



State Comptroller of Israel | Local Government
Audit Report | July 2025

Public Space

Collection and Landfilling of Waste in Local Authorities – Follow-up Audit



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Background

Waste management constitutes a critical national responsibility, overseen by the Ministry of Environmental Protection (MEP). The strategic plan released by the MEP in 2020 established objectives to significantly diminish the volume of waste sent to landfills, enhance recycling rates, and develop facilities that offer alternatives to landfilling while treating municipal waste through environmentally preferable methods, including waste sorting facilities, waste treatment facilities, and energy recovery facilities.

In 2021, the Office of the State Comptroller conducted an examination of various aspects of waste collection in local authorities and its landfilling (the previous audit). The principal finding of the previous audit was that a national emergency had been generated due to a shortage in landfill areas, since the amount of waste in Israel was on the increase, while the area available for landfills was decreasing. The previous audit detailed the ramifications of reduced landfill capacity for local authorities, underscoring the necessity for all pertinent stakeholders, spearheaded by the Ministry of Environmental Protection, to collaborate in identifying and implementing viable solutions. It further emphasized that local authorities should be mandated to undertake measures to reduce waste production and the volume of waste directed to landfills. The current audit is a follow-up on the rectification of the deficiencies disclosed by the previous audit, while examining new issues that were not addressed in the previous audit.



Key Figures

About 76%

of all waste generated in Israel in 2022 was sent to landfill (4.7 million tons of household waste out of 6.2 million tons of waste generated that year), compared to a landfill rate of about 40% in OECD countries

1% only

The average annual increase in recycling rates in Israel over the past decade. In 2021, 23.4% of waste in Israel was recycled, compared to an average of about 60% in OECD countries, and despite a 34% increase in the landfill levy rate over the past decade, intended to reduce the amount of waste going to landfill

About 50%

of the remaining landfill volume that was available in Israel in 2020 (14.41 million cubic meters) will be available at the beginning of 2025 – 7.67 million cubic meters. This remaining volume will not even be enough for the amount of waste expected to be landfilled by the end of 2026

46%

of the waste landfilled in Israel in 2023 was transferred to one landfill in the south of the country – the E'feh landfill, located in the Rotem Plain. In 2026, 8 mixed waste landfills will be operating in the country, compared to 11 operating at the time of the previous audit

14

The number of active alternative facilities for waste sorting and treatment existing in Israel at the time of the follow-up audit. The Ministry of Environmental Protection is supporting 44 initiatives for the planning and construction of alternative facilities throughout the country; including 12 waste sorting facilities, 19 organic waste treatment facilities, and 13 energy recovery facilities. 21 of the initiatives (approximately 48%) are being promoted in the south of the country

NIS 3.36 billion

The balance in the Maintenance of Cleanliness Fund at the end of 2024. Furthermore, approximately 79% of the Fund balance (NIS 2.64 billion) includes commitments for future payments. Consequently, the cash balance available for new budgetary allocations is NIS 720 million, equal to only approximately 21% of the total balance. From 2016 to 2024, cash transfers were made from the Fund's balance to the Ministry of Finance against commitment authorizations totaling approximately NIS 3.08 billion

46%


The rate of financial expenditures from landfill levy revenues to the Maintenance of Cleanliness Fund in 2024 for the implementation of the strategic waste treatment plan, including the establishment of alternative facilities and the promotion of recycling. The Fund has allocated a total of approximately NIS 4.6 billion for future expenditures for the implementation of the strategic plan until 2030

54,000 tons


Waste transported to landfill by railway on average per month during the reinforcement period in the Swords of Iron War, compared to an average of 37,000 tons per month in routine times in 2023 (according to Israel Railways data)



Audit Actions

 From August 2024 to January 2025, the Office of the State Comptroller conducted a review of the measures implemented to rectify the key deficiencies identified in the previous report. These deficiencies pertained chiefly to the inadequacy of waste landfill areas, the necessity for the expansion of such areas, and the pressing need to promote alternatives to landfilling (the follow-up audit). This follow-up audit encompassed the Ministry of Environmental Protection, the Israel Land Authority (ILA), the **Bet Shemesh** Municipality, the **Hod HaSharon** Municipality, and the **Zemer** Local Council (the local authorities examined). This report was composed during the Swords of Iron War and will therefore also address the issues of waste disposal during times of emergency encountered by local authorities situated in the conflict zones in the northern region of the country.

Key Findings

 **The Status of Landfills and the Expansion of Landfill Areas in the Short Term – Up To 2024** – As at the previous audit, 11 landfills were operational in Israel, with nine scheduled for closure by 2025. Several landfills were in the planning phases for expansion or elevation, while others were attempting to promote such plans. The Office of the State Comptroller cautioned that unless action was taken to expand landfill capacity promptly, there would be no approved areas in the country for waste landfilling in the years 2022–2026. The follow-up audit disclosed that two landfills (Tovlan and Daya) had ceased operations in 2024, and another (Ganey Hadas) was anticipated to close down in 2025. The previous audit reported that the remaining volume of landfill areas at the end of 2020 amounted to 14.41 million cubic meters across all landfills, juxtaposed with 4.66 million tons of waste landfilled in that year. The follow-up audit found that the **deficiency had been partially rectified**; the Ministry of Environmental Protection had made efforts to augment landfill capacity in the short term (until 2024). However, disputes between the Israel Land Authority (ILA) and the Ef'eh Landfill were hindering operational progress. In practice, the volume of available landfill areas in Israel has not increased relative to the volume presented in the previous audit, and the remaining landfill capacity at the beginning of 2025 (7.67 million cubic meters) will be insufficient to accommodate the waste volume anticipated to be landfilled by the end of 2026.



📌 Increase in Landfill Areas in the Medium Term – Up To 2030 – It was found that the Ministry of Environmental Protection is striving to facilitate continuous landfilling until 2030, recognized as the medium-term milestone. Nonetheless, the landfill reserves projected for 2030, predicated on landfill expansion and the planning of new cells, continue to encounter planning and other regulatory obstacles, falling under the jurisdiction of regulatory bodies such as the Israel Land Authority and the Planning Administration, or under the jurisdiction of the landfills themselves. For instance, there is a need to advance planning within district committees (at the Talia Landfill), alongside the requirement to obtain permission from ILA for the planning of cells 8–10 in the Rotem Plain. These impediments contribute to uncertainty regarding the expansion of landfill areas and the timeframe for such expansion.

📌 Rate of Change in Recycling Rates in Relation to Changes in Landfill Levies – The last decade has witnessed a moderate increase in the percentage of waste sent for recycling. In 2014, the recycling rate was approximately 18%, and in 2023 – about 26%. On average, recycling rates increased at a modest annual rate of approximately 1% only, with no significant shift observed since 2020, the year in which the strategic plan was published. Compared with OECD countries, it was found that Israel's recycling rates were significantly low – recycling waste in Israel stood at 23.4% in 2021, in contrast to approximately 60% across OECD nations. Despite the Ministry of Environmental Protection's long-term initiatives carried out over the past four years, aimed at boosting recycling rates over the coming years, data reflect a failure to implement its objectives of increasing recycling rates in the immediate and medium term. Over the past decade, the landfill levy rate, aimed at decreasing the volume of waste disposed of in landfills and enhancing the utilization of alternative methods, has gone up by approximately 34% (increasing from approximately NIS 83 in 2013 to around NIS 111 in 2022). The increase in the landfill levy rate has not achieved its purpose, since despite the 34% rise in the landfill levy rate in the last decade, the recycling rates have only risen from approximately 18% to approximately 26% over the same period.

📌 Construction of New Alternative Facilities for Waste Sorting and Treatment – Since the previous audit, the Ministry of Environmental Protection has initiated the promotion of 32 new initiatives aimed at constructing alternative facilities for waste sorting and treatment, in addition to the 12 initiatives previously promoted following the presentation of the implementation plan. Currently, 45% of the planned initiatives (20 out of 44) are in advanced stages of progression. Nevertheless, the Ministry is still required to promote the establishment of an additional 19 new facilities to fulfill the planning objectives it set for 2040. There remains uncertainty regarding the actual number of facilities to be constructed; 24 (55%) of the 44 planned initiatives (4 sorting facilities, 9 treatment facilities, and 11 energy recovery facilities) are still in the planning phases. The anticipated facilities are expected to contribute in the long term to an increase in the quantity of waste recycled and a decrease in the volume of waste sent to landfills.



 **Allocation of Funds from the Maintenance of Cleanliness Fund for the Implementation of the Strategic Plan**

– The Fund balance at the conclusion of 2024 is substantial (NIS 3.36 billion). At the same time, approximately 79% of this Fund balance (NIS 2.64 billion) consists of commitments for future payments. Consequently, the cash balance available for new budgetary allocations is NIS 720 million, accounting for merely 21% of the total balance. From 2016 to 2024, cash transfers totaling approximately NIS 3.08 billion were made from the Fund's balance to the Ministry of Finance, thereby diverting the Fund's resources from their intended purpose. Moreover, the funds were transferred against commitment authorizations. Additionally, the Fund has allocated approximately NIS 4.6 billion for future expenditures associated with the implementation of the strategic plan until 2030. The Fund's records indicate that between 2021 and 2024, approximately NIS 951 million were disbursed from the Fund for the execution of the strategic plan. As the implementation progressed, so the utilization of the Fund's balances increased, with expenditures rising from approximately NIS 322 million in the years 2021–2022 to approximately NIS 629 million in the years 2023–2024, particularly for the construction of alternative facilities. However, despite the increase in the expense-to-revenue rate from 30% and 27% in the years 2021 and 2022, it still stands at 54% and 46% in the years 2023 and 2024, respectively.


 **Regional Solutions for Waste Sorting and Treatment**


– The previous audit disclosed that 68% of waste generated in Israel is disposed of in landfills located in the southern region. The follow-up audit has noted **partial rectifying of this deficiency**. While there has been no change in the volume of waste transported to landfills in the South, retaining its share at 68%, since the previous audit the Ministry of Environmental Protection has facilitated the opening of four alternative facilities in the northern and central regions, out of six new facilities established (one treatment facility and two sorting facilities in the central region and one sorting facility in the North). Furthermore, approximately half (23) of the 44 initiatives promoted by the Ministry to establish alternative facilities are located in the north and center of the country, in proximity to the source of waste generation. The establishment of more alternative facilities in proximity to waste generation sites is expected to mitigate the environmental impacts associated with the transportation of waste over extended distances.

 **Transportation of Waste by Train**

– The previous audit revealed that the majority of waste is transported via truck, and that transportation of waste from various locations in the country to landfills in the south incurs significant economic and environmental costs, manifested through road congestion, road accidents, and pollutant emissions. The follow-up audit found that this **deficiency has not been rectified**. Despite the observed increase in waste transportation by train during a three-month period in the midst of the emergency period, which demonstrated the potential to increase the volume of waste transported by train from an average of 37,000 tons per month to 54,000 tons per month (according to data from Israel Railways), the Ministry of Environmental Protection has not expanded rail transportation of waste to additional locations.



 **The Shortage of Landfill Space Faced by the Bet Shemesh Municipality** – The previous audit disclosed that the **Bet Shemesh** Municipality was encountering difficulties in waste collection due to a shortage in landfill space. Among other things, this situation resulted in a considerable increase in municipal expenses related to waste removal. The follow-up audit disclosed that this **deficiency has not been rectified**; the Bet Shemesh terminal fails to meet the operational requirements and is anticipated to face closure. In addition, the Municipality's agreement with the Cities Association for Environmental Protection – Southern Judea, for waste disposal at the Haruvit Landfill is projected to offer a temporary remedy – until 2027 – though it remains subject to cancellation at any time. It appears that if the **Bet Shemesh** Municipality does not take immediate action to find solutions for reducing landfilling, enhancing recycling efforts, and establishing an advanced waste treatment facility, its serious situation is expected to deteriorate in the coming years.

 **Supervision of Pricing Imposed by Waste Collection Contractors and Landfill Sites** – The previous audit disclosed that insufficient competition among waste removal contractors and the ownership of landfills and transfer stations by contractors contribute to the escalated sums paid by local authorities to the waste removal contractors. Disparities in entrance fees among various landfill sites and a lack of consistency in fees charged to different clients were also identified. The follow-up audit revealed that the Price Supervision Unit within the Ministry of Environmental Protection had failed to advance oversight of waste removal contractor pricing and had not formulated recommendations regarding competitive practices among waste removal contractors and transfer stations. Furthermore, the Price Committee had failed to make a recommendation regarding the regulation of fees charged by the landfills.

 **Local Authorities' Agreements with Waste Removal Contractors and Their Financial Expenditures for Waste Removal** – The previous audit determined that several of the local authorities examined had maintained long-term contracts with a single waste removal contractor, despite the submission of bids by multiple contractors in their published tenders. The follow-up audit found that the **Bet Shemesh** Municipality and the **Hod HaSharon** Municipality had renewed their agreements with waste removal contractors with whom they had established relationships spanning 14 and 8 years, respectively. The **Bet Shemesh** Municipality had engaged a new service provider for the maintenance and operation of its transfer station. The **Zemer** Local Council had renewed its engagement with a contractor who had provided waste removal services three years prior. The waste-removal expenses of the **Hod HaSharon** Municipality and the **Zemer** Local Council in 2023 surpassed those in 2020. Consequently, the per capita cost of waste removal in **Hod HaSharon** rose by approximately 6.5% (from NIS 385 to NIS 410), and in **Zemer** by approximately 2.3% (from NIS 389 to NIS 398). Conversely, the cost of treating a ton of waste in the **Bet Shemesh** Municipality in 2023 decreased by approximately NIS 100 compared to 2020, resulting in a 20% reduction in the per capita cost of waste removal (from NIS 270 to NIS 215) following the replacement of the



waste removal contractor that oversees the Bet Shemesh terminal and transports the waste from the terminal to the landfill.

Regulation of the Waste Sector – Despite the provisions of Government Resolution 2284 from October 2024, which mandated the formation of a team to establish guiding principles for a legislative framework aimed at promoting waste treatment in Israel, the team has yet to convene. In line with Israel's international commitments, the Ministry of Environmental Protection published for public comment in September 2022 a draft of the Clean Air (Prevention of Hazards from Organic Waste) Regulations, 2022, which proscribe the direct transfer of organic waste to landfill sites without prior treatment. As of January 2025, these regulations have not been promoted by the Ministry of Environmental Protection.

Disparities in Waste Disposal Practices Between Jewish and Non-Jewish Localities and Initiatives to Mitigate These Disparities – The previous audit found that government resolutions and substantial budgetary allocations from the Ministry of Environmental Protection and the Ministry of Interior intended to enhance and regulate waste treatment had not been fully executed. It also found that non-Jewish localities were encountering difficulties in utilizing budget allocations within the context of governmental resolutions, and that budget utilization was low. The follow-up audit found that the validity of the governmental resolutions was not extended beyond 2021, leading to the absence of additional budgets earmarked for enhancing the waste disposal framework within Arab communities. The disparity in waste removal between Jewish and non-Jewish localities is particularly poignant against the backdrop of the waste collection crisis in the Nazareth Municipality, caused by the Municipality's financial situation.



Waste Removal During the Swords of Iron War – The Office of the State Comptroller commends the Ministry of Environmental Protection for its initiatives since the outbreak of the war to aid local authorities in the removal of waste accumulated as a consequence of the war. According to data from the Ministry of Environmental Protection from February 2025, the Ministry provided support to 97 local authorities, amounting to approximately NIS 35 million, to assist with the costs associated with waste collection, removal, and treatment resulting from the Swords of Iron War. Additionally, the Ministry of Environmental Protection enhanced the waste transportation scheme via Israel Railways at an expenditure of NIS 2 million.





Local authorities were forced to face the complexities of waste removal in times of combat. Those local authorities whose residents were evacuated adapted their services to accommodate the changing demographics. The financial compensation received by local authorities from the military and the Ministry of Defense for the removal of waste generated by soldiers aided in addressing the challenges associated with recycling and the financial burdens incurred in delivering services to military personnel.



Notwithstanding concerns regarding waste removal under fire (in **Kiryat Shmona** and the **Upper Galilee**) the waste removal contractors proceeded with their operations.






The Zemer Local Council's Waste Transportation Route – The previous audit indicated that the **Zemer** Local Council was transporting its waste over a distance of 227 km to a transit station that was not along the route to the landfill, which entailed an additional unnecessary 90 kilometers. The follow-up audit revealed that this deficiency had been **fully rectified**, with the **Zemer** Local Council reducing its waste transportation distance to 154 km on the route to the landfill, thereby saving 73 kilometers per trip. The difference in the route lengths illustrates the significance of changing waste transportation routes.

Key Recommendations

-  The Israel Land Authority, in collaboration with the Planning Administration, must intensify efforts to secure agreements with landfills requiring expansion, advance the approval of planning permissions for landfill cells 8–10, and remove all barriers to the prompt expansion of these landfills. This is necessary to achieve the objectives and timelines established for increasing landfill capacities by 2030 and to ensure the continuity of landfilling in the coming years, while considering the competitiveness and concentration factors highlighted by the Ministry of Finance.
-  The Ministry of Interior and the Federation of Local Authorities, with the support of the Ministry of Environmental Protection, should collaboratively examine effective methodologies to incentivize local authorities to implement measures that will simultaneously reduce municipal waste treatment expenses and enhance recycling rates at the national level. The Ministry of Environmental Protection should persist in its efforts to elevate recycling rates using all available resources, since maintaining the current rate of increase appears insufficient for the Ministry to achieve its objectives, potentially exacerbating the landfill crisis.
-  The critical shortage in sorting and treatment facilities necessitates cooperation among all stakeholders to expedite the construction of requisite facilities. The Planning Administration, the Israel Land Authority, the Ministry of Finance, and local authorities within whose jurisdictions there are initiatives for establishing facilities, should commit themselves to the initiative advanced by the Ministry of Environmental Protection and assist it in every way in increasing the number of necessary facilities and hastening the treatment of planned facilities. This includes promoting detailed plans for high-priority locations and facilitating the licensing processes required for facility construction.
-  The management of the Maintenance of Cleanliness Fund should persist in the execution of the strategic plan aimed at fostering recycling and establishing alternative facilities

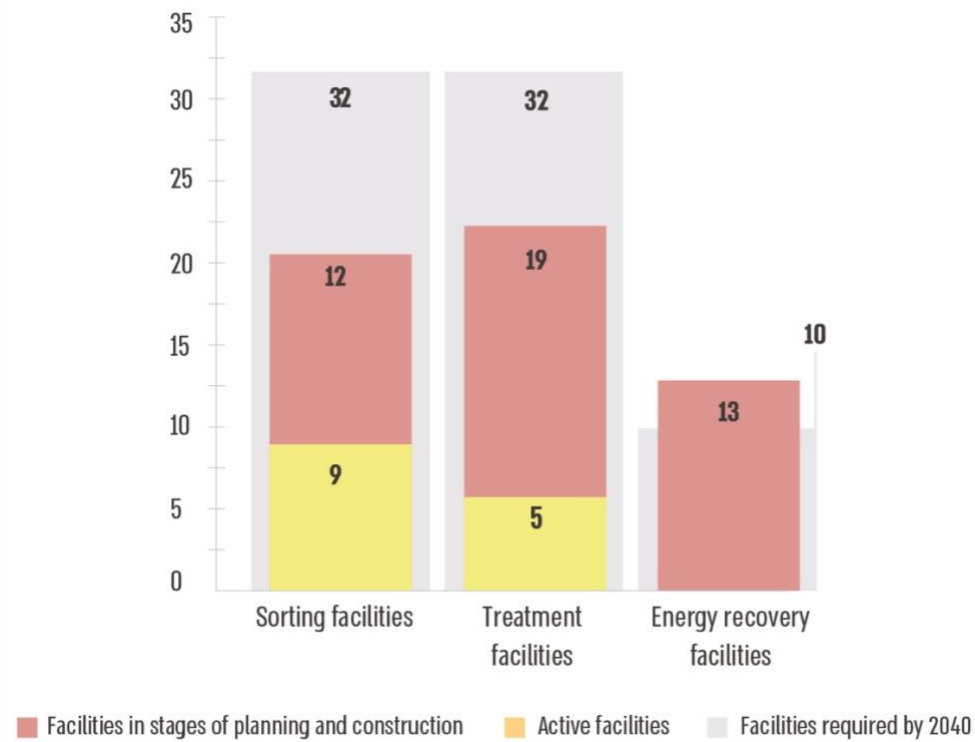


that will promote the reduction of landfilling and enhance waste treatment, thereby fulfilling the Fund's objectives. The Ministry of Finance, the Ministry of Environmental Protection, and the Fund's management should ensure that monies transferred in previous years from the Fund to the State Treasury under "commitment authorizations" be returned and utilized exclusively for the Fund's purposes, in compliance with legal provisions.

-  To decrease the volume of waste transported to southern regions and increase the treatment of waste near its origin, the Ministry of Environmental Protection should continue advocating for the establishment of alternative waste treatment facilities across all districts. Additionally, it should initiate, promote and encourage the establishment of more facilities in the northern and central regions to diminish the amount of waste transported to the South, whether for landfilling or for sorting and treatment in the alternative facilities.
-  It is recommended that the Ministry of Environmental Protection, the Ministry of Transport, and Israel Railways enhance the volume of waste transported by rail throughout the year, augment collection stations, increase train frequency, and assess the associated costs. Such measures would facilitate optimal waste management and contribute to environmental protection.
-  The **Bet Shemesh** Municipality, in collaboration with the Ministry of Environmental Protection, should consider relocating its waste to alternative landfills to address in the short term the serious problem facing it with regard to areas for landfilling waste. Additionally, it should enhance recycling efforts and reduce the volume of waste generated by residents, while considering the establishment of a new, municipally owned alternative facility. Such measures would lead to a substantial reduction in waste disposal expenditures in the long term.
-  It is advisable for all local authorities to explore strategies for lowering waste collection costs, including replacing longstanding waste removal contractors or participating in a waste removal service through regional cluster agreements. The Price Committee should develop a recommendation concerning the oversight of landfill levies, taking into account anticipated shifts in the waste sector in the long term, and present this recommendation to the relevant ministers for decision-making.
-  The Ministry of Environmental Protection should engage in ongoing dialogue with local government, derive lessons from the challenges encountered by local authorities during wartime, and prepare for emergency situations.



Alternative Facilities – Current Situation Versus Planning, by Facility Type (January 2025)



According to data from the Ministry of Environmental Protection, processed by the Office of the State Comptroller.



Summary

The follow-up report reveals that although the management of the waste sector is the responsibility of the Ministry of Environmental Protection, it lacks the requisite authority to effectively promote and implement the plans presented in various forums. Consequently, obstacles to the implementation of these plans occasionally arise from the inadequate actions of other bodies. The findings of the follow-up audit present a concerning state of affairs. While the Ministry of Environmental Protection has endeavored to expand existing landfills and promote the construction of new landfill cells in accordance with the planning recommendations from the previous audit, as per its commitments made under the framework of implementing the short-term strategic plan (until 2024), the scope of the expansion is insufficient. Practically speaking, the volume of landfill area in Israel has not increased since the previous audit, and the remaining landfill capacity at the beginning of 2025 (7.67 million cubic meters) will be inadequate for the waste volumes anticipated to be landfilled by the end of 2026 if the Ministry's plan is not executed. Although the Ministry of Environmental Protection is striving to ensure landfill continuity until 2030, persistent planning and other barriers, which fall under the jurisdiction of regulatory entities such as the Israel Land Authority and the Planning Administration, hinder progress. Over the past four years, the Ministry has undertaken long-term initiatives aimed at enhancing recycling rates; however, the current recycling rate remains stagnant at merely 1% annually. There has also been no change in the volume of waste transported to landfills in the southern region, and the Ministry has not expanded waste transportation by rail.

The Israel Land Authority, alongside the Planning Administration, should intensify efforts to secure agreements for the necessary landfill expansions, facilitate the granting of planning permits for landfill cells 8–10, and work to promptly eliminate all impediments to landfill expansion. This action is essential for meeting the established objectives and timelines for increasing landfill capacity by 2030, ensuring that landfilling continuity remains uninterrupted in the coming years. Furthermore, the Ministry of Environmental Protection should persist in its efforts to increase recycling rates and promote the establishment of alternative waste treatment facilities nationwide to prevent exacerbation of the landfill crisis and to diminish the volume of waste transported to the southern regions. It is also advisable for the Ministry of Environmental Protection, in collaboration with the Ministry of Transport and Israel Railways, to promote an increase in the volume of waste transported by rail year-round by enhancing the number of collection stations, increasing the frequency of trains, and examining the associated costs.



Local authorities possess various tools to enhance efficiency, achieve savings, and realize long-term solutions. To mitigate waste disposal expenses, local authorities, guided by the Ministry of Interior and supported by the Ministry of Environmental Protection, should adopt strategies aimed at reducing waste disposal costs and improving recycling rates. They should consider the establishment of alternative facilities for sorting and processing the waste they generate – facilities that will serve them and help reduce the quantities of waste requiring transportation and subsequent landfilling.




The Degree of Rectification of the Key Deficiencies Revealed in the Previous Report

The Audit Chapter	The Audited Body	The Deficiency Noted in the Previous Audit	The Degree of Rectification of the Deficiency as Revealed in the Follow-Up Audit				
			Not Rectified	Rectified to a Small Extent	Slightly Rectified	Significantly Rectified	Fully Rectified
Increasing the volume of landfill areas in the short term – until 2024	The Ministry of Environmental Protection, in cooperation with the Planning Administration and the Israel Land Authority	Without immediate action to promote solutions to reduce waste volumes and expand landfills, there will no longer be approved areas in the country for landfilling waste					
Regional solutions for waste sorting and waste treatment	The Ministry of Environmental Protection	68% of the waste generated in Israel is landfilled in the south of the country					




The Audit Chapter	The Audited Body	The Deficiency Noted in the Previous Audit	The Degree of Rectification of the Deficiency as Revealed in the Follow-Up Audit				
			Not Rectified	Rectified to a Small Extent	Slightly Rectified	Significantly Rectified	Fully Rectified
Expansion of waste transportation by rail	The Ministry of Environmental Protection	Most waste is transported by trucks. Transporting waste from all over the country to be landfilled in the south of the country has a high economic cost and an environmental cost that is reflected in traffic congestion, traffic accidents, and pollutant emissions					
Waste transportation route	The Zemer Local Council	The Zemer Local Council transports its waste 227 km to a transit station that is not on the route to the landfill, and the transportation route included an unnecessary 90 km.					



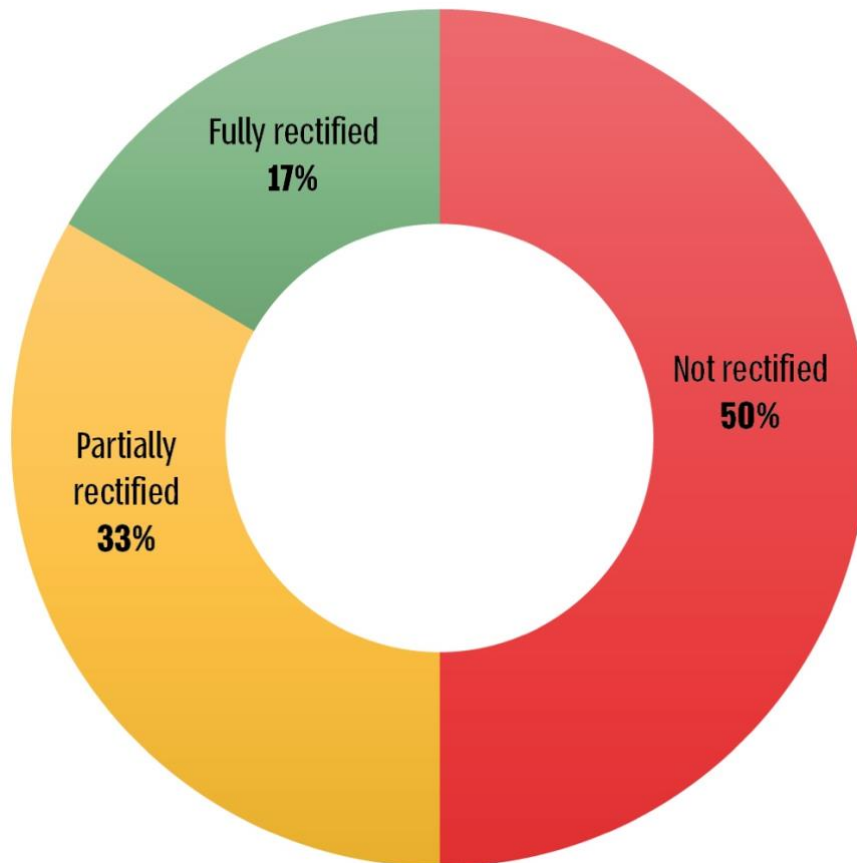
The Audit Chapter	The Audited Body	The Deficiency Noted in the Previous Audit	The Degree of Rectification of the Deficiency as Revealed in the Follow-Up Audit				
			Not Rectified	Rectified to a Small Extent	Slightly Rectified	Significantly Rectified	Fully Rectified
Promoting solutions for landfilling waste in the city of Bet Shemesh	The Bet Shemesh Municipality	The Bet Shemesh Municipality is facing difficulties in waste disposal due to the shortage of areas for landfilling waste, which has led, among other things, to a significant increase in the Municipality's expenses for waste collection					



The Audit Chapter	The Audited Body	The Deficiency Noted in the Previous Audit	The Degree of Rectification of the Deficiency as Revealed in the Follow-Up Audit				
			Not Rectified	Rectified to a Small Extent	Slightly Rectified	Significantly Rectified	Fully Rectified
Submitting recommendations regarding supervision of prices charged by landfills	The Ministry of Environmental Protection and the Ministry of Finance	There are disparities between the entrance fees to the various landfill sites, that may reach a rate of approximately 300%. The entrance fees charged by landfills from different customers, including local authorities, are also not uniform, and the disparities between the entrance fees charged from customers may reach approximately 100%					



All the Deficiencies Revealed in the Previous Report, According to The Degree of Their Rectification





The Deficiencies Revealed in the Previous Report, Broken Down According to the Key Audited Bodies

■ Fully rectified ■ Considerably Rectified ■ Partially rectified ■ Rectified to a small extent ■ Not rectified



