

National audit abstract	
Country	Austria
The Name of the Audit	Climate change and energy efficiency
Publication Information	September 2009; nine reports for the Laender, e.g., Reihe Wien 2009/6; available in German at www.rechnungshof.gv.at

The national audit objectives

To investigate programs and measures related to energy saving and the contribution of this sector to fulfil the Kyoto Protocol commitment.

The scope of the audit

- Costs and effectiveness of measures dealing with the mitigation of carbon dioxide emissions in energy saving; energy-related advisory service; subsidies to energy-saving projects; contribution of the public buildings sector to reach the Kyoto target.
- Audit period covered or end date of audit process: 2002–2007.
- Audited entities: Governments and administrations in all nine Austrian states (Laender).

Conclusions of the audit findings and key recommendations

The energy strategies of the States of Carinthia, Lower Austria, Upper Austria, Vorarlberg, and Vienna did not provide specific measures, while the other states listed measures, but did not specify quantified objectives or identify competent implementation agencies.

In most cases, the energy reports of the states contained data on energy consumption and the development of the particular energy sources; however, only three out of nine states reported on the implementation of intended reduction measures. The data on carbon dioxide emission reduction were based on different determination methods, so that no meaningful comparison could be made in terms of their climate impact in the different states.

On the basis of the assumptions of the SAI and given a service life of 20 years of the funded projects, grants from the federal government to enterprises to invest in cleaner technology to reduce greenhouse gases amounted to approximately 14 euros per reduced tonne of carbon dioxide. Comprehensive data on the carbon dioxide savings of all funding programs collected on a standardized basis were not available, so no comprehensive evaluation of the funding efficiency could be carried out.

In the Austrian states, reduction potentials should be determined for each funding program, and corresponding carbon dioxide reduction targets should be determined accordingly. The federal government and the states should develop a consistent calculation method for carbon dioxide savings. On that basis, data should be collected on carbon dioxide savings from all programs to allow an evaluation of the funding efficiency.

Responses of the government to the audit recommendations

Discussions and reactions are still to come.