₂ emissions from work-related travel per FTE by 5 % over three years. – Reduce CO₂ emissions from staff commuting per FTE by 20 % over three years. – Reduce CO₂ emissions from the ECA's car fleet by 10 % over three years. 	-10.7 % -9.4 % -7.3 %
 Waste	Objective 4 – Reduce waste generation <ul style="list-style-type: none"> – Reduce annual waste generation per FTE by 5 % over three years.* – Reduce generation of non-recycled waste by 5 % over three years.* – Sort at least 75 % of the waste produced annually. 	+83.4 % +34 % 87 %

Topic	General and specific objectives for 2023-2025	Performance 2023
 Green procurement	Objective 5 — Incorporate more environmental considerations into public procurement <ul style="list-style-type: none"> – The proportion of procurement procedures (above €60 000) classed as green¹⁰ must exceed 30 % by number. – The proportion of procurement procedures (above €60 000) classed as green must exceed 30 % by value. 	 58.33 % 95.9 %
 Water	Objective 6 – Reduce water consumption <ul style="list-style-type: none"> – Reduce annual water consumption (in m³) per FTE by 30% over three years. 	 -38.9 %
 Biodiversity	Objective 7 – Enhance biodiversity on the premises (new objective) Increase green spaces by 1 % over three years.*	 0 %
 Compliance with regulatory requirements	Objective 8 – Compliance with regulatory requirements Ensure that the annual level of non-compliance is zero.	 0

N.B.: an asterisk (*) indicates a reference year of 2022. In all other cases, the reference year is 2019.

Source: ECA and 21Solutions

¹⁰ A procurement procedure is considered green if the tender specifications include significant environmental clauses to reduce the procedure's environmental impact.

Assumptions and data

36 These results are presented in the form of ratios, as required by Regulation (EU) 2018/2026. The indicators therefore relate to the number of staff, expressed as full-time equivalents (FTE). The number of FTEs is the number of staff in proportion to their working time. On 31 December 2023, the number of FTEs was 982.45. It has increased by 6.4 % since 2014 and by 1.4 % compared to 2021.

37 The ECA uses external providers for a number of services (maintenance of buildings and equipment, IT development, etc.). In order to ensure the reliability and reproducibility of the data from one year to the next, these providers have never been taken into account in the calculation of the indicators since the EMS was launched, except for the indirect effects of their presence on site (energy consumption, canteen meals, commuting, etc.).

38 We compared all the 2023 results reported in this statement with those for 2019 or 2022, which were the reference years for the fourth EMAS cycle (2023–2025) at the ECA. Data related to the renovation of the K2 building, which was completed in March 2023, is excluded from these results in order to maintain an equivalent and comparable scope of activity over time.

39 Most of the information needed to monitor the ECA's environmental performance is available from 2014 onwards. Where possible, we therefore also compared all the 2023 results reported in this statement with the data from 2014. However, due to the unavailability of some data during the first EMAS cycle (2014-2016) and the addition of indicators for the third EMAS cycle, a comparison between 2014 and 2023 is not always possible.

40 For each topic, more detailed information is provided on methodological assumptions in Annex I and on environmental performance in Annex II.



Energy

41 The energy needed for the ECA's day-to-day activities requires the consumption of natural resources, some of which are non-renewable.

42 The ECA is connected to the Luxembourg City district heating network, powered by a cogeneration plant operating with an energy mix which included 62.4 % biomass in 2023. The heat supplied by the district network is used to heat the buildings and produce hot water.

43 The electricity consumed is mainly used to power the IT infrastructure, to cool the premises, and for ventilation, lighting and catering.

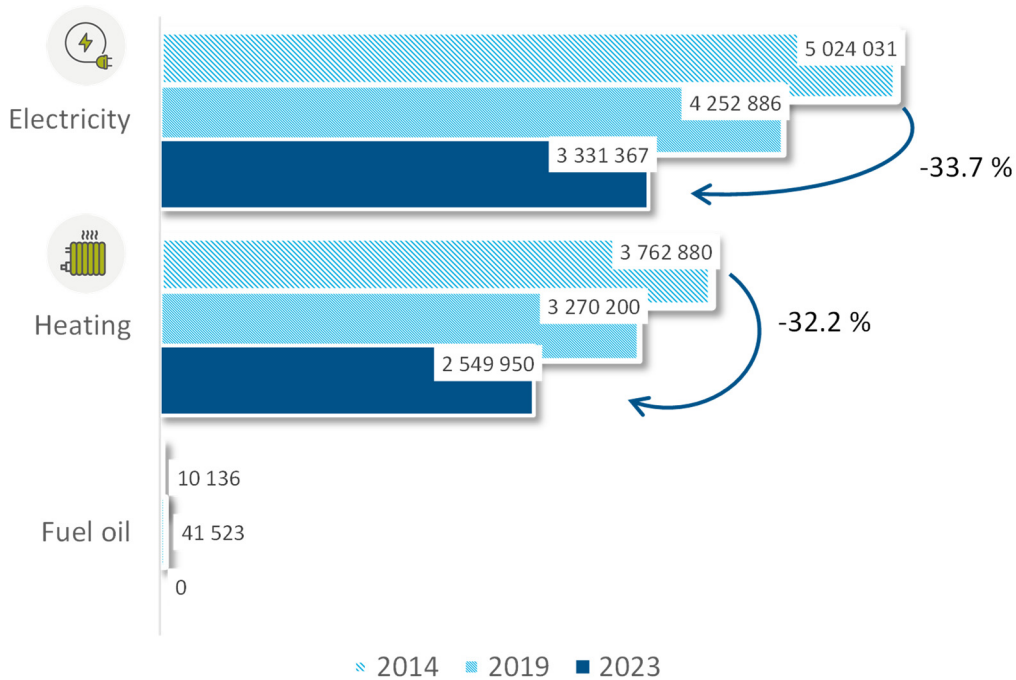
44 The ECA also uses small quantities of fuel oil to power its generators. As the data is based on invoices, if no fuel oil is delivered, as was the case in 2023, the quantity indicated is zero.

General and specific objectives for 2023-2025

- Reduce electricity consumption per FTE by 25 % over three years (reference year: 2019).
- Reduce standardised heating energy consumption per FTE by 20 % over three years (reference year: 2019).

Results

Figure 6 — Energy consumption since 2014 (kWh)



Source: European Court of Auditors.

Table 8 — Summary of results for energy

Energy consumption		2023	Change 2019-2023	Change 2014-2023
Gross energy consumption by activity	Total electricity consumption (MWh)	3 331	-21.7 %	-33.7 %
	Total heating consumption (MWh)	2 550	-22.0 %	-32.2 %
	Corrected total heating consumption (MWh)	2 856	-18.8 %	-21.8 %
Total gross energy consumption	Total energy consumption (MWh)	5 881	-22.3 %	-33.1 %
	Corrected total energy consumption (MWh)	6 187	-20.6 %	-28.7 %
	Renewable energy consumption (MWh)	4 923	-19.0 %	-43.2 %

Energy consumption		2023	Change 2019-2023	Change 2014-2023
	Renewable energy share	83.7 %	/.	/.
Relative energy consumption (per FTE)	Electricity (MWh/FTE)	3.39	-26.4 %	-37.7 %
	Heating (MWh/FTE)	2.60	-26.7	-36.3 %
	Heating, corrected value (MWh/FTE)	2.91	-23.4 %	-26.5 %

Source: European Court of Auditors.

Results analysis

45 Energy consumption in 2023 remained at its lowest level since the K3 building entered into service and all staff were brought together on the same premises in 2013 (see Figure 6). The main causes of this reduction were the energy-saving measures introduced in June 2022 and hybrid working.

46 During the first quarter of 2022, an external consultant carried out an energy audit of the ECA buildings with the aim of suggesting where savings could be made. Based on this, a plan was drawn up to reduce energy consumption. The measures are still being implemented.

47 In 2023, charging the ECA's fleet of hybrid and electric vehicles used 6 734 kWh of electricity, 18 % more than in 2022. The chargers installed for staff-owned hybrid and electric vehicles accounted for 82 849 kWh, or 2.5 % of the total electricity consumption for the year.

48 In 2023, the trend in monthly electricity use matched that of on-site office hours for the first time, with consumption highest in January, March and October. Unlike in previous years, July and August did not see an upturn in consumption, as specific energy-saving measures were put in place for the summer months, when building occupancy is low. The summer measures reduced electricity consumption by 12 % compared to summer 2022.

49 The biggest fall in heating consumption, compared to the 5-year average, occurred during the summer months. This is mainly due to the renovation of the ventilation units in the K3 office areas, which stopped overconsuming heating during the summer, as well as the shutdown of the K1 and K2 ventilation systems for five weeks during that period.

Actions taken

50 The following actions continued to be applied in 2023, either in a single building or across all ECA buildings:

- lowering office temperatures to 20 °C in the winter and increasing them to 26 °C in the summer;
- disconnecting the hot water in the washrooms in all three buildings;
- providing LED standing lamps in the K2 offices on a voluntary basis;
- installing motion sensors for the lighting system in the K3 delivery bay;
- reducing the lighting intensity in the K2 and K3 stairwells by 50 %;
- switching to LED lighting in K2, levels -1 and -2 and entrance hall;
- lowering heating temperatures on days of very low building occupancy;
- replacing two lifts in K1;
- introducing a summer energy-saving protocol for K1 and K2;
- replacing three ventilation units in K1 and modernising the office ventilation units in K3;
- reducing ventilation in office areas to 10 hours per day once the pandemic was over;
- monitoring the results of the building energy performance studies and checks in order to make constant progress;
- optimising and frequently reviewing lighting settings;
- carrying out regular heating checks to avoid overconsumption;
- raising staff awareness of overnight electricity consumption by computers when teleworking and encouraging them to switch off their laptops in the evening, even when at home.

Future measures

51 Further measures are envisaged to achieve the objective of reducing energy consumption:

- switching to LED lighting in the common areas of K1;
- connecting the cooling systems in all three buildings to optimise use of the chiller units for air conditioning;
- replacing the K2 garage door;
- implementing a summer protocol for 2024 in K1 and K2, to be based on the protocol for 2023;
- renovating the K2 lifts, which will improve their energy efficiency;
- lowering heating temperatures on days of very low building occupancy;
- improving the insulation of the K2 roof as part of the renovation and safety works;
- continuing to reduce the number of hours during which the ventilation system is operational, and tailor ventilation as closely as possible to actual use of the premises;
- continuing to replace obsolete lighting and light bulbs with LED lighting and light bulbs, depending on budget availability;
- analysing the options for adding motion detectors in certain common areas (corridors, staircases, etc.) and carrying out the work according to budget availability;
- moving the data centre from the K3 building to an external data centre.



Resource efficiency

52 The main resources used at the Court are, in descending order of environmental impact: IT equipment, furniture, paper and office supplies.

53 The 2023-2025 environmental programme includes a new indicator concerning the number of items of IT equipment. The aim is to slightly reduce the number of items per employee and raise awareness of rare-earth supply issues.

54 A project to rationalise furniture management was launched at the end of 2023 in order to allow better reuse of furniture in stock and optimise the quantity of furniture stored.

55 Paper has two main uses.

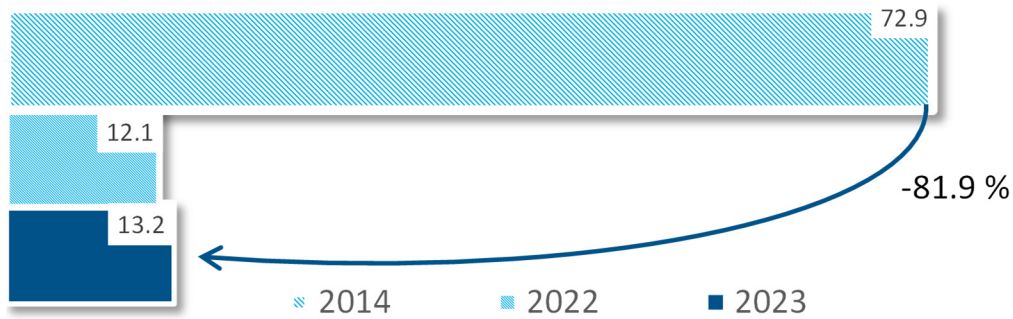
- It is used in photocopiers and printers for office work (mainly A4 paper, 75 g/m², 100 % recycled or FSC® origin, with an EU Ecolabel). Data on this is obtained from printer usage records.
- It is used to produce communication materials to promote ECA activities and products. Data on this is based on the quantities of printouts ordered.

General and specific objectives for 2023-2025

- Reduce the number of pages printed per FTE by 10 % over three years (reference year: 2022).
- Reduce the number of items of IT equipment by 1 % over three years (reference year: 2022).

Results

Figure 7 – Number of pages printed per FTE per day



Source: European Court of Auditors.

Table 9 – Summary of results for paper

Paper consumption		2023	Change 2022-2023	Change 2014-2023
Gross annual consumption	Pages printed/photocopied (office work)	2 931 834	11.2 %	-72.6 %
	Publications	209 544	3.8 %	-96.3 %
	Total pages (office work + publications)	3 141 378	10.7 %	-80.9 %
Relative annual consumption	Pages printed/photocopied (office work per FTE)	2 984	9.7 %	-74.5 %
	Total pages (office work + publications per FTE)	3 197	9.2 %	-82.0 %
	Total pages (office work + publications per FTE per day)	13.2	9.6 %	-81.9 %

Source: European Court of Auditors.

56 The number of items of IT equipment was 11 736 in 2022, compared to 11 324 in 2023. The decrease in the number of items is therefore 3.5 %.

Results analysis

57 Annual paper consumption per FTE increased by 57.0 % between 2022 and 2023, whereas the objective is to decrease it by 10 % compared to 2022. It is mainly printouts at the office that have increased. However, with an average of 13.2 pages per working day and per FTE for office and publication activities, the ECA consumes 12 % fewer pages than the benchmark of excellence set out in the sectoral reference document for the public administration sector, i.e. 15 pages per day per FTE.

58 Through communication and awareness-raising actions and improved stock management, the objective of reducing the number of items of IT equipment was achieved after only one year.

Actions taken

59 In 2023, we continued the measures already in place to reduce paper consumption. These will still apply in 2024, as follows:

- introducing a hybrid working system as of 1 April 2022 allowing up to 10 days of teleworking per month, leading to a reduction in printouts;
- using multifunctional printers with “FollowMe” secure printing technology, configured for double-sided printing;
- adopting an electronic signature policy, allowing greater use of electronic documents;
- extending the electronic-only system for invoicing and order form signatures;
- using 75 g/m² paper that is 100 % recycled or from a sustainable source;
- providing more detailed printing statistics;
- increasing the number of online resources offered by the library, as well as the training available.

60 Staff awareness campaigns to reduce paper consumption continued in 2023. This indicator is closely linked to the presence of staff on site, as seen since the end of the pandemic.

Future measures

61 The following measures are either under consideration or will be implemented in the future:

- o continuing efforts to reduce paper consumption and continuing to purchase paper with the lowest possible environmental impact;
- o reducing the amount of equipment per staff member by analysing changes in habits and optimising equipment use;
- o continuing to encourage the reuse of furniture and reducing the amount of furniture per staff member;
- o raising staff awareness regarding the purchase of green office supplies and continuing to promote the exchange and reuse of office supplies.



Greenhouse gas emissions

62 Since 2014, the ECA has carried out an annual assessment of its greenhouse gas emissions to monitor efforts to reduce its carbon footprint.

63 Every year, we post a detailed report about our carbon footprint on our environmental management [webpage](#).

64 For 2023, the ECA's carbon footprint was again calculated using the Bilan Carbone[®] method, to provide continuity when comparing the results with those of previous years. The scope of the calculation of emissions from the ECA's activities was the same as in 2022.

65 A mobility survey was carried out between 5 and 23 February 2024 among all ECA staff. The aim was to assess emissions related to staff commuting (see [Mobility](#) chapter).

66 Telework-related emissions were also taken into account [using a simplified method](#). This method takes into account the electricity consumption of the IT equipment used by staff and the heating resources consumed due to working from home.

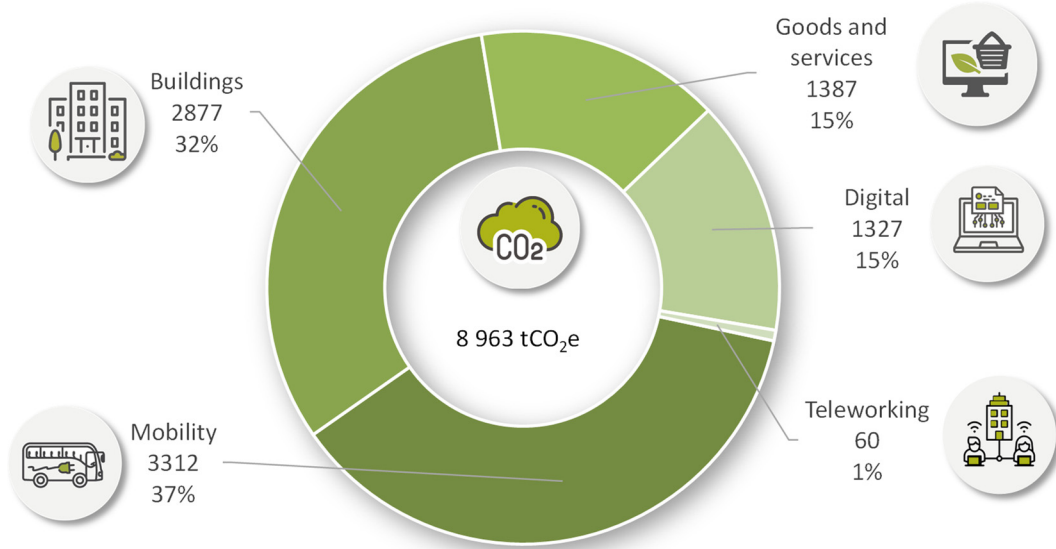
67 For 2023, we were able to estimate the number of days worked on the ECA's premises on the basis of the data input by each staff member. The proportion of total working days teleworked or taken as compensatory leave in 2023 further decreased to 27 % for the year as a whole.

General and specific objectives for 2023-2025

- Reduce CO₂ emissions resulting from work-related travel per FTE by 5 % over three years (reference year: 2019).
- Reduce CO₂ emissions from commuting per FTE by 20 % over three years (reference year: 2019).
- Reduce CO₂ emissions from the ECA's car fleet by 10 % over three years (reference year: 2019).

Results

Figure 8 – Emissions in 2023



Source: 21Solutions.

Figure 9 – Evolution of greenhouse gas emissions since 2014 (tCO₂e)



Source: 21Solutions.

Table 10 – Summary of Bilan Carbone® emissions results

Emissions – Bilan Carbone® method		2023	Change 2019-2023	Change 2014-2023
Gross annual emissions	Total emissions (tCO ₂ e)	8 963.0	-5.0 %	-16.2 %
Relative annual emissions	Total emissions (tCO ₂ e per FTE)	9.12	-10.7 %	-21.3 %

Source: 21Solutions.

Results analysis

68 As Figure 8 above shows, the following three sources accounted for 84 % of the ECA's carbon footprint in 2023:

- mobility (37 %), with the following emissions categories: staff commuting, work-related travel, visitor travel, hotel stays and meals, and transport of goods;
- buildings (32 %), with the following emissions categories: internal, energy and non-energy (“buildings non-energy”), which includes the impact of installations containing refrigerants (cooling systems, cold storage for catering, etc.);
- direct disposal of waste and wastewater, buildings and car parks, maintenance of buildings, fixed assets and vehicles;
- goods and services (15 %), except for those relating to buildings and IT.

69 Total emissions have fallen by 5 % since 2019, and by 16 % since 2014 (see Figure 9). This is all the more significant given that, over the same period, the number of FTEs increased by 6 %. Since 2014, emissions per FTE have fallen from 11.70 tCO₂e to 9.1 tCO₂e, a decrease of 21 %.

70 Mobility-related emissions represent the largest emissions category for 2023. The increase between 2022 and 2023 is explained by the fact that audit-related travel and visitor travel resumed after the pandemic, as did commuting. Apart from this increase, mobility-related emissions have decreased by 19 % since 2014. This is due to the widespread use of videoconferencing tools and the introduction of the shuttle service in 2017.

71 Emissions from buildings, which have been the largest source of emissions since the pandemic, are back in second place. They were reduced by 29 % between 2014 and 2023. This is due to a decrease in energy consumption, a change in our heating energy mix and a

decrease in the emissions factor used to calculate the carbon footprint of Luxembourg's electricity mix.

72 Goods and services remain the third largest source of emissions. This item takes account of the impact of all goods and services purchased by the ECA (except for IT goods and services). Emissions from this source decreased compared to 2014 and 2019. They suffered from inflation in cases where calculations were based on the extrapolation of costs.

73 Two of the three targets for reducing travel emissions (2023-2025) have already been achieved, for work-related travel and the Court's vehicle fleet (see Mobility chapter below).

74 There is still progress to be made regarding the target for commuting. Emissions from this item increased by 7 % between 2022 and 2023 but have decreased by 9 % since 2019, with a decrease of 34 % since 2014 (see Mobility chapter below). This indicator is directly impacted by the 6 % increase in FTE since 2014.

Actions taken

75 In 2023, the ECA took the following emission-reduction measures:

- introducing a new teleworking policy as from 1 April 2022, with staff now able to telework for 10 days each month;
- continuing to use video conferencing tools;
- continuing measures to support the use of soft mobility for commuting, such as cycling (covering the costs of subscriptions to the Luxembourg City bike-share scheme) or public transport (partially reimbursing season tickets for cross-border staff);
- encouraging dietary changes by increasing the number of vegetarian and vegetarian meals, so that once per fortnight the vegetarian dish of the day is replaced by a vegan dish, and the standard dish of the day is replaced by a vegetarian dish;
- highlighting vegetarian and vegan menus on the intranet;
- organising awareness-raising workshops such as "Climate Fresk".

Future measures

76 The measures that could be taken in this context are as follows:

- o increasing the number of vegetarian and vegan meals and promoting these among staff;
- o continuing to raise staff awareness of the impact of rising greenhouse gas emissions, by holding “Climate Fresk”, 2tonnes or bike repair workshops or similar during Mobility Week to encourage cycling to work;
- o taking part in the car-free day in Kirchberg;
- o continuing measures to reduce energy consumption depending on budget availability (installation of LED lighting, motion detectors, etc.).

77 Since December 2023, additional wood pellet boilers have been set up in the district heating plant supplying the Court. Emissions from hot water consumption for heating and domestic hot water production are expected to decrease further in the future as the operator’s objective is to produce at least 85 % of its heat from pellets and thus reduce the proportion of natural gas.

Carbon contribution

78 Carbon “offsetting” is a financial mechanism that supports environmental projects to promote the reduction (e.g. wind turbine project) or sequestration (e.g. reforestation project) of greenhouse gases in the atmosphere. It is an approach that organisations take once they have already sought to reduce CO₂ emissions from their activities as much as possible. The term “contribution” is in fact preferable to “offsetting”, as it is impossible to offset greenhouse gas emissions.

79 Currently, the only carbon contribution made by the Court of Auditors is the purchase of certified green electricity. This contribution is certified by our provider, and is a transparent mechanism. The 2023 emissions from electricity consumption calculated using green certificates are 56 % higher than those calculated using the location-based emission factor.

80 The ECA has so far opted to focus on reducing its emissions rather than contributing to financial offsetting mechanisms.



Mobility

81 Mobility is an important aspect of the activity of the European Court of Auditors, which carries out audit visits and meets auditees on the spot.

Between 2014 and 2019, mobility was the main factor influencing the ECA's carbon footprint, and this is once again the case in 2023.

82 Mobility at the Court covers three sectors:

- o work-related travel by auditors;
- o visitor travel;
- o staff commuting to and from the ECA's premises.

83 The HR statistics provided show two key points on mobility.

- o The places of residence of staff members are very concentrated: 81 % of staff reside in the Grand Duchy, and 46 % even reside in Luxembourg City. Distance from home to work is the main factor in mobility, so the fact that half of the ECA's staff live a short distance from its premises enables the institution to suggest alternative modes of transport for commuting.
- o Teleworking remains very popular: 831 staff used this option in 2023, and the number of days teleworked and taken as compensatory leave in 2023 for all staff amounted to 27 % of total working days. Although the use of teleworking is decreasing compared to the pandemic period, it continues to have a positive impact on commuting.

84 At the end of 2023, the Court signed an agreement with the Luxembourg Ministry of Mobility and Public Works to draw up a mobility plan and promote soft mobility¹¹. The plan will be drawn up on the basis of the replies to the 2024 mobility survey carried out online at the Court between 5 and 23 February 2024. The survey was sent to all ECA statutory staff.

¹¹ Here, soft mobility refers to all modes of transport other than private motorised vehicles (petrol, diesel, hybrid and electric cars, and motorbikes). This includes public transport, electric and non-electric scooters and bikes, walking, and carpooling.

85 The main trends in the results of this latest survey are as follows:

- individual motorised vehicles¹² remain the preferred mode of transport for commuting (over 59 % of journeys);
- the proportion of total kilometres travelled by individual motorised vehicle remained relatively constant, at 70 % in 2021 and 69.5 % in 2023;
- the proportion of total kilometres travelled by public transport increased slightly from 24.6 % to 26 % between 2022 and 2024;
- the main modes of soft mobility accounted for 40 % of the main modes of transport used by staff, the highest level reached since the first survey in 2014, and represented 30 % of kilometres travelled;
- there has been a sharp increase in the use of 100 % electric vehicles for commuting, with electric cars accounting for 12 % of total kilometres travelled by car, compared to only 2 % in the 2022 survey, representing about 8 % of total kilometres travelled for commuting;
- the number of people using carpooling is at its lowest since the first mobility survey was carried out in 2014.

86 The number of staff using the city's shared bikes increased almost threefold between 2021 and 2023, reaching 172 subscriptions.

87 The number of staff taking advantage of the partial reimbursement of cross-border tickets remained stable, at 28 in 2022 and 27 in 2023. This cannot be compared with older statistics, as the tariff and charging system has been revised since public transport in Luxembourg became free in 2020.

Objectives for 2023-2025

- Reduce CO₂ emissions resulting from work-related travel per FTE by 5 % over three years (reference year: 2019).
- Reduce CO₂ emissions from commuting per FTE by 20 % over three years (reference year: 2019).
- Reduce CO₂ emissions from the ECA's car fleet by 10 % over three years.

¹² The term 'individual motorised vehicle' refers to combustion, hybrid and electric cars, as well as combustion motorbikes and mopeds.

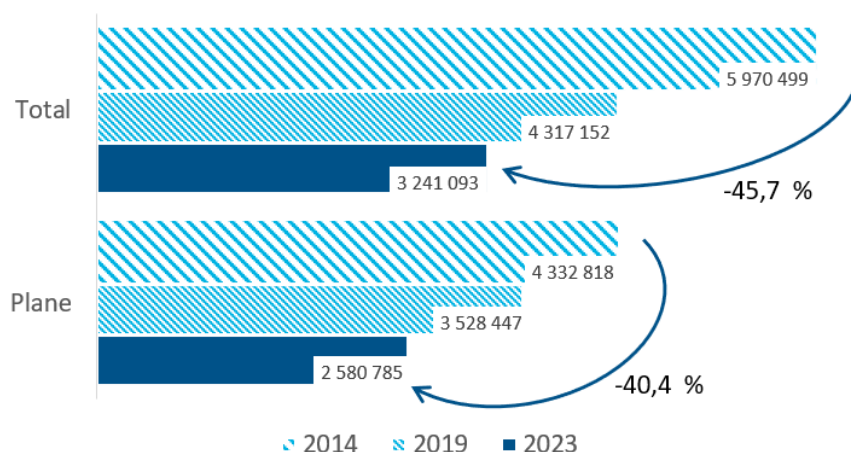
Results

Table 11 – Mobility-related greenhouse gas emissions

Emissions – Bilan Carbone© method		2023	Change 2019-2023	Change 2014-2023
Gross annual emissions	Total emissions (tCO ₂ e)	8 963.0	-5.0 %	-16.2 %
	Total emissions from auditor travel (tCO ₂ e)	676.0	-35.4 %	-54.2 %
	Total emissions from commuting (tCO ₂ e)	1 146.0	-3.5 %	-30.1 %
	Total emissions from the ECA car fleet (tCO ₂ e)	174.0	-15.7 %	-37.3 %
Relative annual emissions	Total emissions from auditor travel (tCO ₂ e per FTE)	0.69	-39.3 %	-57.3 %
	Total emissions from commuting (tCO ₂ e per FTE)	1.17	-9.4 %	-34.4 %
	Total emissions from the ECA's car fleet (tCO ₂ e per car)	5.8	-7.3 %	-33.1 %

Source: 21Solutions.

Figure 10 – kilometres travelled since 2014 (km)



Source: European Court of Auditors.

Table 12 — Overview of distances travelled by activity

Work-related travel		2023	Change 2019-2023	Change 2014-2023
Gross annual total	Total distance covered for work-related travel (km):	3 241 093	-24.9 %	-45.7 %
	air travel (km)	2 580 785	-26.9 %	-40.4 %
	travel by private car (km)	94 889	-56.7 %	-74.4 %
Relative annual total	Total distance covered for work-related travel (km per FTE)	3 299	-29.5 %	-49.1 %

Source: European Court of Auditors.

88 A detailed analysis of work-related flights in 2023 shows that:

- the 29 flights of less than 500 km represent 2.6 % of the total number of flights and 0.2 % of the number of kilometres travelled by air;
- the 160 flights between 500 and 1 000 km represent 17.0 % of the total number of flights and 1.0 % of the number of kilometres travelled by air.

Results analysis

89 The three-year target (2023-2025) for commuting has not yet been reached, as commuting has only decreased by 9.4 % since 2019, with an increase of 7.1 % in one year, despite a significant increase in the use of electric vehicles by staff. Commuting emissions

are still almost double the emissions from work-related travel. This is mainly due to the increase in the number of FTEs and the widespread use of individual motorised vehicles, as well as the decrease in carpooling and teleworking.

90 At the end of 2023, the Ministry of Mobility and Public Works discontinued the previously extended scheme for reimbursing a portion of carpooling costs. These changes, together with the purchase of *klaxit* by *BlaBlaCar Daily*, the ministry's preferred carpooling app, had a negative impact on carpooling habits, as uncertainty prevents new habits from becoming embedded in the long term.

91 The use of trains from Luxembourg remains limited due to their unreliability and the decline in the quality of railways in the region. The provision of efficient high-speed rail links has resumed since the pandemic, but numerous works are slowing down journeys to France. While northbound connections resumed in mid-2023 (to Belgium and the Netherlands), they are still affected by works related to recent floods in the region.

92 Some of the figures concerning commuting are more positive than in the past and show that the awareness-raising campaigns, which have resumed since the pandemic, are beginning to bear fruit: the modal share for soft mobility was back up to 40 % in 2024, and the number of subscriptions to the Luxembourg City bike-share scheme has increased sharply since the introduction of the new agreement in 2021.

93 The three-year target for work-related travel (2023-2025) remains largely met. Emissions from this item fell sharply as compared to 2019 or 2014, but naturally increased between 2022 and 2023, as audit visits resumed and staff numbers increased following the pandemic.

94 The number of short flights for work-related travel (under 500 km or 500-1000 km) remains modest as a proportion of all flights. This shows the effectiveness of the measures taken to encourage staff to avoid using connecting flights within the EU when flying long-haul, by finding other ways to travel to their departure airport.

95 The very sharp decrease in kilometres travelled by private car for audits can be explained by:

- the increased use of videoconferencing tools since 2020, by both the ECA and its auditees, which has made it possible to limit the number of journeys, in particular to Brussels;
- the installation of the recording studio, which makes it possible to hold remote press conferences, etc.;
- the provision of a shuttle system since 2017 for staff travelling to the same destination.

96 The objective of reducing CO₂ emissions from the use of the Court's car fleet has not yet been achieved, but the 7.3 % reduction in emissions per ECA vehicle in 2023 is already an important step forward. The modernisation of the fleet since 2014 has had a positive impact on aspects other than emissions, with an 82 % reduction in petrol/diesel consumption despite a reduction of only 45.8 % in kilometres driven. A greater reduction in emissions is expected for 2024, following the delivery in December 2023 of the first two 100 % electric ECA vehicles.

Actions taken

97 In 2023, the ECA took the following measures to reduce mobility-related emissions:

- proposing to set up an ECA shuttle service for work-related travel to nearby cities such as Brussels, Frankfurt and Strasbourg (with an optional stop at the Belgian border for journeys to Brussels), as well as for airport transfers to Brussels, Frankfurt and Paris;
- making teleworking permanent, allowing staff to telework for 2 days per week;
- encouraging video meetings using a variety of IT tools;
- improving data collection for visitors, although the first results will only be visible in the 2024 carbon footprint;
- increasing the use of the recording studio, in particular for press conferences, which no longer take place in Brussels as they used to;
- offering staff a free subscription to the Luxembourg City bike-share scheme ("vel'OH") with free journeys up to 30 minutes;
- offering cross-border staff (public transport is free in Luxembourg) a partial reimbursement of their season ticket (MPass) since 1 January 2022;
- promoting carpooling and in particular the *BlaBlaCar Daily* app chosen by the Luxembourg government;
- setting up two staff-led Teams channels to discuss cycling and electric vehicles;
- raising staff awareness of the benefits of active mobility, raising awareness of carpooling, and promoting the use of public transport and improvements to Luxembourg networks;
- reducing the vehicle fleet to 30 units and leasing the first two 100 % electric vehicles (since December 2023).

Figure 21 – Poster from the campaign to encourage active mobility during European Mobility Week 2023



Source: European Court of Auditors EMAS Team.

Future measures

98 The following measures are either under consideration or will be implemented in the future:

- increasing communication on active mobility, such as the interinstitutional walking challenge and *Vélomai*;
- reflecting on incorporating a carbon budget into mission cost calculations so that the choice of mode of transport is based not only on cost but also on environmental impact;
- improving the collection of visitor data in order to determine more precisely the journeys made by visitors to the ECA;
- continuing to reduce emissions from the ECA's vehicle fleet by leasing 100 % electric vehicles and reducing the number of vehicles in the fleet;
- improving the facilities for cyclists in the ECA's buildings;
- drawing up a mobility plan for the ECA in order to anticipate the changes and works planned in the vicinity in the coming years.



Waste

99 The waste generated by the ECA results from catering, general office work, the upkeep and maintenance of its premises and technical facilities, etc.

100 Waste is sorted by users (staff, logistics team, service desk, etc.), collected, and brought to the delivery bay. The catering and maintenance providers sort and collect the waste arising from their activities. The waste is then transported to the appropriate sites for recycling, disposal or recovery.

101 The ECA's waste is sorted into different categories. The "SuperDrecksKeëscht®" quality label awarded to the ECA's waste management system was renewed in June 2024. This system uses waste sorting bins provided in the ECA's corridors, as offices are not equipped with individual bins.

102 Since the beginning of 2023, we have been using a new method for measuring and weighing waste, involving an electronic weighing scale: all waste is now systematically weighed.

103 Continuous action is taken to limit waste at all levels:

- the missions and teleworking monitoring system determines the number of meals to be provided to limit food waste;
- a donation contract promotes the reuse and recycling of decommissioned IT equipment that is still in working order;
- furniture and small miscellaneous items that are no longer needed are offered to local organisations to promote re-use;
- a composter is available to the ECA's gardeners and the company responsible for our green spaces;
- a scale is used to automatically weigh waste and enter the data in the waste register, and is available to providers who dispose of their own waste for on-site weighing;
- the catering service provider has detailed statistics on food waste.

104 While data on sludge from the oil/water separators was systematically collected in subsequent years, the 2014 results do not include this category. Moreover, the measurement scope is not entirely comparable, as the 2014 waste register did not include service providers' waste. The 2014 results are therefore not comparable with those of subsequent years.

General and specific objectives for 2023-2025

- Reduce waste generation per FTE by 5 % over three years (reference year: 2022).
- Reduce the generation of non-recycled waste by 5 % over three years (reference year: 2022).
- Sort at least 75 % of the waste produced annually.

Results

Table 13 — Summary of results for waste

Waste		2023	Change 2019-2023	Change 2014-2023
Gross annual amount	Total waste generated (kg):	196 017	+1.2 %	+29.1 %
	hazardous waste (kg)	61 072	-11.7 %	212.3 %
	non-recycled waste (kg)	46 511	-64.8 %	N/A
	Rate of non-recycled waste	24 %	N/A	N/A
	Proportion of waste sorted	87 %	N/A	N/A
Relative annual amount	Total waste generated (kg/FTE)	199.52	-4.9 %	+21.3 %
	Total hazardous waste generated (kg/FTE)	62.16	-17.0 %	+193.4 %
	Total non-recycled waste generated (kg/FTE)	47.34	-66.9 %	N/A

Source: European Court of Auditors.

105 It should be noted that in 2023, 37 different waste types were sorted.

Results analysis

106 The objective of keeping the share of waste sorted above 75 % was achieved for the first year of the period (2023-2025). The objective of reducing the total amount of non-recycled waste (in kg) compared to 2022 was not achieved, as it increased by 34 % between 2022 and 2023, while remaining well below the amount of non-recycled waste in 2019. This increase is mainly due to the project to upgrade the furniture storage areas, which resulted in a large amount of additional non-recyclable waste. The level of these two indicators reflects the high quality of the Court's sorting system.

107 The total amount of waste generated compared to 2022 rose by 85 %, and the amount of non-recycled waste increased by 34 %. There were four reasons for this very sharp increase.

- o A project to reorganise the storage facilities for the Court's furniture and logistical equipment started in the final quarter of 2023. This resulted in the disposal of many unusable items, used furniture, etc. The resulting waste that could be sorted separately accounted for 7 % of the total waste generated in 2023. There was also a significant impact on the amount of paper and cardboard waste and on the amount of household waste generated, but this share could not be measured.
- o The fitting-out works (kitchenette, *cabinet* renovation, fitness room renovation, etc.) and the replacement of two lifts in K1 generated significant site waste. The latter accounted for 14 % of the total waste generated in 2023, and amounted to 58 times the 2022 figure.
- o The measurement method in place since 1 January 2023 improved data quality and in some cases enabled data to be specified for certain waste types that had been underestimated.
- o Waste generation as an indicator is strongly correlated with staff presence on site. The number of days teleworked decreased between 2022 and 2023, and the number of people employed at the Court increased over the same period. Both of these factors had a negative impact on the amount of waste generated.

108 The quality of waste sorting at the Court has improved in recent years: the introduction of the weighing scale at the end of 2022 improved data quality, the number of types of waste sorted increased from 13 to 37 in 2023, and finally the recycling rate and sorting rate reached their highest level since 2019.

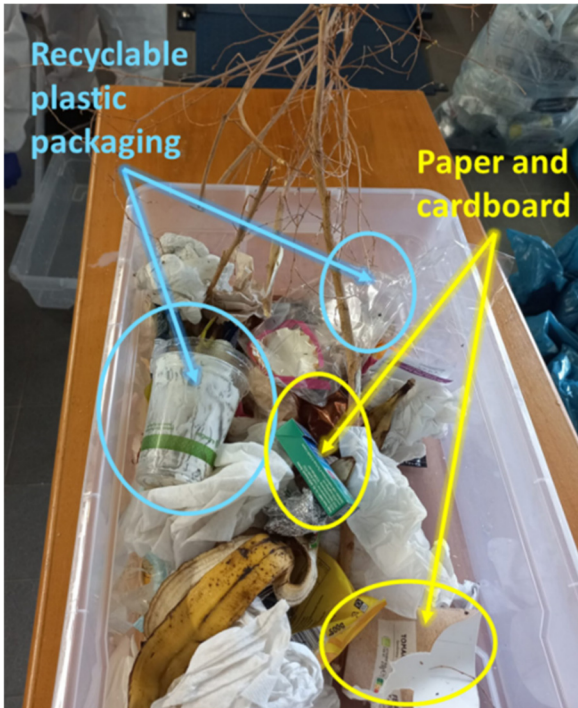
Actions taken

109 The implementation of the specific action plan devised following the audit by an external expert in 2020 was completed in 2022. Measures included introducing a weighing scale, outsourcing waste management and improving the security of compactors and sorting areas.

110 In 2023, the ECA took the following steps to improve its waste management system:

- improving data quality through increased waste-weighing and including suppliers' waste in ECA statistics;
- carrying out regular checks on the quality of waste sorting;
- carrying out a detailed analysis of the quality of waste sorting and informing staff of the quality of sorting and the main errors encountered;
- distributing a reusable bottle to each member of staff to raise awareness of drinking tap water rather than water from plastic water bottles;
- implementing staff awareness campaigns and sending regular reminders of instructions for sorting waste;
- organising a clothing collection during the European Week for Waste Reduction to raise awareness of the impact of fast fashion. Following the collection, we were able to donate 276 kg of clothes to the Spëndchen association.

Figure 12 – Example of a photo taken from the staff notice on the quality of waste sorting in October 2023



Source: ONET cleaning services

Future measures

111 The set objectives could be achieved by implementing the following actions:

- promoting the use of greener office supplies and sorting used small office supplies;
- introducing the sorting of organic waste in kitchenettes and cafeterias;
- improving the catering contract to eliminate non-recyclable waste in the cafeteria, and switching from selling plastic bottles to selling drinks in returnable bottles.



Green procurement

112 The type, quantity and nature of goods and services purchased affect the ECA's environmental footprint. This is why we pay particular attention to environmental clauses in our public procurement procedures.

113 A public procurement procedure is sustainable when a public authority seeks to purchase goods and services with the lowest possible negative environmental and social impact over their whole lifespan.

General and specific objectives for 2023-2025

- The proportion of procurement procedures (above €60 000) classed as green¹³ must exceed 30 % by number.
- The proportion of procurement procedures (above €60 000) classed as green must exceed 30 % by value.

Results

Table 14 — Results for 2023

Public procurement		2023
Number	green	7
	not green	5
	percentage of green procurement procedures	58.3 %
Value	green	€21 202 143.95
	not green	€903 462.40
	percentage of green procurement procedures	95.9 %

Source: European Court of Auditors.

Results analysis

114 Following the simplification of the indicators, the two set objectives were met, and key contracts were awarded in 2023, such as building maintenance and catering management.

¹³ A procurement procedure is considered green if the tender specifications include significant environmental clauses to reduce the procedure's environmental impact.

Actions taken

115 To ensure that the specific objectives are met, the ECA promotes green public procurement by:

- o analysing procurement procedures and their purpose in depth to ensure that they include environmental criteria;
- o holding campaigns and seminars to raise staff awareness of green public procurement;
- o providing green public procurement training for all departments involved in procurement procedures;
- o placing high importance on environmental requirements in technical specifications and award criteria;
- o having the technical specifications of procurement procedures assessed by the Green Public Procurement Helpdesk, and offering support for the inclusion of green criteria at every stage of the procedure.

Future measures

116 The ECA will continue to apply these measures in the future if possible.



Water

118 Catering, toilets, cooling for air conditioning and cleaning the premises account for most of the ECA's water consumption from the municipal network.

119 In line with its environmental policy, the ECA is committed to promoting the efficient use of water and preventing pollution.

General and specific objectives for 2023-2025

- o Reduce water consumption (m³) per FTE by 30 % over three years (reference year: 2019).

Results

Table 15 — Summary of drinking water consumption results

Drinking water consumption		June 2023	Change June 2019 – June 2023	Change June 2014 – June 2023
Gross annual consumption	Total consumption (m ³)	8 160	-35.0 %	-34.4 %
Relative annual consumption	Total consumption (m ³ /FTE)	8.31	-38.9 %	-38.4 %
	Total consumption (m ³ /FTE/day)	0.03	-45.8 %	-45.3 %

Table 16 – Summary of rainwater consumption results

Rainwater consumption		2023	Change 2019-2023	Change 2014-2023
Rainwater consumption	Total consumption (m ³)	42	-78.8 %	-70.5 %

Source: European Court of Auditors.

Results analysis

121 These results are based on invoices, which are drawn up annually in June.

122 The objective set for 2023-2025 was largely met, mainly due to teleworking.

123 The amount of water consumed, which amounts to 8.31 m³/FTE/year, is slightly above the baseline figure of 6.4 m³/FTE/year as recommended in the sectoral reference document.

124 Rainwater was mainly used to supply an outdoor fountain, which was decommissioned in 2023 for hygiene reasons. Consideration is being given to the future of the fountain.

Actions taken

125 In the past, we have:

- reduced the water pressure in the taps in all of the ECA's buildings;
- installed tap aerators in all buildings;
- installed automatic taps in the K3 building;
- installed battery-free automatic taps as part of the renovation of the K2 building.

Future measures

126 We plan to take the following measures:

- reducing staff water usage through the launch of information campaigns;
- improving the efficiency of our buildings for better water usage.

Figure 13 – Visit to the Gasperich water tower in October 2023



Source: European Court of Auditors



04.

Other
environmental
aspects

Other environmental aspects



Green canteen

127 The ECA has one canteen, two cafeterias and one reception room.

Catering is managed by an external contractor whose contract imposes high environmental standards. In 2023, the number of meals taken at the Court was still lower than in 2019, but the proportion of vegetarian/vegan meals continued its upward trend to 22 %.

Actions taken

128 We implemented the following measures, which were maintained in 2023:

- o offering a daily vegetarian or vegan option (two vegan dishes a week) and a vegan soup option twice a week;
- o making the dish of the day vegetarian and the vegetarian dish vegan once every two weeks;
- o enabling staff to adapt portion sizes by offering self-service salads, fruit and side dishes, in order to limit food waste;
- o eliminating the use of plastic cutlery at receptions and other events, and distributing mugs to staff to replace single-use coffee cups;
- o promoting local, MSF, organic and fair-trade products.

Future measures

129 We plan to implement the following actions:

- o promoting dishes made from food leftovers and selling dishes from the previous day at a reduced price;
- o stopping the sale of beverages in plastic bottles;
- o gradually introducing changes in eating habits to reach a target of one vegetarian meal per week per person on average;
- o continuing to raise awareness of the impact of food on the environment;
- o improving the quality of data on waste and on the number of vegetarian and vegan meals consumed.



Biodiversity

130 The ECA has various gardens and patios of great biological diversity, each with its own specific characteristics, as follows:

- a succulent garden is located to the left of the main K1 entrance;
- the garden to the right of the main entrance to K1 has been designed with plants that particularly attract butterflies and bees;
- the conference room and the gallery connecting the ECA's buildings were built with green (planted) roofs;
- on the roof of the K2 conference room there is a stone sculpture, installed in 2003, which now houses insects;
- between the K1 and K3 buildings there is a flower meadow, which is mown only once a year;
- beehives were installed in 2019 between the K2 building and the gallery in a low-growing garden;
- a terrace and lawn near the K2 cafeteria are accessible to staff, and since 2022 there have also been planters in this area for the creation of a community kitchen garden.

Table 17 — Areas occupied by buildings and green areas

Biodiversity	2023	Change 2022-2023
Total occupied area (m ²)	18 473	0
Total paved area (m ²)	16 442	0
Green spaces (m ²)	2 031	0
Green spaces/Total occupied area (%)	10.99 %	0

Source: European Court of Auditors.

Objective for 2023-2025

- Increase green spaces by 1 % over three years (reference year: 2022)

Actions taken

131 The following actions have been taken to preserve biodiversity:

- including clauses in the maintenance contracts awarded by the ECA concerning the products and methods used for the maintenance of green spaces;
- introducing labelling requirements for catering and cleaning services;
- late mowing in certain parts of the garden;
- maintaining the ECA's beehives (carried out by the beekeepers' club);
- continuing to manage the seed library, which enables staff to produce and exchange seeds;
- continuing to maintain the ECA's kitchen garden and carrying out awareness-raising activities to encourage staff to grow their own food;
- purchasing and using a composter for some of the garden waste;
- carrying out a more detailed analysis of the Court's impact on biodiversity and participating in workshops on the subject in collaboration with IMS Luxembourg and the Luxembourg Ministry of the Environment;
- raising staff awareness of the state of forests in Luxembourg and the protection of biodiversity. In July 2021, a four-year active-training partnership was signed with the Natur & Ëmwelt foundation. Every year, a tree-planting session and forest visits are organised for ECA staff. By the end of these four years, 160 staff will have taken part in the project to plant and maintain 1 270 trees and 200 bushes, and 80 staff will have been made aware of the impact of climate change and biodiversity extinction on forests in Luxembourg.

Figure 14 – Extract from the **2022 annual report of the Natur & Ëmwelt foundation**, published in 2023, and awareness-raising forest visit in October 2023



Source: Natur & Ëmwelt and European Court of Auditors

Future measures

132 The following actions may be taken in the future:

- analysing the possibility of installing wildlife shelters (for insects, bats or birds) depending on budget availability;
- planting up unused parking spaces or road areas;
- creating a green roof during the renovation works on the roof of the K2 building;
- planting additional hedges and maintaining existing hedges;
- pruning a dead tree and keeping the cut branches on site;
- continuing to raise awareness of the massive reduction in biodiversity, for example by organising “biodiversity fresk” workshops.

Figure 3 – The ECA beekeepers' club collecting honey



Source: European Court of Auditors.



The circular economy

133 The ECA participates in many circular economy actions at different levels of its organisation and in a wide range of areas.

134 Internal circular economy initiatives such as bookcrossing areas and the seed library continued in 2023. We organised a clothing collection for a charitable organisation during European Week for Waste Reduction to raise staff awareness of the impact of fast fashion.

135 A project to reorganise storage for the Court's furniture started in November 2023. Whenever furniture and other items can be reused, they are donated to charitable organisations such as Emmaüs Pelt.

Actions taken

136 The following measures have already been taken to support and foster the circular economy:

- o fitting out three bookcrossing areas for staff;
- o collecting clothes during the European Week for Waste Reduction;
- o systematically reusing certain office supplies, such as binders;
- o donating furniture still in good condition to a charitable organisation;
- o donating IT equipment still in working order to charitable organisations, which can submit requests on the ECA website;
- o reusing the ECA's food waste (composting by the Luxembourg City authorities).

Future measures

137 The following actions may be taken in the future:

- o encouraging the reuse of furniture;
- o donating IT equipment still in working order in a more structured way via an interinstitutional framework contract;
- o donating furniture to local associations with the help of IMS Luxembourg;
- o raising staff awareness of the options for reusing materials and goods in Luxembourg.



Communication and awareness-raising

138 The ECA uses every possible means of communication to raise staff awareness of environmental issues: online and in-person training, conferences, knowledge-sharing sessions such as “Savoir+” presentations, videos, social media, intranet news items, events organised by or with other institutions, regular updates to the environment intranet page, etc.

139 Compulsory online training is provided to all new ECA staff. New staff are also regularly offered training, depending on their position, on green purchasing, the use of environmental protection equipment (spill kits for the car park), managing hazardous substances, the EMAS internal audit and the EMAS system.

140 There is a high level of engagement among ECA staff, with certain actions being run by staff volunteers. Groups known as “eco-communities” have been formed. They promote exchanges between colleagues, training, and action, as well as raising awareness among other staff. To date, seven communities are involved in environmental issues:

- the beekeepers’ club, which tends the hives;
- the “Plant a tree, grow a forest!” community, which plants trees;
- the ECA gardeners, who tend the community kitchen garden;
- the cyclists, who discuss cycling mobility and hold presentations on the topic for colleagues;
- drivers of electric vehicles, who coordinate the use of charging points amongst themselves;
- a group of volunteers that takes part in interinstitutional repair cafés;
- a group of facilitators who lead games and workshops created to inform and train other staff.

Figure 4 – Visual used to promote the video of the presentation given by engineer Arthur Keller, in October 2023, on systemic environmental risk analysis



Source: European Court of Auditors

141 The ECA takes part in a number of annual events:

- the interinstitutional EMAS days, which are organised by the European Commission for all European institutions. The EMAS days took place from 20 to 30 November 2023. We participated in the organisation of two information sessions, one on sustainability reporting and one on the EU agencies' response to the energy crisis and their sustainability report.
- Earth Hour, the largest public mobilisation event for the planet, organised by the World Wildlife Fund (WWF).
- European Mobility Week, the aim of which is to influence, over time, the resolution of mobility problems and urban transport.
- European Week for Waste Reduction, the aim of which is to promote waste sorting and recycling.
- Conferences organised by the interinstitutional Green Procurement Helpdesk.

Figure 15 – Creating a “climate fresk” in May 2023



Source: European Court of Auditors.

Main awareness-raising activities in 2023

142 In 2023, we were able to hold 20 environment-related events:

- during the training days, the systemic analysis engineer Arthur Keller came to the Court to raise awareness of the systemic impacts of the various environmental crises;
- a “climate fresk” and a “biodiversity fresk” were organised in French and in English;
- during Mobility Week, a walking bus and a cycling bus were organised, with participants commuting via an active mode of transport and being rewarded with breakfast upon arrival at the Court;
- a visit to Gasperich water tower helped raise awareness of the need to reduce plastic waste, as well as explaining the increased needs and risks relating to the drinking water supply;
- the “plant a tree, grow a forest!” project enabled a group to visit a forest, while around ten colleagues planted trees.

Legal compliance



143 To ensure compliance with environmental legislation (including conditions for awarding operating permits), and in keeping with its environmental commitments, the ECA has established a comprehensive register of applicable regulations and performs regular compliance audits.

144 The Court holds a new operating licence for its three buildings (No 3/23/0042), issued by the Luxembourg Environment Agency on 4 October 2023.

Actions taken

145 We will continue to implement the following measures:

- o immediately informing the Luxembourg Environment Agency of any incident that could harm the environment or endanger human health and safety;
- o keeping a register of applicable regulations for monitoring purposes, updating it regularly, and subscribing to an interinstitutional regulatory monitoring system;
- o bringing any new regulations or changes to environmental regulations applicable to the ECA to the attention of the relevant department at least once a month;
- o ensuring that the environmental regulatory compliance database is accessible to the various departments concerned;
- o under the EMAS III requirements¹⁴, also monitoring other compliance obligations arising from contracts, agreements and requests through regular compliance audits.

146 The ECA declares that it fully complies with the requirements of the applicable environmental legislation and its operating permits.

¹⁴ Commission Regulation (EU) 2017/1505 of 28 August 2017 amending Annexes I, II and III to 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).



05.

**Conclusions and
future guidelines**

Conclusions and future guidelines

147 This ninth statement highlights our three main achievements in 10 years of environmental action and the progress we have made together with all our colleagues:

- o reducing energy consumption by more than a third, in particular since the energy crises;
- o reducing paper consumption by more than four fifths;
- o halving the number of kilometres travelled during audit visits per FTE.

148 At the beginning of 2023, the Court adopted a new environmental programme, the main areas of action being more abstemious energy use, improved energy efficiency in buildings, and changes in commuting habits.

149 One key factor is the willingness of each individual staff member to voluntarily implement some of the proposed measures and change some of their habits. The Court's staff have already adopted many sustainable behaviours, such as changes in food choices, but other practices need to be encouraged, particularly as regards commuting. Awareness-raising and communication therefore remain key elements in promoting environmental improvement initiatives.

150 After 10 years of environmental management, the quick and easy changes have all been made. We now need to remain committed and consistent with our audit work by taking more difficult decisions and giving up some of our comforts.

Annexes

Annex I – Variables used to calculate environmental performance indicators

Number of people

152 All data that takes into account staff numbers is calculated based on the average number of full-time equivalent employees (FTEs) for the year. This variable only includes ECA staff, and therefore excludes contractors. It is used to calculate the relative annual consumption of water, electricity, heating and paper, along with the relative annual waste and greenhouse gas emissions generated.

Table 18 — Change in number of FTEs

Year	2014	2019	2020	2021	2022	2023
FTE	922.9	923.2	936.8	954.5	968.8	982.4

Source: European Court of Auditors.

Number of working days

153 Figures concerning working days at the EU institutions in Luxembourg are published annually. They include weekdays only, excluding weekends and bank holidays. This variable is used to calculate relative annual water consumption.

Table 19 — Change in number of working days

Year	2014	2019	2020	2021	2022	2023
Working days	244	243	244	244	243	242

Source: European Court of Auditors.

Energy

154 The electricity and heating consumption data used in this report comes from the invoices issued by energy suppliers. We cross-checked this data against consumption data recorded by the metering system installed in the ECA buildings.

155 We calculated the percentage of renewable energy based on the energy mix reported by LuxEnergie, the heating supplier, taking account of fuel oil.

156 We only use fuel oil to operate the back-up generators. The quantities used are negligible compared to other energy types.

Degree-days

157 The concept of unified degree-days (summer/winter) makes it possible to take account of the temperature on every day of the year concerned, and thus to consider the energy consumed for heating or cooling in relation to climate conditions and changes in the weather. This concept is very useful for highlighting the effect of the measures taken, even when the meteorological conditions in a given year are unfavourable in terms of consumption.

158 If, for example, thermal 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:

Normalised consumption (MWh) = f_{Klima} × Actual consumption

159 The climate factor (f_{Klima}) is set by ministerial decree and represents the ratio between normal degree-days and unified degree-days for a given year.

Table 20 — Change in climate factor

Year	2014	2019	2020	2021	2022	2023
Climate factor	0.97	1.07	1.17	0.98	1.13	1.12

Source: Grand-Ducal Regulation of 20 April 2022.

Paper

160 Reported paper consumption data comes from supplier statistics on the number of pages printed or photocopied (including publications). We compare this data against our internal inventory of paper stocks, although we consider the former more reliable.

Greenhouse gas emissions

161 The carbon footprint for 2023 was calculated by the company 21Solutions, using version V.8.9 of the proprietary Bilan Carbone® carbon footprint calculation method. This method takes into account the following gases:

- the Kyoto Protocol gases: carbon dioxide (CO₂), methane (CH₄), nitrous oxide (N₂O), sulphur hexafluoride (SF₆), hydrofluorocarbons (C_nH_mF_p), perfluorocarbons (C_nF_{2n+2}), and nitrogen trifluoride (NF₃);
- other non-Kyoto Protocol gases;
- water vapour emitted by planes at very high altitude.

Waste

162 The following waste types are sorted at the ECA:

- glass;
- plastic, metal, wooden and composite (PMC) packaging;
- printer toners (refilled and recycled by suppliers) and printer cartridges;
- packaging contaminated with hazardous products;
- organic waste;
- paper/cardboard;
- bulky items;
- mixed municipal waste;
- ceramics;
- electrical and electronic waste;
- batteries;
- fluorescent tubes;
- small office supplies;
- cigarette butts;
- edible fats and oils, and oil/water separator sludge.

163 Since the beginning of 2023, the data on waste generation has been collected via the systematic weighing of waste on site, except for glass, paper and municipal waste, which is weighed by the Luxembourg City authorities.

Green procurement

164 The results in this statement are based on the evaluation by the ECA's public procurement department of whether environmental considerations were taken into account in planning and conducting tendering procedures, in the contract itself, and when monitoring contract execution.

Water

- Reported water consumption data comes from invoices issued by the water supplier.
- We cross-checked this data against consumption data recorded by the metering system installed in the ECA buildings.
- The relative annual water consumption depends on working days.

Annex II – Detailed results of calculations of environmental performance indicators



Energy

Table 22 — Multiannual comparison

Energy consumption		2014	2019	2021	2022	2023
Gross energy consumption by activity	Total electricity consumption (MWh)	5 024	4 253	3 507	3 455	3 331
	Total heating consumption (MWh)	3 763	3 270	3 189	2 638	2 550
	Fuel oil (MWh)	10	42	0	27	0
Total gross energy consumption	Total energy consumption (MWh)	8 787	7 565	6 697	6 119	5 881
	Renewable energy consumption (MWh)	8 664	6 074	5 080	4 984	4 923
	Renewable energy share	99 %	80 %	76 %	81 %	84 %
Relative energy consumption (per FTE)	Electricity (MWh/FTE)	5.44	4.61	3.67	3.57	3.39
	Heating (MWh/FTE)	4.08	3.54	3.34	2.72	2.60
	Heating, corrected value (MWh/FTE)	3.95	3.79	3.27	3.08	2.91
	Fuel oil (m ³ /FTE)	0.01	4.22	0.00	0.03	0.00

Source: European Court of Auditors.



Table 23 – Estimated electricity consumption in 2023, by building

Building	Reading (kWh)	Estimate based on total invoice (kWh)	Occupants	Consumption (kWh per person)	m ²	Consumption (kWh/m ²)
K1	680 286	703 995	324	2 173	26 051	27
K2	864 189	894 307	248	3 606	21 562	41
K3	1 674 701	1 733 066	543	3 192	33 877	51
ECA	3 219 176	3 331 367	1 115	2 988	81 490	41

Source: European Court of Auditors.

165 The data in blue is prorated based on the on-site readings and the total consumption invoiced by the supplier.



Table 24 – Heating consumption in 2023, by building

Building	Invoiced consumption (kWh)	Occupants	Consumption (kWh/FTE)	Surface area (m ²)	Consumption (kWh/m ²)
K1	817 820	324	2 524	26 051	31
K2	732 180	248	2 952	21 562	34
K3	999 950	543	1 842	33 877	30
ECA	2 549 950	1 115	2 287	81 490	31

Source: European Court of Auditors.



Paper

Table 25 — Multiannual comparison

Paper consumption		2014	2019	2021	2022	2023
Gross annual consumption	Pages printed/photocopied (office work)	10 682 297	6 183 794	1 786 391	2 636 087	2 931 834
	Publications	5 737 468	711 922	122 698	201 924	209 544
	Total pages (office work + publications)	16 419 765	6 895 716	1 909 089	2 838 011	3 141 378
Relative annual consumption	Pages printed/photocopied (office work per FTE)	11 575	6 698	1 872	2 721	2 984
	Total pages (office work + publications per FTE)	17 791	7 469	2 000	2 929	3 198
	Total pages (office work + publications per FTE per day)	72.92	30.74	8.20	12.05	13.21

Source: European Court of Auditors.



Greenhouse gas emissions

Table 26 – Multiannual comparison of greenhouse gas emissions (tCO₂e)

Category	2014	2019	2021	2022	2023
Buildings	4 066	3 820	3 701	3 456	2 877
Fixed assets	1 790	1 745	1 616	1 543	1 601
Cleaning service	173	1	51	212	149
Energy in buildings	1 840	1 561	1 246	1 159	323
Buildings non-energy	82	47	38	106	42
Water purchased	2	2	0	1	0
Repairs, maintenance and installation services	110	368	657	401	675
Subscriptions	36	73	59	0	0
Waste	34	25	34	34	87
Digital	1 245	426	2 105	1 126	1 327
Digital	1 245	426	2 105	1 126	1 327
Goods and services	1 283	1 091	1 124	1 086	1 387
Catering	212	282	91	119	143
Miscellaneous services	0	222	220	189	189
Other	619	255	338	262	311
Paper	39	17	5	13	14
Goods purchased	337	199	355	409	478
Translation services	59	111	115	94	109
Transport of goods	16	5	0	0	143
Mobility	4 105	3 750	577	2 574	3 312
Work-related travel	1 475	1 046	85	445	676
ECA vehicle fleet	85	83	94	94	91
Commuting	1 640	1 188	305	1 055	1 146
Nights spent in hotels during business trips	0	0	6	25	12
Meals during business trips	0	0	2	5	6
Transport support service; travel agency	0	116	57	193	0
Visitors' journeys	905	1 316	27	757 ¹⁵	1 381
Telework	0	0	72	69	60
Telework	0	0	72	69	60
Total	10 699	9 087	7 578	8 312	8 963

Source: Comase and 21Solutions.

Data for previous years has been recalculated on the basis of the assumptions used for the calculation of the carbon footprint for 2022.

¹⁵ Corrected in 2023

Table 27 — Multiannual comparison of kilometres travelled by activity

WORK-RELATED TRAVEL		2014	2019	2021	2022	2023
Gross annual total	Total distance covered for work-related travel (in km):	5 970 499	4 317 152	446 484	2 623 993	3 241 093
	by air (km)	4 332 818	3 528 447	351 207	2 101 679	2 580 785
	by private car (km)	385 828	219 137	28 212	144 210	94 889
Relative annual total	Total distance covered for work-related travel (in km per FTE)	6 469	4 677	468	2 708	3 299

Table 28 — Details of emissions for 2023 (Bilan Carbone®)

CATEGORY	Sum of CO ₂ emissions (tCO ₂ e) for 2023
Capitalised assets	1 692
Buildings energy	323
Buildings non-energy ¹⁶	42
Goods and services purchased	2 228
Transport of persons	3 203
Transport of goods	<1
Waste	87
Telework	60
Digital	1 327
Grand total	8 963

¹⁶ “Buildings non-energy” takes into account the impact of installations containing refrigerants (cooling systems, cold storage for catering, etc.).



Green procurement

Table 29 — Multiannual comparison

PUBLIC PROCUREMENT PROCEDURES		2019	2021	2022	2023
Number	<i>green</i>	4	2	1	7
	<i>not green</i>	0	3	7	5
	percentage of <i>green</i> procurement procedures	100 %	40 %	13 %	58 %
Value	<i>green</i>	€10 249 017.19	€283 231.00	€3 376 101.58	€21 202 143.95
	<i>not green</i>	€0.00	€763 615.00	€1 462 148.00	€903 462.40
	percentage of <i>green</i> procurement procedures	100 %	27 %	70 %	96 %



Waste

Table 30 — Multiannual comparison

Waste generated		2014	2019	2021	2022	2023
Gross annual amount	Total waste generated (t), comprising:	151.8	193.7	74.4	105.7	196.0
	food waste (t)	19.47	25.55	1.86	12.45	19.8
	paper and cardboard waste (t)	73.27	47.57	14.23	24.20	39.6
	mixed municipal waste (t)	43.6	40.71	13.33	16.1	25.6
	hazardous waste (t)	19.5	69.16	18.46	43.81	61.1
	non-recycled waste		132.04	30.53	34.66	46.51
Relative annual amount	Total waste generated (kg/FTE)	164.51	209.86	77.99	109.13	199.52
	Total food waste generated (kg/FTE)	21.10	27.68	1.94	12.85	20.15
	Total paper waste generated (kg/FTE)	79.40	51.52	14.91	24.97	40.37
	Total mixed municipal waste generated (kg/FTE)	47.27	44.09	13.96	16.58	26.07
	Total hazardous waste generated (kg/FTE)	21.19	74.91	19.34	45.22	62.16
	Total non-recycled waste generated (kg/FTE)		143.03	31.99	35.78	47.34
Analysis	Number of sorting types	13	21	33	29	37.0
	Recycling rates		32 %	59 %	67 %	76 %
	Sorting rates		79 %	82 %	82 %	87 %

Table 31 — Quantity of waste generated in 2023 (by type)

NO	WASTE CODE	OFFICIAL DESCRIPTION	QUANTITY (KG) 2023	QUANTITY (KG/FTE)	TREATMENT 2023
1	80111	waste paint and varnish containing organic solvents or other hazardous substances	2.0	0.0	Destruction
2	80112	waste paint or varnish other than that covered by 8 01 11	212.5	0.2	Recycling
3	80317	waste printing toner other than that covered by 8 03 17	256.0	0.3	Destruction
4	130208	other engine, gearbox and lubricating oils	9.8	0.0	Recycling
5	130502	sludge from oil/water separators	2 940.0	3.0	Destruction
6	130507	oily water from oil/water separators	7940.0	8.1	Recycling
7	200101 & 150101	paper and cardboard	39 662.0	40.4	Recycling
8	150102	plastic packaging	605.0	0.6	Recycling
9	150103 & 200138 & 170201	untreated wood and wood packaging	5 994.0	6.1	Recycling
10	150106	mixed packaging	3 230.0	3.3	Recycling
11	150107 & 200102	flat glass and glass packaging	2 452.0	2.5	Recycling
12	150110	packaging containing residues of, or contaminated by, hazardous substances	103.3	0.1	Recycling
13	150202	absorbents, filter materials (including oil filters not specified elsewhere), cleaning cloths and protective clothing contaminated by dangerous substances	1.1	0.0	Recycling
14	150203	absorbents, filter materials, cleaning cloths and protective clothing other than those covered by 150202	555.0	0.6	Recycling
15	160601	lead batteries	25.0	0.0	Recycling
16	170107	demolition waste, non-contaminated	13 736.0	14.0	Destruction
17	170203	plastics	108.0	0.1	Recycling
18	170402	aluminium	4.0	0.0	Recycling
19	170405	iron and steel	700.2	0.7	Recycling
20	170407	mixed metals	300.0	0.3	Recycling

NO	WASTE CODE	OFFICIAL DESCRIPTION	QUANTITY (KG) 2023	QUANTITY (KG/FTE)	TREATMENT 2023
21	170411	waste cabling	87.2	0.1	Recycling and destruction
22	170604	insulation materials other than those covered by 17 06 01 and 17 06 03	337.0	0.3	Recycling
23	170802	gypsum-based construction materials other than those covered by 17 08 01	4 950.0	5.0	Recycling
24	170904	mixed construction and demolition waste other than that covered by 17 09 01, 17 09 02 and 17 09 03	3 275.0	3.3	Destruction
25	190905	saturated or spent ion exchange resins	29.0	0.0	Destruction
26	200108	biodegradable kitchen and canteen waste	19 796.5	20.2	Recycling
27	200111	textiles	5 250.0	5.3	Recycling
28	200121	fluorescent tubes and other mercury-containing waste	139.7	0.1	Recycling
29	200123	discarded equipment containing chlorofluorocarbons	80.0	0.1	Recycling
30	200125	edible oils and fats	46 380.0	47.2	Recycling and destruction
31	200133	batteries and accumulators covered by 16 06 01, 16 06 02 or 16 06 03 and unsorted batteries and accumulators containing these batteries	107.3	0.1	Recycling and destruction
32	200135	scrapped electrical and electronic equipment containing hazardous components, other than that covered by 20 01 21 and 20 01 23	85.0	0.1	Recycling and destruction
33	200136	scrapped electrical and electronic equipment other than that covered by 20 0121, 20 01 23 and 20 01 35	7 956.5	8.1	Recycling and destruction
34	200137	wood containing hazardous substances	1 811.0	1.8	Recycling
35	200140	metals	483.0	0.5	Recycling
36	200201	biodegradable waste	800.0	0.8	Destruction
37	200301	mixed municipal waste	25 614.4	26.1	
	Annual total		196 017.4	199.5	

NO	WASTE CODE	OFFICIAL DESCRIPTION	QUANTITY (KG) 2023	QUANTITY (KG/FTE)	TREATMENT 2023
		Recycling rates		76 %	
		Sorting rates		87 %	

Code red: Hazardous waste



Water

Table 32 — Multiannual comparison

Water consumption		June 2018	June 2019	June 2021	July 2022	July 2023
Gross annual consumption	Total consumption (m ³)	12 502	12 548	5 674	7 140	8 160
	Relative annual consumption	13.49	13.59	5.94	7.37	8.31
	Total consumption (m ³ /FTE/day)	0.056	0.056	0.024	0.030	0.034

Biodiversity



Table 33 — Multiannual comparison

Biodiversity	2018	2019	2021	2022	2023
Total occupied area (m ²)	18 687	18 687	18 473	18 473	18 473
Total paved area (m ²)	16 442	16 442	16 442	16 442	16 442
Green spaces (m ²)	2 245	2 245	2 031	2 031	2 031
Green spaces/Total occupied area (%)	12 %	12 %	11 %	11 %	11 %

Verification data



Page 33 de 33

Numéro de rapport : 61365151

Déclaration de validation

DÉCLARATION DU VÉRIFICATEUR ENVIRONNEMENTAL RELATIVE AUX ACTIVITÉS DE VÉRIFICATION ET DE VALIDATION

Vincotte S.A., vérificateur environnemental EMAS portant le numéro d'agrément BE-V-0016 accrédité pour les activités suivantes 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) déclare avoir vérifié si l'organisation dans son ensemble figurant dans la déclaration environnementale mise à jour 2024 de l'organisation Cour des Comptes Européenne portant le numéro d'agrément LU-000004, respecte(nt) l'intégralité des dispositions du règlement (UE) 1221/2009 modifié par les règlements UE 2017/1505 et 2018/2026 concernant la participation volontaire des organisations à un système communautaire de management environnemental et d'audit (EMAS).

En signant la présente déclaration, je certifie:

- que les opérations de vérification et de validation ont été exécutées dans le strict respect des dispositions du règlement (UE) 1221/2009 modifié par les règlements UE 2017/1505 et 2018/2026,
- les résultats de la vérification et de la validation confirment qu'aucun élément ne fait apparaître que les exigences légales applicables en matière d'environnement ne sont pas respectées,
- que les données et informations fournies dans la déclaration environnementale mise à jour 2024 de l'organisation donnent une image fiable, crédible et authentique de l'ensemble des activités de l'organisation exercées dans le cadre prévu dans la déclaration environnementale.

Le présent document ne tient pas lieu d'enregistrement EMAS. Conformément au règlement (UE) 1221/2009 modifié par les règlements UE 2017/1505 et 2018/2026, seul un organisme compétent peut accorder un enregistrement EMAS. Le présent document n'est pas utilisé comme un élément d'information indépendant destiné au public.

Fait à Bruxelles, le 18/11/2024

Signature

A handwritten signature in blue ink, appearing to read "Eric Louys", with a long horizontal stroke extending to the right.

Eric Louys

Glossary

Term/abbreviation	Definition
Bilan Carbone®	Bilan Carbone® is the most widely used approach to recording and reducing greenhouse gas emissions in France. It is based on the method used by the French Environment and Energy Management Agency ADEME.
BREEAM	The “BRE Environmental Assessment Method”, developed by the Building Research Establishment, makes it possible to assess the environmental performance of buildings during their construction.
Carbon credit	Promoters of greenhouse gas emission reduction or sequestration projects may be issued with carbon credits when their projects meet certain specific criteria. A carbon credit is a unit equivalent to one tonne of CO ₂ avoided or sequestered.
EMAS	<i>Eco-Management and Audit Scheme</i>
Environmental aspect	An environmental aspect is an element of the ECA’s activities that interacts or can interact with the environment
Environmental impacts	Environmental impacts are all qualitative, quantitative and functional changes in the environment (positive or negative) caused by the organisation’s activities.
EU	European Union
FTE	Full-time equivalent
Green procurement helpdesk (GPP Helpdesk)	Advice service on green public procurement, outsourced by the EU institutions.
Hazardous waste	All waste considered potentially hazardous to the environment, health or safety, all or part of which can be recycled, such as electronic equipment, toner cartridges, packaging contaminated with hazardous products, etc.
Household and similar waste	Non-hazardous unsorted waste from households or from industrial enterprises, skilled trades, shops, schools, public services, hospitals and tertiary services, when collected under the same conditions as household waste. This includes towels and packaging soiled with food leftovers. In Luxembourg, this type of waste is incinerated with added fuel due to its high moisture content.
ISO 14001	This standard sets out a series of requirements specific to the establishment of an environmental management system within an organisation, regardless of its size and area of activity.
IT (information technology)	IT equipment: networks, equipment, programmes, etc.
Paris Agreement	The Paris Agreement, sometimes called the Paris Climate Accords, is an international treaty on climate warming adopted in 2015. It covers climate change mitigation, climate adaptation and financing of climate change actions. The long-term objective of the Paris Agreement in terms of temperature is to keep the global average temperature increase well below 2 °C

Term/abbreviation	Definition
	above pre-industrial levels, and preferably to limit the increase to 1.5 °C, the idea being that this would significantly reduce the impact of climate change.
Public procurement/call for tender	Purchase of goods or services by a public authority in exchange for remuneration. A public procurement procedure leads to the conclusion of a public contract.
Rare earths	Rare earths are metals that share certain common or similar properties and have an atomic number between 57 and 71; these electromagnetic metals have a metallic appearance and are malleable. Contrary to what their name might suggest, not all of these earths are rare. Many of these metals are necessary for the manufacture of electronic equipment.
Savoir+	In-house knowledge-sharing sessions organised by the professional training service. Sessions last 30-45 minutes and are held over breakfast at 9.15 on Friday mornings.

European Court of Auditors

12, rue Alcide De Gasperi

1615 Luxembourg

Luxembourg

Information: ECA-info@eca.europa.eu

Website: eca.europa.eu

Next main statement: November 2025

Next environmental statement: November 2026