



Is the Ministry of Agriculture justified in creating its own network of electric vehicle charging stations?

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Audit report

Compliance audit “Has the Ministry of Agriculture acted legally according to its development plans and in a meaningful way when creating its network of electric vehicle charging stations?”

The audit was performed by Senior State Auditor Līga Strazdiņa, State Auditor Viktorija Sprance, Head of Sector- in-charge Uldis Kalniņš and Department Director Inga Vilka based on audit schedule No 2.4.1-50/2024 of the Fourth Audit Department of the State Audit Office of Latvia of 16 January 2024.

Audited entity – Ministry of Agriculture

The cover design includes the image of the photo fixation made by the auditor on 16 May 2024 during the audit of a non-commissioned EV charging point at 41 Dobeles Street in Jelgava.



Dear Reader,

The State Audit Office has completed a focused audit on the establishment of a network of electric vehicle (EV) charging stations in the Ministry of Agriculture and submits a report to the public on the audit results.

We conclude that the previously unplanned network of EV charging stations of the Ministry of Agriculture with 52 charging facilities (60 kW) created for 3.1 million euros allocated from the state budget in 2022 is inadequate for the existing and prospective needs and technical capabilities of the Ministry because the network is too large and it was also built by paying a relatively expensive price for charging facilities.

We understand the desire of the Ministry of Agriculture to go in the direction of the Green Deal, but the conducted audit shows that the Green Deal has rather been used as a cover for unjustified and wasteful use of state budget funds in this case.

The Ministry of Agriculture paid 2.4 million euros to the economic operator already in 2022 but the first EV charging points were put into operation only in autumn 2023 and all 42 EV charging points were put into operation only in July 2024. Until mid-August 2024, charging has been done in only 15 places, as more than half of the installed EV charging stations are unused. The power of the electrical grid is such only at some charging points that the installed equipment could operate at full capacity, and the charging equipment is configured at maximum capacity only at one EV charging point.

After evaluating the process and result of the creation of the network of EV charging stations by the Ministry of Agriculture, I would like to ask if a careful and caring owner would do this

in the private sector? ... But the Ministry of Agriculture has done it.

One example to understand the extent of costs and needs. According to the auditors' calculations, the total depreciation costs of eight devices was 337 euros per 100 km of an EV charging point at the building of the Ministry of Agriculture, which was put into operation in the autumn of 2023, in the period until the mid-2024 by attributing them to the actual charging. It can be hoped that the charges will become more intense, but it will probably be the other way around because the question of the future of the Ministry of Agriculture building and the announced intention to relocate the Ministry to another building temporarily is open.

By undertaking a function that is uncharacteristic of the Ministry, the management of the Ministry of Agriculture has increased the administrative burden and the need for resources in the activity of the Ministry with the need for organizing the monitoring of EV charging equipment and settlement of accounts, id est, it has acted contrary to the reasonable development direction of the state administration.

This audit also raises concerns that the distribution of "political quotas" in the state budget formation process that was eradicated in the previous years could be revived during the state budget formation for 2022.

We thank the Ministry of Agriculture, State-owned Joint-Stock Company *Ceļu satiksmes drošības direkcija* (Road Safety Directorate), Joint-Stock Company *Latvenergo* and others involved for their cooperation.

Respectfully
Ms Inga Vilka
Department Director

Basic facts about the audit

Why did we conduct this audit?

During the financial audit of the annual report of the Ministry of Agriculture for 2022¹, the State Audit Office of Latvia has found that the Ministry of Agriculture spent 2,401,609 euros on the establishment of a network of EV charging stations near the buildings of the ministerial institutions. As a result of a procurement announced in March 2022² “Planning, designing, installation and maintenance of a network of EV charging stations for the needs of the Ministry of Agriculture and its subordinate institutions” (hereinafter referred to as the Procurement), the Ministry of Agriculture and a sole tenderer, Limited Liability Company “Reck”³ (hereinafter referred to as Reck Ltd), concluded a general agreement with the estimated contract price up to 2,490,900 euros without VAT or 3,013,989 euros with VAT. There were 44 contracts concluded within its framework. According to the initial terms and conditions of those contracts, the creation of a network of EV charging stations had to be completed by 31 December 2022, but no EV charging points had been put into operation during this period.

During the financial audit for 2023⁴, the State Audit found that the expenses of the Ministry of Agriculture for the creation of the network of EV charging stations were 379,646 euros in 2023. A total of 2,781,255 euros had been spent in two years but the network of EV charging stations was still not completed even at the end of 2023.

The mass media⁵ drew attention to the procurement of the Ministry of Agriculture for the creation of the network of EV charging stations by indicating a potential conflict of interest. The Corruption Prevention and Combating Bureau replied to the Latvian Television that there were no violations of the Law on preventing the Conflict of Interest in the procurement of EV charging points based on the publicly available information⁶.

There were 3,014,041 euros of state budget funds allocated to the Ministry of Agriculture as part of the 2022 government priority measure for the investment measure were used for the creation of the network of EV charging stations. The 612,380 euros allocated to the measure and not spent in 2022 were transferred back to the Ministry of Agriculture in 2023 after the Ministry of Agriculture’s appropriation submission⁷ and the order of the Ministry of Finance⁸.

In 2024, the State Audit Office of Latvia conducted an audit to find out whether the Ministry of Agriculture acted legally, according to its development plans and meaningfully when making investments in the creation of its network of EV charging stations, that is, whether it needed such a network of EV charging stations and whether they created it as advantageously and economically as possible.

Background information

In this audit report, we use the terms “an EV charging point” and “an EV charging station” as they are used in the Procurement of the Ministry of Agriculture and in the contracts concluded in the result of the Procurement:

- *An EV charging station* is a charging device installed and connected to the electricity supply grid with an appropriately constructed infrastructure where electric vehicles can be charged;
- *An EV charging point* is an appropriately arranged place at one real estate address where one or more charging stations are located.

At the same time, we explain that these concepts are also used differently.

By commissioning the last three EV charging points, the Ministry of Agriculture has completed the creation of the network of EV charging stations in July 2024 that started in 2022 for the needs of the vehicle fleet of its subordinate institutions. There were six electric vehicles in the Ministry of Agriculture when the construction of the network of EV charging stations began, and there were 26 electric vehicles when the network of EV charging stations was completed.

The network of EV charging stations consists of 42 EV charging points with 52 EV charging stations (60 kW capacity) created near the buildings of the institutions of the Ministry of Agriculture. 39 EV charging points have one EV charging station, one has two stations, one has three stations, one has eight EV charging stations (See Figure 1).

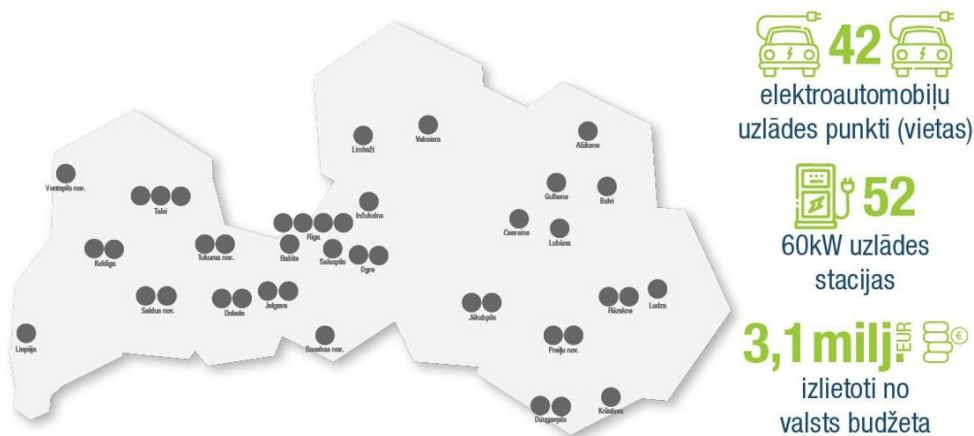


Figure 1. EV charging points of the Ministry of Agriculture. /42 EV charging points (places), 52 EV charging stations with 60 kW capacity, 3.1 million euros spent from the state budget/

The Ministry of Agriculture spent 3.1 million euros from the state budget funds for the creation of the network of EV charging stations. The financing consisted of the funds allocated for the 2022 priority measure mainly, but the 2024 budget of the Ministry of Agriculture was additionally spent to ensure the annual operation.

To present complete information on the use of the allocated state budget funding, the expenses of the Ministry of Agriculture, the amounts paid and the prices of purchased goods and services are indicated with VAT in the audit report, without separating the payment made to Reck Ltd and the VAT paid into the state budget separately.

The first EV charging points were put into operation in the autumn of 2023. By the middle of 2024, charging has been done at 14 EV charging points. Eight EV charging stations located in Riga near the building of the Ministry of Agriculture out of 52 charging stations can operate with their intended capacity of 60 kW, while the rest charging stations have been reconfigured to a significantly lower capacity.

Conclusions

The State Audit Office of Latvia considers that when investing 3.1 million euros from the state budget funds in the creation of its network of EV charging stations, the Ministry of Agriculture has not acted in accordance with its development plans and in a meaningful way, as the created network of EV charging stations does not meet the current and future needs of the ministerial vehicle fleet, as well as the charging equipment installed there does not correspond to the technical possibilities available in the respective places. Therefore, EV charging facilities are not used or are used incompletely with reconfigured lower capacity and light load. By choosing a solution for the creation of EV charging stations that meets its needs and technical capabilities, and the development plans of the transport and energy sectors, the Ministry of Agriculture was able to save at least 2.7 million euros from the state budget funds.

The network of EV charging stations of the Ministry of Agriculture was created by choosing an inappropriate technical solution, thus spending the state budget funds uneconomically, and the chosen solution was not implemented in such a way as to achieve the goal with the least use of financial resources⁹. The State Audit Office considers that by setting unreasonably high requirements disproportionate to the procurement subject for tenderers, the Ministry of Agriculture has limited the free competition of suppliers, equal and fair treatment of them, and has also not ensured the effective use of the customer's funds while minimizing its risk as much as possible¹⁰. As a result, the Ministry of Agriculture has purchased EV charging equipment at a relatively high price. According to a conservative estimate by the State Audit Office, the price increase of the equipment was approximately 600,000 euros taking into account a number of EV charging equipment purchased by the Ministry of Agriculture.

Under the pretext of the need to meet the deadline for the establishment of the network of EV charging stations at the end of 2022, the Ministry of Agriculture purchased equipment of another manufacturer and of other capacity instead of the charging equipment offered in the Procurement and approved in the documentation of the General Agreement while not submitting the manufacturer's certificate specified in the Procurement requirements, therefore, the Ministry of Agriculture has not complied with the requirements of Public Procurement Law¹¹. In its turn, by not presenting the specifications of the purchased EV charging equipment in the accounting documents, the Ministry of Agriculture has not followed the basic principle of accounting¹², that is, to provide a clear and true picture of the transactions carried out.

As a result of the discussions of the representatives of the political parties forming the government¹³, but not according to the procedure for the submission and allocation of applications for priority measures specified in the laws and regulations¹⁴, the Ministry of Agriculture was allocated funding for an investment measure for 2022, which included funding of 3 million euros for the creation of the network of EV charging stations for the needs of the Ministry of Agriculture. At that time, there were three electric vehicles in the Ministry of Agriculture, and the construction of such a network of EV charging stations was not foreseen either in the Strategy¹⁵ or in an annual work plans¹⁶ of the Ministry of Agriculture.

Prior to the application for the investment measure for the creation of the network of EV charging stations included in the priority measure, the responsible employees of the Ministry of Agriculture had not conducted any technical-economic assessment or survey of the subordinate institutions on the need to create their own network of EV charging stations.

A decision of the State Secretary of the Ministry of Agriculture to include the entire process of creating a network of EV charging stations in one procurement, starting with the development, planning, design, construction and author supervision of its technical and economic basis, created a possibility that a contractor would offer and implement solutions in order to “absorb” the allocated amount of funds as much as possible.

The technical solution of the network of EV charging stations chosen by the Procurement Commission to install only high-power (more than 22 kW) EV charging equipment does not comply with the national policy planning documents¹⁷ and also with the practice of experts in the field. For example, state-owned enterprises involved in EV charging install conventional charging equipment for their own needs because purchasing high-power EV charging equipment for such needs is not economically justified due to the necessary power provision and maintenance costs. BY not identifying technical capabilities of the Ministry of Agriculture regarding the availability of electrical capacity in various locations of the subordinate institutions and not including conventional power EV charging equipment in the scope of the Procurement, the Procurement Commission created a risk of implementing an uneconomical technical solution that would not meet the needs.

At the time of drafting the Procurement Regulation, there were six electric vehicles in the subordinate institutions of the Ministry of Agriculture.

The Procurement Commission set significantly higher professional experience and financial situation requirements during the Procurement than State-owned Joint-Stock Company “*Ceļu satiksmes drošības direkcija*” (Road Traffic Safety Directorate) set for applicants in the creation of a network of public EV charging stations. The audit findings indicate potential risks that the requirements set for a tenderer in the Procurement of the Ministry of Agriculture were designed in such a way that a specific tenderer from Latvia could participate in the Procurement.

The further development of the actual Procurement shows that the procurement does not ensure the goal of the Public Procurement Law¹⁸ to ensure free competition of suppliers, equal and fair treatment of them, as well as the effective use of the contracting authority’s funds by minimizing its risk by setting unreasonably high requirements for a tenderer’s professional experience and financial status. The advantages created by the Procurement requirements gave a sole tenderer the opportunity to offer relatively high prices for EV charging equipment, materials and works. The Ministry of Agriculture concluded a General Agreement with the sole tenderer in July 2022, under which 43 contracts were later concluded and implemented.

Four days after the conclusion of the first contract on the planning of the creation of the network of EV charging stations, the Ministry of Agriculture accepted the methodology for determining the justification for the construction of the infrastructure of EV charging points.

The Ministry of Agriculture accepted the Technical and Economic Justification and the Plan of the infrastructure of EV charging stations to be installed as next, which also included the locations of EV charging stations that did not comply with the previously approved Methodology. The Plan offered a choice of two scenarios, and the State Secretary of the Ministry of Agriculture approved the scenario with one type of 50 kW EV charging stations, that is, 53 charging devices at 43 EV charging points, for further execution of the works. Therefore, the decision of the State Secretary can also be assessed as inappropriate and uneconomical for the needs and capabilities of the Ministry. At that time, the Ministry had seven electric vehicles and two plug-in hybrid vehicles. During the audit, it was established that, according to the information provided in the Technical and Economic Justification, 50 kW EV charging stations could operate at full capacity only at six of the EV charging points

and with a significantly lower capacity at the rest of the EV charging points.

The Ministry of Agriculture purchased and installed other charging equipment instead of EV charging equipment of the manufacturer specified in the Procurement Offer and the General Agreement documentation, and instead of the EV charging equipment of the capacity provided for in the construction plan and 43 contracts. Almost simultaneously with the signing of contracts for the construction of EV charging stations in 43 addresses, it was proposed to change EV charging equipment specified in the General Agreement. The Ministry of Agriculture approved the delivery of other EV charging equipment by its actual action, even though the manufacturer's confirmation required by the Procurement Regulation regarding the right of Reck Ltd to install that EV charging equipment had not been received. It did not meet the conditions of Procurement, the General Agreement and the contracts. The State Audit Office of Latvia believes that the requirements of the Public Procurement Law have thus not been complied with¹⁹. The handover and acceptance deeds signed by the Ministry of Agriculture do not identify which charging equipment is accepted, as they do not specify the manufacturer, model, serial number, or specific capacity except for general information, namely a free-standing high-power DC charging equipment of at least 50 kW. The procurement offer and the General Agreement documentation provided for the 50 kW charging equipment of Spanish company *Circontrol S.A.*, but 60 kW charging equipment by Polish company *Ekoenergetyka – Polska S.A.* was delivered.

Although the change of EV charging equipment and manufacturer was justified by the need to complete the construction of all EV charging stations by the end of 2022, the first EV charging stations were put into operation much later, after nine and a half months, while the construction of the entire network was completed more than a year and a half after its initial term.

By accepting charging equipment and their concrete foundations, the Ministry of Agriculture made a payment of 2.4 million euros or 80% of the expected contract amount in the last days of 2022. In its turn, to ensure the installation of the supplied charging equipment, the Ministry of Agriculture approved the change of subcontractors more than three months after the purchase of the charging equipment, that is, on 31 March 2023²⁰ by accepting *Ekoenergetyka - Polska S.A.* as a subcontractor of Reck Ltd so that the installation of EV charging equipment would be possible at all.

The auditors' analysis of the purchases made by state-owned enterprises shows that the Ministry of Agriculture purchased EV charging equipment at a higher price, or each EV charging equipment for about 19,000 euros with VAT²¹ more expensive than the state-owned enterprise purchased 50kW charging equipment of the same manufacturer. Taking into account the difference in orders, the estimated difference for the purchase of 52 such EV charging equipment is about 600,000 euros. According to the State Audit Office of Latvia, the Ministry of Agriculture purchased EV charging equipment from a Polish manufacturer at an inflated price, thus spending the state budget funds uneconomically.

Already in 2022, after making the payment of 2.4 million euros, the first 42 contract amendments were made regarding the extension of the work execution period. Later, both deadlines for the construction of EV charging stations were extended several times and preliminary sums of contract execution were increased for 182,600 euros in total or 31% of the total amount of construction work.

A total of 3.1 million euros with VAT included has been spent on the construction of the network of EV charging stations of the Ministry of Agriculture.

In the opinion of the State Audit Office of Latvia, a significant delay of deadlines and its acceptance with multiple contract amendments, inconsistencies in the handover and acceptance deeds, untimely demand for the insurance policies specified in the contract indicate insufficient monitoring of contract execution by the Ministry of Agriculture and deficiencies in an internal control environment.

In 2024, institutions of the Ministry of Agriculture have 26 electric vehicles and 53 plug-in hybrid vehicles. By the middle of 2024, electric vehicles were charged at 14 EV charging points. Charging at full capacity at EV charging stations is impossible except only one charging point (near the building of the Ministry of Agriculture) where EV charging stations can operate at full capacity (60 kW). At this EV charging point, 8 high-capacity EV charging stations have been installed in addition to previously installed conventional EV charging equipment, and there was 1,321 kW of charging carried out there up to the middle of 2024. According to rough calculations, actual eligible depreciation cost of EV charging equipment at the charging point as per 1 kWh was 20.19 euros (337 euros per 100 km) during this period accordingly.

18 EV charging stations have been built at the addresses where the structural units of the State Forest Service are located, but the installed EV charging equipment was not used there at all. The Food and Veterinary Service performed the most charging of electric vehicles (92% of all charging).

Despite the significant delay in the creation of the network of EV charging stations, the Ministry of Agriculture has not provided an understandable and convenient settlement of accounts and, as the internal audit of the Ministry of Agriculture admits, information on the use of EV charging stations is not available in some institutions²².

The Law stipulates that a public entity handles financial resources efficiently, that is, the behaviour must be such that the goal is achieved with the least use of financial resources²³.

By applying the practices of other state-owned enterprises and installing conventional capacity EV charging equipment for their own needs, the Ministry of Agriculture was able to achieve its goal to create a network of EV charging stations with spending much less funds. According to the auditors' estimates, installing conventional power EV equipment and using about 278,000 euros, it could have saved approximately 2.7 million euros of state budget funds or could have bought up to 60 new electric vehicles. The Ministry of Agriculture could also entrust the construction of the network of EV charging stations to professionals by leasing them land at the necessary addresses. In this way, achieving the goal of providing EV charging and reducing expenses was possible by generating income in addition.

In general, the Ministry of Agriculture spent more than was originally allocated for this part of the priority measure for the creation of the network of EV charging stations within its structure. They spent 71,600 euros more, by financing the creation of the network also from the funds of an annual budget of the Ministry. A contractual penalty of 25,400 euros was also withheld. The creation of the network of EV charging stations for its subordinate institutions required and will continue to require the investment of administrative resources by the Ministry of Agriculture as well.

Having assessed the progress and results of the implementation of this priority measure of the Ministry of Agriculture, the State Audit Office of Latvia draws the attention of the Cabinet of Ministers that allocating state budget funds to ministries for unplanned, unfounded, unprepared

measures unrelated to the core activities of a ministry would not be permissible.

The State Audit Office of Latvia will inform the competent institutions about the non-compliant and uneconomic use of state budget funds in the Ministry of Agriculture so that they can assess the liability of officials and employees of the Ministry of Agriculture.

Recommendations

- To improve the load of the established network of EV charging stations as much as possible and to reduce the involvement of the subordinate institutions in the maintenance of the network, the Ministry of Agriculture shall draft a further operating model of the network of EV charging stations corresponding to the actual needs of the Ministry.
- In order to comply with both the strategic goal of State-owned Limited Liability Company “*Zemkopības ministrijas nekustamie īpašumi*”, (Real Estate of the Ministry of Agriculture) and the provisions of the Law on the Prevention of Squandering of Financial Assets and Property of Public Entities²⁴ and the Law on State Administration Structure²⁵, the Ministry of Agriculture shall reassess the involvement of State-owned Limited Liability Company “*Zemkopības ministrijas nekustamie īpašumi*” in ensuring the operation of the network of EV charging stations.
- To safeguard the use of the network of EV charging stations, the Ministry of Agriculture shall provide comprehensible and convenient billing and accounting for the electricity used for EV charging in its subordinate institutions.

References

- ¹ Financial audit of the State Audit Office of Latvia No 2.4.1-21/2022 on the accuracy of the annual financial statement for 2022 of the Ministry of Agriculture. Available at: <https://lrvk.gov.lv/lv/revizijas/revizijas/noslegtas-revizijas/par-zemkopibas-ministrijas-2022-gada-parskata-sagatavosanas-pareizibu>.
- ² Procurement No ZM/2022/8 of the Ministry of Agriculture “Planning, Design, Installation and Maintenance of the Network of EV Charging Stations for the Needs of the Ministry of Agriculture and its Subordinate Institutions”.
- ³ Company No 40003500721.
- ⁴ Financial audit of the State Audit Office of Latvia No 2.4.1-17/2023 on the accuracy of the annual financial statement for 2022 of the Ministry of Agriculture. Available at: <https://lrvk.gov.lv/lv/revizijas/revizijas/noslegtas-revizijas/par-zemkopibas-ministrijas-2023-gada-parskata-sagatavosanas-pareizibu>.
- ⁵ Klūga M. “Ministry of Agriculture will create an EV charging network for its own needs for 2.5 million euros”, published on 31 July 2022, Lsm.lv, available at: <https://www.lsm.lv/raksts/zinas/latvija/zm-savam-vajadzibam-veidos-elektroauto-uzlades-tiklu-par-25-miljoniem-eiro.a467494/> (viewed on 16 January 2024); Reck Ltd will build an EV charging network for the needs of the Ministry of Agriculture for 2 million euros, published on 30 October 2022, Tvnet.lv, available at: <https://www.tvnet.lv/7637201/elektroauto-uzlades-tiklu-zemkopibas-ministrijas-vajadzibam-par-2-miljoniem-eiro-buves-reck> (viewed on 16 January 2024).
- ⁶ Klūga M. “Ministry of Agriculture will create an EV charging network for its own needs for 2.5 million euros”, 31.07.2022., Lsm.lv, available at: <https://www.lsm.lv/raksts/zinas/latvija/zm-savam-vajadzibam-veidos-elektroauto-uzlades-tiklu-par-25-miljoniem-eiro.a467494/> (viewed on 8 July 2024).
- ⁷ Letter No 8-2e/463/2023 of the Ministry of Agriculture dated 1 March 2023.
- ⁸ Order No 148 of the Ministry of Finance of 25 May 2023.
- ⁹ Paragraphs 1, 3 of Section 3 of the Law on the Prevention of Squandering of Financial Assets and Property of a Public Entity.
- ¹⁰ Paragraphs 2, 3 of Section 2, Paragraph 5 of Section 51 of the Public Procurement Law.
- ¹¹ Part 3 of Section 61 of the Public Procurement Law.
- ¹² Section 2 and Part 2 of Section 6 of the Accounting Law.
- ¹³ The additional 50 million euros allocated to the Ministry of Agriculture in 2022 for investment within the framework of the priority measure “Improvement of the sectoral infrastructure of the Ministry of Agriculture and restoration of the technical support for the performance of the ministerial state functions, including investments in drainage systems and investments to achieve the goals of the Green Deal” were supported as a result of political discussions and based on the agreements reached as a result of the discussions of the representatives of the political parties forming the Government on the proposals to be supported, and financing was included in the Informative Report (Minutes No 63 of the Cabinet sitting on 24 September 2021, § 1, Article 2).
- ¹⁴ Article 24 of Cabinet Regulation No 867 “The procedure for determining the maximum allowable total amount of state budget expenditures and the maximum allowable total amount of state budget expenditures for each ministry and other central government institutions for a medium term” of 11 December 2012; Cabinet Order No 207 on the drafting schedule of the draft law “On the medium-term budget framework for 2022, 2023 and 2024” and the draft law “On the state budget for 2022” of 25 March 2021.
- ¹⁵ Strategy for 2021-2027 of the Ministry of Agriculture.
- ¹⁶ Article 66 of the Work Plan for 2022 of the Ministry of Agriculture; P.6.7 of the Work Plan for 2023 of the Ministry of Agriculture; P.6.7. of the Work Plan for 2024 of the Ministry of Agriculture.
- ¹⁷ The Plan approved by Cabinet Order No 46 “On the Latvian National Energy and Climate Plan 2021-2030” of 4 February 2020, available at: <https://likumi.lv/ta/id/312423-par-latvijas-nacionalo-energetikas-un-klimata-planu-20212030-gadam>.
- ¹⁸ Paragraphs 2, 3 of Section 2 of the Public Procurement Law.
- ¹⁹ Section 61 of the Public Procurement Law.
- ²⁰ Letter No 13.3-17e/684/2023 of the Ministry of Agriculture “On replacing the subcontractor within the framework of General Agreement No 2022/64” of 31 March 2023.
- ²¹ Procurement of JSC *Latvenergo* No AS *Latvenergo* 2023/1_8 “Purchase of free standing 100 kW DC Charger with CCS2x2 cables and management (within DPS)” of 25 October 2023.
- ²² Internal audit report of the Ministry of Agriculture No ZM 11.1-12.-2023/07 “Vehicle Fleet of the Ministry of Agriculture (including observation of the inventory process)” of 11 June 2024.
- ²³ Paragraph 1 of Section 3 of the Law on the Prevention of Squandering of Financial Assets and Property of a Public Entity.
- ²⁴ Section 3 of the Law on the Prevention of Squandering of Financial Assets and Property of a Public Entity.
- ²⁵ Part 1 of Section 88 of the Law on State Administration Structure.