

Audit Report

25/08

Funds earmarked for the support of climate change adaptation measures in rainwater management

The audit was included in the audit plan of the Supreme Audit Office (hereinafter “SAO”) for the year 2025 under No 25/08. The audit was managed and the Audit Report prepared by SAO Member RNDr. Petr Neuvirt.

The aim of the audit was to verify whether the funds earmarked for the support of climate change adaptation measures in rainwater management were spent effectively and in accordance with the law.

The audit was conducted with the audited entities between April 2025 and December 2025.

The audited period was 2022–2024; both the previous and subsequent periods were also considered for contextual reasons.

Audited entities:

Ministry of the Environment (hereinafter “MoE”);
State Environmental Fund of the Czech Republic, Prague (hereinafter “SEF”);
City of Hranice;
City of Uherské Hradiště;
City of Řevnice;
Municipality of Přísnovice;
Municipality of Velká Hleďsebe;
Municipality of Unkovice;
Statutory City of Chomutov.

The SAO Board at its 5th meeting held on 30 March 2026

approved by Resolution No 6/V/2026

the **Audit Report** as follows:

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BASIC INFORMATION

1,360.29 km²	Built-up area in the Czech Republic in 2024 (approx. 2% of the territory of the CR)
4%	Increase in built-up area between 2000 and 2024
6,258	Total number of municipalities in the Czech Republic
182	Subsidised municipalities from the NRP or the OPEn21+
3%	Percentage of municipalities that received a subsidy from the MoE
CZK 1.59 billion	Amount of subsidies provided to municipalities by the MoE
293	Number of municipal projects

FINDINGS

Inconsistent system for measuring impacts and effects

In the three subsidy programmes audited, the MoE had set up three different sets of indicators for monitoring and evaluating the effects of the support provided, which does not allow to compare the results between the subsidy programmes or to assess the benefits in terms of progress towards the set objectives.

Deficiencies in systematic management

The MoE has not fulfilled the task of developing a strategic document for rainwater management in urbanised areas. Most of the measures are developed separately, without accounting for the needs of the territory as a whole.

Lagging behind in building green roofs

Available data shows that the Czech Republic is significantly lagging behind Austria and Germany in building green roofs.

Shortcomings in public procurement

In five of the nine projects audited, the SAO found that the beneficiaries had breached Act No 134/2016 Coll., on Public Procurement, thereby restricting competition.

I. Summary and Evaluation

1.1 Between 2015 and 2018, the Czech Republic experienced a multi-year drought that exposed the problem of poor rainwater management in urbanised areas.¹ This while the built-up area of municipalities is continuing to expand. Replacing impermeable surfaces with permeable ones, runoff control, rainwater capture and retention, and building green roofs helps to improve rainwater management. The SAO examined to what extent the subsidies provided by the MoE for these measures contributed to better rainwater management and whether they were spent effectively and in accordance with the law.

1.2 Between 2021 and 2025, the MoE provided funds in the total amount of CZK 1.84 billion for the improvement of rainwater management in urbanised areas through the Operational Programme Environment 2021-2027 (hereinafter "OPEn21+") and from the National Recovery Plan (hereinafter "NRP"). The MoE granted financial support, among others, to 182 municipalities and 293 projects of these with subsidies of CZK 1.59 billion. The share of municipalities that received a subsidy from the MoE was 3% of the total number of municipalities in the Czech Republic.

The SAO notes that the results of the support from the audited interconnected subsidy programmes are not mutually comparable. Due to this, it is not possible to compare the amount of rainwater retained and to reliably assess to what extent the funds provided have contributed to improving rainwater management.

In 2019, the MoE prepared a study on rainwater management, in which it recommended measures to adapt to climate change in urbanised areas. However, the MoE did not set any specific measurable targets, temporal milestones or concrete responsibilities for the implementation of the tasks.

The SAO also audited nine specific projects with a total of CZK 129.63 million in funds paid out. The SAO found that the audited municipalities often implemented projects without analysing the needs of rainwater management in their territory as a whole. This reduces the effect of the climate change adaptation funds provided.

The SAO concluded that four beneficiaries spent the funds effectively. For the remaining five audited projects, the SAO concluded that although the beneficiaries spent the funds effectively, they breached Act No 134/2016 Coll.² Most often, they unduly favoured specific construction products, thereby restricting competition.

From the NRP funds of CZK 15.71 billion via the New Green Savings Programme (hereinafter "NGS"), only CZK 167.73 million went to rainwater accumulation (rainwater collection) or green roofs. Instead, most of the beneficiaries preferred to support the installation of heat pumps or photovoltaic facilities. According to available data, the Czech Republic is significantly lagging behind Austria or Germany in the development of green roofs.

1.3 The above overall evaluation is based on the following findings:

¹ Hereinafter "rainwater management".

² Act No 134/2016 Coll., on Public Procurement.

1.4 The MoE could not evaluate the results achieved with the support for rainwater management as it used different indicators that did not allow to compare the benefits of projects supported from the individual subsidy programmes:

- Under the Operational Programme Environment 2014–2020 (hereinafter "OPEn14+"), the MoE provided a total of CZK 559.13 million for a total of 190 projects focused on rainwater management in municipalities. In relation to the audited topic, the MoE monitored only the non-binding indicator of the volume of retained water, the achieved value of which under the completed programme was 22,932.34 m³.
- The MoE provided a total of CZK 776.06 million for the implementation of 190 projects via the SEF from the National Environment Programme (hereinafter "NEP") financed from the NRP. For the supported projects, the MoE monitored one binding indicator of the volume of retained precipitation water, the commitment of the beneficiaries towards which was 25,580 m³ as at 1 September 2025.
- As at 1 January 2025, under the OPEn21+, the MoE provided a total of CZK 900.13 million for the implementation of 120 projects. For calls focused on rainwater management, it tracks so-called specific data items (hereinafter "SDI") but does not systematically use them in the programme evaluation, which reduces the ability to track the actual effects of support. The value of the SDI of the volume of water retained per year was 641,153.88 m³/average year.
- Through the SEF from the NGS Programme financed from the NRP, the MoE provided a total of CZK 167.73 million for accumulation tanks and green roofs on family houses and apartment buildings (3,374 projects). For the area of support for rainwater management, the MoE did not set any measurable targets, although the objective of the NGS Programme was, among others, to specifically improve rainwater management. The SEF collects for the NGS data on the volume of constructed rainwater accumulation tanks and the area of constructed green roofs; the values achieved for each were 25,414.17 m³ and 33,232.58 m² respectively.

1.5 The MoE has not fulfilled the task set out in the National Action Plan on Adaptation to Climate Change (hereinafter "NAP") to prepare a concept for rainwater management in urbanised areas. The Minister of the Environment was assigned this task by Government Resolution No 34 of 16 January 2017. The MoE only commissioned a study, which did not set any accountability, deadlines or method of evaluating progress towards the set strategic objectives. The study is not binding on any actors.

1.6 Furthermore, the SAO notes that the MoE and the SEF did not sufficiently motivate municipalities to use the available support from the OPEn21+ in order to prepare documents necessary for systematic solutions for rainwater management on the territories of municipalities. By examining a sample of projects, the SAO found that, with the exception of one municipality, the projects were implemented without prior analysis of the needs of the entire territory of the municipalities.

1.7 As at 1 July 2025, the MoE and the SEF provided subsidies from the NRP through the NGS Programme for measures in family houses and apartment buildings in the total amount of CZK 15,706.19 million. Interest in support for improving rainwater management was significantly

lower than that in support for the installation of heat pumps or photovoltaic facilities. Of the total volume of subsidies provided, subsidies for measures aimed at rainwater management accounted for 1% (CZK 167.73 million).

1.8 The NGS Programme was funded from the NRP from 2021 to 2023. The beneficiaries implemented most of the projects focused on rainwater management (accumulation tanks, green roofs) as standalone projects. A smaller part of the projects was implemented in combination with other energy-saving measures, e.g., thermal insulation or heating source replacement. Due to the high interest of applicants for support, the funding sources for the NGS Programme were expanded to also include funds from the Modernisation Fund (hereinafter "MF"). The SAO found that it was no longer possible to implement adaptation measures from the MF funds alone, which further reduced the share of support provided for rainwater management.

1.9 According to available data, the Czech Republic lags significantly behind in the development of green roofs compared to Austria or Germany, both in annual growth in green roofs in terms of area and in per capita area. Of the total area of green roofs built in the Czech Republic between 2021 and 2024, only 8% were supported from the NGS Programme, which reflects the lack interest of applicants.

1.10 The SAO concluded in four audited projects that the use of direct or indirect references to specific construction products was not justified and was contrary to the principles set out in Act No 134/2016 Coll. By doing so, the contracting authorities unduly favoured specific products, thus distorting competition. Further the SAO assessed that the above irregularities were indicative of a breach of budgetary discipline.