



# Concluding management letter

on the audit of

the implementation of the “Sustainability Action Programme” by the Federal Ministry for Economic Cooperation and Development

addressed to the  
Federal Ministry for Economic Cooperation and  
Development

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The present management letter comprises the concluding audit findings issued by the German SAI in accordance with Article 96 para. 4 sent. 1, Federal Budget Code. A decision on its disclosure is reserved to the German SAI.

Ref.: II 3 - 2019 - 0923

Potsdam, 3 June 2020

## 0 Executive summary

The federal government is convinced that all government action needs to embrace the mission statement for sustainable development. Living up to its responsibility in this respect, the government adopted the "sustainability action programme" (programme) in 2015. We audited the implementation of this programme by the Federal Ministry for Economic Cooperation and Development (Ministry). We confirm the following key findings as final:

- 0.1 In a bid to become carbon neutral in 2020, the Ministry quantified its greenhouse gas emissions. The Ministry is the first German federal ministry to achieve a carbon neutral footprint. Its residual greenhouse gas emissions are offset through emission credit trading. The Ministry relies on an action list to plan, control and assess actions taken to cut emissions. We found that the action list was incomplete. We advised the Ministry that knowing the cost per unit of greenhouse gas abated is an important aspect, facilitating the selection of actions offering the most favourable balance between costs and performance (greenhouse gas abatement). The Ministry pledged to ensure a consistent implementation. Where suitable data is available or may be collected at a reasonable expense, the Ministry undertook to perform and document estimates on both greenhouse gas abatement potentials and costs.
  
- 0.2 The Ministry's greenhouse gas emissions were attributable mainly to official travel, in particular air travel. In 2018, travel activities accounted for 68 per cent of the Ministry's total emissions. The Ministry believes that its officials having to travel abroad need to board an aeroplane also in the future. We therefore suggested that the Ministry considered reducing the number of domestic flights in a more timely manner. To this end, the Ministry was supposed to spur and include interdepartmental activities. For example, an increase in rail service frequency would contribute to reducing travel times. On top of that, the Ministry's greenhouse gas footprint should indicate air

travel-related greenhouse gas emissions differentiated by type of travel (domestic/international). The Ministry pledged to present air travel-related greenhouse gas emissions split by travel type as from the reporting year 2019. The Ministry added that it had already approached the coordinating office for carbon neutral government operations, speaking out for an increased rail service frequency and the use of Sprinter trains between the two seats of government in Bonn and Berlin.