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Comité permanent de la Conférence alpine
Comitato permanente della Conferenza delle Alpi
Stalni odbor Alpske konference

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**POROČILO GENERALNEGA SEKRETARJA O IZVAJANJU
PRORAČUNA 2011/2012 IN DOKONČNI PRORAČUN ZA LETI
2013/2014**

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A Poročilo Generalnega sekretarja

I. Struktura tega dokumenta

V smislu 7. člena finančnega in računovodskega pravilnika je Stani sekretariat 1. oktobra 2012 posredoval pogodbenicam osnutek rednega proračuna za leti 2013 in 2014. Stalni odbor je 20.-21. novembra 2012 na svoji 51. seji sprejel ta osnutek (TDR B1a) in določil naslednje:

1. da ostane porazdelitev obveznih prispevkov za obdobje 2013/2014 nespremenjena;
2. da znaša celotni znesek obveznih prispevkov pogodbenic za leto 2013 874.754,61 evrov in 874,754,61 evrov za leto 2014 (isti znesek kot v letu 2010);
3. da se potrdi osnutek rednega proračuna za proračunsko obdobje 2013/2014, ki je v Prilogi št. 1, da se ohranijo veljavni maksimalni zneski za dodatke in nadomestila iz 4. odstavka 23. člena ter da se za 5 % povečajo nadomestila za prenočevanje, kot jih predvideva 2. odstavek 24. člena Pravilnika o zaposlenih Stalnega sekretariata;
4. da se morebitni pozitivni saldo zaključne bilance za proračunsko obdobje 2011/2012 prenese v proračun za proračunsko obdobje 2013/2014
5. da se zaprosi Generalnega sekretarja, da pravočasno pred prvo sejo Stalnega odbora po 31. marcu 2013 skupaj z zaključno bilanco za proračunsko obdobje 2011/2012 posreduje tudi dopolnjeni osnutek proračuna za proračunsko obdobje 2013/2014
6. da se zaprosi Stalni sekretariat, da poveri izvedbo revizije računovodskih izkazov za finančno obdobje v letih 2011 in 2012 družbi Ovilava.

Kot je posebej razvidno iz 4. in 5. točke je bil ta sklep sprejet, čeprav je bilo jasno, da bodo dokončni podatki o izvajanju proračuna 2011/2012 znani šele po zaključni bilanci tekočega proračunskega obdobja (31.12.2012). Prvi teden februarja 2013 je bil zaključen računovodski postopek za finančne transakcije v letu 2012, tako da je sedaj na voljo dokončna slika izvajanja proračuna 2011/2012.

Čeprav mora v smislu 9. člena Finančnega in računovodskega pravilnika in tudi v skladu s 5. točko že omenjenega sklepa Stalni odbor preveriti poročilo o zaključni bilanci na svoji prvi seji po 31. marcu, je, glede na to, da so na voljo že vse ustrezne računovodske informacije,

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Generalni sekretar menil, da se to poročilo lahko predloži Stalnemu odboru že na njegovi 52. seji, ki je predvidena za 7. in 8. marec 2013, če bodo seveda vse pogodbenice menile, da bi bilo koristno, če bi ga pregledali že na tej seji Stalnega odbora. Po vsebinah je to poročilo razdeljeno na dva dela: prvi obravnava izvajanje proračuna 2011/2012 in se v pretežni meri navezuje na poročila za 48. in 51. sejo Stalnega odbora, drugi pa obravnava dopolnjeni osnutek proračuna za obdobje 2013/2014. Oba dela sta medsebojno povezana, saj je dopolnjeni osnutek proračuna za proračunsko obdobje 2013/2014 vezan na morebitni prihranek v proračunu obdobja 2011/2012.

II. Izvajanje proračuna 2011/2012

SPLOŠNI POGLEDI

Proračun 2011/2012 (priloga št. 2) je predvideval skupne prihodke in izdatke v višini 1.989.045,72 evrov. V tem proračunu je bilo predvideno kritje predvidenih stroškov s pomočjo obveznih prispevkov držav v višini 1.749.509,22 evrov, ocenjenih aktivnih obresti (3.000€) in rezerv (prispevkov iz prejšnjih obdobj in mobilizacije investicijskega sklada) za preostali del.

V prilogi št. 3 je prikazana zaključna bilanca proračunskega obdobja 2011/2012. Končno stanje potrjuje uravnoveščenost računov za proračunsko obdobje 2011/2012. Tu je potrebno izpostaviti dve dejstvi:

1. Obvezni prispevki za proračunsko obdobje 2011/2012 so bili potrošeni v celoti. V smislu 4. člena Finančnega in računovodskega pravilnika torej ni potrebno nikakršno delno povračilo obveznih prispevkov, ki so jih vplačale pogodbenice.
2. Skupni saldo obeh poglavij ("osnovni stroški" in "aktivnosti") je pozitiven, prav tako kot saldo vsakega poglavja posebej, z izjemo poglavja št. 400 (kjer je saldo negativen za samo 11 evrov). Kjer posamezne postavke izkazujejo negativen saldo (postavke 120, 300 (v poglavju, ki se nanaša na Innsbruck), 600 (Innsbruck), 200 (Bolzano), 400 (Bolzano) v poglavju "osnovni stroški" in postavke 430, 440, 610, 630, 910 v poglavju "aktivnosti"), le-ta nikoli ne presega 20% vsote vseh postavk istega poglavja, zato v smislu člena 8.1 Finančnega in računovodskega pravilnika ni potrebna odobritev Stalnega odbora za prerazporeditev posameznih poglavij.

PRIHODKI

Glede prihodkov povejmo, da je Sekretariat prejel za leti 2011 in 2012 vse obvezne prispevke z izjemo 25.917,75 evrov, ki ji formalno za leto 2012 še dolguje Italija. Le-ta je sporočila, da jih bo Sekretariatu vplačala skupno z obveznim prispevkom za leto 2013. Poleg tega je Italija na osnovi specifičnega dogovora na dan 14. decembra 2012 posredovala Sekretariatu 445.000 evrov za lažje obvladovanje dejavnosti naslednjih dveh let italijanskega predsedovanje.

Obvezni prispevki za leti 2011/2012

	2011	2012
AUT	214.314,88	214.314,88
F	157.445,83	157.445,83
DE	74.354,14	74.354,14
I	231.809,97	231.809,97
FL	17.495,10	17.495,10
MC	17.495,10	17.495,10
SL	34.990,18	34.990,18
CH	126.839,42	126.839,42
Skupaj	874.754,61	874.754,61
Skupaj 2011/2012:	1.749.509,22	

Prihodki od aktivnih bančnih obresti, ocenjenih na 3.000 evrov ob potrditvi proračuna 2011/2012, so bili zaradi splošnega in nenadnega padca obrestnih mer v zadnjem dveletnem obdobju za 7.168 evrov nižji od predvidenih.

Čeprav tega ne najdemo v bilanci, moramo na kraju izpostaviti tudi stalni *in kind* prispevek, ki ga nudita Stalnemu sekretariatu Alpske konvencije Avstrija (uporaba prostorov glavnega sedeža Sekretariata in oprostitve davka na dodano vrednost pri nakupih) in Italija (uporaba prostorov izpostave v Bolzanu, režijski stroški za prostore in telekomunikacije, financiranje dveh sodelavk in oprostitve davka na dodano vrednost pri nakupih). Italijanski finančni prispevek za dve sodelavki je v proračunskem obdobju 2011/2012 znašal 160.439 evrov.

IZDATKI

Poglavje "Osnovni stroški"

Glede stroškov za zaposlene (postavka 101, v bistvu nespremenjena od leta 2009) beležimo, tako kot je bilo že napovedano v poročilih za 48. in 51. sejo Stalnega odbora, skupni prihranek v višini pribl. 4 % (50.284 evrov): ta izhaja iz dejstva, da smo se začasno odpovedali zaposlitvi enega sodelavca. Kar zadeva zaposlene, smo imeli na dan 31. december 2012 pet sodelavcev z diplomatskim statusom in tri z lokalnim.

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Ostala poglavja "osnovnih stroškov" se nanašajo na stroške za delovanje uradov v Innsbrucku (110) in v Bolzanu (210), kjer smo zabeležili prihranek v višini približno 13,5 %, ki ga lahko v glavnem pripišemo večji učinkovitosti na področju upravljanja ter prihrankom, ki smo jih dosegli, čeprav nismo zmanjšali števila obveznosti in dejavnosti. Gre za splošne stroške delovanja pisarn, stroške za komunikacije, za službene avtomobile, dobavitel storitev in reprezentančne stroške. Skupna sredstva v višini 194.000 eurov so se bistveno zmanjšala glede na predhodno dveletno obdobje (249.000 evrov). Stroške za investicije (obnova računalniške opreme in licence) smo obdržali na predvideni ravni (20.000 evrov).

Poglavje "Aktivnosti"

V okviru poglavja "aktivnosti" so bila sredstva za postavko "informiranje in komunikacija" (300) v celoti izčrpana (skupna sredstva so znašala 102.000 evrov, medtem ko je bilo v predhodnem dveletnem obdobju predvidenih 135.000 evrov). V zvezi z dejavnostmi na področju sodelovanja (155.000 evrov sredstev, ki so se povečala glede na 120.000 evrov iz predhodnega proračunskega obdobja), predvsem z regionalnim in lokalnimi oblastmi ter v obliki projektov, izkazuje končni prihranek v višini pribl. 4 % razpoložljivih sredstev.

Podrobnosti glede dejavnosti komunikacije in sodelovanja so izčrpno opisane v točki B2 poročila o delovanju v letih 2011/2012, ki je bilo predloženo na 52. seji Stalnega odbora. V njem so med drugim opisani glavni projekti, ki smo jih udeležili v sodelovanju s pogodbenicami in tretjimi subjekti: na ta način smo, kot je razvidno iz tabele, bistveno povečali sredstva za izvajanje Alpske konvencije in njenih protokolov. Tu bomo na vsak način omenili glavne dejavnosti:

Glede komunikacije izpostavljamo nadaljevanje nadgradnje spletne strani v petih jezikih (nekaj strani je prevedenih tudi v druge jezike), izdelavo novega video proizvoda (*videoclip*) in aplikacije za iPhone in Android, sestavo gradiv in ponatis nekaterih poljudnih publikacij (vključno s sodelovanjem z nekaterimi založniki v Italiji, Franciji, Nemčiji in Avstriji za distribucijo knjige *Per Alpes*), pa tudi neposredno sodelovanje oziroma podporo nekaterim prireditvam na alpskem območju, fotografski natečaj in izdajo koledarja Alpske konvencije. Na področju sodelovanja bi omenili še natečaj »projekti za izvajanje Alpske konvencije«, projekte »Superalp!« 5 in 6, izdelavo priročnika za izvajanje Alpske konvencije za avstrijske občine (priročnike za ostale države, ki smo jih izdali leta 2010, smo morali na njihovo željo celo ponatisniti), sodelovanje z upravnimi ustanovami, nevladnimi organizacijami (npr. CIPRA) in omrežji (npr. Via Alpina), študijski dan o krajini v sodelovanju s planinskimi društvi iz Avstrije in Italije.

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Project	TOT	PSAC	Other resources	From
1 - PSAC Initiative SuperAlps (2011)	€ 34.886,54	€ 18.856,19	€ 16.030,35	Valle d'Aosta and Trentino Alto Adige/Südtirol Aut. Regions, other sponsors
1 - PSAC Initiative SuperAlps (2012)	€ 28.170,42	€ 13.194,92	€ 14.975,50	EU Commission - DG ENV, ICIMOD, Lombardy Region, Slovenian Alpine Club (PS), other sponsors
1 - PSAC Initiative Landscape Conference	€ 10.337,13	€ 3.337,13	€ 7.000,00	Austrian Alpine Club (OeAV), Italian Alpine Club (CAI)
1 - PSAC Initiative Austrian Municipalities Handbook	€ 6.410,00	€ 3.410,00	€ 3.000,00	Lebensministerium
1 - PSAC Initiative Forum 20 years Alpine Convention	€ 6.360,86	€ 4.860,86	€ 1.500,00	Association "Dislivelli"
1 - PSAC Initiative Landscape Conference Proceedings	€ 6.235,00	€ 5.635,00	€ 600,00	Austrian Alpine Club (OeAV)
1 - TOT	€ 92.399,95	€ 49.294,10	€ 43.105,85	
		53,35%	46,65%	
2 - PSAC Supporter Alps debates	€ 5.810,00	€ 2.500,00	€ 3.310,00	Association "Za in Proti"
2 - PSAC Supporter Energy Conference Trento	€ 14.040,00	€ 3.200,00	€ 10.840,00	Aut. Province Trento, Aut. Region Trentino Alto Adige/Südtirol, Rotary Club Trento
2 - PSAC Supporter Festival Alpinismus Praha	n.a	€ 1.000,00	n.a	
2 - PSAC Supporter Fire across the Alps	€ 1.500,00	€ 1.000,00	€ 500,00	CIPRA Slovenia
2 - PSAC Supporter Forum Alpenkonvention Kärnten	€ 9.000,00	€ 2.000,00	€ 7.000,00	
2 - PSAC Supporter Forum Young Researchers	n.a	€ 2.000,00	n.a	
2 - PSAC Supporter Meeting Rete Montagna "Whose Alps are these?"	n.a	€ 2.780,00	n.a	
2 - PSAC Supporter Innsbrucker Naturfilmfest	n.a	€ 1.500,00	n.a	
2 - PSAC Supporter Via Alpina Travel Grants 2011-2012	€ 7.667,00	€ 3.667,00	€ 4.000,00	
2 - PSAC Supporter Walking Festival BZ	n.a	€ 2.500,00	n.a	
2 - TOT	€ 38.017,00	€ 22.147,00	€ 25.650,00	
TOTAL	€ 130.416,95	€ 71.441,10	€ 68.755,85	

V okviru poglavja SOIA (500) so izdatki znašali pribl. 93 % sredstev (le-ta so bila za dveletno obdobje 2011/2012 zmanjšana na 100.000 evrov, medtem ko so v predhodnem obdobju znašala 275.000 evrov). Izdatki so bili namenjeni objavi in razdelitvi tretjega Poročila o stanju Alp, Splošnih smernic za uporabo malih hidroelektrarn, dejavnostim, ki so povezane s pripravo četrtega Poročila o stanju Alp, in delnemu prevodu le-tega v alpske jezike pa tudi ponatisu nekaterih publikacij (RSA in smernice za male hidroelektrarne).

Na kraju smo v postavki "pomoč telesom" (400), v okviru katere se financirajo dejavnosti, ki so neposredno vezane na delovanje Alpske konference, Stalnega sekretariata in delovnih skupin/platform (prevodi, tolmačenje, potovanja), potrošili vsa razpoložljiva sredstva (zmanjšana iz 160.000 evrov za obdobje 2009/2010 na 130.000 evrov za leti 2011/2012).

ZAKLJUČKI

V proračunskem obdobju 2011/2012 beležimo zmanjšanje skupnih dejanskih izdatkov za 99.576,32 evrov v primerjavi z ocenjenimi izdatki proračuna (1.989.045,72 evrov. V vsoto je vključenih tudi 209.582,22 evrov prihodkov iz nevezanih rezerv). Ta znesek je odraz dejanskih prihrankov, ki smo jih dosegli v primerjavi z ocenjenimi izdatki proračuna (to velja še posebej za osnovne stroške).

Če upoštevamo aktivne obresti, ki so bile za 7.168 evrov višje od predvidenih (3.000 evrov), in različno vrednost obveznih sredstev za investicijski sklad glede na predvidevanja na dan 31. december 2010 (razlika v višini 18.187,31 evrov) je za izravnano zaprtje bilance 2011/2012 potrebno porabiti nevezane rezerve v višini 121.025,21 evrov namesto 209.582,22 evrov, kolikor jih je predvideval proračun. Vsota 88.557,01 evrov (razlika med rezervami v proračunu in dejansko porabljenimi rezervami za izravnano bilance) je na razpolago za bodoči proračun 2013/2014. Če upoštevamo še 64.820,23 evrov rezerv, ki izhajajo iz predhodnih proračunov in niso bile vključene v bilanco 2011/2012, znaša višina nevezanih rezerv na dan 31. december 2012 153.377,24 evrov.

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Potrditev bilance

Stalni odbor je na svoji 51. seji določil, da se potrditev zaključne bilance 2011/2012 poveri družbi OVILAVA (Wels/A). Revizijski pregled računovodskih izkazov je bil opravljen v prvi polovici meseca februarja 2013. Končno poročilo je priloženo temu dokumentu (priloga št. 4).

III. Osnutek proračuna 2013/2014

Kot smo že omenili, je Stalni odbor na svoji 51. seji potrdil priloženi osnutek rednega proračuna (priloga št.1) in sklenil, da se morebitni pozitivni saldo zaključne bilance in preostale nevezane rezerve prenesejo v proračun 2013/2014. Ob zaprtju proračunskega obdobja 2011/2012 je na voljo 153.377,24 evrov nevezanih rezerv. Potrebno se je odločiti, kako porazdeliti dodatne rezerve, katerih višina je bila ugotovljena po 31. decembru 2012, med razna poglavja dokončnega proračuna za dveletno obdobje 2013/2014.

V tej zvezi moramo upoštevati vsebino poročila, ki ga je na 51. seji Stalnega odbora pod točko B1a tudi s pomočjo prosojnic podal Generalni sekretar: le-temu je sledila konstruktivna razprava med pogodbenicami, ki se je zaključila s potrditvijo predlaganega rednega proračuna s pripombo, da se 5.000 evrov iz postavke 400 (delovne skupine in platforme, sredstva v višini 30.000 evrov) prenese v postavko 420 (Stalni odbor, sredstva v višini 80.000 evrov).

Predvsem moramo upoštevati obvezne dotacije investicijskega sklada. Po oceni, ki smo jo opravili na osnovi 13.2. člena Finančnega in računovodskega pravilnika, je v ta namen potrebno nameniti obvezna sredstva v višini 32.000 evrov. Če predvidevamo, da bomo porabili 20.000 evrov iz investicijskega sklada (glej v nadaljevanju pojasnila o skladih) za financiranje potrebnih investicij v dveletnem obdobju 2013/2014, predvsem računalniške in komunikacijske opreme in ustreznih licenc, bo saldo te postavke znašal 12.000 evrov. Glede na to postavko predlagamo, da se vključijo v aktivo tudi predvidene bančne obresti (10.000 evrov). Predlagamo torej, da se nevezane rezerve (153.377,24 evrov) prenesejo v finančno proračunsko obdobje 2013/2014 in da jih porazdelimo med postavke "komunikacije", "sodelovanje" in SOIA v skladu z usmeritvami poročila na 51. seji Stalnega odbora ter da pri tem damo prednost postavki "sodelovanje", saj le-ta vključuje aktivnosti in projekte, pri katerih so neposredno udeležene ustanove izven Sekretariata kot so pogodbenice, opazovalci in krajevne ustanove.

Proračun za proračunsko obdobje 2013/2014, ki ga dajemo v potrditev Stalnemu odboru, potem ko smo vanj vključili del nevezanih rezerv, je prikazan v prilogi št.5.

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PRIHODKI

51. seja Stalnega odbora je sklenila, da ostane porazdelitev obveznih prispevkov v letih 2013 in 2014 nespremenjena glede na leto 2010.

Naslednja tabela izkazuje prispevke, ki jih Stalni sekretariat pričakuje za leti 2013 in 2014. Skupno znašajo 1.749.509,22 evrov.

	2011	2012
AUT	214314,88	214314,88
F	157455,83	157455,83
DE	74354,14	74354,14
I	231809,97	231809,97
FL	17495,10	17495,10
MC	17495,10	17495,10
SL	34990,18	34990,18
CH	126839,42	126839,42
Skupaj	874754,61	874754,61

Na dan 14. februarja 2013 je Sekretariat že prejel prispevke Avstrije, Liechtensteina, Švice in Nemčije.

Kot smo že povedali, je bilo v obdobju 2011/2012 že uporabljenih 121.025,21 evrov iz rezerv predhodnih proračunskih obdobj, ki so skupno znašale 209.582,22 evrov. Nevezane rezerve, ki so na voljo v proračunskem obdobju 2013/2014, znašajo torej 153.377,24 evrov. Upoštevajoč ocenjene prihodke od obresti in obvezna nakazila za sklade, ki jih predvideva Finančni in računovodski pravilnik, znašajo sredstva, ki bodo v proračunu 2013/2014 zabeležena v poglavju aktiva, skupno 1.900.886,46 evrov.

IZDATKI

Za poglavje "osnovni stroški" ne predlagamo nikakršnih sprememb glede na sklepe 51. seja Stalnega odbora.

Prav tako v poglavju "aktivnosti" ne predlagamo sprememb za postavko "pomoč telesom" (400). Glede na višino stroškov za prevod in tisk Četrtega Poročila o stanju Alp, ki smo jih le deloma krili s sredstvi iz predhodnega proračuna 2011/2012, predlagamo, da postavki SOIA/ABIS (500) dodamo še 5.000 evrov poleg že potrjenih 75.000 evrov za skupnih 80.000 evrov. Predlagamo, da bi za postavko "informiranje in komunikacija" (300) predvideli dodatna sredstva v višini 55.000 evrov glede na znesek, ki je bil predviden v proračunu in ga je Stalni odbor potrdil na svoji 51. seji (45.000€). Na ta način bo lahko Sekretariat nadaljeval svoje aktivnosti kot v zadnjih štirih letih (spletna stran, poljudne publikacije in navzočnost na

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prireditvah) in na najboljši način izkoristil naložbe, ki so bile opravljene v zadnjih dveh letih. Za postavko "sodelovanje" predlagamo, da se izkoristijo preostala sredstva, in sicer 115.886,46 evrov namesto že predvidenih 46.509 evrov ter da se vsota porazdeli med postavke sodelovanje z regionalnimi in lokalnimi oblastmi, projekte in ostale oblike sodelovanja (zunanja, v okviru drugih konvencij ali mednarodnih partnerstev). Na ta način bo Sekretariat lahko podprl pobude na področju sodelovanja – vključno s projekti, pri katerih sodeluje več pogodbenic in opazovalcev, z zagotovitvijo nepristranskosti Sekretariata – posebno v primerih, ko imajo te pobude vlogo multiplikatorja sredstev, ki jih prostovoljno nudijo subjekti izven Sekretariata. Za pobude na področju komunikacije in tudi sodelovanja bodo veljale prioritete, ki so navedene v Večletnem programu dela.

POJASNILA O SKLADIH

Kapitalski sklad za poslovanje

Glede na izravnanoost računov ni bilo za dveletno obdobje 2011/2012 potrebno uporabiti sredstev iz kapitalskega sklada za poslovanje. Na dan 31. december 2012 znašajo sredstva tega sklada 131.213,22 evrov. Glede na sedanji obseg sklada in glede na dejstvo, da se višina obveznih prispevkov ni spremenila, ni potrebno povečati dotacij za le-tega.

Investicijski sklad

V 13. členu Finančnega in računovodskega pravilnika je zapisano, da se investicijski sklad napaja z dotacijami v višini amortizacij materialnih sredstev zaključnega računa, s prihodki ob morebitni prodaji materialnih sredstev in z obrestmi od kapitalskih naložb. Na dan 31. december 2012 je znašala višina tega sklada 120.828,51 evrov. Obvezno vplačilo za obdobje 2013/2014 znaša 32.000 evrov. Med tem časom je uporaba sredstev iz investicijskega sklada predvidena predvsem za obnovo dela računalniške in komunikacijske opreme in za skupnih 20.000 evrov. V skladu s 13(2). členom Finančnega in računovodskega pravilnika bomo predvidene investicije financirali iz investicijskega sklada, zato predlagamo, da se v proračun vključi 20.000 evrov, izhajajočih iz tega sklada. Zato bo v tem skladu na dan 31. december 2014 ostalo na voljo 132.828,51 evrov.

Sklad za projekte

V smislu 14. člena Finančnega in računovodskega pravilnika ja Sekretariat v računovodskem sistemu oblikoval sklad za projekte, ki se napaja s prostovoljnimi prispevki pogodbenic ter javnih ali zasebnih subjektov za specifične projekte. To je veljalo bodisi za dejavnosti, ki jih je

Sekretariat opravljal v imenu švicarskega predsedstva, bodisi za dejavnosti v imenu ostalih pogodbenic in za vodenje računov za projekte, financirane v okviru mednarodnih gorskih partnerstev. Decembra 2012 je Italija posredovala Sekretariatu 445.00 evrov, ki so bili vknjiženi kot prostovoljni prispevek v letu 2012, čeprav se nanašajo na italijansko predsedovanje od januarja 2013 dalje.

V skladu za projekt Kavkaz ni bilo transakcij, medtem ko smo sredstva iz projekta Srednja Azija uporabili za projekt trajnostnega razvoja na področju čebelarstva (*Providing Central Asian rural communities with alternative income generation opportunities through encouraging bee-keeping practices*), ki je nastal v sodelovanju s Sekretariatom. Finančni prispevek v višini 4.600 evrov, predviden v pogodbi, ki smo jo novembra 2012 sklenili z l'*Alliance for Central Asian Mountain Communities* (AGOCA), je predvideval vplačilo prvega zneska v višini 2.600 evrov v letu 2012. Če bodo obveljala določila pogodbe, bo pred 31. januarjem 2014 sledilo vplačilo dodatnih 2.000 evrov.

V smislu člena 3.3 Finančnega in računovodskega pravilnika nam naslednja tabela v podrobnostih izkazuje dohodke in izdatke tega sklada v letih 2011 in 2012.

PROJECT FUND - INFORMATION PURSUANT TO ARTICLE 3.3 OF THE FINANCIAL AND ACCOUNTING REGULATION

PROJECT	Villages AGOCA	Caucasus Conference	Presidency Office	Other Contracting Parties
AMOUNT 1.1.2011	7.136,54	9.678,00	11.363,03	13.044,84
Allocation 2011	0	0	75.536,00	69.928,00
Usage 2011	2.500,00	213	86.899,03	64.990,49
AMOUNT 31.12.2011	4.636,54	9.465,00	0,00	17.982,35
Allocation 2012	0	0	111.742,00(CH)/ 449.868,06 (ITA)	25.083,00
Usage 2012	2.600,00	0	111.742,00 (CH)	43.065,35
AMOUNT 31.12.2012	2.036,54	9.465,00	449.868,06	0

B Predlog sklepa

Stalni odbor

1. se seznani s poročilom Generalnega sekretarja in potrdi njegovo delo v proračunskem obdobju 2011/2012;
2. potrdi dopolnjeni osnutek proračuna za proračunsko obdobje 2013/2014, ki je izkazan v prilogi št. 5.

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Comitato permanente della Conferenza delle Alpi
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ANLAGE/ANNEXE/ALLEGATO/PRILOGA

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ANNEX 1: Basis budget 2013-2014 approved by PC 51

Position		Double budget 2013 / 2014
BASIS COSTS		1.453.000.00
101	STAFF	1.293.000.00
110	Staff with diplomatic status	1.020.000.00
120	Staff without diplomatic status	270.000.00
130	Further education	3.000.00
INNSBRUCK		145.000.00
200	Office expenses	81.000.00
300	Car-costs	6.000.00
400	Travel expenses	4.000.00
500	Provisions of services	49.000.00
600	Other costs	5.000.00
BOLZANO/BOZEN		15.000.00
200	Office expenses	5.000.00
300	Car-costs	0.00
400	Representation Costs	3.000.00
500	Provisions of services	5.000.00
600	Other costs	2.000.00
ACTIVITIES		296.509.22
300	INFORMATION AND COMMUNICATION	45.000.00
310	Public relations	45.000.00
400	SUPPORT ORGANS	130.000.00
410	Presidency Office	0.00
420	Permanent Committee	80.000.00
430	Alpine Conference	20.000.00
440	Working Groups and Platforms	30.000.00
500	SOIA / ABIS	75.000.00
510	Soia / Abis	75.000.00
600	COOPERATION	46.509.22
610	Cooperation with regional and local authorities	20.000.00
620	Projects	26.509.22
630	Other Cooperations	0.00
650	Caucasus	0.00
660	Central Asia	0.00
910	Alparc	0.00
INVESTMENTS / DEPRECIATION		0.00
INVESTMENTS		0.00
Office equipment, car		0.00
Information and Communication equipment		0.00
700	Depreciation	0.00
TOTAL EXPENDITURES		1.749.509.22
INCOMES		1.749.509.22
710	Regular contributions	1.749.509.22
720	Voluntary contributions	0.00
730	Interests	0.00
740	Other incomes	0.00
CHANGE OF FUNDS / RESERVES		0.00
810	Change of Funds	0.00
Allocation (-) / Usage (+) Reserve Funds		0.00
Allocation (-) / Usage (+) Investment Fund		0.00
820	Change of Reserves	0.00
Allocation (-) / Usage (+) Reserves		0.00
Allocation (-) / Usage (+) Reserves		0.00
TOTAL INCOMES		1.749.509.22

0.00

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ANLAGE/ANNEXE/ALLEGATO/PRILOGA

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ANNEX 2: Budget 2011/2012 APPROVED BY PC 45

Position		Double budget 2011 / 2012
BASIS COSTS		1.462.000.00
101	STAFF	1.268.000.00
110	Staff with diplomatic status	1.040.000.00
120	Staff without diplomatic status	225.000.00
130	Further education	3.000.00
INNSBRUCK		176.000.00
200	Office expenses	98.000.00
300	Car-costs	4.000.00
400	Travel expenses	4.000.00
500	Provisions of services	66.000.00
600	Other costs	4.000.00
BOLZANO/BOZEN		18.000.00
200	Office expenses	4.000.00
300	Car-costs	0.00
400	Representation Costs	4.000.00
500	Provisions of services	8.000.00
600	Other costs	2.000.00
ACTIVITIES		487.000.00
300	INFORMATION AND COMMUNICATION	102.000.00
310	Public relations	102.000.00
400	SUPPORT ORGANS	130.000.00
410	Presidency Office	0.00
420	Permanent Committee	80.000.00
430	Alpine Conference	20.000.00
440	Working Groups and Platforms	30.000.00
500	SOIA / ABIS	100.000.00
510	Soia / Abis	100.000.00
600	COOPERATION	155.000.00
610	Cooperation with regional and local authorities	70.000.00
620	Projects	80.000.00
630	Other Cooperations	5.000.00
650	Caucasus	0.00
660	Central Asia	0.00
910	Alparc	0.00
INVESTMENTS / DEPRECIATION		40.045.72
INVESTMENTS		20.000.00
Office equipment, car		10.000.00
Information and Communication equipment		10.000.00
700	Depreciation	20.045.72
TOTAL EXPENDITURES		1.989.045.72
INCOMES		1.752.509.22
710	Regular contributions	1.749.509.22
720	Voluntary contributions	0.00
730	Interests	3.000.00
740	Other incomes	0.00
CHANGE OF FUNDS / RESERVES		236.536.50
810	Change of Funds	26.954.28
Allocation (-) / Usage (+) Reserve Funds		0.00
Allocation (-) / Usage (+) Investment Fund		26.954.28
820	Change of Reserves	209.582.22
Allocation (-) / Usage (+) Reserves		209.582.22
Allocation (-) / Usage (+) Reserves		0.00
TOTAL INCOMES		1.989.045.72

0.00

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ANNEX 3 BUDGET 2011/2012

Valuation date: 31.12.2012

Position	Double budget 2011 / 2012	total expenditures	total incomes	Expenditure- income	Difference with budget
BASIS COSTS	1.462.000.00	1.388.405.40	2.716.00	1.385.689.40	76.310.60
101 STAFF	1.268.000.00	1.217.716.00	0.00	1.217.716.00	50.284.00
110 Staff with diplomatic status	1.040.000.00	985.334.00	0.00	985.334.00	54.666.00
120 Staff without diplomatic status	225.000.00	229.574.00	0.00	229.574.00	-4.574.00
130 Further education	3.000.00	2.808.00	0.00	2.808.00	192.00
INNSBRUCK	176.000.00	158.676.61	2.716.00	155.960.61	20.039.39
200 Office expenses	98.000.00	85.920.00	1.635.00	84.285.00	13.715.00
300 Car-costs	4.000.00	4.815.00	0.00	4.815.00	-815.00
400 Travel expenses	4.000.00	3.832.00	0.00	3.832.00	168.00
500 Provisions of services	66.000.00	57.713.61	0.00	57.713.61	8.286.39
600 Other costs	4.000.00	6.396.00	1.081.00	5.315.00	-1.315.00
BOLZANO/BOZEN	18.000.00	12.012.79	0.00	12.012.79	5.987.21
200 Office expenses	4.000.00	4.228.00	0.00	4.228.00	-228.00
300 Car-costs	0.00	0.00	0.00	0.00	0.00
400 Representation Costs	4.000.00	4.910.79	0.00	4.910.79	-910.79
500 Provisions of services	8.000.00	2.816.00	0.00	2.816.00	5.184.00
600 Other costs	2.000.00	58.00	0.00	58.00	1.942.00
ACTIVITIES	487.000.00	792.112.00	319.396.00	472.716.00	14.284.00
300 INFORMATION AND COMMUNICATION	102.000.00	101.335.00	0.00	101.335.00	665.00
310 Public relations	102.000.00	101.335.00	0.00	101.335.00	665.00
400 SUPPORT ORGANS	130.000.00	436.707.00	306.696.00	130.011.00	-11.00
410 Presidency Office	0.00	198.641.00	198.641.00	0.00	0.00
415 other contract parties	0.00	108.055.00	108.055.00	0.00	0.00
420 Permanent Committee	80.000.00	77.029.00	0.00	77.029.00	2.971.00
430 Alpine Conference	20.000.00	21.882.00	0.00	21.882.00	-1.882.00
440 Working Groups and Platforms	30.000.00	31.100.00	0.00	31.100.00	-1.100.00
500 SOIA / ABIS	100.000.00	93.230.00	0.00	93.230.00	6.770.00
510 Soia / Abis	100.000.00	93.230.00	0.00	93.230.00	6.770.00
600 COOPERATION	155.000.00	160.840.00	12.700.00	148.140.00	6.860.00
610 Cooperation with regional and local authorities	70.000.00	72.147.00	0.00	72.147.00	-2.147.00
620 Projects	80.000.00	71.559.00	7.600.00	63.959.00	16.041.00
630 Other Cooperations	5.000.00	11.446.00	0.00	11.446.00	-6.446.00
650 Caucasus	0.00	0.00	0.00	0.00	0.00
660 Central Asia	0.00	5.100.00	5.100.00	0.00	0.00
910 Alparc	0.00	588.00	0.00	588.00	-588.00
INVESTMENTS / DEPRECIATION	40.045.72	31.064.00	0.00	31.064.00	8.981.72
INVESTMENTS	20.000.00	0.00	0.00	0.00	20.000.00
Office equipment, car	10.000.00	0.00	0.00	0.00	10.000.00
Information and Communication equipment	10.000.00	0.00	0.00	0.00	10.000.00
700 Depreciation	20.045.72	31.064.00	0.00	31.064.00	-11.018.28
TOTAL EXPENDITURES	1.989.045.72	2.211.581.40	322.112.00	1.889.469.40	99.576.32
INCOMES	1.752.509.22	0.00	1.759.677.22	1.759.677.22	7.168.00
710 Regular contributions	1.749.509.22	0.00	1.749.509.22	1.749.509.22	0.00
720 Voluntary contributions	0.00	0.00	0.00	0.00	0.00
730 Interests	3.000.00	0.00	10.168.00	10.168.00	7.168.00
740 Other incomes	0.00	0.00	0.00	0.00	0.00
CHANGE OF FUNDS / RESERVES	236.536.50	-41.233.03	171.025.21	129.792.18	-106.744.32
810 Change of Funds	26.954.28	-41.233.03	50.000.00	8.766.97	-18.187.31
Allocation (-) / Usage (+) Reserve Funds	0.00	0.00	0.00	0.00	0.00
Allocation (-) / Usage (+) Investment Fund	26.954.28	-41.233.03	50.000.00	8.766.97	-18.187.31
820 Change of Reserves	209.582.22	0.00	121.025.21	121.025.21	-88.557.01
Allocation (-) / Usage (+) Reserves	209.582.22	0.00	121.025.21	121.025.21	-88.557.01
Allocation (-) / Usage (+) Reserves	0.00	0.00	0.00	0.00	0.00
TOTAL INCOMES	1.989.045.72	-41.233.03	1.930.702.43	1.889.469.40	-99.576.32
0.00					Budget deficit 0.00

PROJECT FUND

Allocation (-) / Usage (+) Project Fund CH/IT Presid.	0.00	-111.742.00	561.610.06	449.868.06
Allocation (-) / Usage (+) Project Fund other States	0.00	-108.055.84	108.055.84	0.00
Allocation (-) / Usage (+) Project Fund Central Asia	0.00	-5.100.00	7.136.54	2.036.54
Allocation (-) / Usage (+) Project Fund Kaukasus	0.00	0.00	9.465.00	9.465.00

461.369.60

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AUDIT REPORT

2011/2012

Permanent Secretariat of the Alpine Convention

6020 Innsbruck , Herzog-Friedrich-Straße 15

OVILAVA GmbH

4600 Wels Kalvarienberggasse 10 a

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Conditions and Execution of Contract

We have been commissioned with the audit of the financial statements and the books of the

Permanent Secretariat
of the Alpine Convention

Herzog-Friedrich-Str. 15
6020 Innsbruck

by the Permanent Committee of the Alpine Convention. The Secretary General of the Alpine Conference commissioned us with the audit on behalf of the Permanent Committee.

Our audit is based on the 'General Conditions of Contract for the Public Accounting Professions (AAB 2011) (see attachment) as published by the Austrian Chamber of Professional Accountants and Tax Advisers. Particular reference is made to the implications of the General Conditions in respect of third parties.

This audit is a special assignment in keeping with the requirements of Art. 10 of the finance and book-keeping directives of the Permanent Secretariat of the Alpine Convention. This is a consecutive audit. The financial and auditing period of the Permanent Secretariat of the Alpine Convention covers two years and we audited the books of the Permanent Secretariat for the years 2011/2012 in January and February 2013. We have followed Generally Accepted Auditing Principles. The audit was carried out in our offices as well as in the offices of the Permanent Secretariat of the Alpine Convention in Innsbruck. The main audit tasks were carried out on the 7th of February 2013 in Innsbruck. The following report was completed in our offices.

Our audit tasks were directed at investigating the compliance of accounting procedures with the finance and book-keeping directives. Further, it was necessary to audit and report on the financial position of the Permanent Secretariat. No instructions were given by the Permanent Committee to audit any other special areas.

The **following documents** were made available to us:

- Finance and book-keeping directives of the Permanent Secretariat of the Alpine Convention, as in the version from 12th March 2009,
- Agreement between the Republic of Austria and the Permanent Secretariat of the Alpine Convention, regarding its Headquarters,
- Resolution of the Alpine Conference to establish the Permanent Secretariat of the Alpine Convention,
- Minutes of the 45th Meeting of the Permanent Committee of the Alpine Convention 7th-8th October 2011, Brdo pri Kranju
- Report of the Secretary General on the execution of the budget 2009/ 2010 and the amended budget for the years 2011/ 2012 as of 18th February 2011 (PC45_B2a_de,) for submission to the Permanent Committee of the Alpine Convention
- Report from the Secretary General on the execution of the budget for 2011/2012 as in the version from 24th February 2012 (PC48_A1_de) for submission to the Permanent Committee of the Alpine Convention,
- The draft of a proper Budget for the years 2013 and 2014 (PC51_B1a_de) including the proposed resolution for appointment of the auditor,
- Financial Statements at 31st December 2011 and at 31st December 2012, prepared in accordance with the requirements of Austrian Commercial Law (UGB) by ECA Treuhand Partner, Steuerberatung GmbH, Innsbruck,
- All journal bookings and other documents necessary for the audit.

We were provided with information by the tax advisor Mr Christoph Pittl, the current Secretary General Mr Marco Onida, as well as the bookkeeper, Ms Doris Jaffré.

We audited the invoicing on a test basis and can say that the accounting is in compliance with the finance and book-keeping directives. The accounts were closed after our audit.

For this special audit, it was not possible to fully apply standard Austrian Auditing Practice since AAP is designed to audit financial statements according to Austrian Commercial law. The documents and information required for the audit had to be first derived from the Finance and book-keeping directives. The special check-lists and questionnaires designed for the audit for the years 2005/2006, 2007/2008 and 2009/2010, as well as the results and findings of the last audit, were used as the basis for the preparation of the working papers of the current audit. These documents were placed on file. .

The scope of our audit testing is recorded, in part, in this report and in our working papers.

The current Secretary General signed a Management Representation Letter declaring that all information compulsory for disclosure in the financial statements handed to us, was complete and accurate. This statement was placed on file.

The results of our audit are presented in this Audit Report. The various sections and attachments are shown in the table of Contents. The Report is divided into a main section and an Appendix, a section for attachments. The attachments form an essential part of the report.

Wels, February 2013

OVILAVA
Wirtschaftsprüfungs- und
Steuerberatungs GmbH

Legal Capacity

<u>Name:</u>	Permanent Secretariat of the Alpine Convention
<u>Headquarters:</u>	Herzog-Friedrich-Str. 15, 6020 Innsbruck, Austria
<u>Legal Form:</u>	The Permanent Secretariat of the Alpine Convention is a diplomatic institution, which does not fall under Austrian Jurisdiction nor the jurisdiction of any of the other Contracting Parties. All rules and regulations, especially those concerning bookkeeping and finances, fall under the special decisions made by the Alpine Conference (Ministers conference) as the governing body of the Alpine Convention.
<u>Agreement:</u>	In Decision VII./2 of the VII. Alpine Conference on the 19th November 2002, it was agreed that a Permanent Secretariat of the Alpine Convention, would be established in Innsbruck, and that a branch office would be established in Bozen. The agreement between the Republic of Austria and the Permanent Secretariat of the Alpine Convention, regarding its headquarters, was published in the Austrian Federal Gazette on 31st March 2004 / III-5.

Contracting parties: Germany
France
Monaco
Italy
Austria
Switzerland
Slovenia
Liechtenstein
The European Union

Secretary General: current, from 16th January 2007
Mr. Marco Onida (according to a resolution of the Alpine Convention on 9th November 2006)

Fiscal Circumstances

Local Receiver's Office: Innsbruck

Tax number: 070/3611-00

Financial Year: The financial year is the same as the calendar year.

Accounting Period: The finance and book-keeping directives stipulate an accounting and budgeting period of two years (financial exercise).

Tax Advisor: ECA Treuhand Partner
Steuerberatung GmbH
Rennweg 25
6020 Innsbruck

Tax Exemptions: According to Article 10 of the agreement between the Republic of Austria and the Permanent Secretariat of the Alpine Conference, the Permanent Secretariat and its assets are exempt from all forms of taxation. Indirect taxes are refunded in the event that such provision for foreign diplomatic representations exists under Austrian Law

The Alpine Convention and the Permanent Secretariat

Alpine Convention

The Alpine Convention is a multilateral framework Treaty, signed in 1991, between the eight States of the Alpine bow as well as by the European Community. Its main objective is the protection of the Alpine territory and the safeguarding of the interests of the people inhabiting it, embracing environmental, social and economic dimensions in the broadest sense. In order to achieve its objectives, over the years the framework Treaty has been equipped with a large number of thematic Protocols.

Measures are taken in the following areas: population and culture, spatial planning, air pollution control, soil protection and water management, nature conservation and landscape tending, mountain forestry and agriculture, tourism and leisure, transport, energy and waste management.

The joint interests and cooperation of all Contracting Parties, form the basis of the regular conferences held by the Alpine Convention. The Alpine Conference examines the implementation of the Convention and its Protocols.

Permanent Committee

The Permanent Committee is made up of delegates from each Contracting Party. The duties of the Permanent Committee include: examining all information submitted by the Contracting Parties, studying related documents, informing the Alpine Conference of the implementation of its decisions, preparing the Alpine Conference, reviewing and harmonising drafts of protocols, making proposals for necessary measures and recommendations for the achievement of the goals of the Alpine Conference.

In particular, the Permanent Committee accepts or approves proposals put forward by the Secretary General for application of the finance and book-keeping directives. These directives take effect from the first day of the month following the decision, except if an alternative date is prescribed by the Permanent Committee.

According to the newly compiled finance and bookkeeping directives ruled by the Alpine Convention on 12th March 2009, the Permanent Committee was given the following additional responsibilities:

- Decision making for annual compulsory contributions of member states and the distribution of the contributions;
- Approval of the budget from the Secretary General;
- Approval of a possibly necessary supplementary budget;
- Examination and approval of the final Balance Sheet of the budgeted year;
- Appointment of an external auditor

Permanent Secretariat

The Permanent Secretariat acts as the staff office for the Alpine Conference, the Permanent Committee, the Presidency, the Working Groups and the Contracting Parties of the Alpine Convention, with a branch office in Bozen.

In particular the Permanent Secretariat has the following duties:

- Professional, logistic and administrative support of the implementation of the Alpine Convention and its Protocols
- Coordination of research activities, observation and information regarding the Alps
- Public relations
- Administration, documentation and archiving

By decision of the VIII Alpine Conference in Garmisch on 16th November 2004, a local branch was established in Chambéry, France.

The 'Task Force' falls under the full jurisdiction of the Permanent Secretariat and its director reports to the Secretary General.

The main duty of the Task Force is to contribute to the implementation of the Nature Conservation Protocol and in particular Article 12 thereof.

It is important to note that in the period 2007/2008, the bookkeeping for the Task Force ALPARC was separated from the bookkeeping of the Permanent Secretariat of the Alpine Conference. This split was carried out at the request of both parties.

In accordance with the Framework Agreement for the establishment of the Task Force, the cooperation Agreement with the branch office in Chambéry, France expires at the end of the 2013.

Finance and book-keeping Directives

The finance and book-keeping directives of the Alpine Convention define the bookkeeping and invoicing procedures for the Permanent Secretariat as well as the principles for auditing.

A new version of the finance and bookkeeping directives was compiled by the Secretary General in spring 2009. This was to enable a simplification of the accounting system, in particular, the processes required in the preparation of the budget and its approval. In addition, the new version would increase the transparency of the accounting system.

A further aim was to enable stricter control over the processes required in the preparation and auditing of the annual financial statements so that a shorter and realistic time schedule could be prescribed.

The new finance and bookkeeping directives were approved at the X. Meeting of the Alpine Convention on 12th March 2009 and came into effect on 1st April 2009.

The new directives were applied for the second time for the financial year 2011/2012 and were once again effective for this current audit. During our audit 2009/2010 we were already able to establish that the aims of the Secretary General to simplify the accounting processes and increase transparency had been achieved. The additional simplifications to processes and the improvements to the presentation of the financial statements as discussed during our audit, have been satisfactorily implemented by the Secretary General in the current financial year.

From an auditing point of view, it can be said that the revised version has led to taut accounting procedures and further to a more transparent and verifiable reporting system.

Audit:

In Art. 10 – Audit – it was decided that the appointment of external auditors was to be for a period of one year. This is in accordance with the ruling for more transparency and cost effectiveness, whereby the Secretary General will submit a proposal of three auditors to the Permanent Committee for selection. The Permanent Committee will then independently appoint one of the three auditors. This process is to be applied for each financial year.

Our firm was appointed as auditor on the 15th of November 2012 by the Permanent Committee, and we were then commissioned by the Secretary General to carry out the audit for the year 2011/2012.

Our task, as auditors, was to ensure the compliancy of the bookkeeping procedures with the finance and book-keeping regulations. Invoices were audited on a random test basis and in this section we report on our tests and the compliancy of the procedures. The financial position of the Permanent Secretariat was also audited. We were not requested to audit any further positions by the Permanent Committee.

Accounting Procedures

The accounting of the Permanent Secretariat was carried out during the financial year by Ms Doris Jaffré and is compliant with the finance and book-keeping directives.

As a result of our request in the 2007/2008 audit, the actual recording was reduced to a maximum of two. The general accounts book required by Article 19, has now been put together in one Excel Spreadsheet. This form of documentation together with the details in the spreadsheet comply with the general accounts book directives.

Audit Tasks:

In the process of our audit we examined the bookkeeping files and found that all tested invoices were authorised with a pre-coded stamp. All invoices were presented to the Secretary General for authorisation. (Art. 16 carrying out of expenses).

Invoices are booked according to double-entry bookkeeping practice whereby transactions are booked according to the accrual principle and not on a cash basis.

The bookkeeping entries comply with the coding of the invoices. All entries were completely and accurately transferred to the cost accounting. The budget reflected in the Financial Statements for 2011/2012 was completely and accurately compiled from this cost accounting (proof in budget implementation).

Cost Accounting

It was decided that the accounting for the Task Force ALPARC would be recorded separately in the books of the Permanent Secretariat. As of 1st of January 2007, the bookkeeping of the Task Force ALPARC was completely split from the bookkeeping of the Permanent Secretariat – therefore it will not be necessary to take this into consideration in the cost accounting.

The cost accounting complies with the requirements of Art. 19 of the finance and bookkeeping directives.

Audit Tasks:

To audit the budget in the Financial Statements for 2011/2012, the cost accounting was transferred to an Excel Spreadsheet. The completeness of the information in the budget was checked.

In view of the fact that the cost accounting is written up on an accrual basis, the amounts reflected in the statement of expenditures and revenues in the financial report are also on an accrual basis and not a cash basis.

Funds

According to Art. 11 – Establishment of Funds, the following Funds are to be included in the current budget:

- Operating Fund (Art.12);
- Acquisition Fund (Art. 13);
- Project Funds (Art.14)

These funds are built up with specially allocated amounts from the current budget and are subject to specific administrative rules.

Article 11 of the finance and book-keeping directives states that the setting up of these funds is compulsory. Further, Article 11 states that the Secretary General can also submit special proposals for administration regulations to the Permanent Committee for approval, in addition to those prescribed in Articles 12 to 14.

With the new revised finance and bookkeeping directives, the previous rule of a voluntary building of funds prescribed in Article 11 was removed. An interpretation of the administration regulations is therefore in principle, no longer necessary – more-so, the rulings made during the last audit for administration standards have been incorporated into the finance and bookkeeping directives.

One exception up to now has been the Acquisition Fund in Article 13 of the Finance and Bookkeeping Directives: the fund is to be allocated with an amount equal to the current depreciation plus interest income on capital investments. During our audit it was agreed with the Secretary General that fixed deposits would be regarded as capital investments. This would apply even when these were not reflected under Financial Assets in the Assets schedule of the Financial Statements according to Austrian Commercial Law. Interest on fixed deposits will be allocated to the Acquisition Fund.

Article 13 par. 1 of the Finance and Bookkeeping Directives states: An Acquisition Fund for the financing of acquisition costs must be accounted for in the books of the Permanent Secretariat.

As in the financial period 2009/2010, the amount written off from the Acquisition Fund was a lump-sum amount based on a resolution of the Permanent Committee of the Alpine Conference, without taking into account actual resolutions for acquisitions or the actual acquisitions made. The acquisitions were always covered by the lump-sum amount written off.

During our audit in Innsbruck it was agreed with the Secretary General that in future actual acquisitions would be written off from the Acquisition Fund in the prescribed way and this also would be reduced.

Special write-offs based on resolutions of the Permanent Committee of the Alpine Conference will only be written off from the Acquisition Fund if, after acquisitions, an exceptional reduction of the Fund is deemed to be economically beneficial.

Operating Fund (Art. 12)

A Reserve Fund has to be set up in the books of the Permanent Secretariat to cover liquidity needs. This fund is to be allocated respectively with a sum of 15% of the compulsory contributions of the individual member states. This sum represents an amount receivable from the respective state towards the budget of the Secretariat and should be booked as such.

The allocation to the Operating Fund is made according to the Finance and Bookkeeping Directives, out of the current budget. The allocation from a budget surplus, in the case of a budget surplus in the current accounting period, is no longer allowed in the revised finance and bookkeeping directives.

This fund is to be used for eventual unforeseen or extraordinary expenses – therefore it is clear that this fund is a Reserve Fund.

In this reporting period the fund was allocated with 15% of the contributions of the individual member states. As of 31st December 2012, the fund holds an amount of € 131.213,22 which corresponds to exactly 15% of the compulsory contributions for the calendar year 2012.

This form of allocation from the current budget complies with the requirements of Art. 12.

In the financial statements according to Commercial Law, the position 'Operating Funds' is disclosed separately and immediately after Owners' Equity. The disclosure complies with the directive that the fund be shown as a receivable from the member states to the Permanent Secretariat.

Further: During the main audit it was found that the annual Contributions of the member States for 2012 was not complete.

At 31st December 2012 Italy had not paid an amount of € 26.915,75. According to plausible information from the Secretary General this payment had already been demanded from Italy and in terms of its collectability could by all means be reckoned with in 2013.

There are no effects on the audit opinion resulting from this.

Acquisition Fund (Art. 13)

The Acquisition Fund is to be appropriated out of the current budget. The amount to be transferred to the fund is made up of the depreciation amount, the proceeds from the disposal of fixed assets as well as interest from investments. Fixed Deposits are to be treated as Capital Investments.

The allocation of the fund from the current accounting period complies with this ruling.

In the current accounting period, the Secretary General suggested to the Permanent Committee that an extraordinary partial write-off with an amount of € 50 000 be made to the Acquisition Fund and an application was submitted to the 45th Meeting of the Permanent Committee of the Alpine Convention, 7th-8th October 2011, Brdo pri Kranju. The amount of € 50 000 was taken into the current budget 2011/2012.

The application for a write-off was justified with the fact that the fund had an opening balance of € 129.595,68 and that in the current reporting period no significant acquisition was intended. Further, the funds could be better applied for purposes of the Alpine Convention. In the current financial period 2011/2012, actual acquisitions were covered by the extraordinary amount booked out of the Acquisition Fund and no other amounts were written off.

In the resolution of the Permanent Committee of the Alpine Conference from 7th and 8th March 2011, a partial write-off of the Acquisition Fund was approved.

The balance at the end of the accounting period is € 120.828,51, which includes the opening balance from 1st January 2011.

Project Funds (Art. 14)

This fund represents earmarked contributions of the Contracting States as well as contributions of third parties. At the end of the accounting period, 4 Project Funds are disclosed, the necessary fund balances at the end of the accounting period are:

➤ Bergdörferkonferenz	€ 2.036,54
➤ Konferenz Kaukasus	€ 9.465,00
➤ Presidency Expenses	€ 449.868,06
➤ Other Contracting Parties	€ 0,00

For the ALPARC project, the responsibility for payments still lies with the Permanent Secretariat of the Alpine Convention, however it is not to be accounted for in the Fund for Voluntary Contributions.

Further a separate accounting system has been introduced and the accounting and bookkeeping is to be carried out according to following principles:

The invoices are to be checked in Innsbruck and authorised for payment. Payments are to be carried out through the bank accounts held by the Permanent Secretariat of the Alpine Convention in Innsbruck. After the payments, the original invoices and copies of the bank statements are to be sent to France to the office of the Task Force ALPARC where the transactions will be booked.

At the end of the financial period, the bookkeeping data is sent to the tax advisor of the Permanent Secretariat of the Alpine Convention, who writes up the financial statements.

The financial statements for the financial period 2011/2012 were not complete at the time of this audit – therefore the independent bookkeeping of the Fund 'Task Force ALPARC' was not included in our audit.

It was arranged with the Secretary General of the Alpine Convention that a supplementary audit of the books of ALPARC will be carried out at a later date, based only on this accounting cycle.

For this auditing period, there were only receipts for the Fund for Presidency Expenses and for the Fund for Other Contracting Parties. The Fund for 'Other Contracting Parties' refers to amounts received from third parties. These represent advances earmarked for specific projects.

The listing created by the Secretary General divided according to the individual member states, is similar in its detail and the information the same as a sub-divided fund account would reflect. This listing complies with the regulations of the improved finance and bookkeeping directives.

During the main audit on 7th February 2013 in Innsbruck, the Fund 'Other Contracting Parties' was examined. The documentation was properly carried out and the amount receivable from the individual contracting party was easily traceable.

Current Budget / Surplus

A surplus arose in the financial years 2005/2006 because the Secretary General in office at that time did not wish to plan expenses for which he had no funds.

The remaining surplus from the financial years 2005/2006 as at 1st January 2011 amounts to € 274.402,45.

The surplus was carried forward and allocated for use in the 2011/2012 budget.

After closing the books in the reporting period, it was determined that an amount of 121.025,21 corresponding with the budget and the finance and bookkeeping directives, was utilised. This is less than the original budget suggestion and is to be ascribed to the Secretary General's economising management. The remaining amount from the budget surplus 2005/2006 amounting to € 153.377,24 will mainly be allocated for use in the budget 2013/2014.

Cash Balance

The debit balance of all disclosed funds with the addition of the remaining surplus for 2005/2006 must be covered by the actual cash balance. An exact reconciliation of the cash on hand with the budgeted cash balance is not possible due to the chosen accrual method of booking transactions.

The debit cash balance of € 866.788,57 does not correspond with the actual cash balance of € 844.183,55. The Liabilities disclosed in the financial statements less the Receivables shows a surplus and together with the actual financial means is adequate to cover the disclosed funds.

Movements of Funds

In the accounting period 2011/2012, the Secretary General did not carry out a transfer of funds.

Financial Statements according to Austrian Commercial Law

The Tax Advisor of the Permanent Secretariat prepared the Financial Statements for the years 2011 and 2012 according to Austrian Commercial Law. This presentation of financial statements was done on a voluntary basis.

Before the introduction of the finance and book-keeping directives, financial statements were written up according to Austrian Commercial Law requirements, as it was not clearly defined in what form the financial statements of the Permanent Secretariat should be presented.

This presentation of the financial statements should be continued, as only in this way will it be possible to accurately administer the Receivables and Liabilities of the Permanent Secretariat. (Presentation of the financial position of the Permanent Secretariat).

The accuracy of the Financial Statements was audited, but according to Art. 10 of the finance and book-keeping regulations it is not necessary to write a note for the individual statements and company law does not require this. A formal audit certificate was not written up for the Financial Statements according to Austrian Commercial Law.

Closing Remarks

The audit of the accounting procedures, the financial statements as well as the closing accounts, together with the information and evidence given to us, including the Statement of Completeness from Secretary General, has led us to the conclusion that the accounting procedures comply fully with the finance and book-keeping regulations. The books are accurately electronically processed, invoicing procedures are properly carried out and balances can be easily reconciled.

Audit findings were sent to the Secretary General.

We must emphasise that during our audit we found no evidence that the current Secretary General committed any violation of the laws to be applied, nor infringed any of the finance and book-keeping directives.

We would like to point out again that the books of the Fund 'Task Force ALPARC' were not included in this audit and therefore not covered by our Audit Statement.

Report of Independent Accountants

We have audited, according to the finance and book-keeping directives, the

Accounts for the years 2011/2012

of the

**Permanent Secretariat of the Alpine Convention
Herzog-Friedrich-Str. 15
6020 Innsbruck**

in respect of accounting procedures. Completion and content of these accounts are the responsibility of the Secretary General of the Alpine Convention. Our responsibility is to express an opinion on these accounts on the basis of our audit tests.

Our responsibility and liability in this audit, following § 275 par. 2 UGB, towards the Alpine Convention and third parties is restricted to an amount of two million Euro.

We conducted our audit in accordance with generally accepted auditing standards. These standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. The audit included examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. Our audit also included assessing the accounting principles used by the Secretary General as well as evaluating the overall financial statement presentation.

The financial statements presented according to Austrian Commercial Law are included in our audit opinion. A formal audit opinion for this is not specifically issued. We believe that our audits provide a reasonable basis for our opinion.

As the Permanent Secretariat of the Alpine Convention does not fall under the regulations of Austrian Commercial Law, an official Audit Statement in accordance with § 274 UGB has not been written up. Instead the Audit Statement has been adapted to suit the needs of the Permanent Secretariat.

Based on the results of our audit tests we can make the following audit statement:

'The results of our audit tests show that the financial statements of the Permanent Secretariat of the Alpine Convention comply with the Finance and book-keeping directives of the Permanent Secretariat of the Alpine Convention, excluding the Fund 'Task Force ALPARC' which could not be audited since the ALPARC - financial statements for the financial period were not complete at the time of this audit. It was agreed with the Secretary General that the audit of "Task Force ALPARC" will be conducted as soon as the books have been completed. The financial statements of the Permanent Secretariat of the Alpine Convention present as truly as possible the financial circumstances of the Permanent Secretariat at 31st December 2012, as well as the Movement of Funds from 1st January 2011 to 31st December 2012. Accounting procedures were carried out in accordance with the finance and book-keeping directives.'

Wels, 12. February 2013

OVILAVA

**Wirtschaftsprüfung- und
Steuerberatungsges.m.b.H.
Kalvarienberggasse 10 A
4600 Wels**



.....
Mag. Dietmar Ploier
Wirtschaftsprüfer / Steuerberater

Ständiger Ausschuss der Alpenkonferenz
Comité permanent de la Conférence alpine
Comitato permanente della Conferenza delle Alpi
Stalni odbor Alpske konference

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ANLAGE/ANNEXE/ALLEGATO/PRILOGA

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ANNEX 5: proposed budget 2013-2014

Position		Double budget 2013 / 2014
BASIS COSTS		1.453.000.00
101	STAFF	1.293.000.00
110	Staff with diplomatic status	1.020.000.00
120	Staff without diplomatic status	270.000.00
130	Further education	3.000.00
INNSBRUCK		145.000.00
200	Office expenses	81.000.00
300	Car-costs	6.000.00
400	Travel expenses	4.000.00
500	Provisions of services	49.000.00
600	Other costs	5.000.00
BOLZANO/BOZEN		15.000.00
200	Office expenses	5.000.00
300	Car-costs	0.00
400	Representation Costs	3.000.00
500	Provisions of services	5.000.00
600	Other costs	2.000.00
ACTIVITIES		425.886.46
300	INFORMATION AND COMMUNICATION	100.000.00
310	Public relations	100.000.00
400	SUPPORT ORGANS	130.000.00
410	Presidency Office	0.00
420	Permanent Committee	80.000.00
430	Alpine Conference	20.000.00
440	Working Groups and Platforms	30.000.00
500	SOIA / ABIS	80.000.00
510	Soia / Abis	80.000.00
600	COOPERATION	115.886.46
610	Cooperation with regional and local authorities	55.000.00
620	Projects	50.886.46
630	Other Cooperations	10.000.00
650	Caucasus	0.00
660	Central Asia	0.00
DEPRECIATION		22.000.00
700	Depreciation	22.000.00
TOTAL EXPENDITURES		1.900.886.46
INCOMES		1.759.509.22
710	Regular contributions	1.749.509.22
720	Voluntary contributions	0.00
730	Interests	10.000.00
740	Other incomes	0.00
CHANGE OF FUNDS / RESERVES		141.377.24
810	Change of Funds	-12.000.00
	Allocation (-) / Usage (+) Reserve Funds	0.00
	Usage (+) Investment Fund	20.000.00
	Allocation (-) Investment Fund	-32.000.00
820	Change of Reserves	153.377.24
	Allocation (-) / Usage (+) Reserves	153.377.24
	Allocation (-) / Usage (+) Reserves	0.00
TOTAL INCOMES		1.900.886.46

0.00