

Environmental grants in Austria

Name of Supreme Audit Institution

Österreichischer Rechnungshof (Austrian Court of Audit)

Title of summary report on audit findings

Report concerning audits of the year 2002 (Bund 2003/1)

Description of the Audit

The aim of the audit was to investigate and evaluate the economic and efficient use of invested funds, if there is a contribution to improve to the environmental situation and if the contract between the federal ministry and the allocating bank is adequate to the output.

The audit was undertaken by the Rechnungshof on its own initiative, was conducted between October 15th and December 14th, 2001 and covered the period between 1997 and 2001.

Scope of audit

determination of objectives and their achievement

mechanisms of distribution

priorities

ecologic output

contribution in reaching the Kyoto targets

control mechanisms

liquid funds

Audited units

- Federal ministry of agriculture, forestry, environment and water management
- Kommunalkredit Austria AG (the entrusted bank)

Audit Participants

Department B6 (comprehensive environmental protection)

Summary of the audit findings and evaluation of the audited activities

From 1993 grants in the amount of 266.2 Mill. EUR were allocated and 238.5 Mill. EUR were paid out for 4092 projects. The allocating system was satisfying. The amount of avoided emission (water and air) was considerable (e.g. 421 000 tons of CO₂-equivalents from 1996 to 1998), but it turned out, that Austria could get troubles in fulfilling the national Kyoto targets. The costs of one avoided ton CO₂ were 103 EUR. The Rechnungshof found, that there was no co-ordinated information about actions for reducing greenhouse gases concerning the various levels of administration. He further recommended to introduce middle term finance planning instead of the annual budget concerning Kyoto relevant investments. In the eyes of the Rechnungshof emission trading is only the last possibility to reach the Kyoto targets. It should be aimed to reach these targets with internal possibilities, including the flexible Kyoto mechanisms (joint implementation and clean development mechanism). The contract with the allocating bank was considered to be proper.

Addressees of the report on audit findings

The report was forwarded to the Nationalrat (federal legislation) of Austria.

Results of the audit

Parallel existing regulations were deleted;
an Austrian climate strategy was decided on and
improvements in co-ordinating efforts reducing greenhouse gases were promised.

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