



REPUBLIC OF SLOVENIA
COURT OF AUDIT

AUDIT REPORT

System of managing memorial candles waste

Performance Audit

Audited period: 1 January 2015 to 30 June 2017



On average, **each Slovenian** citizen lights **8 memorial candles per year***.

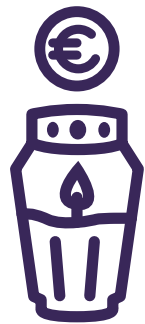


16 million *

In total, more than **6,400 tonnes** of memorial candles **per year**.

- The Ministry of the Environment and Spatial Planning did not define specific objectives for preventing or reducing the excessive use of memorial candles.**
- Every year, before All Saints' Day the Ministry revives awareness media campaign “Shall we light a candle less?” launched in 2011, the effects of which have neither been monitored nor assessed.**

* The basis for the calculation is in detail presented in the audit report.



Consumers annually spend on memorial candles in total

€ 32 million*



Environmental tax represents only 0.08% or less than

€ 25,000 annually.



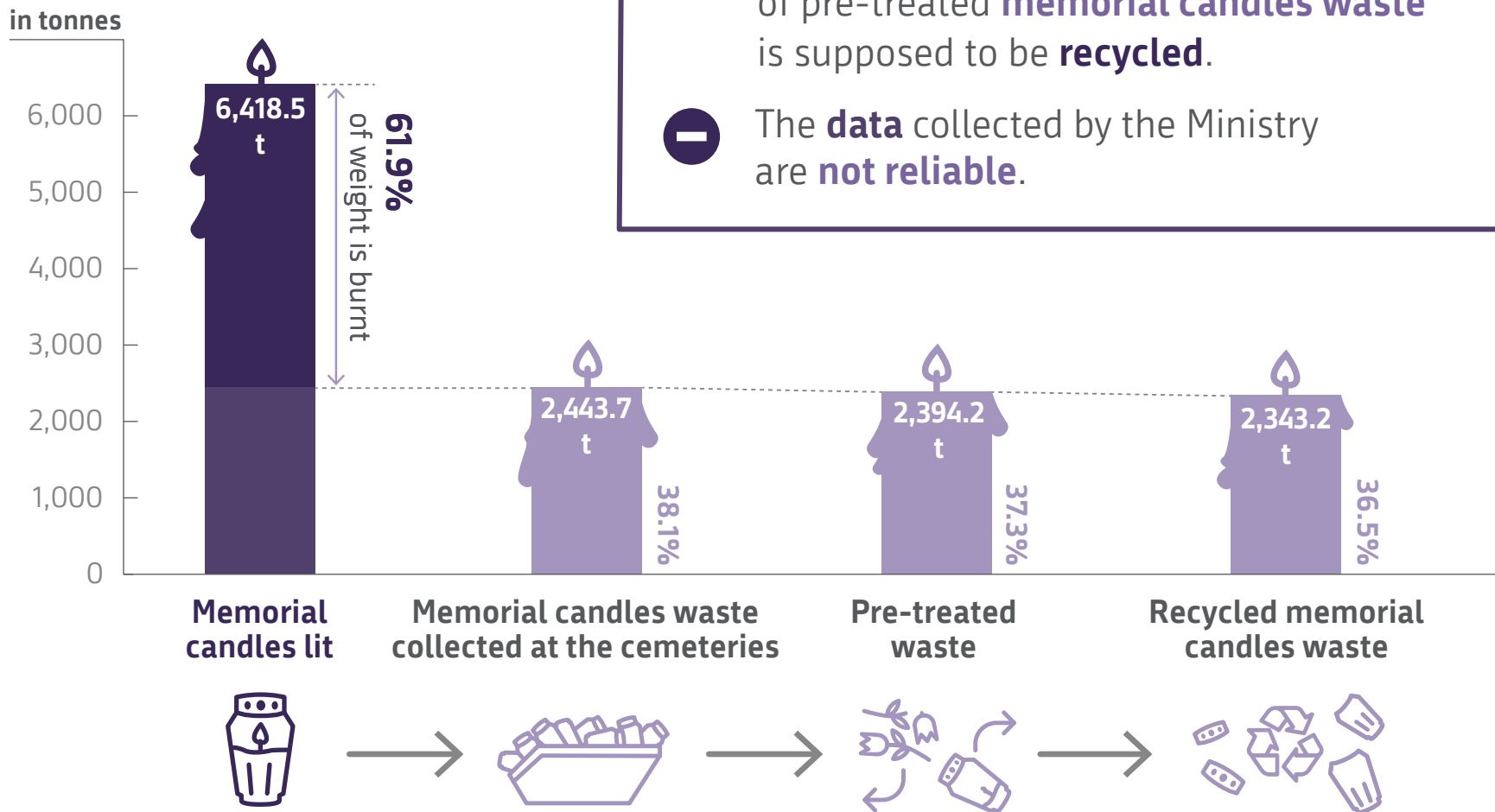
The public is not sufficiently informed about the **environmental impacts** caused by memorial candles.



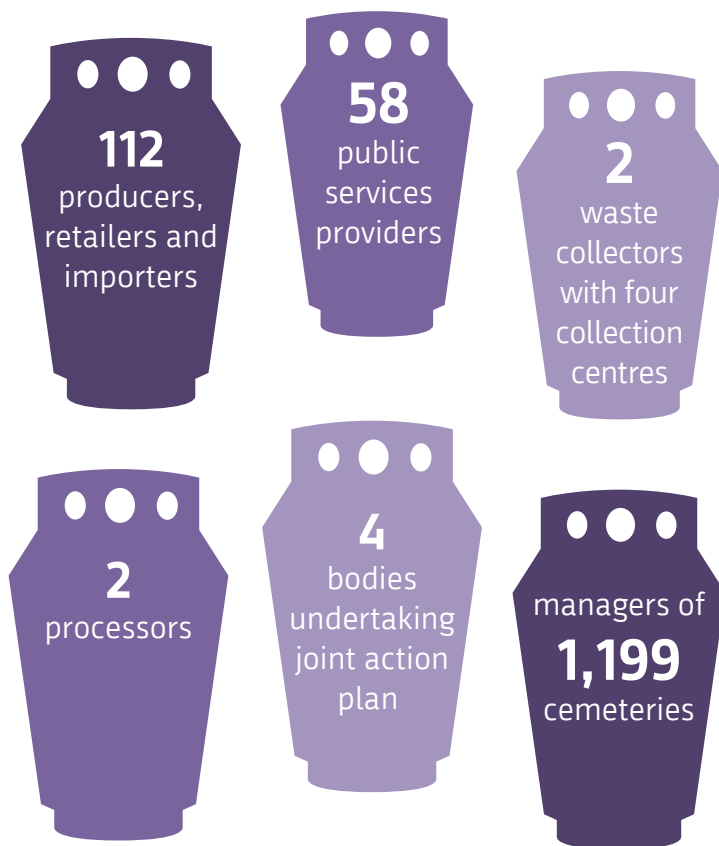
Environmental tax does not meet its purpose.

* The basis for the calculation is in detail presented in the audit report.

System of managing memorial candles waste



Stakeholders involved in the system of managing memorial candles waste:



Auditees:

- **System of managing** memorial candles waste – including preventing or reducing their excessive use – under the responsibility of the **Ministry** was **not efficient enough**.
- ✓ **The Tax Administration efficiently** carried out tasks related to **environmental taxation**.

**Think about future generations
– light a candle less!**

