

## Financial Provision For Waste Management Activities In Northern Ireland

**NIEA** Northern Ireland  
Environment  
Agency  
[www.ni-environment.gov.uk](http://www.ni-environment.gov.uk)



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## 1. INTRODUCTION

The Northern Ireland Environment Agency (NIEA), formerly the Environment and Heritage Service (EHS), is an agency of the Department of the Environment. The aim of NIEA is to protect, conserve and promote our natural environment and built heritage and to contribute to the protection and improvement of human health for the benefit of present and future generations.

**The aim of the Financial Provision (FP) Policy is to ensure waste companies in Northern Ireland (NI) have sufficient, specific resources available to address the environmental and human health impacts of their waste activity.**

The objectives of the Financial Provision Policy are;

- a) To ensure adequate funding is provided for as long as the waste activity presents a hazard to human health and / or the environment;
- b) In determining "adequate funding", the operator must ensure all operational obligations and post-closure costs are identified and incorporated within the calculation of financial provision;
- c) The funding is available and readily accessible when required;
- d) The measures in place must be demonstrated, sound and be auditable by NIEA.

The obligation to provide adequate financial provision is laid down in legislation regulating waste management activities. The 'polluter pays' principle should apply. Activities that are covered by the legislation can be split into two broad headings; landfill and non-landfill waste management activities. However high impact non-landfill activities will also attract a higher level of provision where appropriate. These activities will be selected by NIEA on a case by case basis with the aid of a risk assessment.

Financial provision for **non-landfill activities** is required under the Waste and Contaminated Land (NI) Order 1997 (the 1997 Order) and the Pollution Prevention and Control Regulations (NI) 2003 (PPC Regulations). Activities covered include waste treatment and transfer sites subject to waste management licensing and waste treatment sites regulated under the Pollution Prevention and Control Regulations.

For **landfill activities**, the requirement for financial provision is made by the Landfill Regulations (NI) 2003 and the Pollution Prevention and Control Regulations (NI) 2003.

NIEA is required to enforce the financial provision requirements of the aforementioned legislation. This policy sets out the arrangements to satisfy the legal requirements for financial provision.

## 1.2 Background information:

The Pollution Prevention and Control Directive 1996 requires that activities listed in Annex 1 of the Directive must have a permit for the operation of the installation and must comply with the conditions of that permit. Landfilling activities are listed in paragraph 5 of Annex 1 and are, therefore, required to obtain a PPC permit for the operation of the landfill.

This requirement has been implemented in Northern Ireland through primary legislation in the form of The Environment (Northern Ireland) Order 2002, Schedule 1 of which empowers the Department to attach conditions to permits including a requirement that permit holders are “fit and proper persons”. Paragraphs 5 of Schedule 1 relates specifically to the requirement to determine “fit and proper” status.

The PPC Regulations require NIEA to make an assessment of whether the applicant is “fit and proper”, prior to the issue of a PPC permit. On implementation of the policy, a condition will be included which requires the permit holder to maintain financial provision throughout the life of the permit.

In addition to the requirement to satisfy the “fit and proper person” requirements, the Landfill Directive 1999 requires that operators of landfill sites are responsible for the closure and aftercare of their sites. As part of this, the operator must put in place adequate provision by way of financial security.

Article 28 of the Directive states that:

(28) Whereas the operator should make adequate provision by way of a financial security or any other equivalent to ensure that all the obligations flowing from the permit are fulfilled, including those relating to the closure procedure and after-care of the site.

The Directive is implemented in Northern Ireland through The Landfill Regulations (Northern Ireland) 2003. Regulation 8 of those Regulations specifies the conditions to be included in a landfill permit, including the following requirement for maintaining financial provision:

**8.** - (2) (b) Ensure that financial provision required by regulation 4(3)(b)(b) of the 2003 Regulations is maintained until the permit is surrendered in accordance with the Regulations.

In addition, Regulation 11 also specifies that:

**11.** - (1) The operator shall ensure that the charges it makes for the disposal of waste in its landfill covers all of the following:

(b) the cost of financial provision required by regulation 4(3)(b) of the 2003 Regulations.

All licensed and permitted site operators in Northern Ireland must demonstrate and provide adequate financial provision within 6 months of the policy implementation.

Applicants submitting new Waste Management Licences or PPC applications to NIEA will be required to satisfy the legal requirement for financial provision.

### **1.3 To whom the Financial Provision Policy applies:**

All waste management activities are subject to the waste management licensing requirements of the Waste and Contaminated Land (Northern Ireland) Order 1997. This includes all sites where a Waste Management Licence currently exists and any new applications for Waste Management Licences.

Any specified waste management activity listed in Schedule 1 of the Pollution Prevention and Control Regulations 2003, including, but not limited to; Section 5.2 Disposal of waste by landfill, Section 5.3 Disposal of waste other than by incineration or landfill and Section 5.4 Recovery of Waste.

The policy extends to current holders of PPC permits for specified waste management activities. The policy also applies to any new applications for a specified waste management activity as listed in the PPC Regulations.

## 2. Executive Summary

The Waste and Contaminated Land (Northern Ireland) Order 1997 and the Pollution Prevention and Control Regulations (NI) 2003 state that the Northern Ireland Environment Agency (NIEA) must be satisfied that an applicant for a Waste Management Licence or PPC Permit is a “fit and proper person” before it grants that licence or permit. This includes the applicant providing adequate financial provision.

The policy relating to landfill financial provision requires a more robust financial provisions to be made available than for certain non-landfill activities.

Non-landfill activities must apply a simple indicative formula based on waste tonnages to calculate the amount of financial provision, which is followed by demonstration of the agreed sum via credit check or other alternative methods of financial “health check”.

For landfill sites a detailed cost analysis of total liabilities for the duration of the impacts, including the closure and aftercare period must be compiled. This is the amount of financial provision. This amount must be demonstrated through an agreed method that must meet the FP objectives. It is the operator’s responsibility to prepare a calculation of financial provision specific to the landfill in question and submit an appropriate level of detail for review by officials of NIEA.

The contact point within NIEA is;

Colin Millar  
Northern Ireland Environment Agency  
Land and Resource Management  
1st Floor, Klondyke Building  
Cromac Avenue  
Gasworks Business Park  
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E-mail: [colin.millar@doeni.gov.uk](mailto:colin.millar@doeni.gov.uk).

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**Transitional provisions:**

Where an application for a Waste Management Licence or relevant PPC permit has been received by NIEA prior to the implementation date of the Financial Provision Policy, but is yet to be determined, the requirements of the policy will be applied to those operators/ holders.

Upon the implementation of the Financial Provision Policy, the operators of existing Waste Management Licensed facilities and PPC permitted installations carrying out specified waste management activities will have a period of 6 months in which to determine and submit proposals for adequate financial provision. The calculation and method of demonstration must be agreed with NIEA within 9 months of the implementation date or permit / licence application date whichever is later.

### 3. Financial Provision for Non- Landfill Activities

For non-landfill waste management activities, NIEA will accept that the applicant is in a position to make financial provision if they can demonstrate that they have sufficient financial means to fund the requirements of the licence. This amount will be based on the figures determined through the calculation method outlined below.

#### 3.1 Method of demonstrating Financial Provision for non-landfill activities.

To demonstrate financial standing, the applicant shall provide to NIEA one of the following options:

- a) A Credit Reference Check. With the authorisation of the applicant, NIEA may carry out a credit check to assess whether they are of suitable financial standing. The applicant will be required to sign an application form authorising NIEA to complete the credit reference check.
- b) Alternative Evidence. The applicant may choose to provide recent evidence (no more than three months old) from a third party such as a financial institution, as to their financial standing. Suitable evidence may include:
  - A statement of account addressed to the applicant from a reputable / accredited person / financial institution.
  - A letter from a reputable / accredited person / financial institution showing that the applicant has overdraft or loan facilities.

NIEA may from time to time carry out a credit check on licence / permit holders. NIEA will endeavour to absorb the costs involved in this process but where this is not possible they will be included in the overall calculation of fees and charges calculations.

- c) Local authorities. Evidence may be provided by showing that the costs of operation will be funded out of a named, dedicated, budget indicating the allocation of funds.

#### 3.2 Calculation of the amount of financial provision for non-landfill activities.

The amount of financial provision will be based on the maximum quantity of waste that operators can keep, store or treat at the site under the terms of their licence / permit. This quantity would be converted into the total disposal charge for the nearest landfill licensed for the particular waste stream present.

There may be site / licence / permit specific circumstances which will merit a different or an increased multiplier being applied. There is a £700 minimum financial provision that must be demonstrated. NIEA may adjust the above figures from time to time.

NIEA will require the waste operator to review and submit their financial provision at least annually. NIEA may request a review at any stage. Where there is a dispute between NIEA and an operator on either the amount or method of financial provision, NIEA will impose a figure and method of demonstrating financial provision. There is no form of appeal or adjudication.

## 4. Financial Provision for Landfill Activities

The requirement to provide financial provision will extend to the following:

- a) All new PPC permit applications for landfill installations, received after the date of issue of the financial provision policy;
- b) All PPC permit applications for landfill installations, which have been received by NIEA and have been deemed duly made prior to the date of issue of the financial provision policy;
- c) All existing landfill installations, where a PPC permit was issued prior to the issue of the financial provision policy;
- d) Any landfill sites which are operated under a Waste Management Licence or PPC Permit, but have been deemed by NIEA as closed. There will be a reduced financial provision sum required for closed sites where NIEA has confirmed there is a reduced risk associated with the site.

### 4.1 Calculation of the amount of financial provision for landfill activities.

The financial liability of the landfills may be calculated through three phases:

Phase 1- the maximum sum that can be accrued during the operational phase to include monitoring and engineering etc.

Phase 2- the post closure and aftercare phase. This usually represents a decrease in costs as a reduction in gas and leachate emissions occur over this period.

Phase 3- site surrender costs. This represents a contingency sum to account for the surrender stage and any unexpected costs.

Included in the calculation should be a 'cost profile' to account for the life cycle of the site. Any difference in the amount of FP provided and the liability should not exceed 10% of the total FP at any point in time.

Environmental liabilities can be subdivided into two main types, known and unknown liabilities. The quantification and costing of these liabilities must be totalled together for the duration of the impacts.

Analysis and calculations must be completed by a competent person. Both the amount and method must be agreed with NIEA.

The submitted calculation should be broken into the following known cost headings, where relevant, and must be calculated in today's prices;

- a) Environmental Monitoring
- b) Capping and Restoration
- c) Cap Maintenance
- d) Leachate Management
- e) Landfill Gas Management
- f) Surface Water Management
- g) Security
- h) Production of Site Reports

Further guidance on calculating the amount of FP is at Appendix 1

The submitted calculations should not be discounted however NIEA may consider discounting future expenditure to net present values after a realistic assessment of the effect of inflation.

Costs associated with the waste activity will be expected to be reviewed annually to reflect market variations and changing site conditions. The emphasis will be on the operator to calculate the costs which may be associated with each of the identified liabilities. A list of possible liabilities associated with waste activities is at Annex 1 together with indicative costs.

The analysis must set out aftercare costs for landfills for hazardous and non-hazardous wastes for a period until the waste stabilises and the environmental impacts are removed. Normally a period of at least 60 years should be used in the calculations however the period must be up to full stabilisation. A shorter period will be considered for landfills for inert waste but should cover at least 3 years post closure.

#### **4.2 Method of demonstrating Financial Provision for landfill activities.**

An operator must agree the method of how he / she will make financial provision with NIEA.

NIEA will consider any mechanism for demonstrating FP that meets the following criteria:

- a) Ensures adequate funding is provided for as long as the waste activity presents a hazard to human health and / or the environment;
- b) All operational obligations and post-closure costs are identified and incorporated within the calculation of financial provision;
- c) The funding is available and readily accessible when required;
- d) The measures in place must be demonstrated, sound and be fully auditable by NIEA.

The following are the current principle mechanisms for demonstrating FP:

- Escrows
- Bonds and Renewable bonds
- Cash
- Local Authority Deed Agreement

More detail is provided in Appendix 2.

It may be possible, in some cases, to design a financial provision mechanism that brings together more than one of the different types of financial provision. In this way the shortcomings of one mechanism can be offset by the strengths of another. It must be proven that the shortcomings have been offset.

## 5. Enforcement and Sanctions

Where there is a disagreement between NIEA and the operator on either the amount or method NIEA will impose a figure and method of demonstration.

A draft condition to be included in all licences and permits for waste activities may be as follows:

*“Within 6 months of the date of grant of this licence, the licensee shall make financial provision in a form acceptable to NIEA to cover any environmental liabilities incurred by the licensee. The amount of indemnity must always be capable of covering the liabilities identified as well as unknown liabilities associated with the type of activity”.*

There is no form of appeal or adjudication.

### Use of funds / call-down of funds

Release of funds will be agreed at stages agreed during the set up phase. A written notice issued by NIEA will be the trigger to release funds from the FP account or bond.

Some FP mechanisms may be short-term products that are agreed on a 'rolling-renewal' basis, such as renewable bonds. Where products are not renewed within the set renewal period this too would act as a trigger for pay-out. The funds would then be available and held ready for use.

The policy will be enforced in line with the NIEA Enforcement Policy that can be viewed from the NIEA website at:

[http://www.ni-environment.gov.uk/ep\\_enforcement\\_policy.pdf](http://www.ni-environment.gov.uk/ep_enforcement_policy.pdf)

## **6. Monitoring and Review**

NIEA will monitor and review the Financial Provision Policy from time to time. Significant changes will be notified to customers.

Where an application to modify or vary a licence / permit has an effect on the obligations then the FP must be re assessed and agreed by NIEA by the applicant at that time.

## Appendix 1. Calculating the amount of FP

### A1 Environmental Monitoring

A1.1 This usually comprises two costs: infrastructure replacement and sample analysis.

A1.1.1 Infrastructure Replacement. NIEA will check that the number of leachate pumps & wells, landfill gas wells and monitoring bore holes proposed are in line with the application and draft permit.

The following design life is assumed for the purposes of calculating FP based on WMP 26B:

Infrastructure	Design Life (years)
Leachate treatment plant	30
Leachate extraction wells	25
Leachate extraction pumps	10
Landfill gas plant	30
Landfill gas wells and pipework	20
Landfill gas flare	10
Monitoring boreholes	50+

NIEA must confirm that calculations are logical and based on the aftercare period.

A1.1.2 The monitoring regime may reduce during the aftercare period in accordance with Permit conditions and this will be reflected in the cost profile.

### A1.2 *Cap and cap protection*

As for monitoring, this can be subdivided into two costs; provision of the cap and cap protection and, maintenance of the cap during the aftercare phase.

A1.2.1 Provision of the cap. NIEA must first consider whether the costs proposed are permit obligations, or whether they are planning issues. If they are planning issues (usually things like top soil application, seeding and tree planting etc.), then they are not subject to Financial Provision. If they involve the capping materials (clay or geomembrane), surface water drainage layer (stone or geocomposite), or protective soils these must be included in the costs. The amounts involved are normally not material in the context of the whole provision.

### Things to consider:

- What sort of cap is proposed and what is its cost?
- Does the site require a geomembrane or will the operator rely on a mineral liner?
- Does the application assume that there are materials on site which may be used for capping and cap protection (i.e. the operator has just assessed a cost for the cap placement)? If this is proposed, we will normally ask for confirmation of this assertion.

A1.2.2 Cap Maintenance. This is usually a small element of cost. For the first 30 years post-closure a figure of approximately £200-£300 per hectare may be expected. Thereafter around £100 per hectare.

### A1.3 *Leachate management*

This is normally the greatest element of cost within hazardous or non-hazardous landfill Financial Provision proposals.

Elements of cost: Leachate is defined in the Glossary to Waste Management Paper 26B (WMP26B) as, "The result of liquid seeping through a landfill and, by so doing, extracting substances from the deposited wastes." In effect, what we talking about is how the operator plans to dispose of dirty water and calculating the costs thereof. Total cost is a factor of unit cost and quantity or volume of leachate generation.

Leachate is normally disposed of from site by discharge to sewer or by tankering by road to sewage treatment works. The leachate may, or may not be treated before export from the site. While the effect of pre-treatment is to reduce the unit cost of off-site disposal, it brings with it costs of running the Leachate Treatment Plant and very likely its replacement. Therefore if leachate is treated prior to disposal off-site, we need to be satisfied that the treatment costs are covered.

Activity	cost (£/ m <sup>3</sup> )
On-site treatment (including maintenance)	0.60 – 1.20
Disposal to sewer of pre-treated leachate	0.40 – 1.20
Disposal to sewer of untreated leachate	1.20 – 5.00
Tankering off site <sup>1</sup>	10.00 – 25.00

*These are guideline unit costs only*

The expected quantity of leachate to be generated can be calculated by appropriate water balance calculations. Such calculations take account of factors like the absorptive capacity of the waste.

In order to make a conservative assessment, we will assume that absorptive capacity is taken care of elsewhere in the sum.

<sup>1</sup>Assuming: a tanker holds 20 tonnes (or 20m<sup>3</sup>). A tanker costs £250.00 per trip, or around £12.50/m<sup>3</sup> – depending on the distances to be covered

Water balance calculation:

$$\text{Leachate production (p)m}^3 = m \times (y/ 1000) \times q$$

$$\text{Leachate disposal cost (£)} = p \times z$$

Where:

Total capped area of the landfill is  $m$ ,  $m^2$ ,

Long-term infiltration rate through cap is  $y$ , mm/per annum,

Unit cost of disposal is  $z$ ,  $m^3$ :

Leachate will be generated over  $q$  years (assume  $q = 60$  unless informed otherwise, in order to arrive at a conservative figure).

NB: 1 hectare =  $100 \times 100m = 10,000m^2$ .

#### A1.4 *Landfill gas management*

Costs here are based on two factors:

- (a) the number of gas wells on site, their replacement profile, and replacement cost (this is generally expressed as a cost per metre of extraction well); and
- (b) the cost of maintaining and replacement of any engine or flare.

A1.4.1 (a) Monitoring and extraction wells. Expected design lives are covered in A1.1 above.

A1.4.2 (b) Gas engines and flares Gas engines. NIEA may accept that if there is a gas engine on site, this will be cost-neutral as any electricity produced will generate an income. However, there may be circumstances where a gas engine is installed to generate electricity for use on site, or for sale locally, e.g. for heating greenhouses. Where the gas engine is present as the principle method of landfill gas control and it is not generating an income, the cost of its replacement should be considered using a design life of 30 years.

A1.4.3 Flares. Where there are engines on site, a flare is normally only in operation when the engine is being repaired/ maintained. Where there is no engine in place a flare has a life expectancy of about 10 years. For flares in intermittent use (as gas engine support) 15 years life expectancy may be used.

#### A1.5 *Surface Water Management*

Here NIEA are considering the cost of clearing and maintaining drains. We normally ask what the total length of drains on the site is, what percentage of this is cleared each year and what is the unit cost of drain clearance? The amount is normally a relatively small proportion of the total provision.

**A1.6 Security (i.e. Gates and Fencing)**

Similar to surface water management above, NIEA normally considers how much a metre of fencing costs, how many metres of fencing is on site and what proportion of construction the operator allows for maintenance. The amount involved here is usually a very small part of the total provision.

**A1.7 Production of site reports (if not included in monitoring)**

Provision is generally made for two items:

- The expected cost of the final site report (£10,000/ £30,000), and
- The regular (usually annual) reports (£500/ £1,000).

The provision for the final report is carried forward throughout the life of the site; the provision for the annual reports (or whatever period is specified in the Licence/Permit) reduces over the post closure period.

## Appendix 2. Mechanisms for demonstrating provision for landfill

### A2.1 *Bonds*

A bond is a form of guarantee that, in this instance, will involve up to three parties

- i) the party requiring the bond (the operator/ licensee)
- ii) the bondsman
- iii) the bond receiver (NIEA or in future the operator)

In the event of the operator/ licensee becoming unable to meet the liabilities arising from the permit, there would be recourse to the bondsman to provide monies to fund any expenditure. It may therefore be necessary to conduct a health check of the bondsman by NIEA.

Understanding the basis on which the health checks will be conducted will assist operators in selecting an appropriate bondsman in advance of making their proposals for financial provision.

NIEA cannot supply a list of "acceptable" bondsmen or financial institutions. Considering the acceptability or otherwise of a particular bondsman will depend on individual circumstances. This may include the size of the bond and the credit rating of any proposed surety, which may change with time. It may therefore be that a bondsman previously accepted does not satisfy us on a subsequent application. We currently apply the 'Standard and Poor's' or Moody's insurer ratings. NIEA will only accept 'investment grade' ratings.

Bonds may be operated in a similar way to escrow accounts in relation to the value of the bond at any point of time in the life of the site. An expenditure profile will need to be drawn up which identifies the potential exposure to financial liability that may occur throughout the life of the permit.

Ordinarily bonds are taken for a fixed period of time (normally short term); this option is not therefore suitable for long term provision unless the duration of the bond will coincide with the life of the permit, e.g. at a landfill for inert waste. Because it is not possible to predict with any certainty what the duration of a permit will be, a renewable bond is likely to fulfil NIEA's financial provision objectives.

## A2.2 *Renewable bonds*

These bonds contain a clause requiring the licensee/ operator to renew the bond arrangement prior to the expiry of the current agreement (it should be noted that the bond cannot be renewed merely by way of letter). Failure to comply would constitute a default and would result in existing bond being drawn upon. The monies provided by the bondsman would then be used to discharge the obligations of the permit. Legal agreements would prevent their use for other purposes. Renewable bonds are therefore suitable for long term financial provision.

A renewable bond may be for a fixed sum from day one, or it may be incremental building up year by year as the liability on the site increases. In either case, the sum may be subject to an annual Retail Price Index (RPI) adjustment as specified in the relevant clause in the performance agreement. NIEA may carry out this calculation. The annual RPI adjustment to the bond value will need to be communicated to both the operator and the bondsman. We will require written confirmation from the bondsman that the bond value has been amended.

Unlike an escrow account where the value of the provision may be related to the tonnage of waste deposited (and therefore may not necessarily be predetermined), the incremental bond will follow a profile agreed at the outset and will normally be documented within a schedule to the performance agreement. It will still be necessary to review the rate of input into the landfill and confirm that the estimated liability is adequately covered by the value of the bond at that point in time. Irrespective of whether the bond is renewable annually or every 3 or 5 years, it will be necessary to carry out the RPI adjustment annually.

## A2.3 *Escrows*

An Escrow is an agreement held by a third party (usually a bank) until one or both of the two parties has fulfilled stated conditions. Escrow accounts are normally cash based, although government backed security, such as treasury bonds may also be acceptable.

NIEA must review the Escrow account regularly (at least annually) to ensure that the amounts deposited accord with the expenditure profile.

A draft mandate may be attached to the agreement to facilitate our objectives. The document differs significantly from a typical mandate because it is intended to vary the legal rights of the bank. It excludes by agreement certain rights that would normally be exercisable by the bank as a matter of law, for example the right of set off. This means that there must be evidence of the agreement by the bank to operate the account in accordance with the agreement to ensure that there can be no dispute at a later date. This can be achieved by sending a letter setting out the required

terms or attaching the draft mandate for the bank to sign and return to the Agency before the account is opened and before the escrow agreement is completed and the permit issued. It is important to ensure that the signatory to the agreement is authorised to sign on behalf of the bank.

Where there is a need for us to call on the account for repositioning or increased monitoring, any withdrawal must be authorised by NIEA. If the operator wishes to withdraw sums for works legitimately carried out under the permit, they should be requested to present contractors invoices as evidence. In circumstances where there is a major withdrawal, which has not been planned for, the sum taken out will impact upon the financial profile of the account. At that time the overall sum will need to be reviewed. Where necessary, a top up will be required, in consultation with NIEA.

As the escrow account is in the joint names of the operator and NIEA it is vital that bank statements are issued to both parties on a quarterly basis. NIEA officials must review the bank statement to ensure that the value of the deposit is in line with the agreed profile. The expenditure profile of the escrow will have been calculated upon a rate per tonne - in line with the anticipated input rate to the site. The waste input rate and the cash available in the escrow must continue to meet the potential liability at the particular point in time. NIEA officials may adjust the rate per tonne annually in line with the RPI clause in the performance agreement.

Escrow accounts are a suitable means of making short and long term financial provision.

#### A2.4 ***Cash***

Some operators may wish to deposit a cash lump sum into an identified bank account. It must, however, be secured by way of a legal agreement (normally deed of trust) to ensure that the funds are only accessed for the required purposes. Interest accruing on these deposits may off-set an annual uplift for inflation. NIEA will need to confirm periodically that the likely obligations arising from the permit are still adequately covered by the cash deposit.

#### A2.5 ***Local Authority deed agreement***

This mechanism may be considered where a local authority or public body is carrying on its own waste activities.

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[www.ni-environment.gov.uk](http://www.ni-environment.gov.uk)

Our aim is to protect, conserve and promote  
the natural environment and built heritage for  
the benefit of present and future generations.



An Agency within the Department of the

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