

Glossary to the INTOSAI WGEA project "Sustainable energy"

Bioethanol	A sort of biofuel that is derived exclusively from the fermentation of plant starch or sugar in a wide variety of crops. Bioethanol is intended to replace fossil fuels in vehicles.
Biofuel	Fuel produced from dry organic matter or combustible oils from plants, such as alcohol from fermented sugar, black liquor from the paper manufacturing process, wood and soybean oil.
Biomass	Organic material, both above ground and below ground, and both living and dead, such as trees, crops, grasses, tree litter, and roots that can be used as fuel or for industrial production.
Concurrent or parallel audit	Audit conducted more or less simultaneously by two or more SAIs, but with a separate audit team from each SAI reporting only to its own legislature or its own government and on only the observations and/or conclusions pertaining to its own country.
Conventional energy resource	Energy source that for energy production uses burning of fossil fuels, in particular coal, oil and gas.
Coordinated audit	It is either a joint audit with separate reports (as outlined for concurrent audits) or a concurrent audit with a single, joint report in addition to separate national reports.
Energy instruments (e.g. energy policy, energy conception, energy programme)	Documents related to energy production, consumption, energy efficiency etc. Such a document can be adopted both on the regional and national level.
Energy savings	Amount of saved energy determined by measuring and/or estimating consumption before and after implementation of one or more energy efficiency improvement measures, whilst ensuring normalisation for external condition that affect energy consumption.
Financial audit	Audit of the legality and regularity of financial management and of accounting.
Individual audit	Audit conducted by only one SAI.
International liability	International liability is a convention governing e.g. cooperation in the field of sustainable energy, which was concluded between two or more countries.
Joint audit	Audit conducted by one audit team composed of auditors from two or more SAIs, who prepare a single, joint audit report for publishing in all participating countries.
Nuclear power	Nuclear technology designed to extract usable energy from atomic nuclei via controlled nuclear reaction. The most common method is through nuclear fission, other methods include nuclear fusion and radioactive decay.

Performance audit	Audit of the, economy, efficiency and effectiveness of public administration. Performance audit covers not only specific financial operations, but the full range of government activity including both organisational and administrative systems.
Regional (territorial) energy policy	It is a document governing energy policy on the level of regions, territories, municipalities, countries etc. (where applicable)
Renewable energy resource	Energy source that does not rely on finite stocks of fuels. The most widely known renewable source is hydropower; other renewable sources are biomass, biofuels, solar, tidal, wave and wind energy.
SAI	Supreme Audit Institution
Secondary energy resource	An exploitable energy resource whose energy potential is generated as the by-product of the conversion and final consumption of energy, in being released from bituminous minerals, or in the energy use or disposal of waste and substitute fuels made on the basis of waste or in other economic activity.
State energy policy	It is one of the basic components of the economic policy of the (federal) state. It reflects the state's responsibility for creating conditions for reliable and permanently safe supplies of energy at acceptable prices and for creating conditions for its efficient use that will not threaten the environment and will comply with the principles of sustainable development.
Sustainable energy	Provision of energy; such that it meets the needs of the present without compromising the ability of future generation to meet their needs. A broader interpretation may allow inclusion of fossil fuels and nuclear fission as transitional sources while technology develops, as long as new sources are developed for future generation to use. A narrower interpretation includes only energy sources which are not expected to be depleted in a timeframe relevant to human race.