



Audit report from Audit No.

16/23

Funds earmarked for implementation of measures related to waste management

The audit was included in the Audit Plan of the Supreme Audit Office ("SAO") for 2016 under number 16/23. The audit was managed and audit conclusion drawn up by the SAO Member Pavel Hrnčíř.

The aim of the audit was to scrutinise the provision, drawing, and use of funds earmarked for the implementation of measures related to waste management.

The period audited was 2012 to 2016 and, where relevant, the period preceding this and the period up to completion of the audit. The audit was conducted at the auditees from August 2016 until January 2017.

Audited entities:

Ministry of the Environment; State Environmental Fund of the Czech Republic; AZS 98, s.r.o., Plzeň; Petr Beneš, Klenčí pod Čerchovem no. 255; City of Klatovy; City of Humpolec; OVO - IMONT Třebíč, spol. s r. o., Kožichovice; ODAS ODPADY s. r. o., Žďár nad Sázavou; TRANSFORM a. s. Lázně Bohdaneč; AGRO CS a. s., Říkov; MIROS MAJETKOVÁ a. s., Pardubice; City of Vimperk; KAPEX s. r. o., České Budějovice; RUMPOLD 01 - Vodňany s. r. o.

Objections against the audit report were submitted by the Ministry of the Environment and were addressed by the head of the audit group with a Decision on Objections.

SAO Board at its 7th session, which took place 25 April 2017, **approved** by Resolution No. 10/VII/2017 **the audit conclusion** worded as follows:

I. Introduction to audited issue

The **Ministry of the Environment** ("MoE") is, according to Act No. 2/1969 Coll.¹, the supreme supervisory authority for environmental matters and the central authority of state administration for, inter alia, waste management. The MoE draws up the Waste Management Plans of the Czech Republic ("WMP CR") in the scope laid down by the Waste Act². For the Operational Programme *Environment 2007–2013* ("OPE 2007–2013") and the Operational Programme *Environment 2014–2020* ("OPE 2014–2020"), the MoE is the managing authority responsible for its overall efficiency, proper management, and implementation.

The **State Environment Fund of the Czech Republic** ("SEF") was established by Act No. 388/1991 Coll.³ Its administrator is the MoE. In the field of waste management, the SEF ensures co-financing from national sources for programmes supported from EU funds. Under OPE 2007–2013 and OPE 2014–2020, it plays the role of an Intermediate Body whose obligations have been laid down in the delegation agreements⁴ concluded between the MoE and the SEF. The SEF provides aid from EU funds and chapter 315 – MoE based on an issued *Decision on Provision of a Subsidy* ("DPS") and aid from SEF funds based on a concluded *Agreement on Provision of Aid* (just for OPE 2007–2013).

The **beneficiaries** are public or private entities responsible for the commencement, implementation, or maintenance of operations co-financed from EU funds who, on the basis of a legal act on provision/transfer of financial aid (DPS) and fulfilment of the conditions laid down therein, submit a request for payment and receive the claimed funding from public budgets.

A. Conceptual activity in the field of waste management

The basic conceptual material is the WMP CR, which is an instrument for waste management in the Czech Republic and for implementing the long-term waste management strategy. The validity of WMP CR for the period 2003–2013 was extended until the end of 2014, and since 2015, a WMP CR has been in place for the period 2015–2024. The main objectives of WMP CR 2015–2024 are waste prevention and reducing specific waste production, minimising the adverse effects of waste generation and managing their impact on human health and the environment, sustainable development of society, moving towards a European "recycling society", maximum utilisation of waste as a replacement for primary resources, and transition to a circular economy. One component of the WMP CR 2015–2024 is the *Waste*

¹ Czech National Council Act No. 2/1969 Coll., on the establishment of ministries and other central authorities of state administration of the Czech Republic.

² Act No. 185/2001 Coll., on waste and on an amendment to certain acts.

³ Act No. 388/1991 Coll., on the State Environment Fund of the Czech Republic.

⁴ *Agreement on the delegation of certain activities and powers of the Ministry of the Environment as Managing Authority of the Operational Programme Environment to the State Environmental Fund of the Czech Republic* of 4 December 2007 and the *Agreement on the delegation of certain activities and powers of the Ministry of the Environment as the Managing Authority of the Operational Programme Environment in the period 2014–2020 to the State Environmental Fund of the Czech Republic* of 17 June 2015.

Prevention Programme, which focuses on prioritising forms of waste management based on the EU-wide waste hierarchy and meeting EU targets in all areas of waste management.

B. Funding provided for waste management

Funding for implementation of measures related to waste management was also provided from the *Cohesion Fund* ("CF") via OPE 2007–2013 and OPE 2014–2020. Both operational programmes are instruments for implementing the goals of the WMP CR and the aims of activities supported by these programmes are in accord with the WMP CR.

Under OPE 2007–2013, the MoE provided funding for the implementation of waste management measures through Area of Intervention 4.1 – *The Improvement of Waste Management*. In the 2007–2013 programming period, assistance went to projects for the construction, expansion, modernisation, and retrofitting of systems for the separation and collection of waste, composting plants, waste collection and transshipment yards, facilities for the sorting and treatment of waste and material and energy recovery thereof (i.e. sorting and recycling plants, biogas plants), as well as projects for reclaiming old landfills and the elimination of illegal landfills.

Table 1: Overview of funding drawn under OPE 2007–2013 for waste management

Allocation in millions of CZK*	Number of projects supported with completed physical implementation**	Total eligible expenditures in millions of CZK	Expenditures reimbursed from CF in millions of CZK	Certified expenditures from CF in millions of CZK	National subsidy funds in millions of CZK
13 569.660	4 015	18 751.348	13 975.821	13 970.517	1 108.756

Source: MoE information as of 30 January 2017.

* According to MoE information at the ECB exchange rate in January 2016 27.029 CZK/EUR.

** Projects with implementation completed by 31 December 2015, i.e. by the end of the eligibility period for expenses under OPE 2007–2013.

Under OPE 2014–2020 the MoE provides funding for the implementation of waste management measures through Priority Axis 3 – *Waste and material flows, environmental burdens and risks* and its Investment Priority 1, which comprises three specific objectives:

- 3.1 – *Waste prevention*
- 3.2 – *To increase the share of material and energy recovery of waste*
- 3.3 – *To remedy old landfills*

Up until the end of the audit, the MoE had announced a total of 5 calls, supporting projects such as home compost bins, networks of drop-off containers for textile and clothing waste, reuse centres or reuse systems connected to the municipality, systems for separation of plastic, paper, glass, metal, textiles, drink cartons and biodegradable waste from non-agricultural activity, collection yards, composting plants, biogas stations, sorting and resorting lines for municipal waste, equipment for handling hazardous waste, and reclamation of old technically unsecured landfills. The actual financial volume of the declared calls totalled CZK 4.109 billion, i.e. 46.77 % of the total allocation for Investment Priority 1 of Priority Axis 3. Up until the completion of the audit, no project was being

implemented under specific objective 3.1, under specific objectives 3.2 and 3.3 there were 60 projects in implementation and expenditures of CZK 141.183 million had been reimbursed, i.e. 1.61 % of the total allocation for Investment Priority 1 of Priority Axis 3.

Table 2: Overview of funding drawn under OPE 2014–2020 for waste management

Allocation in millions of CZK	Number of approved projects	Total eligible expenditures in millions of CZK	Contribution from CF in millions of CZK	Expenditures reimbursed from CF in millions of CZK	Certified expenditures from CF in millions of CZK
8,784.795 *	231	1,050.410	887.828	141.183	0

Source: MoE information as of 7 January 2017.

* CNB exchange rate of 27.43 CZK/EUR valid as of 30 April 2015 used for conversion.

C. Focus of audit

The audit checked whether the funds provided for waste management brought about the expected results and whether the MoE monitored and evaluated the benefits of support in relation to waste management in the Czech Republic. The audit also focused in particular on:

- MoE activity in drawing up and evaluating the WMP CR and fulfilling the objectives of the EU directives⁵ that relate to waste management;
- the activity of the MoE as Managing Authority of OPE 2007–2013 and OPE 2014–2020;
- the activity of the SEF as Intermediate Body for both operational programmes in the provision and drawing of funding;
- fulfilment of the obligations of selected aid beneficiaries under OPE 2007–2013 during the sustainability period of individual projects;
- verifying implementation of corrective measures adopted on the basis of previous SAO Audit No 10/14⁶.

As part of the audit, 16 projects from OPE 2007–2013 were checked with total eligible expenditures of CZK 410.4 million. The audit was conducted primarily from the perspective of compliance with the obligations of beneficiaries during the sustainability period for the supported projects and monitoring of actual use of the supported projects.

Note: The legislation referred to in this audit report is applied in the wording in effect in the audited period.

⁵ European Parliament and Council Directive 2008/98/EC, on waste and repealing certain Directives; Council Directive 1999/31/EC, on the landfill of waste; European Parliament and Council Directive 94/62/EC, on packaging and packaging waste; Directive 2012/19/EU of the European Parliament and of the Council, on waste electrical and electronic equipment (WEEE); Directive 2006/66/EC of the European Parliament and of the Council, on batteries and accumulators and waste batteries and accumulators and repealing Directive 91/157/EEC; Directive 2000/53/EC of the European Parliament and of the Council, on end-of-life vehicles.

⁶ SAO Audit No 10/14 – *Funds earmarked for measures regarding the waste disposal*, the audit conclusion of this audit was approved 2 May 2011 and published in Volume 2/2011 of the *SAO Bulletin*.

II. Summary of findings

Under OPE 2007–2013, the MoE realised a total of 4 015 projects in the area of waste management with total eligible expenditures of CZK 18.751 billion. To date, however, the MoE has not evaluated what benefits have been achieved, and in light of the inappropriately configured system of monitoring indicators, such an evaluation will be difficult to conduct. In 2013, the MoE did not manage to meet the target of reducing the amount of biodegradable municipal waste landfilled to the level laid down by the Landfill Directive⁷ and there is a risk that the target laid down by this directive will not even have been met in 2020. The MoE has no overview of the capacity of facilities and the amount of funds needed to ensure the targets of this directive are met. The drawing of funds under OPE 2014–2020 has been delayed. By the end of the audit, only 1.61 % of the total allocation for the Investment Priority 1 of the Priority Axis 3 of the Operational Programme *Environment 2014–2020* had been drawn. Delays took place at the SEF in the process of approving final project evaluations. No fundamental shortcomings were identified at the subsidy beneficiaries.

III. Evaluation of findings

1. The MoE set up a system for evaluating the benefits of aid provided from OPE 2007–2013 to improve waste management using indicators whose values are influenced by a number of different factors or which are partially or fully independent of the assistance. As a result, it will be difficult to evaluate the benefits of aid from OPE 2007–2013 for the state of waste management in the Czech Republic. Thus, the shortcoming detected in the SAO audit in 2011 remains.
2. The MoE did not evaluate the benefits of projects supported from OPE 2007–2013 in relation to meeting the goals of the WMP CR, yet it is supporting this area again under OPE 2014–2020. The MoE plans on evaluating the benefits by the end of 2018. The SAO considers such an evaluation to be out-of-date, considering that the new programming period is already halfway through implementation.
3. The Czech Republic does not meet the target of the Landfill Directive for 2013, which is to landfill 50 % less biodegradable municipal waste than in 1995, and based on current developments, it is not sure to meet the next target laid down by this directive either, i.e. to be landfilling only 35 % of such waste in 2020. In addition, the MoE does not know what capacity of facilities is needed to ensure this target is met, nor the associated amount of funds required.
4. In the period from September 2007 until July 2012, the MoE allowed projects to be implemented under OPE 2007–2013 on land in lien to third parties. This approach could have placed such projects at risk of not meeting their purpose and failing to comply with the condition of sustainability. Starting in August 2012, the MoE changed the rules to prohibit projects from being implemented on land in lien to third parties. Over the

⁷ Council Directive 1999/31/EC, on the landfill of waste.

course of OPE 2007–2013, the MoE thus applied an inconsistent approach to support beneficiaries.

5. The MoE has not yet figured out the issue of keeping track of statistical data on waste management, with the MoE reporting values for waste production in the Czech Republic using a different data source and different methodology than the CSO. This fact is one of the reasons the European Commission refused to fund the construction of new major facilities for energy recovery from waste in the Czech Republic.
6. At the SEF, considerable delays were found in assessing the final project evaluations. For 14 checked projects supported from OPE 2007–2013, the SEF has not yet completed the final evaluations, despite the fact that for half of them the beneficiaries had submitted all the documents for their approval more than five years ago.

Based on the findings, the SAO identified the following risks:

- failure to meet the target laid down by the Landfill Directive for 2020 due to unfavourable development of the amount of biodegradable municipal waste deposited in landfills in the years 2014 and 2015 (see Graph 1);
- evaluation of the benefits of support provided under the Area of Intervention 4.1 of OPE 2007–2013 for the state of waste management in the Czech Republic will be difficult due to the fact that the programme indicators and several projects indicators have been set poorly;
- the quantifiable and measurable indicators under the Investment Priority 1 of the Priority Axis 3 of OPE 2014–2020 do not allow continuous evaluation of the benefits of supported projects on the state of waste management in the Czech Republic;
- as a result of the low level of funds being drawn under the Investment Priority 1 of the Priority Axis 3 of OPE 2014–2020, subsequent attempts to accelerate the drawing of funds could lead to the selection and implementation of projects that do not meet the requirements for economy, effectiveness, and efficiency.

IV. Details on findings

1. Inappropriately configured set of monitoring indicators

For the Area of Intervention 4.1 of the OPE 2007–2013, the MoE set up a total of four programme indicators: percentage of recyclable waste, volume of municipal waste, percentage of recovered municipal waste, and number of projects focused on waste management. None of these indicators allows for the evaluation of the benefit level of projects supported under OPE 2007–2013 in terms of improving the state of waste management in the Czech Republic. The first three indicators are merely statistical indicators monitored for the whole Czech Republic and do not express the level of benefit of projects supported under OPE 2007–2013. Their values are influenced by any number of other factors or are completely independent of aid under OPE 2007–2013. The fourth programme indicator captures only the number of projects supported under OPE 2007–2013. The configuration of such indicators is completely inappropriate for monitoring the benefit level of projects assisted under OPE 2007–2013 for waste management in the Czech Republic.

SAO already pointed out this unsuitable configuration of programme indicators in its audit conclusion for Audit No 10/14. The MoE did not alter the configuration of programme indicators for the Area of Intervention 4.1 of OPE 2007–2013 as part of the corrective measures, despite the fact that the government ordered it to do so with a resolution⁸. The MoE did not fulfil this demand when implementing the government resolution and this shortcoming persists.

At the project level, the MoE set up project indicators, i.e. binding parameters laid down in the DPS, in the form of capacity of facilities or waste management system. The value of the project indicators for the projects where the provided assistance went to expand existing facilities or waste management systems include the value of the capacity of such before assistance and data on the increase of capacity of such facilities after assistance placed toward expansion, modernisation, or retrofitting thereof. On the basis of these project indicators, in the period of monitoring of actual use of capacity in the sustainability period the beneficiaries keep track of aggregate data on the actual use of capacity of the support facilities as a whole, not for the part that was built on the basis of the provided assistance.

As a result of the inappropriate configuration of the programme indicators and certain project indicators, it will be difficult to assess the benefit of support provided under OPE 2007–2013 in terms of improving the state of waste management in the Czech Republic as part of the planned evaluation of the benefit of projects assisted under the Area of Intervention 4.1 of OPE 2007–2013 for meeting the targets of the WMP CR 2003–2013.

In contrast to the configuration of programme indicators for OPE 2007–2013, the set of binding indicators relevant for the Investment Priority 1 of the Priority Axis 3 of OPE 2014–2020 includes, in addition to statistical indicators of the result, indicators of the output that express, in particular, the newly built capacity or additional capacity of the supported facilities, including the setting of target values. The source of data for the meeting of result indicators is statistical data applied to the whole Czech Republic, which are based on the *Waste Management Information System* ("WMIS") and represent the actually reported waste management for the given year in the Czech Republic, the exception being two indicators where the source of data is the MoE. The source of data for the values of the performance indicators is the submitted project applications. The output indicators for the Investment Priority 1 of the OPE 2014–2020 Priority Axis 3 are not configured so as to allow ongoing evaluation of the benefit of supported projects.

2. Failure to evaluate the benefits of OPE 2007–2013 for fulfilment of WMP CR objective

As of the completion of the audit, the MoE had not evaluated the benefit of the projects assisted under Area of Intervention 4.1 of OPE 2007–2013 for the fulfilment of the objectives

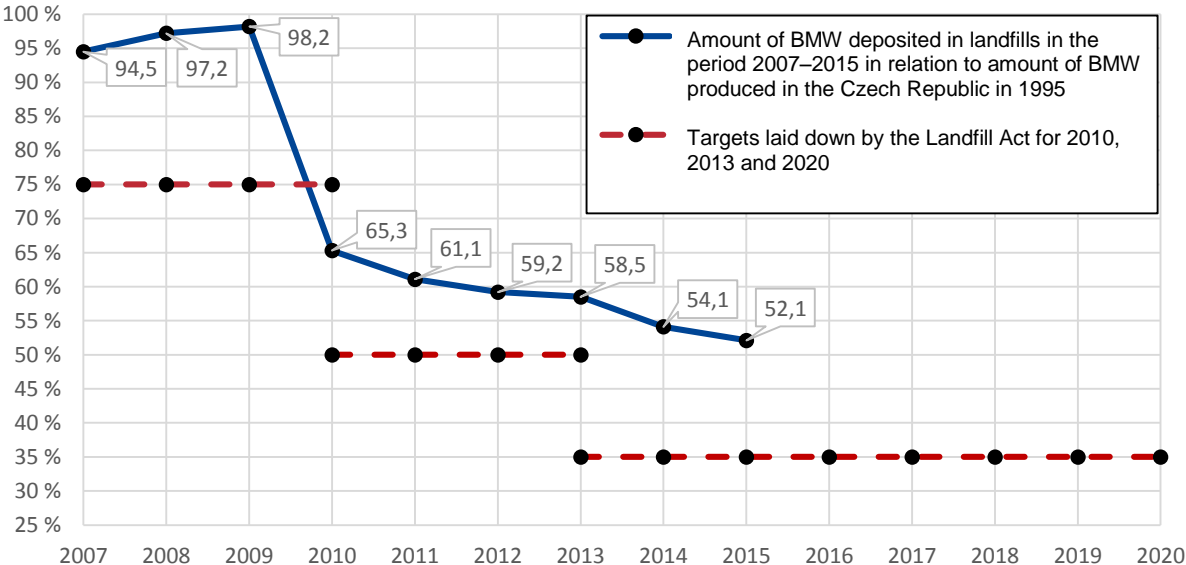
⁸ The Czech government, with its Resolution No. 188 of 21 March 2012, *on the Audit Conclusion of the Supreme Audit Office for Audit No 10/14 "Funds earmarked for measures regarding the waste disposal"*, ordered the Environment Ministry to implement measures to remedy the identified shortcomings listed in the MoE opinion on the audit conclusion for Audit No 10/14.

of WMP CR 2003–2013 and WMP CR 2015–2024. The MoE plans on carrying out such an evaluation by the end of 2018, with the justification that it is necessary to wait for the completion of physical implementation of all supported projects. Implementation of projects assisted under the Area of Intervention 4.1 of OPE 2007–2013 was to have been completed by 31 December 2015. The MoE currently has at its disposal a methodology drawn up for evaluating the level of benefit of the supported projects under the Area of Intervention 4.1 in terms of fulfilling the objectives of WMP CR 2003–2013. No update of this methodology with regard to the objectives of WMP CR 2015–2024 had been drawn up as of the completion of the audit.

3. Failure to meet targets of Landfill Directive

In 2010, the Czech Republic met the target of the Landfill Act to reduce the amount of biodegradable municipal waste ("BMW") deposited in landfills to the level of 75 % of the total amount of BMW produced in 1995. Despite the fact that the indicator "amount of BMW landfilled" has shown a declining trend since 2010, the Czech Republic did not manage to meet the next target for reducing landfilled BMW to the level of 50 % by 16 July 2013. In 2013, 58.5 % of BMW was deposited in landfills compared to the total amount of BMW produced in 1995. In 2014, the level of landfilled BMW totalled 54.1 % in relation to the total amount of BMW produced in 1995, or 4.1 percentage points above the limit stipulated for 2013 in the Landfill Directive. In 2015, the level of BMW deposited in landfills was 52.1 %, or 2.1 percentage points over the limit for 2013 (see Graph 1). The SAO points out the possible risk of not meeting the target of reducing the amount of BMW placed in landfills to a level of at most 35 % in 2020 in light of the development of landfilled BMW in 2014 and 2015.

Graph 1: Summary of the development of amount of BMW deposited in landfills in the period 2007–2015 in relation to amount of BMW produced in 1995 (v %)



Source: Ministry of the Environment

Note: Data for 2016 were not available as of the end of the audit.

In order to meet the Landfill Directive targets for 2020, the MoE adopted a number of measures at the level of strategic, legislative, and economic instruments. At the level of strategic measures, the MoE approved the WMP CR 2015–2024, the *Waste Prevention Programme*, the regional WMPs, and OPE 2014–2020. At the level of legislative measures, the MoE introduced mandatory sorting of biological waste, prohibited the landfilling of recyclable and reusable waste starting in 2014, and prepared a new Waste Act. At the level of economic instruments, the MoE is making use of the funds under OPE 2014–2020 and the national programme *Environment*. The MoE does not however have an overview of what the specific needs are for the capacity of facilities for processing BMW and thus nor of the associated funding needs for the creation thereof so that the Czech Republic can meet the *Landfill Directive* target set for 2020.

4. Inconsistent approach to support beneficiaries from OPE 2007–2013

The MoE rules for allocating subsidy during the 2007–2013 programming period initially allowed the approval of projects where there existed a contractual lien in favour of a third party on the land for implementation thereof at the time the application was submitted. Starting in August 2012, the MoE altered the rules so as not to permit assistance for projects on land with a contractual lien in favour of a third party. Over the course of implementation of OPE 2007–2013, the MoE thus did not apply a consistent approach to beneficiaries.

For example, for the project *Expansion of treatment line for sorted plastic waste from municipal sources and increasing the capacity of production lines for the processing of plastic waste at Transform Lázně Bohdaneč*, the lands for implementation were burdened by a contractual lien in favour of a third party. In 2008, a subsidy was provided to the beneficiary in accordance with the rules. Through this approach, the MoE exposed this project to the risk of not fulfilling its purpose and not meeting the condition of sustainability. This risk ended upon expiration of the sustainability period for the project on 14 October 2016. In contrast, for the project *Kožichovice Collection Yard*, the beneficiary submitted the background documents for issuing of a DPS in November 2012. Before the DPS was issued, a contractual lien in favour of a third party was registered in the Land Registry on the land for project implementation. The DPS was only issued by the MoE in August 2013 after the beneficiary provided evidence that the contractual lien on the property in question had been annulled.

5. Differing values in reporting data on waste production in the Czech Republic

In the programming periods 2007–2013 and 2014–2020, the MoE endeavoured to provide assistance under OPE 2007–2013 and OPE 2014–2020 for projects to build new major facilities for energy recovery from waste ("FERWs"). The MoE did not however manage to demonstrate to the European Commission the need to increase the capacity of energy recovery from waste in the Czech Republic.

At the end of the 2007–2013 programming period, there was a change in the position of the Commission on providing funding from EU funds for building new major FERWs in EU

Member States. The Commission is bolstering the role of prevention, recycling, and reuse of waste, moving towards limiting the energy use of waste to non-recyclable materials and to gradually phasing out the landfilling of recyclable and reusable waste. At the same time, the Commission has restricted the provision of funding from EU funds for building new major FERWs and only provides assistance in duly justified cases where there is no risk of excessive capacity and where the goals of the waste management hierarchy are fully respected.

One of the important factors that ultimately led to the negative stance of the Commission on providing assistance for the construction of new major FERWs in the Czech Republic is the fact that there are considerable differences in the Czech Republic between the values on waste production reported by the CSO and those reported by the MoE. The CSO reports waste production values in accordance with the requirements of EU legislation and also provides them to Eurostat. The MoE draws on the WMIS, which keeps data on waste producers according to the requirements of national legislation. The volume of waste production, in particular municipal waste, is considerably higher according to MoE data. MoE data based on the WMIS is not however authoritative for the Commission. While the results of analyses based on MoE data predict the possibility of increasing the capacity of energy recovery from waste, the Commission, using Eurostat data, is of the opinion that construction of new major FERWs could lead to excess capacity of energy recovery facilities and as a result act against increasing the level of reuse and recycling of waste. The MoE came to a consensual resolution leading to harmonisation of statistical data on waste management in the Czech Republic during 2016. The MoE concluded an agreement with the CSO and with the Office of the Government in August 2016 that contains a plan on how to achieve gradual harmonisation of data on waste in the Czech Republic and ensure compliance with the demands of the European statistical system using data from the MoE information system within four years.

6. Delays in approval of final evaluations

The SAO found delays at the SEF in the process of approving final evaluation of projects supported under OPE 2007–2013. In a control sample of 16 projects, by the end of the audit, the SEF had approved a final project evaluation ("FPE") for only two of them. For example, for the project *Acquisition of modern technology for recycling construction waste*, the time between the deadline for the beneficiary to submit the background documentation for approval of the FPE and approval of the FPE by the SEF was 6 years and 3 months. In the case of the other 14 projects, the FPE had not been approved by the SFE, yet in seven cases more than 5 years had passed since the aid beneficiary had submitted all documentation required for approving the FPE. For example, for the project *Equipment for collection and processing of construction and demolition waste*, the delay at the time the audit ended was 5 years and 8 months, and for the project *System for separation and mobile collection of organic waste* it was 5 years and 6 months. The SEF only explained the delay in approving FPEs with the statement that for various technical, staffing, and methodological reasons the process of approving FPEs was late in being launched.

List of abbreviations

BMW	biodegradable waste
CNB	Czech National Bank
CR	Czech Republic
CSO	Czech Statistical Office
ECB	European Central Bank
EU	European Union
CF	<i>Cohesion Fund</i>
WMIS	<i>Waste Management Information System</i>
MoE	Ministry of the Environment
SAO	Supreme Audit Office
OPE 2007–2013	Operational Programme <i>Environment 2007–2013</i>
OPE 2014–2020	Operational Programme <i>Environment 2014–2020</i>
WMP CR	Waste Management Plan of the Czech Republic
DPS	Decision on Provision of a Subsidy
SEF	State Environmental Fund of the Czech Republic
FERW	facility for energy recovery from waste
FPE	final project evaluation

Annex 1

Audited projects supported under OPE 2007–2013

(in millions of CZK)

Project number	Project title	Beneficiary	Total eligible expenditures	CF contribution	State budget contribution	Completion of project implementation	End of project sustainability period
115D242000014	Expansion of treatment line for sorted plastic waste from municipal sources and increasing the capacity of production lines for the processing of plastic waste at a.s. Transform Lázně Bohdaneč	TRANSFORM a.s. Lázně Bohdaneč	27.198	11.559	2.040	14. 10. 2011	14. 10. 2016
115D242000045	Acquisition of modern technology for recycling construction waste	AZS 98, s.r.o.	18.640	7.288	1.286	19. 12. 2008	19. 12. 2013
115D242000162	Expansion of service portfolio – processing and recycling of construction waste	OVO - IMONT Třebíč, spol. s r.o.	18.729	9.552	1.686	30. 6. 2010	30. 6. 2015
115D242000177	System for organic waste management Vimperk	City of Vimperk	31.386	26.678	1.569	26. 7. 2011	26. 7. 2016
115D242000185	Biogas station for processing biodegradable waste Žďár nad Sázavou	ODAS ODPADY s.r.o.	102.577	35.748	6.309	7. 10. 2011	7. 10. 2016
115D242000272	Humpolec composting plant	City of Humpolec	54.319	46.171	2.716	2. 11. 2010	2. 11. 2015
115D242000288	Expanding and improving waste management at the biogas station in Jaroměř	AGRO CS a.s.	30.844	10.487	1.851	26. 9. 2011	26. 9. 2016
115D242000369	Modernisation and expansion of composting plant in connection to biogas station in Jaroměř	AGRO CS a.s.	41.321	14.049	2.479	21. 9. 2011	21. 9. 2016
115D242000502	Equipment for collection and processing of construction and demolition waste	MIROS MAJETKOVÁ a.s.	14.700	10.172	1.795	16. 11. 2010	16. 11. 2015
115D242 000573	System for separation and mobile collection of organic waste	KAPEX s.r.o.	14.600	10.468	1.847	31. 3. 2011	31. 3. 2016
115D242000575	Mobile technology for recycling construction waste – Petr Beneš	Petr Beneš	17.354	10.576	1.866	7. 12. 2010	7. 12. 2015
115D242000641	Waste Management Centre Klatovy – Phase I	City of Klatovy	16.482	13.789	0.811	30. 4. 2013	30. 4. 2018
115D242 000811	Rumpold Vodňany composting plant	RUMPOLD 01 - Vodňany s.r.o.	9.948	7.610	1.343	20. 10. 2011	20. 10. 2016
115D242001152	Kožichovice Collection Yard	OVO - IMONT Třebíč, spol. s r.o.	3.570	2.731	0.482	31. 7. 2013	31. 7. 2018
115D242001830	Dolní Třebonín Collection Yard	KAPEX s.r.o.	5.014	3.835	0.677	31. 12. 2013	31. 12. 2018
115D242002066	Compost bins for households in the City of Klatovy	City of Klatovy	3.684	3.132	0.184	20.10.2014	20.10.2019

Source: audited decisions on provision of a subsidy; final monitoring reports for projects.