

## **Summary of the audit report on forecasting and utilization of funds allocated from the State Budget and special funds to the Public Phytosanitary Control Service under the Ministry of Agriculture of the Republic of Azerbaijan**

The Phytosanitary Service has failed to indicate some phytosanitary quarantine services at full scope. As a result, revenues from extra-budgetary sources were below those approved by the budgets despite the existing potential, laboratory and toxicological tests were not conducted in some cases when reviewing phytosanitary quarantine and such quarantine in wholesale and retail markets trading in plants and products of plant origin has not fully covered the existing trading network.

The requirements for storing drugs and pesticides in specialized warehouses, as well as the security requirements for use of such drugs on the ground, were not observed in some cases.

It was recommended following the audit that the Service observe the laws on formation, utilization, registration and reporting of extra-budgetary funds, consider the existing, as well as potential capacities when planning, calculating and paying the amounts for types of phytosanitary services provided to legal and physical entities and ensure full execution of approved revenue and cost budgets.