



EUROPEAN COURT
OF AUDITORS



GREENHOUSE
GAS PROTOCOL



BC
BILAN CARBONE®



ECA 2020 Carbon Footprint Report

Calculation of the ECA's carbon footprint using
the GHG Protocol and the Bilan Carbone®
methodology

ECA 2020 Carbon Footprint Report



- 1 **Executive summary**
- 2 **Context of the study**
- 3 **Overview of the Bilan Carbone[®] and the GHG Protocol methods**
- 4 **Overall results**
- 5 **Results by scope**

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1 Executive summary



936,8
FTE¹

Three
buildings



6 144 tCO₂e

3 939 tCO₂e

Total 2020 GHG

emission 6,6
tCO₂e/FTE¹ (total
uncertainties 19%)

emission 4,2
tCO₂e/FTE¹ (total
uncertainties 28%)



43%

68%

Goods & services
purchased represents the
largest source of emissions



-44%

Overall decrease in
emissions since 2014

¹ Full-time equivalent

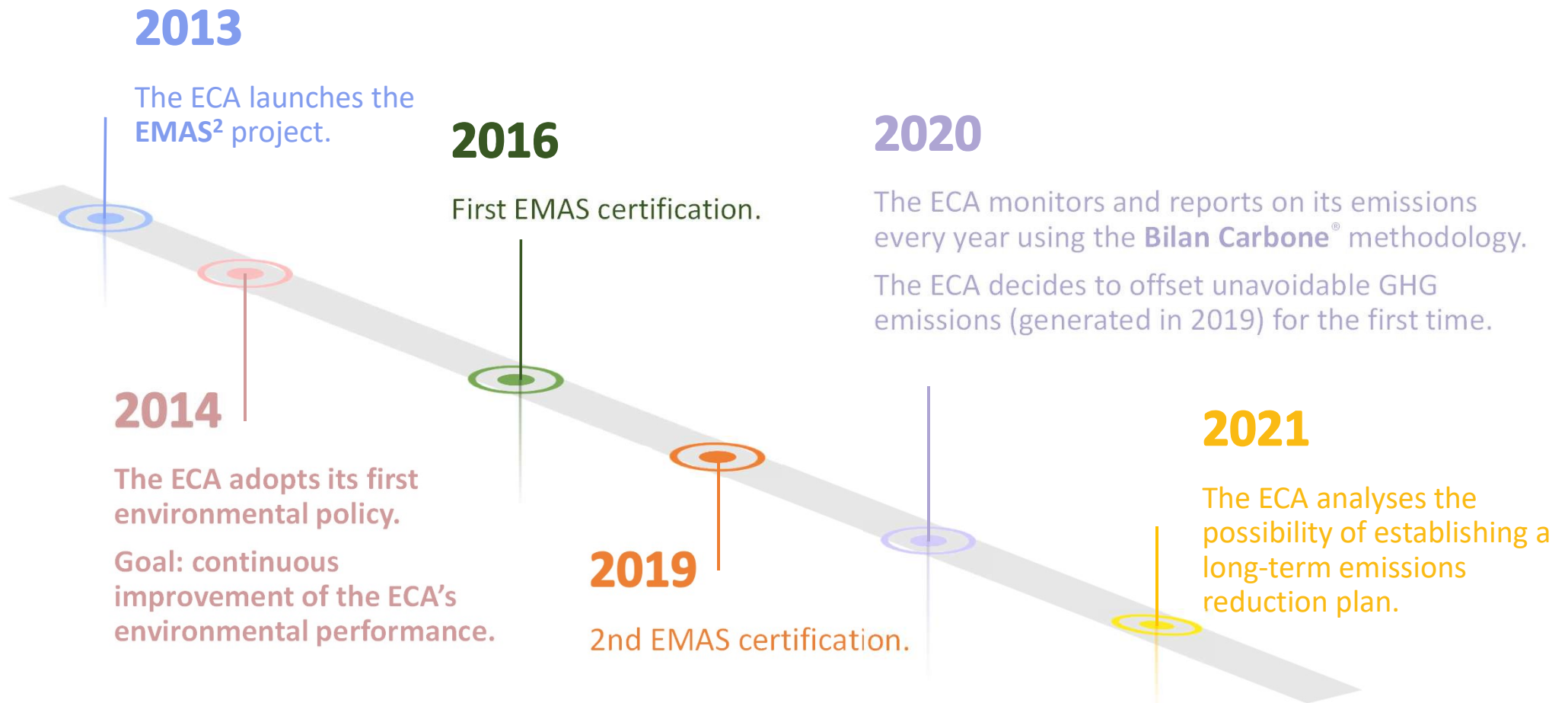
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2

Context of the study



2

Context of the study

Specific targets for 2021

The objective of this study is to provide a **high-quality estimate of the greenhouse gas emissions** generated by the ECA **using both the GHG protocol methodology and the Bilan Carbone®**.

The ECA will also be provided with a **set of applicable emissions reduction action measures** in order to provide fresh impetus for its climate strategy and **be prepared for a potential submission for the science-based targets initiative**.

Main developments for the 2021 carbon footprint assessment:

- Assessment using both the GHG protocol and the Bilan Carbone® to draw comparisons with 2014 and 2019
- Report on teleworking carbon emissions due to COVID-19 and overnight hotel stays
- Report on IT carbon emissions, with specific analysis of the impact of digitalisation compared with the standard use of paper documents
- Update on emissions factors

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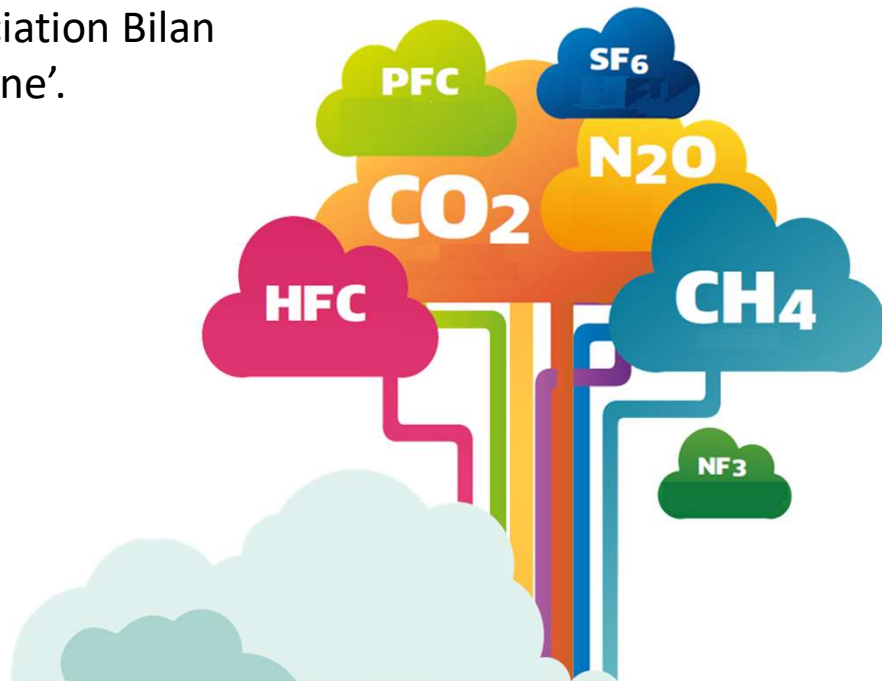
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Overview of the Bilan Carbone® method

The Bilan Carbone® method was developed in 2004 by the French Environment and Energy Management Agency, ADEME, to quantify organisations' GHG emissions.

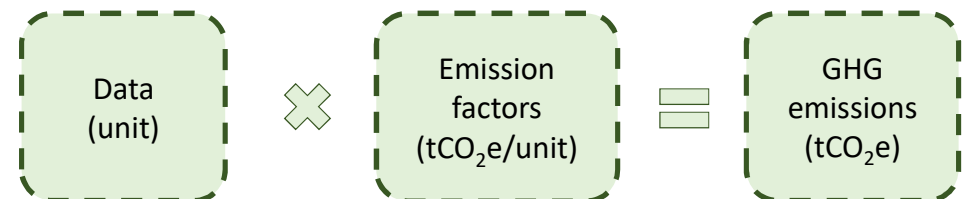
It is promoted by the 'Association Bilan Carbone'.



The method **takes account of the following gases:**

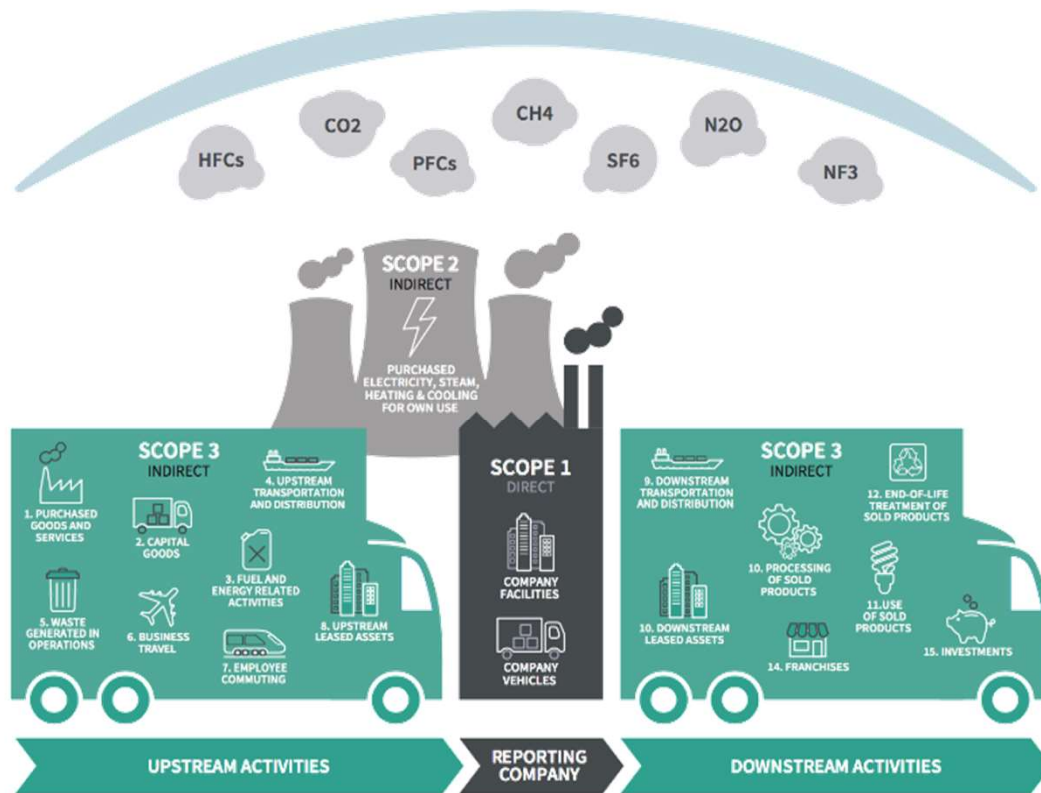
- ✓ Kyoto Protocol gases: CO₂, CH₄, N₂O, SF₆ hydrofluorocarbons (C_nH_mF_p), perfluorocarbons (C_nF_{2n+2}), NF₃
- ✓ other non-Kyoto Protocol gases (CFCs)
- ✓ water vapour emitted by planes in the stratosphere

As it is not possible to measure GHG emissions directly, the Bilan Carbone® method estimates GHG emissions by multiplying data on an organisation's activity by an emission factor (EF).



3 Overview of the GHG Protocol method

The GHG protocol is an international standard to conduct a carbon assessment on the value chain of an activity: both direct (scope 1) and indirect (scopes 2 and 3) emissions are calculated (see figure below):



SOURCES: ET INDEX RESEARCH, GREENHOUSE GAS PROTOCOL

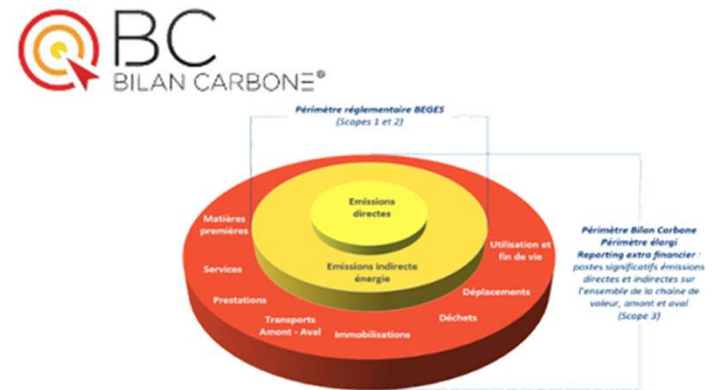
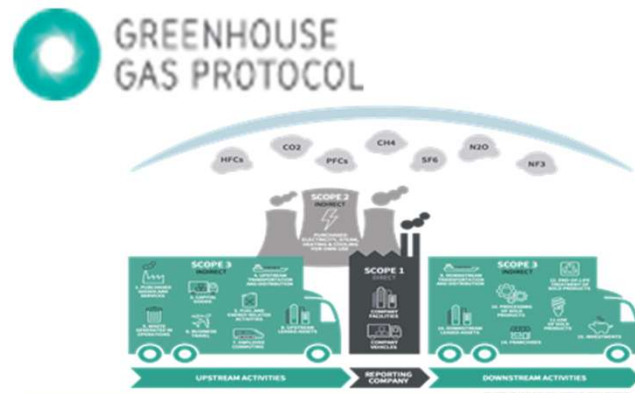
- Expected benefits for the ECA:**
- ▶ Will enable better comparison of the ECA’s carbon footprint with that of other international financial entities
 - ▶ Will better reflect direct GHG reduction efforts by considering the purchase of renewable energy
 - ▶ No change required if the decision is taken to commit to the [science-based target](#) and [report to the CDP](#)



3

Overview of the carbon footprint methods

Differences between Bilan Carbone® & GHG Protocol



	GHG PROTOCOL	BILAN CARBONE®
Presentation of the results	By Scope	By emission categories
Capital goods	Bears 100% of the fixed assets over the year of purchase of the asset	Capital asset: Amortization over the life of the durable good
Investments	Can be taken into account in Scope 3 (Category 15)	Not taken into account
Franchises	Taken into account in Scope 3 (Category 14)	Not taken into account
End of life	Distinction if the product is rented	End of life without distinction
<u>Renewable energy certificates</u>	Taken into account	Not taken into account

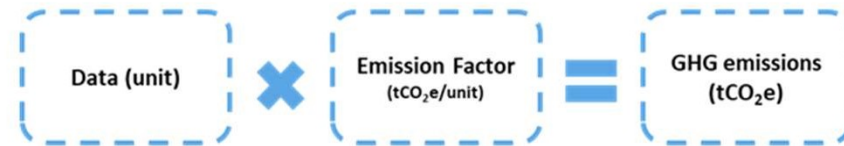
3

Overview of the carbon footprint methods

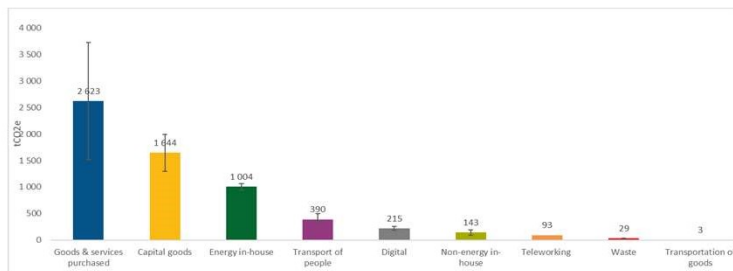
1 – Collect activity data



2- Use the emission factors from the Bilan Carbone® database



3- Visualize and analyze the results



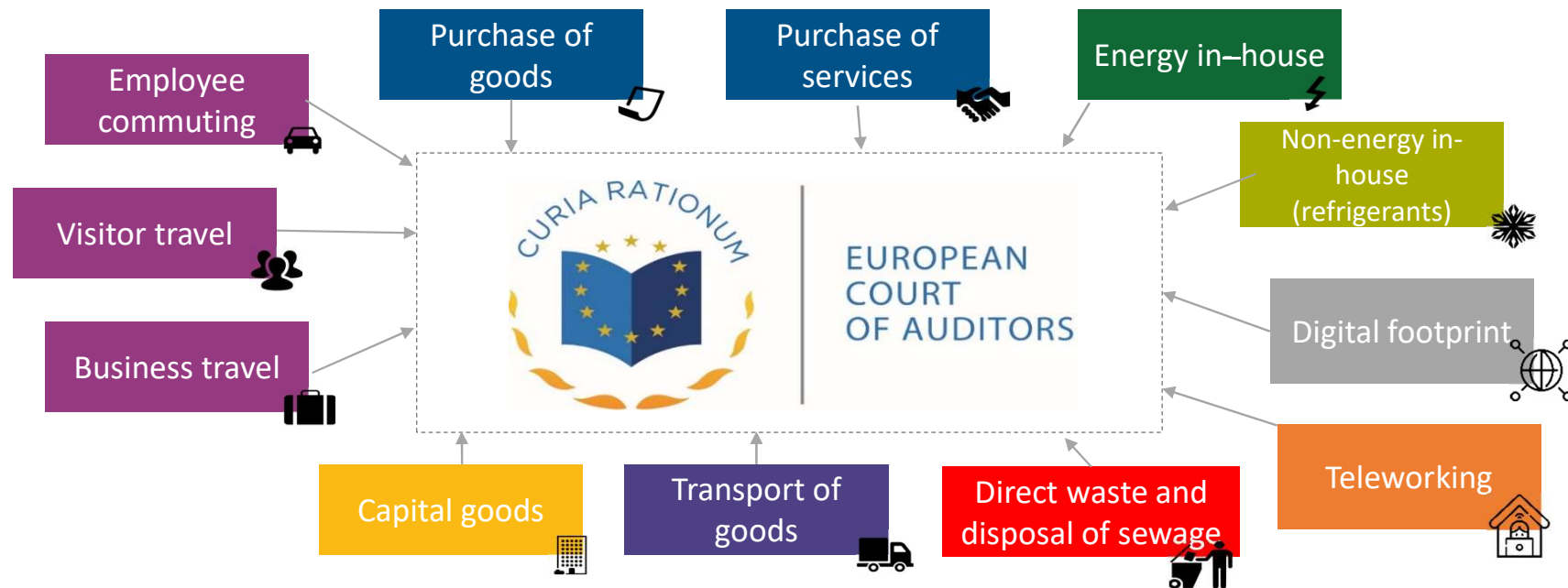
4- Identify and prioritize GHG reduction actions

Actions préconisées	Difficulté de mise en œuvre	Investissement	Gains CO ₂	Délai de mise en œuvre	Possibilités de réduction
Energie					
Automatiser la gestion du chauffage et de la climatisation des locaux <i>Mettre en place un système de régulation de la température</i> <i>La température réglementaire dans les bâtiments est de 19°C en hiver et 26°C en été.</i>	☺	€ ++	Immédiat		Un système de régulation permet une diminution de 10% de la consommation d'énergie liée au chauffage
Automatiser l'extinction des ordinateurs	☺	€ +	Immédiat		Près de 60% des utilisateurs avouent ne pas éteindre régulièrement leur ordinateur
Réduire les consommations d'électricité liées à l'utilisation d'appareils électroniques <i>Généraliser les interrupteurs sur les multiprises afin de limiter les consommations dues aux veilles des équipements électroniques.</i> <i>Choix d'un matériel économe en énergie (exemple du label Energy star).</i>	☺	€ +	Immédiat		La plupart des appareils électroniques, même éteints, continuent à consommer de l'électricité en mode veille. Cette consommation représente couramment 15% de la consommation totale d'un appareil.

3

Overview of the carbon footprint methods

Operational scope of the Bilan Carbone® method in 2020



The ECA's footprint exercise includes direct and indirect GHG emissions (scopes 1, 2 and 3).

3

Overview of the carbon footprint methods

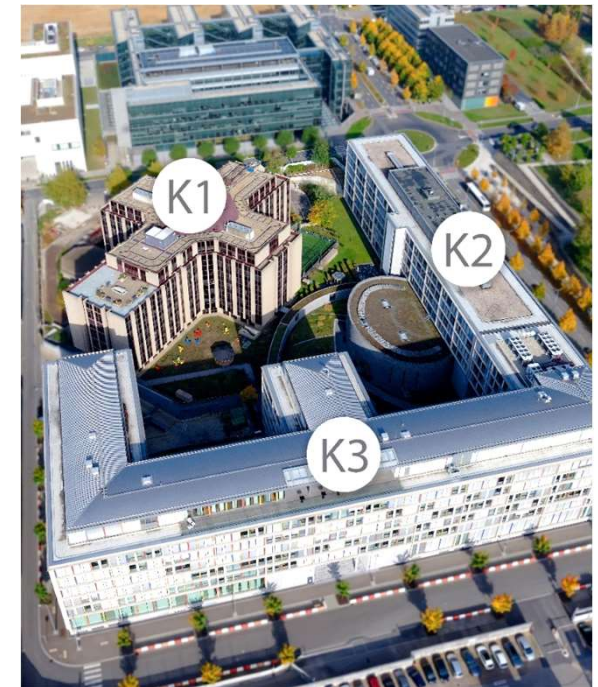
Temporal and organisational boundaries

Bilan Carbone[®] approach: operational control approach

Temporal scope: ECA activities in 2020

Organisational scope: three buildings in Luxembourg (K1, K2, K3)

Building	Area (m ²)	FTE
K1	23 720	283
K2	18 619	182
K3	28 245	449
Not assigned		25



These buildings include office space, basements, underground car parks, two cafeterias, a canteen, archives, a library, walkways between buildings, and other amenities.

Activities of ECA officials and other employees: at the end of 2020, there were **936,8** full-time equivalent employees (FTEs).

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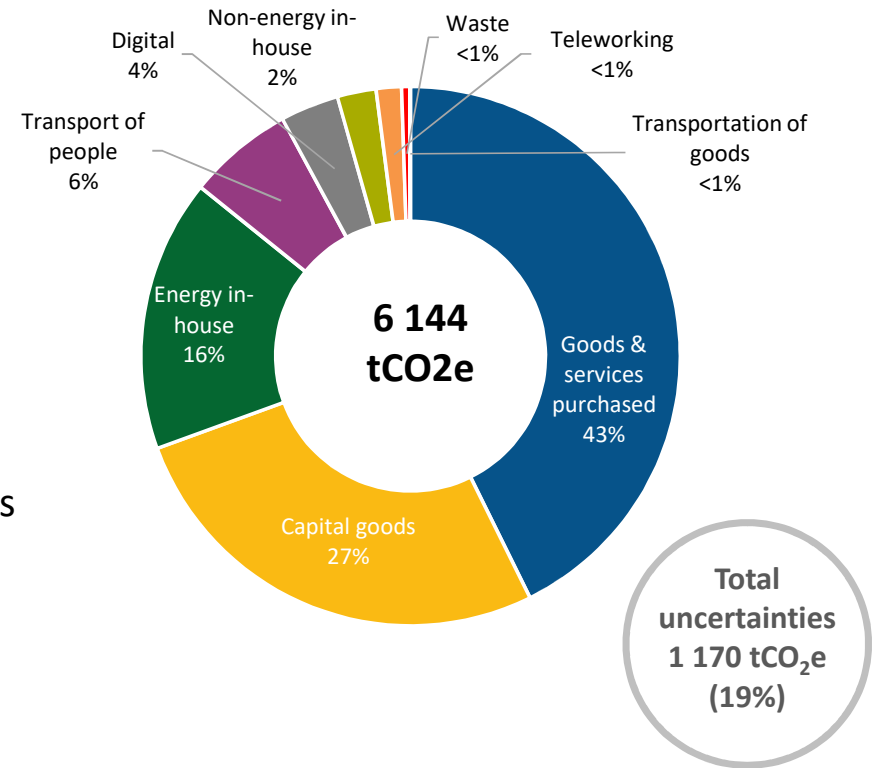
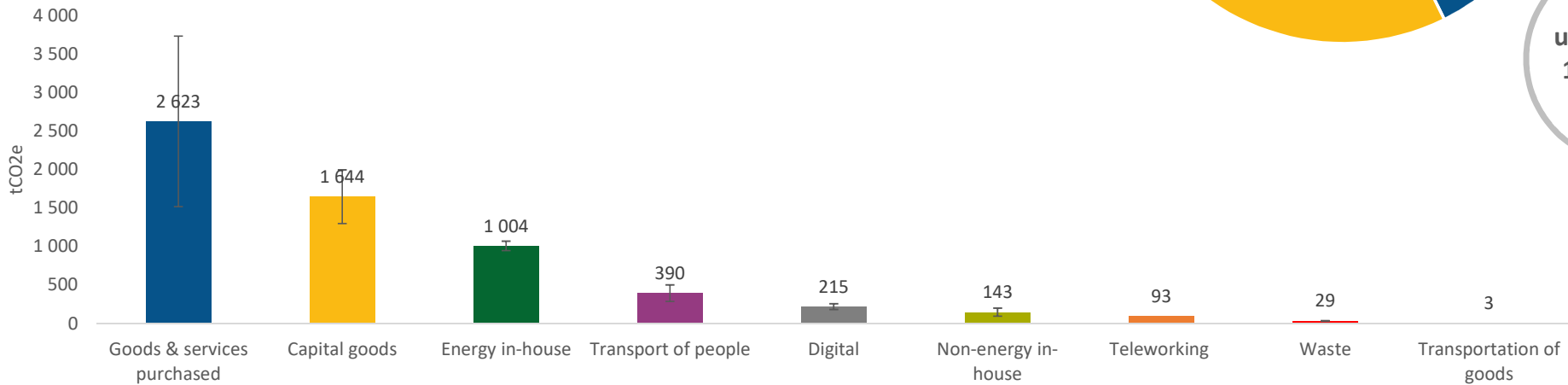
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Overall results

2020 Bilan Carbone® results

- ✓ Total GHG emissions reached **6 144 tCO₂e**
- ✓ The largest sources of emissions in the 2020 Bilan Carbone® were:
 - **goods and services purchased (43%)**
 - **capital goods (27%)**
 - **energy (in-house) (16%)**
 - **transport of people (6%)**
- ✓ Digital, non-energy in-house, waste, teleworking and transport of goods made up the remaining 8%

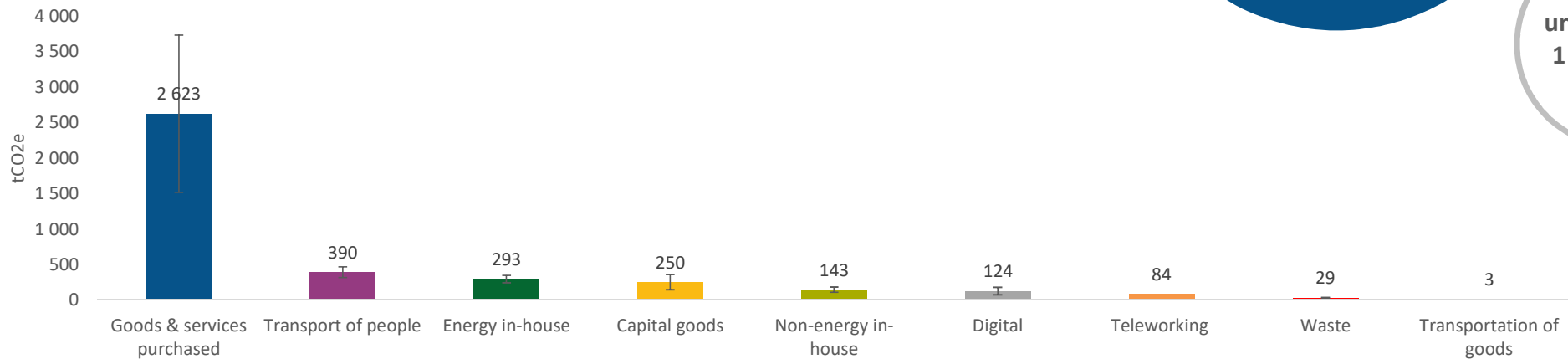
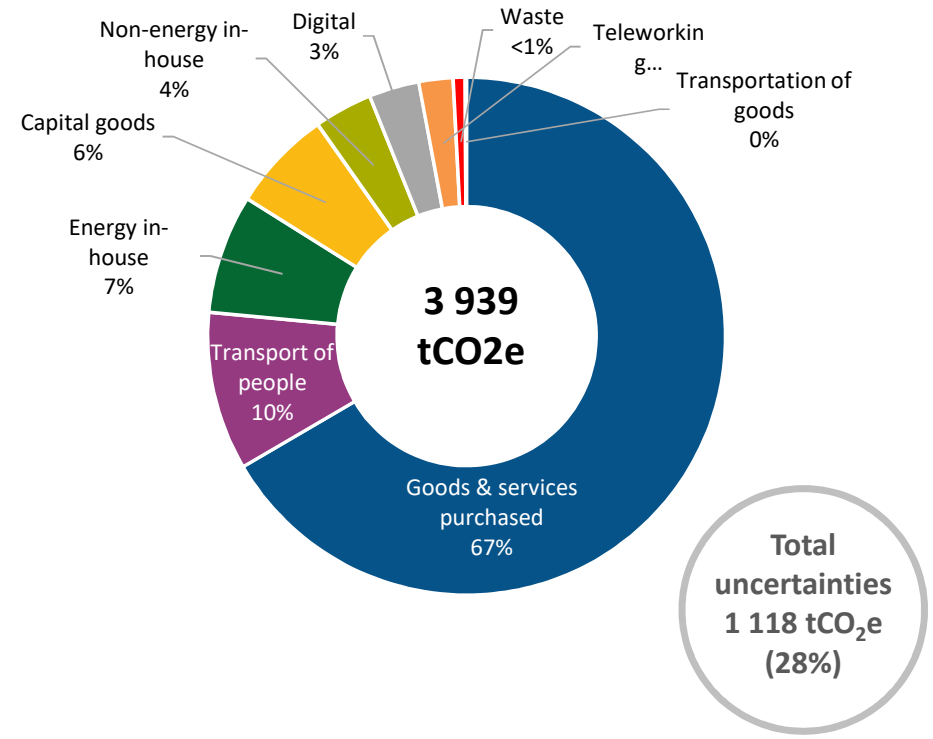


4

Overall results

2020 GHG Protocol results

- ✓ Total GHG emissions reached **3 939 tCO₂e**
- ✓ The largest sources of emissions in the 2020 GHG Protocol were:
 - **goods and services purchased (67%)**
 - **transport of people (10%)**
 - **energy (in-house) (7%)**
 - **capital goods (6%)**
- ✓ Non-energy in-house, waste, and transport of goods made up the remaining 10%



4

Overall results

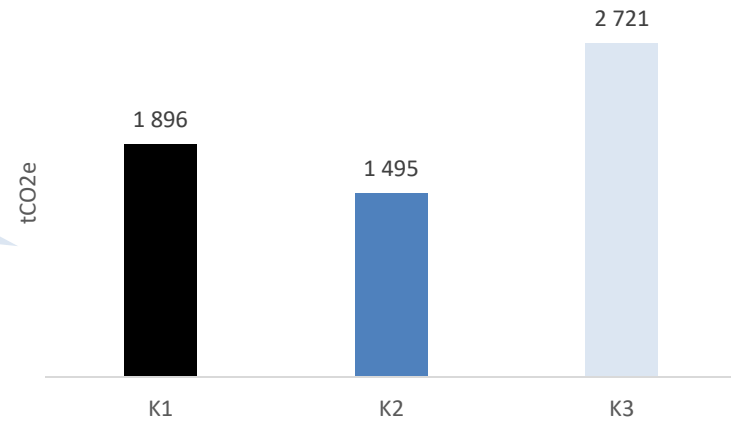
Emissions by building - Bilan Carbone®

Emissions were divided between the buildings according to the number of staff in each building.

Building	FTE	Share (%)
K1	291	31%
K2	190	20%
K3	456	49%
Total	936,75	100%

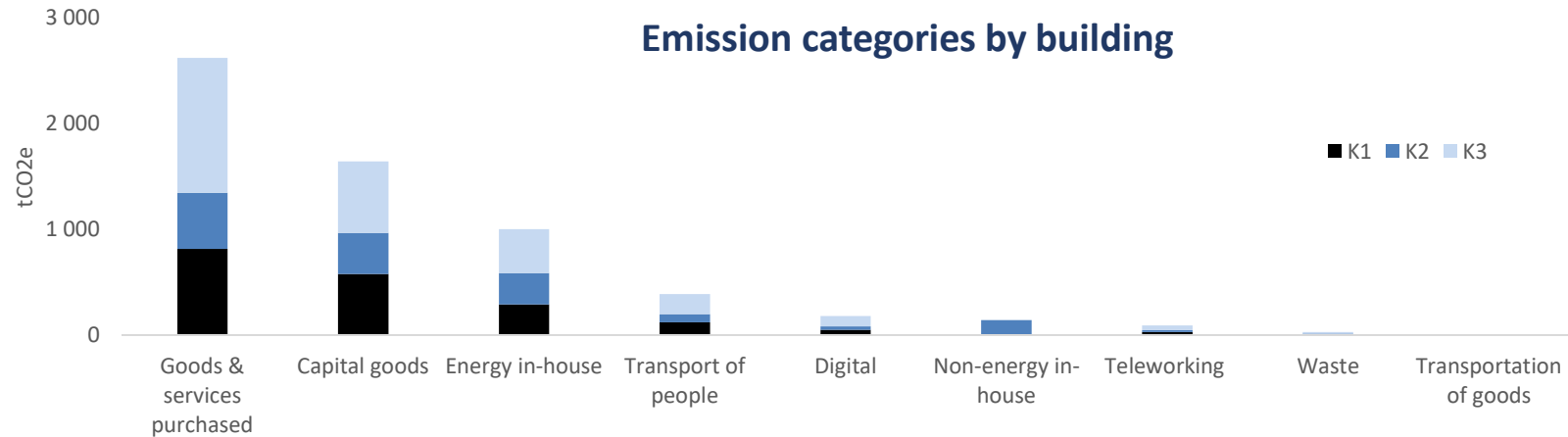
K3 houses the greatest number of staff and so produces the largest share of emissions.

Total GHG emissions by building



Building	tCO ₂ e
K1	1 896
K2	1 495
K3	2 721
TOTAL	6 112

Emission categories by building



Unassigned FTE have been equally distributed between the 3 buildings. CETREL's emissions are not included in this slide.

4

Overall results

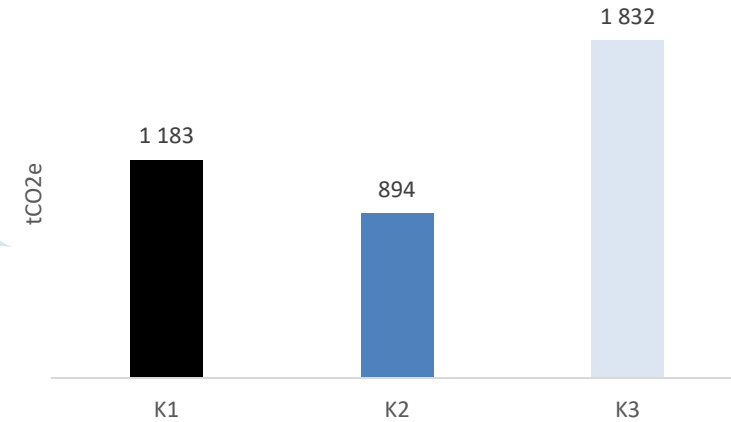
Emissions by building – GHG Protocol

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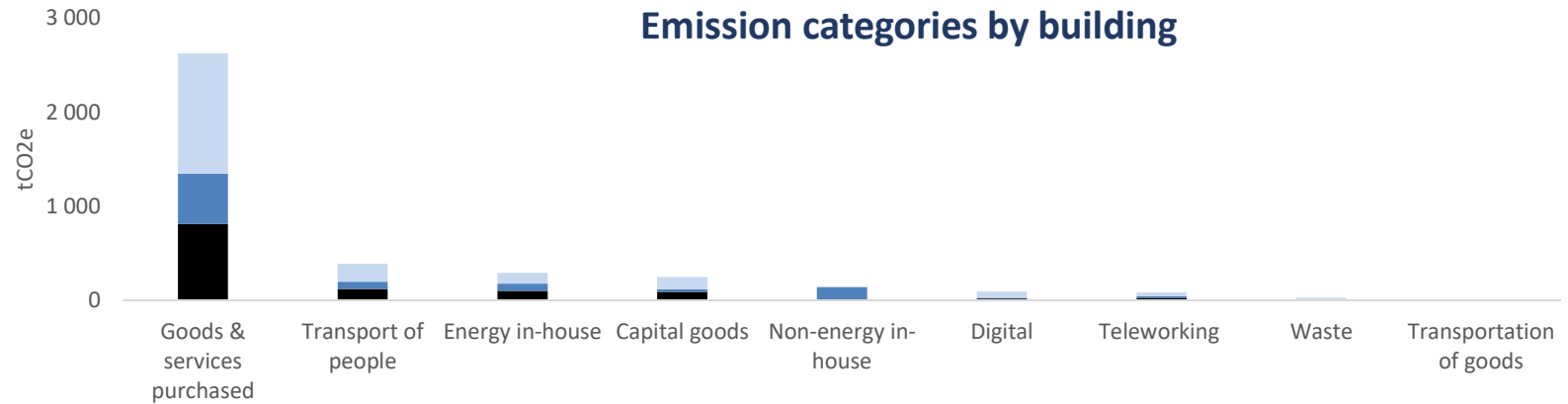
K3 houses the largest number of staff and so produces the largest share of emissions.

Total GHG emissions by building



Building	tCO ₂ e
K1	1 183
K2	884
K3	1 832
TOTAL	3 910

Emission categories by building



Unassigned FTE have been equally distributed between the 3 buildings. CETREL's emissions are not considered in this slide.

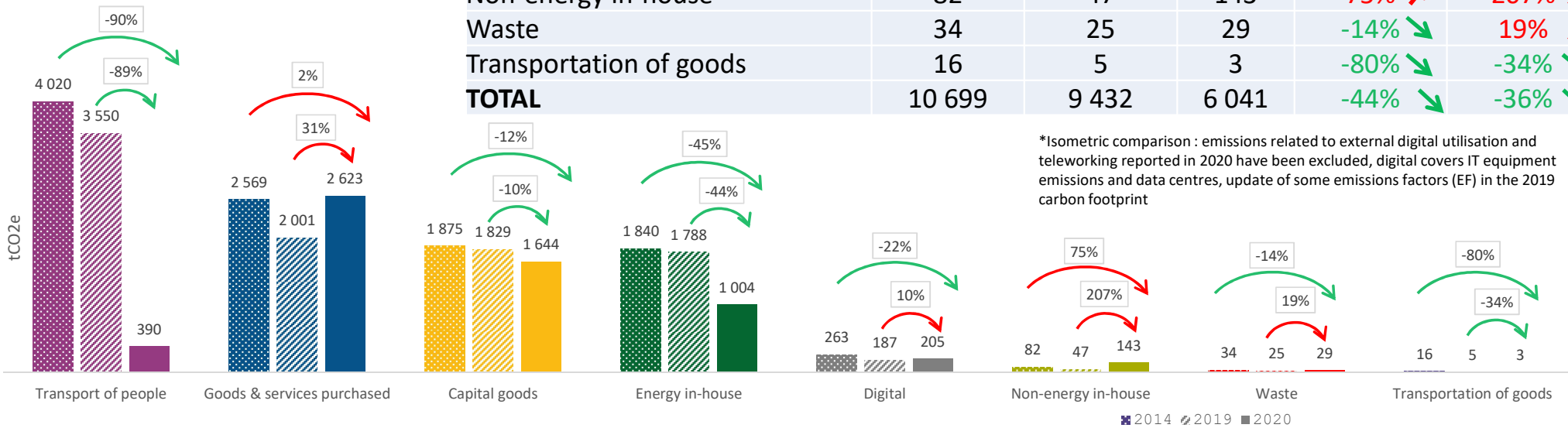
3

Overall results

Bilan Carbone® comparison* with previous years

Overall, emissions decreased by **36%** between 2019 and 2020, and by **44%** since 2014.

Emission sources tCO ₂ e	2014	2019	2020	Variation 2014-2020	Variation 2019-2020
Transport of people	4 020	3 550	390	-90% ↓	-89% ↓
Goods & services purchased	2 569	2 001	2 623	2% ↑	31% ↑
Capital goods	1 875	1 829	1 644	-12% ↓	-10% ↓
Energy in-house	1 840	1 788	1 004	-45% ↓	-44% ↓
Digital	263	187	205	-22% ↓	10% ↑
Non-energy in-house	82	47	143	75% ↑	207% ↑
Waste	34	25	29	-14% ↓	19% ↑
Transportation of goods	16	5	3	-80% ↓	-34% ↓
TOTAL	10 699	9 432	6 041	-44% ↓	-36% ↓



*Isometric comparison : emissions related to external digital utilisation and teleworking reported in 2020 have been excluded, digital covers IT equipment emissions and data centres, update of some emissions factors (EF) in the 2019 carbon footprint

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5 Result by scope

Goods & services purchased



Bilan Carbone® (43%) / GHG Protocol (67%)

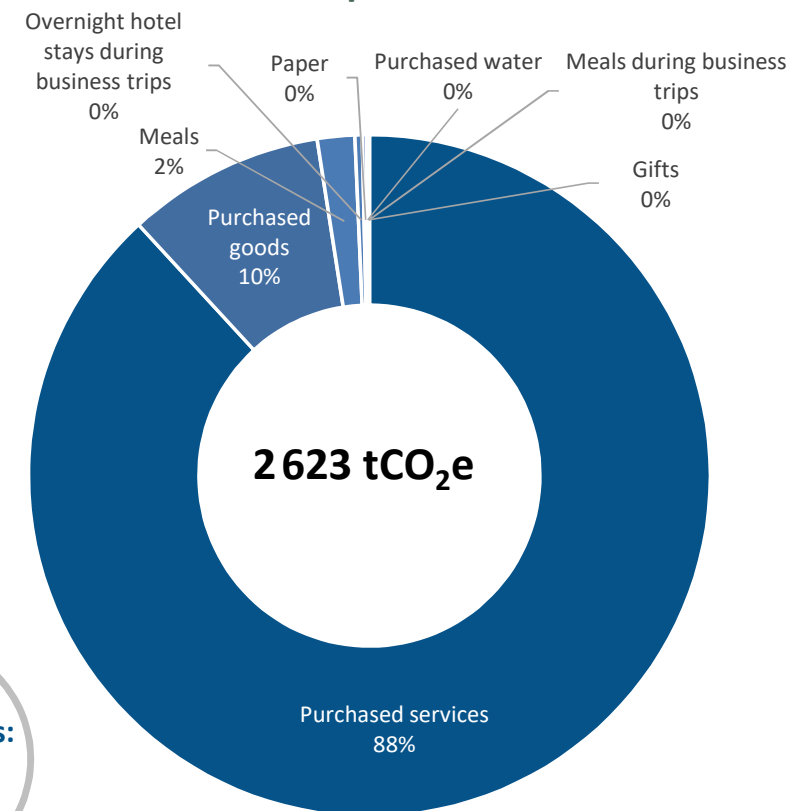
Data and assumptions

- ✓ **Goods & services:** (see page 22)
- ✓ **Paper consumption:** A4 80gr (95%), and A3 80gr and others (5%), converted into weight (5g/page)
- ✓ **Water purchased:** total water consumption for 2020
- ✓ **Food (meals)**
- ✓ **Gifts Methodology:** number and type of gifts converted into weight and types of material
- ✓ **Meals:** (see page 23)
- ✓ **Goods and services purchased:** (see page 23)

Results

Type of good or service	tCO ₂ e
Purchased services	2 313
Purchased goods	246
Meals	47
Hotel nights during business trips	9
Paper	5
Purchased water	1.5
Gifts	1.1
Meals during business trips	1.0
Total	2 623

Total GHG emissions from goods and services purchased



Uncertainties:
1 107 tCO₂e
(42%)

5 Result by scope

Goods & services purchased



Services

Data and assumptions

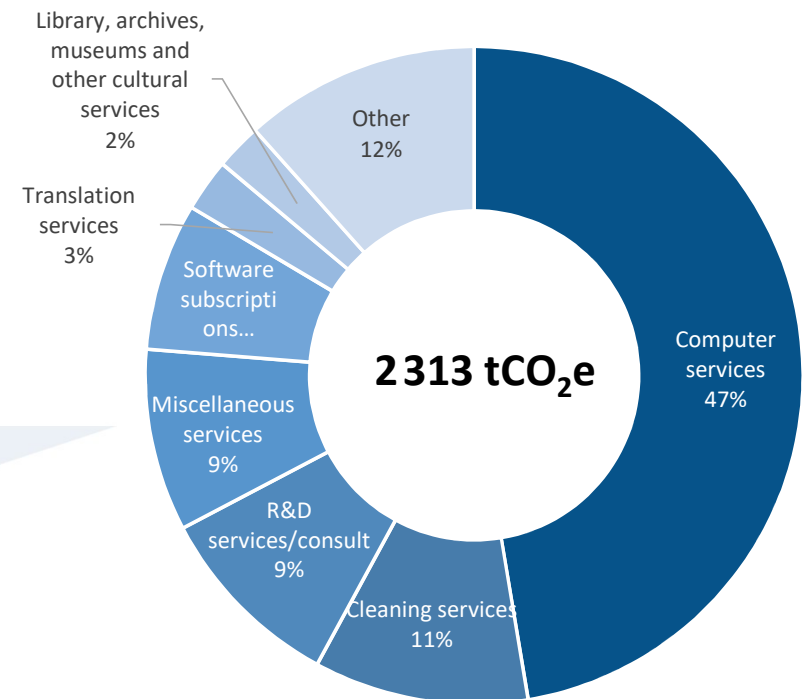
Data provided: goods and services purchased by category type and amount in euros

The amount spent on computer services in 2020 was 26 times higher than previously (6 444 k€ vs. 247 k€). This includes subscription to Teams services to ensure remote communication. The amount spent on cleaning services has also increased due to COVID-19 (1 435 k€ vs. 5 k€).

Results

Type of service	tCO ₂ e
Computer services	1 096
Cleaning services	244
R&D services/consult	217
Miscellaneous services	207
Software subscriptions	168
Translation services	60
Library, archives, museums and other cultural services	53
Other	268
Total	2 313

GHG emissions from services purchased



Miscellaneous services were assigned an average services emissions factor extrapolated from the Bilan Carbone® database. These services ranged from rental equipment, to training (language classes, etc.), painting, document destruction, etc.

5 Result by scope

Goods & services purchased



Meals

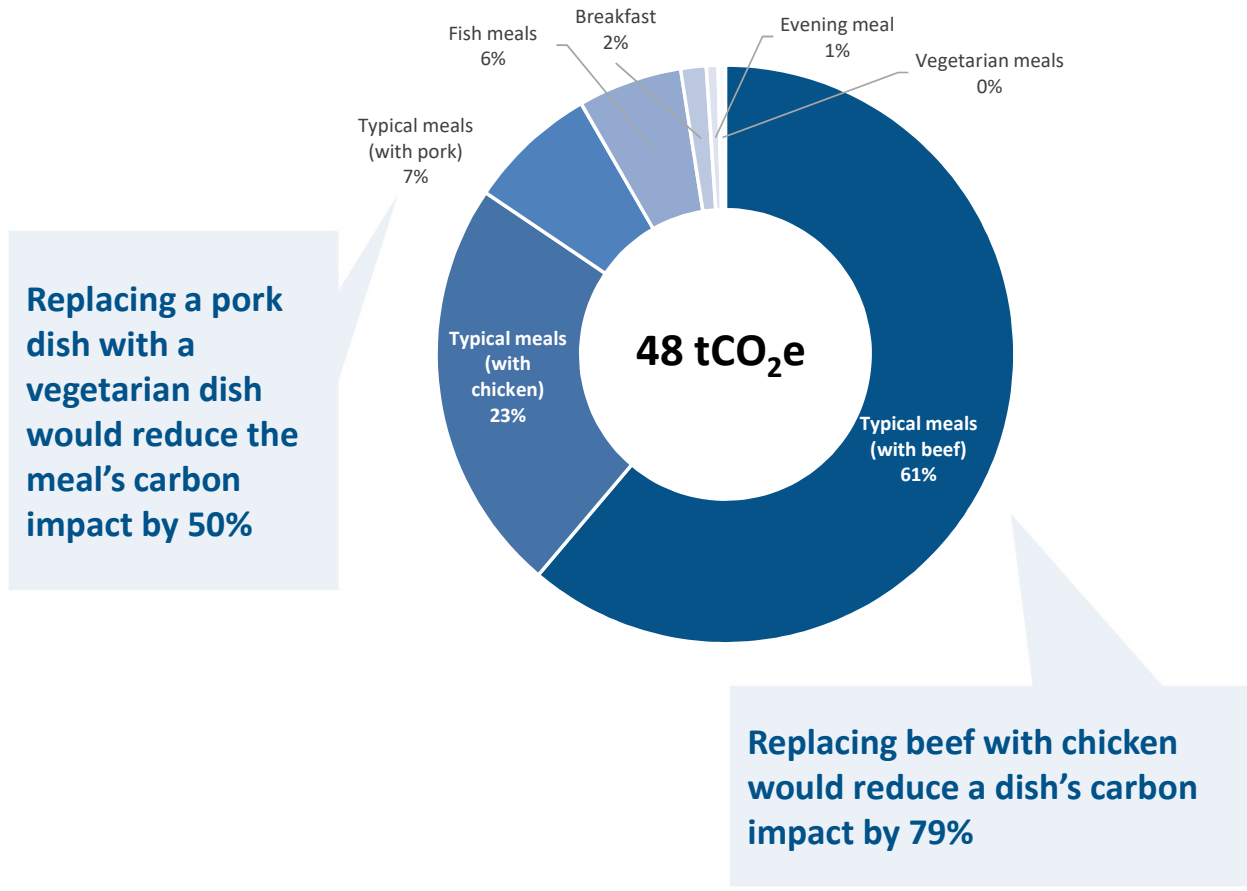
Data and assumptions

- ✓ Number of meals and quantities of organic and non-organic meat (pork, beef, chicken) and fish purchased
- ✓ Meals broken down according to quantities purchased (29% chicken, 21% beef, 20% pork, 29% fish)
- ✓ Meals during business trips: breakfast and evening meal (categorised as average meals)

Results

Type of meal	tCO ₂ e
Typical meals (with beef)	29
Typical meals (with chicken)	11
Typical meals (with pork)	3
Fish meals	3
Breakfast	1
Evening meal	0
Vegetarian meals	0
Total	48

GHG emissions from meals



5 Result by scope

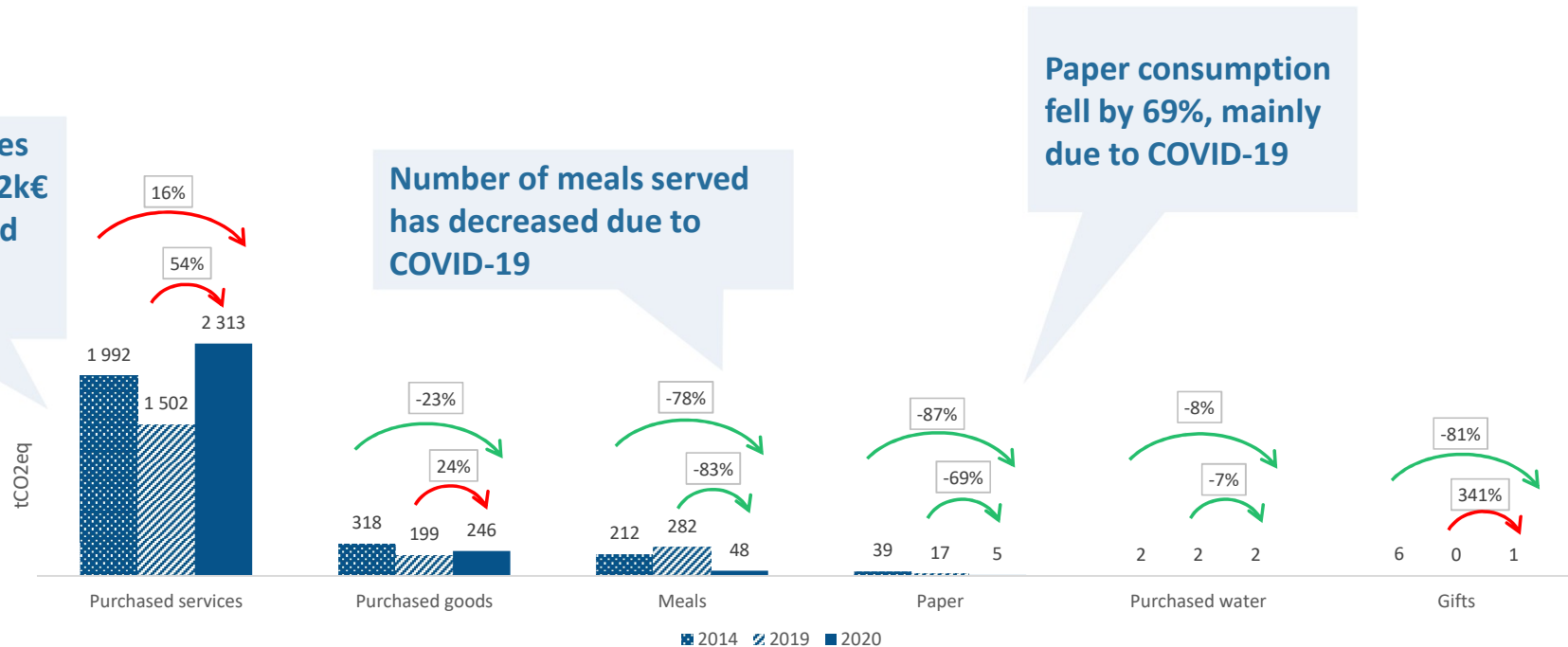
Goods & services purchased



Comparison with previous years

GHG emissions tCO ₂ e	2014	2019	2020	2014-2020 variation	2019-2020 variation
Total goods and services purchased	2 569	2 001	2 614	2 % ↗	31 % ↗

Increase in services purchased: 13 312k€ in 2020, compared with 7 324 k€ in 2019



5

Result by scope

Capital goods



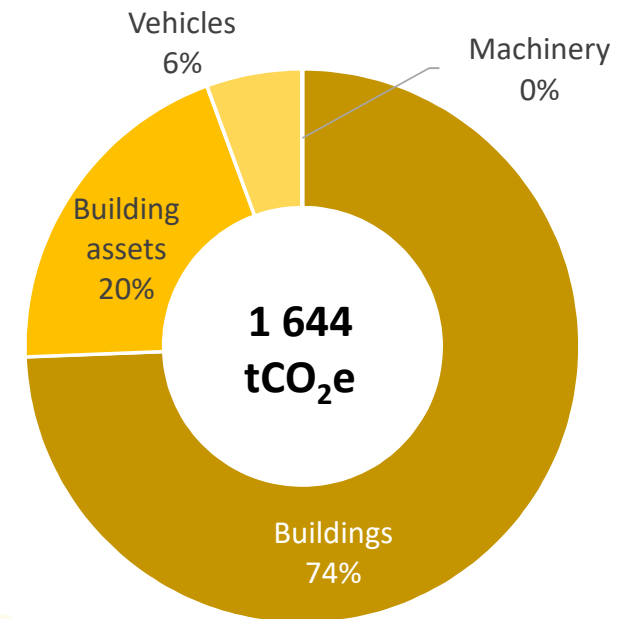
Bilan Carbone® (27%)

Data and assumptions

- ✓ **Buildings and car parks:** m² of parking and office space
Depreciation: forty years
- ✓ **Building assets:** generators, refrigerators, air conditioning units, machinery etc., in units per building, and furniture, equipment and tools per building in terms of purchase price
Depreciation: eight years
- ✓ **Vehicles:** vehicle model and type, and leased or owned vehicles across all three buildings
Depreciation: four years
- ✓ **IT equipment** is included in the digital footprint

	Type of capital goods	tCO ₂ e
Results	Buildings	1 223
	Building assets	329
	Vehicles	92
	Machinery	0
	Total	1 644

Total GHG emissions from capital goods



No machinery was taken into account for 2020

Uncertainties
349 tCO₂e
(21%)

5

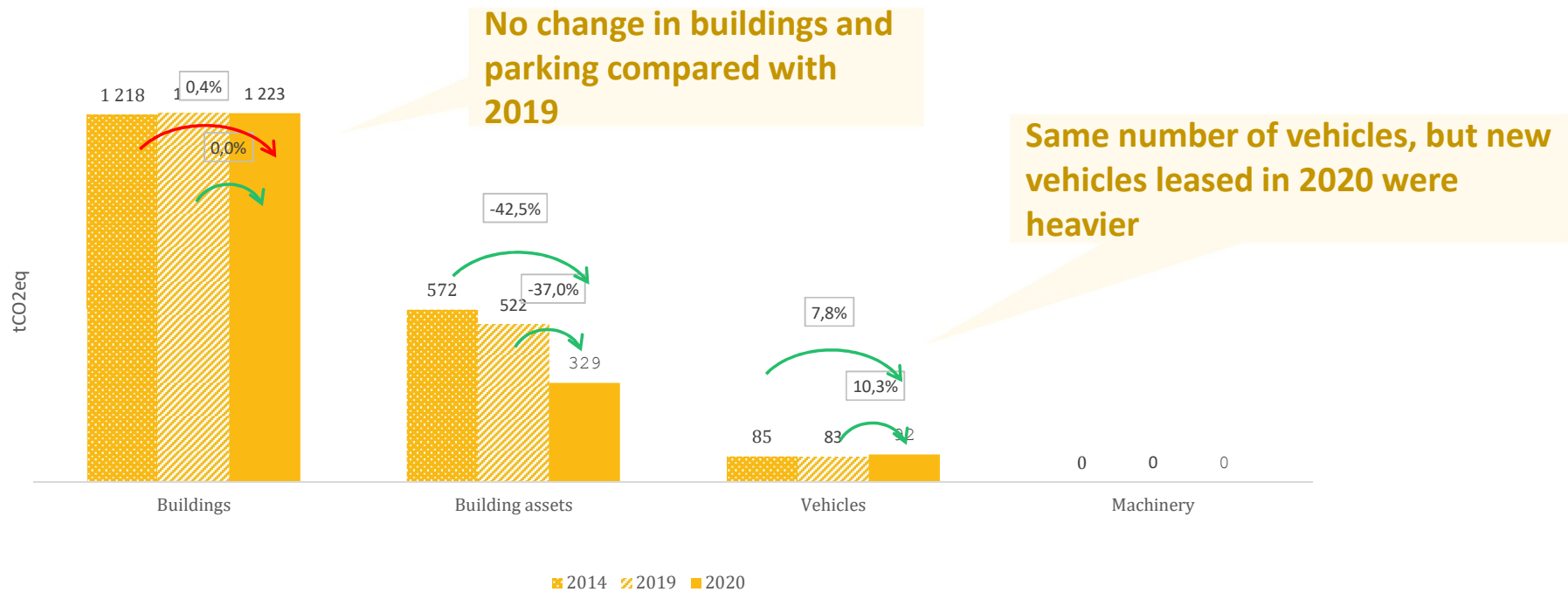
Result by scope

Capital goods



Comparison between 2019 and 2020

GHG emissions tCO ₂ e	2014	2019	2020	2014-2020 variation	2019-2020 variation
Total capital goods	1 875	1 829	1 644	-12 % ↘	-10 % ↘



5

Result by scope

Capital goods



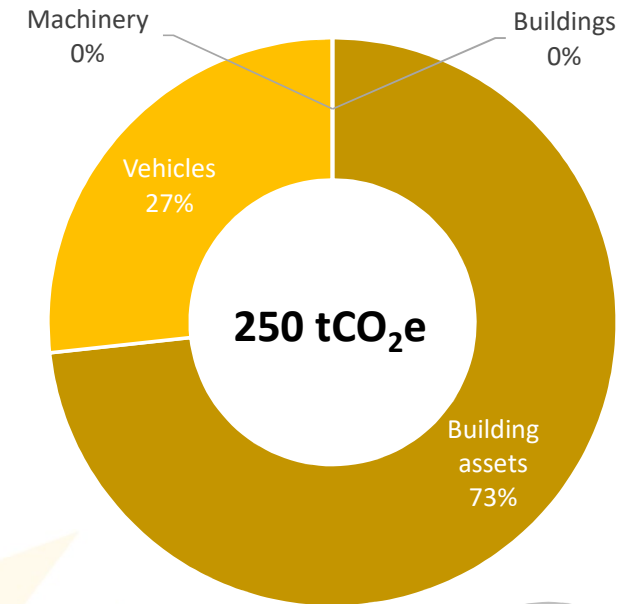
GHG Protocol (6%)

Data and assumptions

- ✓ **Buildings and car parks:** m² of car parking and office space
- ✓ **Building assets:** generators, refrigerators, air conditioning units, machinery etc., in units per building, and furniture, equipment and tools per building in terms of purchase price
- IT equipment:** IT inventory by type of goods
- ✓ **Vehicles:** vehicle model and type, and leased or owned vehicles across all three buildings
- ✓ **IT equipment** is considered in the digital footprint
- ✓ No depreciation has been included in this method

	Type of capital goods	tCO ₂ e
Results	Building assets	183
	Vehicles	67
	Machinery	0
	Buildings	0
	Total	250

Total GHG emissions from capital goods



No new buildings, car parks or machinery were acquired in 2020

Uncertainties
75 tCO₂e
(27%)

5 Result by scope

Passenger transport



Bilan Carbone® (6%) / GHG Protocol (10%)

Data and assumptions

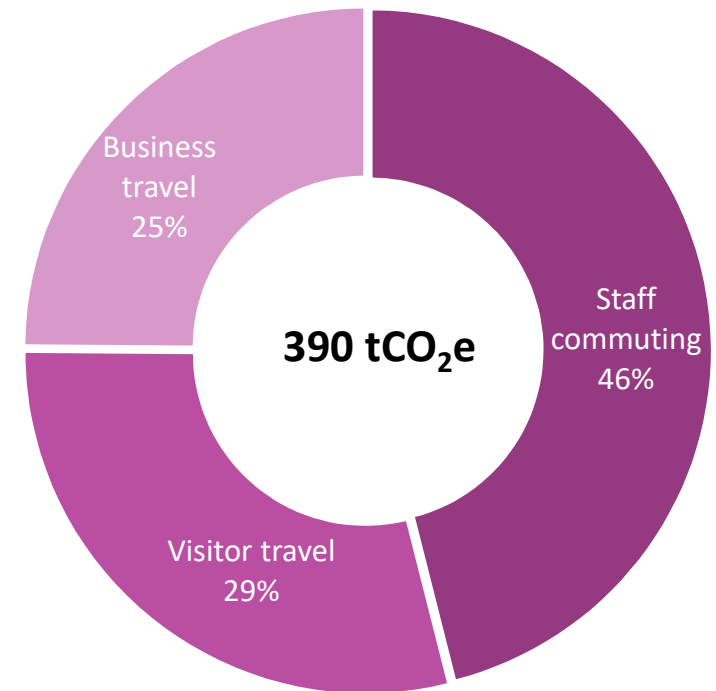
Emissions sources

- ✓ Staff commuting between home and work, and use of official cars for non-business travel
- ✓ Business travel (including official cars)
- ✓ Visitor travel

Results

Type of transportation	tCO ₂ e
Staff commuting	179
Visitor travel	113
Business travel	97
Total	390

Emissions from the transport of people by type of travel



Uncertainties
108 tCO₂e
(28%)

5 Result by scope

Passenger transport



Staff commuting

Data provided

- ✓ Data from a 2018 ECA survey on staff commuting has been reused

Hypothesis

- ✓ Teleworking days were not included in the calculation

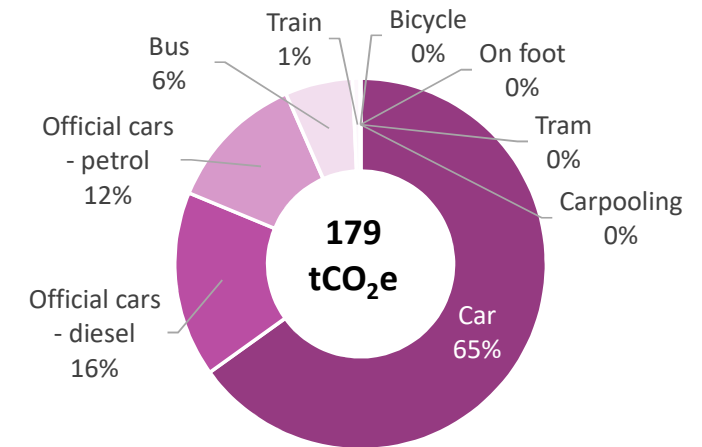
Staff commuting	tCO ₂ e	km
Car	117	604 992
Official cars – diesel	29	152 747
Official cars - petrol	22	108 386
Bus	11	76 827
Train	1	31 958
Carpooling	0	21 114
Bicycle	0	26 314
On foot	0	6 103
Tram	0	3 456
Total	179	1 031 898

Extrapolated results

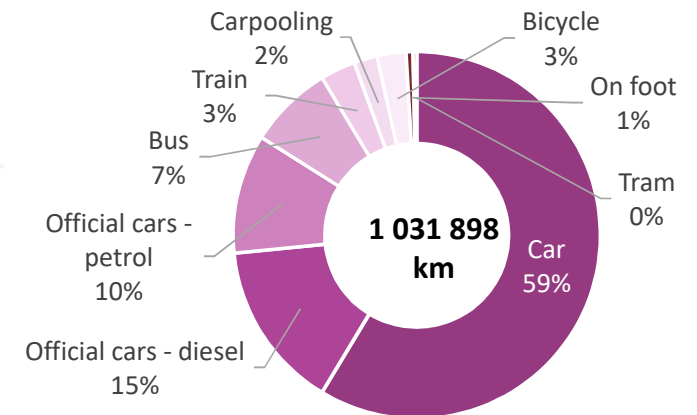
Cars: 93% of GHG emissions from 84% of kilometres travelled

Daily average of 26 km per FTE

GHG emissions from commuting



Kilometres⁵ travelled for commuting



⁵ Litres were used for the carbon footprint calculation for official cars

5 Result by scope

Passenger transport



Visitor travel

Data provided

Number of visitors by country of origin in 2020:

- ✓ 17 visits
- ✓ 398 visitors

Assumptions regarding mode of transport

- ✓ Short-haul flights: EU-ES
- ✓ Car: BE-LU
- ✓ Bus: DE
- ✓ Train: FR

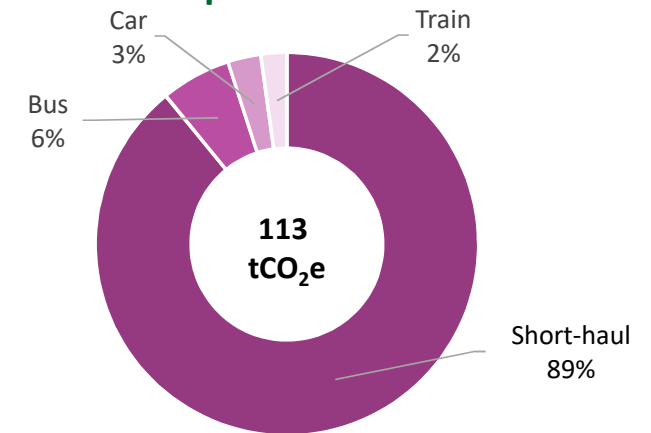
Results

Visitor travel	tCO ₂ e	km
Short-haul flights	101	594 003
Bus	7	51 870
Car	3	16 390
Train	2	62 408
Total	113	724 671

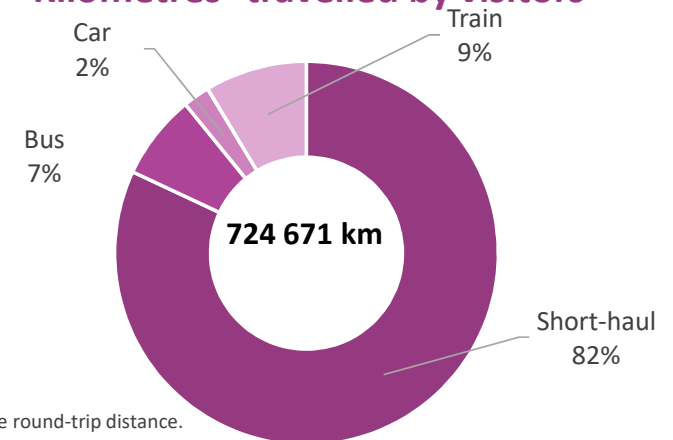
Plane: 89% of GHG emissions from 82% of kilometres travelled

Train: 2% of GHG emissions from 9% of kilometres travelled

Sources of 2020 GHG emissions from the transport of visitors



Kilometres⁵ travelled by visitors



⁵ EcoAct used its internal distance-calculator tool to estimate the distance between the country of origin and Luxembourg, and multiplied it by two to calculate the round-trip distance.

5 Result by scope

Passenger transport



Business travel

Data provided

Total number of kilometres by mode of transport

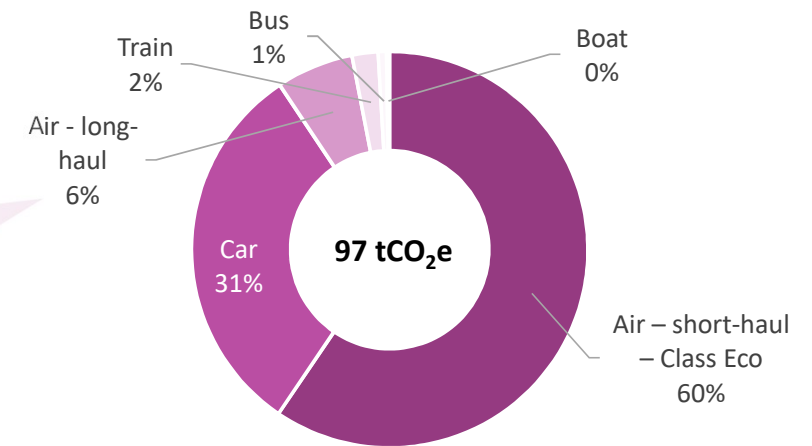
Car: personal, official and rented cars

Results

Business travel	tCO ₂ e	km
Air – short-haul - Class Eco	58	340045
Car	30	155958
Air - long-haul	6	37755
Train	2	52042
Bus	1	4936
Boat	0	273
Total	97	591009

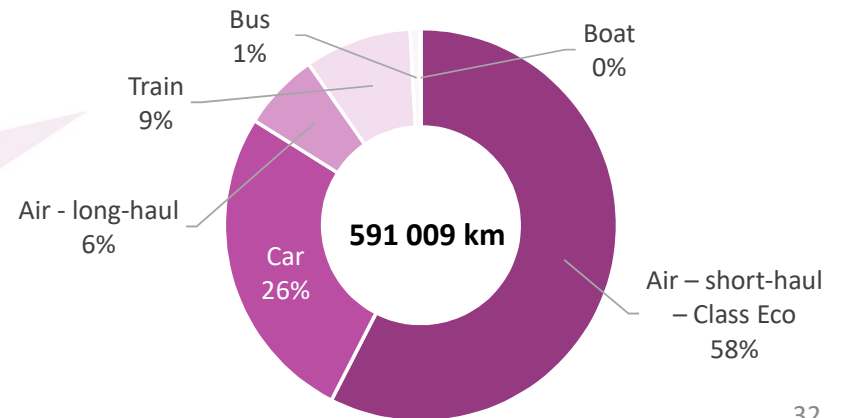
GHG emissions from business travel

Plane: 66% of GHG emissions for 64% of distance travelled



Kilometres⁵ travelled for business travel

Train: 2% of GHG emissions for 9% of distance travelled



5 Result by scope

Passenger transport



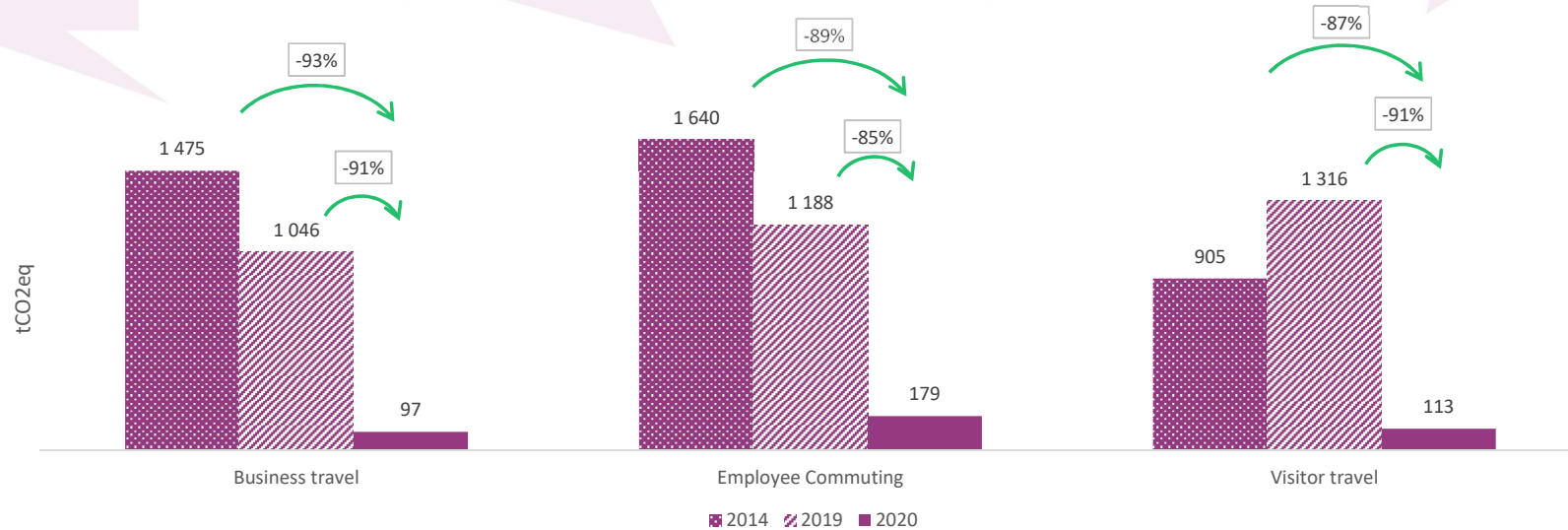
Comparison with previous years

GHG emissions tCO ₂ e	2014	2019	2020	2014-2020 variation	2019-2020 variation
Total transport	4 020	3 550	390	-90% ↓	-89% ↓

-91% in GHG emissions from **business travel**, as the distance travelled decreased due to COVID-19.

-85% in GHG emissions from **staff commuting**, mainly due to COVID-19 restrictions (new teleworking scheme introduced on 1st June 2019).

-91% in GHG emissions from **visitor travel** as visits have decreased largely due to COVID-19.



5

Result by scope

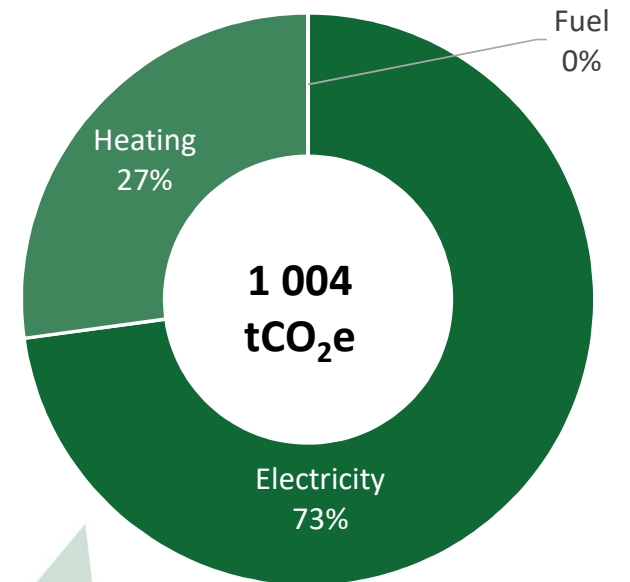
Energy (in-house)

Bilan Carbone® (16%)

Data and assumptions

- ✓ **Electricity consumption** The ECA purchases green electricity with “guarantees of origin”. However, the Bilan Carbone® method takes into account true electricity consumption from the national grid (location-based approach).
- ✓ **Heat consumption** 2020 consumption for each building. The emissions factor is based on the provider’s energy mix.
- ✓ **Fuel consumption** (by generator): litres purchased.

Total GHG emissions from energy



Results

Energy source	tCO ₂ e
Electricity	731
Heating	273
Fuel	0
Total	1 004

Uncertainties
61 tCO₂e
(6%)

No fuel purchase in 2020. Fuel used during the reporting period was accounted for in 2019.

5

Result by scope

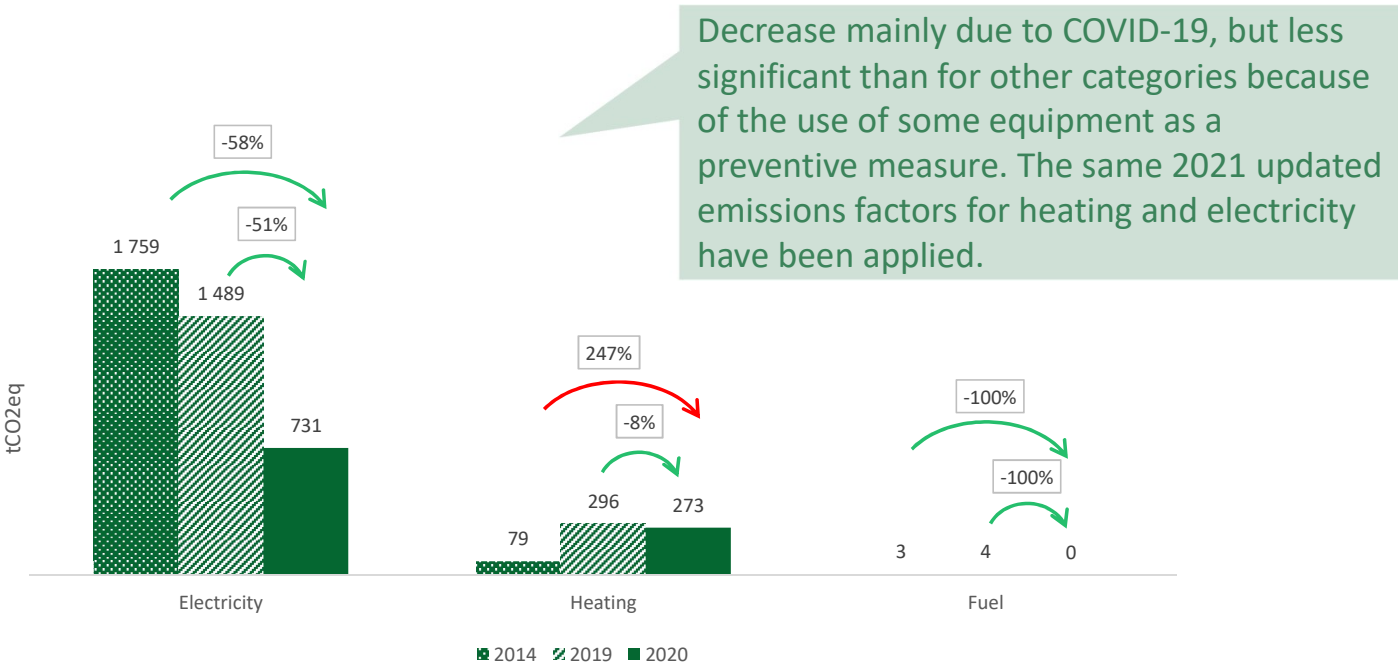
Energy (in-house + EDC)



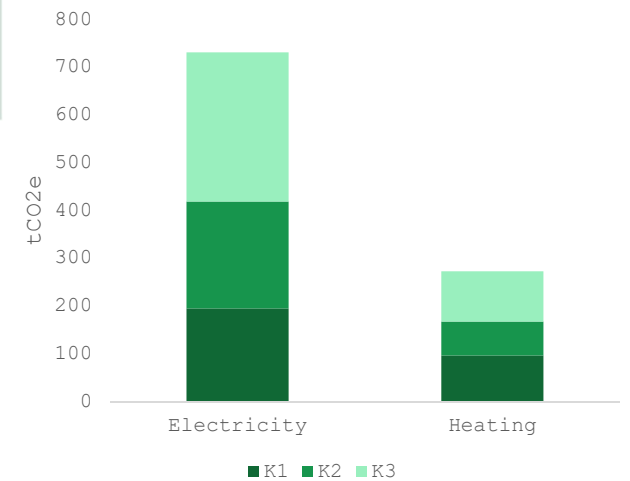
Comparison with previous years

GHG emissions tCO ₂ e	2014	2019	2020	2014-2020 variation	2019-2020 variation
Total energy	1 840	1 788	1 004	-45% ↘	-44% ↘

Due to its size, the K3 building accounts for the greatest share of energy emissions.



2020 Emissions by building



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Result by scope

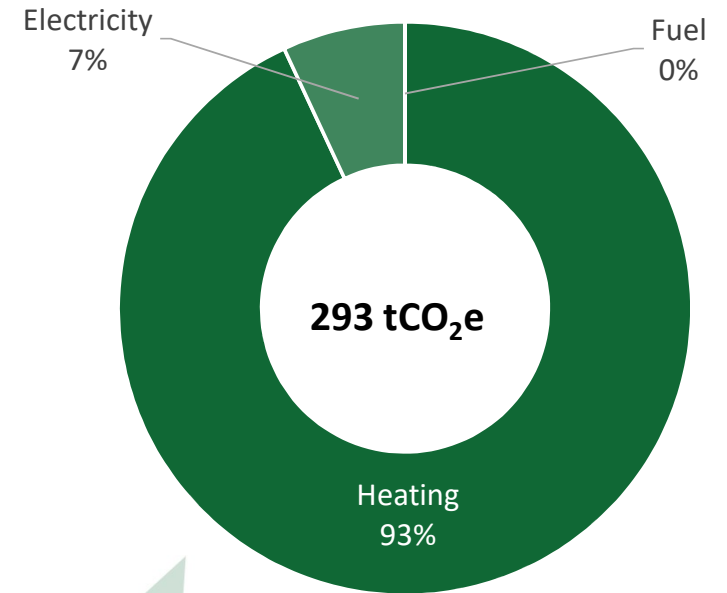
Energy (in-house) ⚡

GHG Protocol (7%)

Data and assumptions

- ✓ **Electricity consumption** The ECA purchases green electricity with “guarantees of origin”. The source of green energy is taken into account using the GHG Protocol methodology (market-based approach).
- ✓ **Fuel consumption** (by generator): litres purchased.
- ✓ **Heat consumption** 2020 consumption for each building. The emissions factor is based on the provider’s energy mix.

Total GHG emissions from energy



Results

Energy source	tCO ₂ e
Electricity	20
Heating	273
Fuel	0
Total	293

Uncertainties
52 tCO₂e
(14%)

Origin of renewable energy:
hydropower

5

Result by scope

Non-energy in house



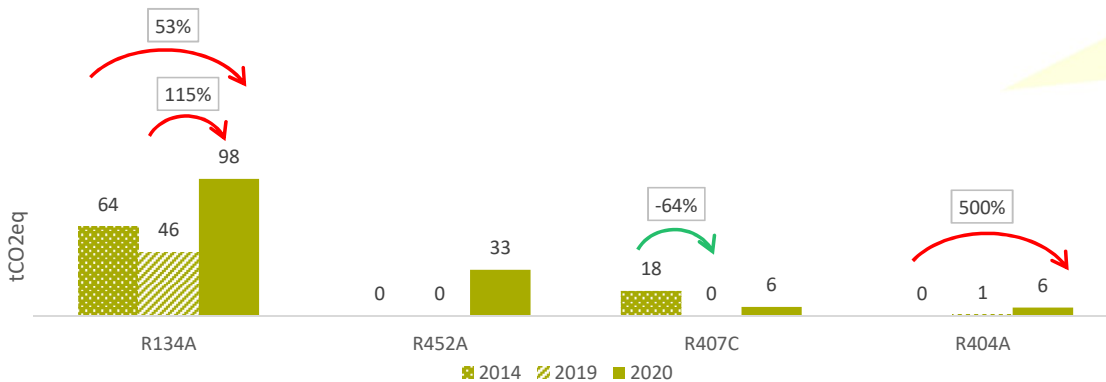
Bilan Carbone[®] (2%) / GHG Protocol (4%)

Data and assumptions

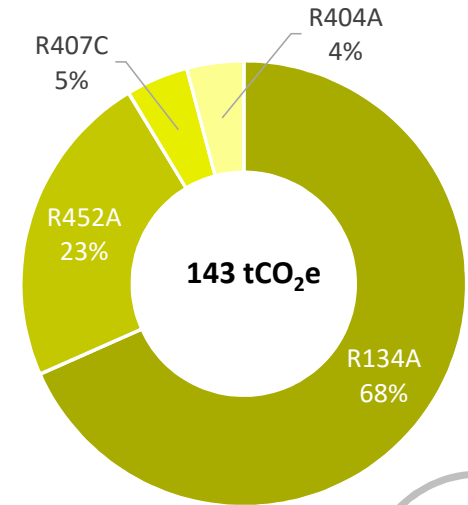
Refrigerant gases: cooling installations refilled with refrigerant gases (R134a, R404a, R407a and R452a) throughout 2020. Refills were considered as leaks.

Results and comparison with previous years

GHG emissions tCO ₂ e	2014	2019	2020	2014-2020 variation	2019-2020 variation
R134A	64	46	98	53% ↗	115% ↗
R452A	0	0	33		
R407C	18	0	6	-64% ↘	
R404A	0	1	6		500% ↗
Total	82	47	143	75% ↗	207% ↗



Total non-energy GHG emissions



Refilling refrigerator and freezer refrigerants after shutdown during COVID-19

Refrigerant gases have a huge impact:

- ✓ 1 tonne of R134a is equivalent to 1 300 tCO₂
- ✓ 1 tonne of R407a is equivalent to 3 940 tCO₂
- ✓ 1 tonne of R404c is equivalent to 1 620 tCO₂
- ✓ 1 tonne of R452a is equivalent to 2 141 tCO₂

Uncertainties
52 tCO₂e
(36%)

5

Result by scope

Waste



Bilan Carbone®/GHG Protocol (<1%)

Data and assumptions

✓ **Waste**

Non-hazardous: food and household waste, plastic, paper, cardboard and glass packaging

Hazardous: waste water and sewage, light bulbs and fluorescent tubes, packaging waste containing dangerous products, scrap metal, batteries, accumulators, and electronic waste

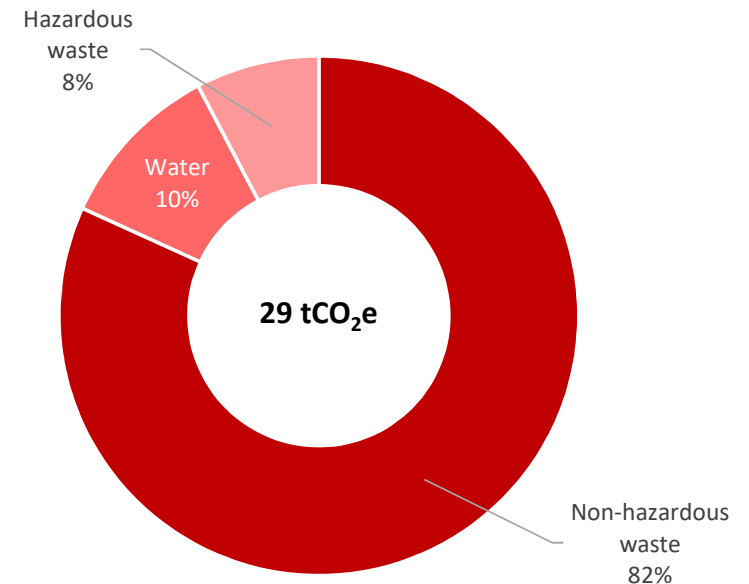
✓ **Water use (sewage)**

Data: based on water consumption, allocated to buildings according to the level of occupancy

Results

Type of waste	tCO ₂ e
Non-hazardous waste	24
Water	3
Hazardous waste	2
Total	29

Total GHG emissions from waste



Uncertainties
5 tCO₂e
(16%)

5

Result by scope

Waste

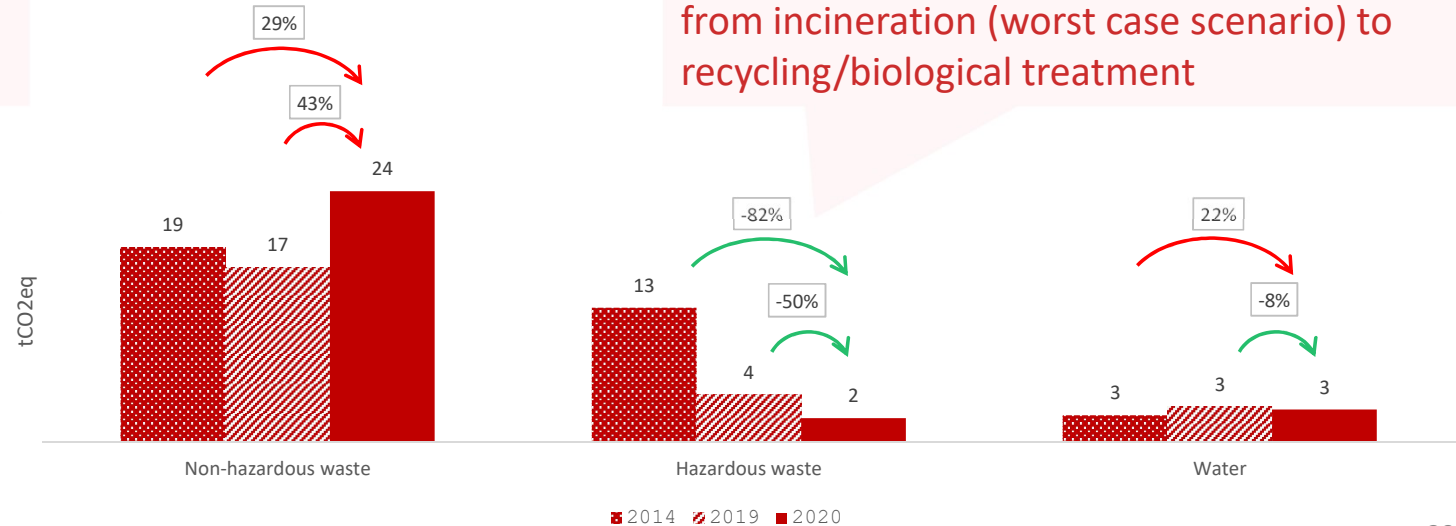


Comparison with previous years

GHG emissions tCO ₂ e	2014	2019	2020	2014-2020 variation	2019-2020 variation
Total waste	34	25	29	-14% ↓	+19% ↑

-33% cardboard and paper under non-hazardous waste in 2020 compared with 2019

Accuracy of data relating to waste end-of-life has improved: The processing of food fats and oils improved between 2014 and 2019, i.e. from incineration (worst case scenario) to recycling/biological treatment



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Result by scope

Transport of goods



Bilan Carbone®/GHG Protocol (<1%)

Data and assumptions

Transport by suppliers: 2018 data for 2019 (no data available because of COVID-19). Real data was available for 2020.

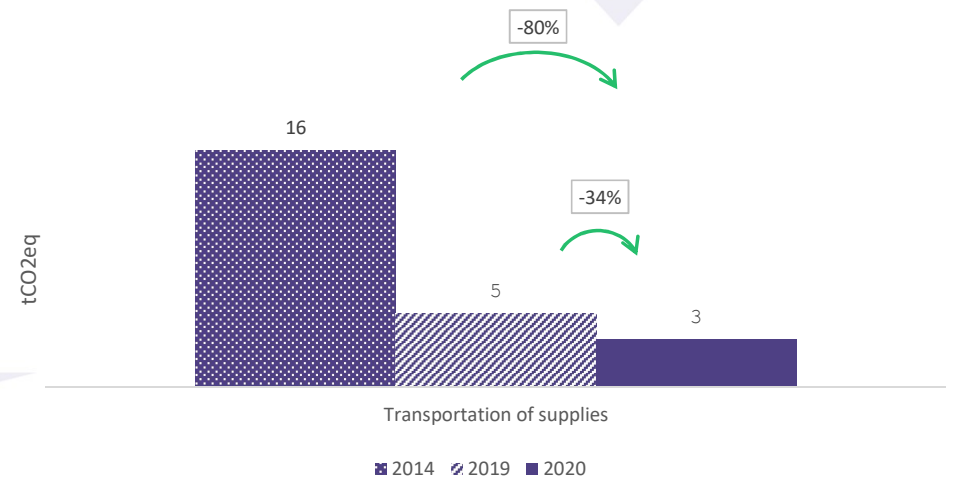
Results

Emission source	tone.km	tCO ₂ e
Total transport of goods	17 332	3

Increase of 68% in the total number of tonnes/km in 2020 compared to 2019. The decrease in emissions is due to a change in emissions factors.

Uncertainties
1 tCO₂e
(25%)

Average annual distance driven by each supplier: 4 394 km



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Result by scope

Digital



Bilan Carbone® (4%)

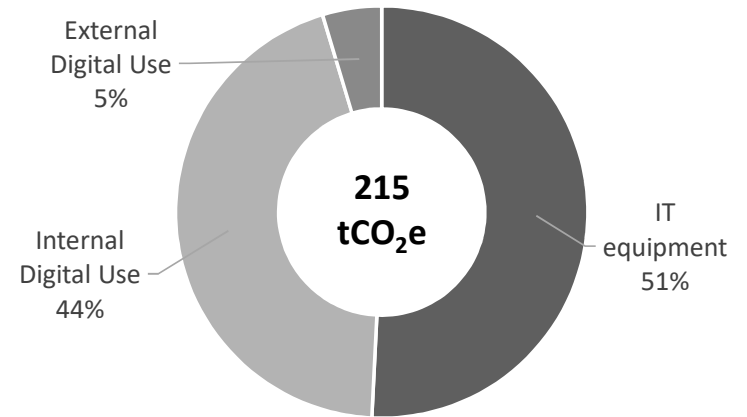
Data and assumptions

- ✓ **Internal digital use**
Energy emissions related to both datacentres: K3 and CETREL.
- ✓ **External digital use**
Emissions linked to the ECA consumers' use of: website, Facebook, LinkedIn, Twitter, emails, reports and online videos.
- ✓ **IT equipment**
IT inventory by type of goods.
No depreciation has been included.

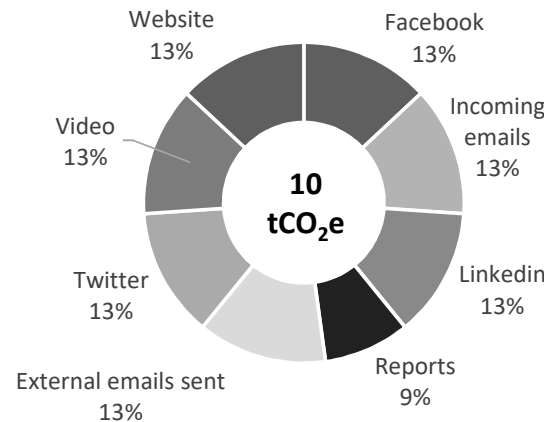
Results

Type of emissions	tCO ₂ e
IT equipment	109
Datacentre K3	66
CETREL	30
External Digital Use	10
Total	215

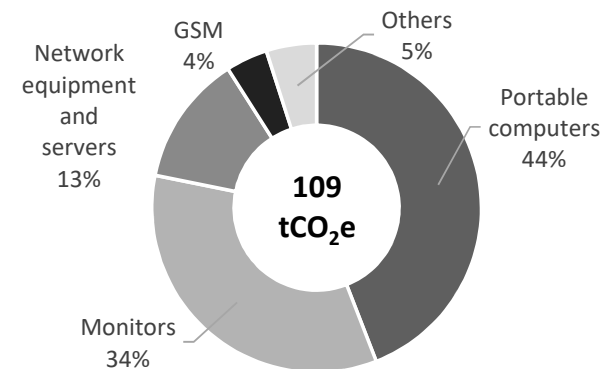
Total GHG digital emissions



External digital use emissions



Emissions from IT equipment



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Result by scope

Digital



GHG Protocol (3%)

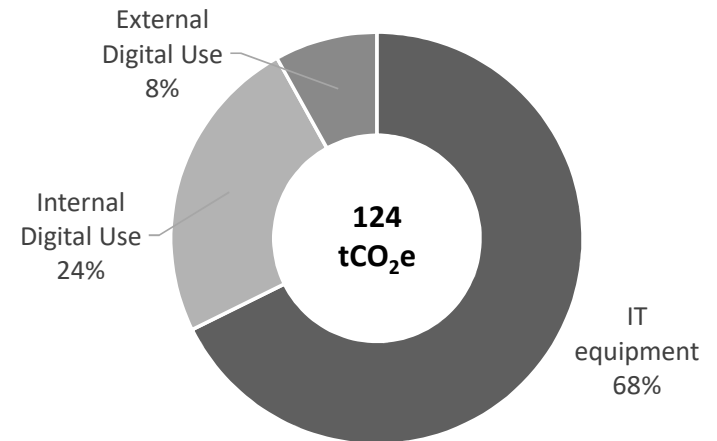
Data and assumptions

- ✓ **Internal digital use**
Energy emissions related to both datacentres: K3 and CETREL.
- ✓ **External digital use**
Emissions linked to the ECA consumers' use of: website, Facebook, LinkedIn, Twitter, emails, reports and online videos.
- ✓ **IT equipment**
IT inventory by type of goods.
No depreciation has been included, only equipment purchased in 2020.

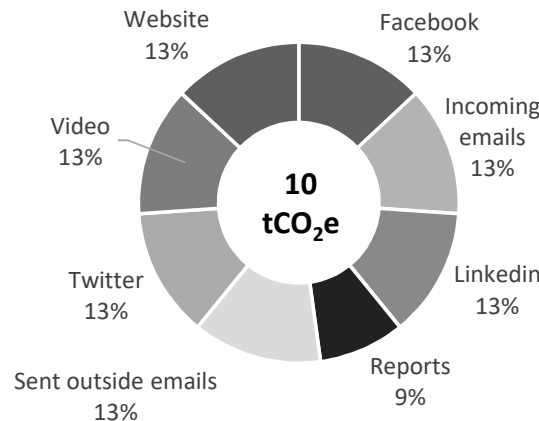
Results

Type of emissions	tCO ₂ e
IT equipment	84
Data centre K3	0,2
CETREL	30
External Digital Use	10
Total	124

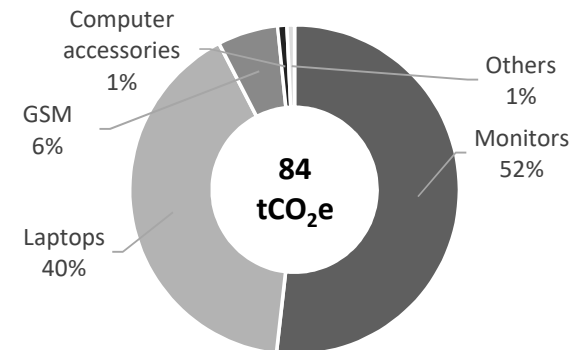
Total GHG digital emissions (3%)



External digital use emissions



IT equipment emissions



5

Result by scope

Teleworking



Bilan Carbone® / GHG Protocol (<1%)

Data and assumptions

✓ Heating

Emissions related to household heating: natural gas, fuel, heat pump, electricity and green electricity for the GHG Protocol, district heating and wood.

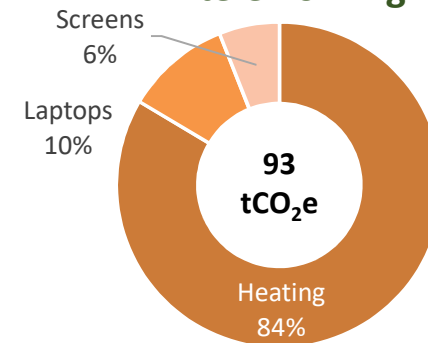
✓ Laptops and Screens

Emissions related to the IT equipment energy consumption (electricity and green electricity for the GHG Protocol)

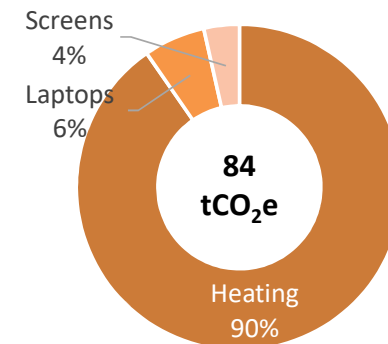
Results

Bilan Carbone®	tCO ₂ e	GHG Protocol	tCO ₂ e
Heating	78	Heating	76
Laptops	10	Laptops	5
Screens	6	Screens	3
Total	93	Total	84

Bilan® Carbone emissions from teleworking



GHG Protocol emissions from teleworking



This report was prepared for the European Court of Auditors (ECA) by Argest S.A. and EcoAct France, based on data provided by the ECA.



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