VALSTYBĖS KONTROLĖ
PUBLIC AUDIT

FORMATION, ACCUMULATION AND MANAGEMENT OF STATE RESERVE

16 January 2026

No. 4-1(RN)

SUMMARY

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Relevance of the Audit

The State Reserve is one of the guarantees of national security, designed to ensure the functioning of the civil protection system and to meet the essential needs of the affected population in the event of an emergency or crisis, following the declaration of mobilization, the imposition of a state of emergency, or martial law. The National Security Strategy sets out the task of establishing sustainable principles and criteria for the accumulation of the State Reserve, introducing innovative solutions for its administration, and ensuring the necessary accumulation of the State Reserve[1].

The complex geopolitical situation and the increasing risk of various threats make the implementation of this task even more important.

Objective and Scope of the Audit

The objective of the audit is to assess whether the State Reserve that has been established and accumulated is sufficient, appropriate, and can be used promptly to ensure the needs of the crisis management and civil protection system and the affected population are met in the event of an emergency or crisis, after mobilization has been declared, or a state of emergency or martial law has been imposed.

Audited entities:

[1] National Security Strategy, approved by Resolution No. IX-907 of the Seimas of 28 May 2002, para. 36.6.

- ✓ National Crisis Management Center of the Office of the Government – State Reserve coordinator.
- ✓ Ministries of Finance, Health, Transport, Agriculture, the Fire and Rescue Department under the Ministry of the Interior – State Reserve managers and the Centre for Extreme Health Situations under the Ministry of Health, which is authorized to perform some of the functions of the State Reserve manager.

The audited period covers 2023–the first half of 2025. In order to identify trends, we analyzed data from 2021 and 2022, and to assess changes, we analyzed data from the third quarter of 2025.

In order to obtain reasonable assurance, the audit was conducted in accordance with International Standards of Supreme Audit Institutions. The scope of the audit and the methods used are described in more detail in Annex 2, "Scope and Methods of the Audit." (p. 65).

Key Audit Results

The State Reserve has been established without taking into account the highest risk hazards and is not based on the parameters of the scenarios set out in the management plans, and the system established for the accumulation and management of the State Reserve does not ensure that it is sufficient, appropriate, and, if necessary, delivered to the place of use in a timely manner.

1. It cannot be confirmed that the planned volume of the State Reserve is sufficient and its composition is appropriate, taking into account the possible hazards

- ✓ The State Reserve that meets the needs of the state must be established by determining the nomenclature and quantities of stocks, which must be approved by the Government[2]. However, it only approves the nomenclature (5 items) and quantities of transport supplies, while the stocks of medical, civil protection and food supplies are approved in sets, without specifying the individual items (660 items) and their quantities. Furthermore, the food stock sets approved by the Government do not cover all of the planned State Reserve food stocks, but only the part that is planned to be accumulated by the end of the current year. As the Government has not defined the composition and size of the entire State Reserve necessary for possible hazards, there are no appropriate conditions for its reasonable planning and accumulation, and the National Crisis Management Centre, which acts as the State Reserve coordinator, cannot ensure control over the accumulation and use of State Reserve stocks (Sub-section 1.1, p. 20).
- ✓ The needs of the State Reserve depend on the potential hazards identified in the national risk analysis and the planned response to them.[3] However, the State Reserve

[2] Law on State Reserve, Article 2(8) and Article 8(1).

[3] The Civil Protection Strengthening and Development Program approved by Seimas Resolution No. XIV-2946 of 18 July 2024, para. 15.3.3, and the Concept for the Formation, Accumulation, Management, and Administration of the State Reserve, approved by Protocol Decision No. S-263 of the Office of the Government of 26 January 2024, para. 2.1, approved by Order No. 1V-151 of the Minister of the Interior of 3 March 2025, Procedure for the

was established without taking into account the 11 very high or high-risk hazards identified in the 2024 national risk analysis and their management plans with projected scenarios. There is a lack of an updated National Emergency Management Plan that would identify the institutions responsible for the most significant hazards and the supporting entities that should plan hazard scenarios with the necessary assumptions for the formation of State Reserve, management actions, measures, and necessary material resources, including the State Reserve. The principles and criteria for establishing the state reserve have also not been approved. In the absence of these conditions, it is not possible to confirm that the planned state reserve is sufficient and appropriate (Sub-section 1.2, p. 21):

- The reserve of civil protection means is based on the Description of Procedure for Determining the Nomenclature and Quantity of Civil Protection Means in the State Reserve, approved by the Fire and Rescue Department in 2018, which is not complied with in 34% (23 out of 67) planned stock items. Of these, 19 items have been determined based on the additional means required in the event of a nuclear accident, but the description has not been updated and these quantities are not justified by hazard scenarios. The aforementioned description was not updated when the hazards identified in the national risk analysis and their risk assessment changed. Furthermore, in 8 of the 11 hazards identified in the description, the civil protection means and their quantities are not justified by possible scenarios, and in 3 cases, the quantities of stocks do not correspond to the scale of the hazard scenario described.
- The nomenclature and quantities of medical stocks in the State Reserve are determined based on the proposals of inter-institutional working groups established by the Ministry of Health for 2022–2024. When entrusting[4] them with the task of reviewing the State Reserve, the Ministry of Health did not specify the hazards and possible scenarios for which the State Reserve should be formed. The risks identified in the national risk analysis, for which medical stocks should be planned and established, were not assessed. Therefore, it was established based on the scenarios of the most dangerous hazards and the needs identified on that basis, which would be necessary in the event of a hazard, as well as on the professional experience of the Lithuanian national health system entities and medical staff and taking into account the available possibilities.
- The State Reserve of transportation supplies has been planned without taking into account the highest-risk hazards and is not based on calculations. The need for these supplies consists of supplies accumulated by 2019, while supplies planned at that time but not purchased have been removed from the composition of the Reserve. The Ministry of Transport and Communications has decided not to update the nomenclature and quantities of supplies until the principles and criteria for the formation of the State Reserve have been approved.
- The State Reserve of food products has been established based on a single hazard, which the National Crisis Management Center identifies as the greatest hazard to

Preparation of Crisis and Emergency Plans, paras. 14.4 and 16, Annex 1, "Instructions for Completing Plans," para. 2, Annex 5, "Plan Integrity Scheme," EU Risk Management Capability Assessment Guidelines 2015/C 261/03, paras. 3.2.1 and 3.2.2, 2024 National Risk Analysis, Part I.

[4] Order No. V-679 of the Minister of Health of 1 April 2022 "On the Establishment of an Interinstitutional Working Group" (as amended), Order No. V-752 of 22 July 2024 "On the Formation of an Interinstitutional Working Group to Assess the Necessity and/or Use of State Reserve Medical Supplies and the Principles of Accumulating Personal Protection Equipment".

national security. The population for which the food reserve should be planned was calculated based on the population evacuation plan currently being developed. However, the assumptions regarding the population contained in the plan do not justify the number used to calculate the State Reserve, so we cannot confirm that the state reserve of food products has been planned appropriately.

- The need for State Reserve funds is not based on calculations and assumptions, as it is determined only when a threat arises and is not planned in advance.

When forming the State Reserve, it is important to base it on the risks posing the greatest hazards and the parameters of the scenarios provided for in the risk management plans. Failure to comply with this principle may result in the State Reserve being inadequate and insufficient in critical situations, and the funding planned for its accumulation may be used inefficiently.

✓ The State Reserve is used not only in emergencies or crises, but also when there is a threat to national security – during mobilization or a state of war. Therefore, when establishing the State Reserve, it is important to ensure that its needs are compatible with mobilization and military defense needs, as provided for in the Civil Protection Strengthening and Development Program.[5] However, neither the Ministry of National Defence nor the Department of Mobilization and Civil Resistance are directly involved in the formation of the State Reserve, and the impact of mobilization contracts on the supply of material resources in the event of an emergency is not assessed. In implementing their state mobilization tasks, municipalities must provide the population with food in the event of a threat.[6] The Ministry of Agriculture has prepared a draft algorithm for the supply of agricultural and/or food stocks from the State Reserve to being evacuated and evacuated residents, according to which municipalities are required to accumulate food product stocks for the fourth to sixth days of evacuation, but municipalities are currently unable to ensure that this target is met. Approval of the national population evacuation plan and the algorithm for supplying food to the population would allow state and municipal institutions to coordinate the accumulation of food stocks so that the population would be provided with food and water in the event of a threat (Sub-section 1.3, p. 27).

✓ The Government must set deadlines[7] for accumulating the State Reserve. However, it does not approve the planned accumulation period for the entire State Reserve, but only the amount of the State Reserve planned to be accumulated by the end of each year. A State Reserve accumulation plan would ensure the continuity of its accumulation, the validity of financing needs, and would help State Reserve managers plan their activities and the necessary resources (Sub-section 1.4, p. 29).

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The adequate accumulation of State Reserve stocks is not ensured because:

[5] The Civil Protection Strengthening and Development Program, approved by Resolution No. XIV-2946 of the Seimas of July 18, 2024, para. 15.3.3.
[6] The list of state and municipal institutions and agencies responsible for state mobilization tasks was approved by Government Resolution No. 23 of 5 January 2022, paras. 4.6.2 and 4.6.3.
[7] Law on State Reserve, Article 2(8) and Article 8(1).

- Three out of four State Reserve stock managers failed to meet the State Reserve stock accumulation targets set by the Government for each year of the 2021–2024 period: the Fire and Rescue Department, the Ministry of Health, and the Ministry of Agriculture. Unused appropriations allocated for the accumulation and management of State Reserve remain in the state budget or are reallocated. In 2024, 37% of appropriations remained unused, of which 25% were used for other needs of State Reserve managers. There is a lack of regulation to ensure that appropriations allocated for the accumulation and management of the State Reserve are used only for this purpose (Sub-section 2.1.1, p. 31).

- The levels of State Reserve stocks specified in the government resolution are not accurate and do not reflect the actual stock levels. The accumulation levels for 6 out of 8 civil protection qquipment sets were calculated using an incorrect method – by calculating the average of the accumulation levels of the reserves in the set. Accumulation levels of 6 out of 11 medical stock sets were calculated using an inaccurate calculation method – by adding stocks with different units of measurement, 2 – by using inaccurate data on accumulated stock balances, 1 does not include state reserve stocks related to fresh whole blood donation, as it is not legal in the country, and another 1 is not based on calculations. In addition, medical stock sets consist of different types of supplies, with required norms varying by up to 24,000 times, so overall stock sets levels are misleading—better accumulation of supplies with higher norms can cover for shortfalls in accumulation of supplies with lower norms. The identified errors could be avoided if the Government approved a detailed nomenclature of stocks and accumulation norms, and a common database with up-to-date data would enable the National Crisis Management Center to ensure control and allow for reasonable planning of the accumulation and use of State Reserve stocks (Sub-section 2.1.2, p. 33).

- There is insufficient control over the management of State Reserve stocks. After checking 125 State Reserve stock items at storage locations, we were unable to confirm 63 (42%) of their balances: 62 of the 82 medical stock items checked are stored in boxes under quarantine conditions, but there is no accounting data on the contents of the boxes; 1 of the 5 transportation stock items checked was stored in the warehouse in units, but recorded in the accounts in tons. Sveikatos apsaugos ministerijos The Centre for Extreme Health Situations stores 39 stock items that have been removed from the State Reserve and 47 items whose accumulated quantities exceed the established norms. Stocks that are not needed for the State Reserve should be sold, transferred or written off[8]. Suitable stocks could be transferred to other public sector entities, which would ensure more efficient use of resources. Delays in selling stocks reduce their value and storage costs money. The Cetre also failed to take timely action as required by law[9] to renew 14 stock items (Sub-section 2.1.3, p. 35).

- The Ministry of Agriculture must supervise the implementation of food product accummulation agreements in order to ensure that suppliers are able to deliver the quantities and types of stock specified in the agreements[10]. Based on the documents submitted by suppliers, the Ministry confirmed the suppliers' ability to

[8] Ibid., Article 11(6) and Article 12(1).
[9] The Description of Procedure for the Renewal and Write-off of State Reserve Material Resources, approved by Government Resolution No. 200 of 22 February 2001, para. 9.
[10] Law on State Reserve, Article 2(61), Article 17(1)(6) and Article 18^1(1).

do so, but in the opinion of the auditors, these documents were not sufficient to ensure that the quantities of stocks reserved under the contracts were stored at the locations specified by the suppliers (Sub-section 2.1.4, p. 36).

- ✓ From 2022, food stocks will be accumulated not by purchasing them, but by reserving them under contracts. This method of accumulating food products is justified by lower costs, as when accumulating stocks physically, the state would have to allocate funding for the purchase, transport, storage, administration, and renewal of stocks. However, these arguments are not supported by a cost-benefit analysis – neither the Ministry of Agriculture nor the National Crisis Management Center has performed detailed calculations to determine whether reserving food products requires less expenditure than purchasing and continuously storing stocks, and what would be an appropriate price for stockpiling. Under the food reserve agreements concluded for 2022–2024, the reserve price amounted to up to 531% of the purchase price of the products. Although the reservation price is based on the storage costs incurred by suppliers, the Ministry of Agriculture set it according to the weight and value of the reserved food products, rather than their area or volume, which are normally used in the market to determine the price of storage services. This creates a risk of inefficient use of resources allocated for the accumulation and management of the state food reserve (Sub-section 2.2, p. 37).

3. It is necessary to strengthen quality checks on stocks and control over their storage conditions and terms

- ✓ State Reserve stocks must comply with the safety, health and environmental-friendliness, and quality requirements established in the Republic of Lithuania[11]. State Reserve managers must organize and control, while responsible custodians must ensure that stored reserves maintain the appropriate quality in accordance with the requirements established by the Government and State Reserve managers[12]. We found that civil protection equipment and medical supplies are checked less than once a quarter, medical supplies stored in a rented warehouse are not checked, communication supplies are not checked, the working condition of some medical supplies, devices, and equipment (e.g., dosimeters, defibrillators), the suitability for use or storage periods of medical and communication supplies are not sufficiently controlled, and appropriate storage conditions for civil protection supplies in warehouses are not ensured. Therefore, there is no assurance that the quality of the State Reserve stocks will be maintained and that they will be fit for use when needed (Section 3, p. 39).

4. Inadequate storage capacity for State Reserve stocks

- ✓ In order to ensure the security of State Reserve stocks, their prompt delivery in case of emergency, and to reduce the risk of loss, it is advisable to store stocks in a

[11] Ibid., Article 8(2).

[12] Law on State Reserve, Article 10(1)(1), Article 17(1)(11) and Article 18(1)(3) and (5), Government Resolution No. 1418 of 28 November 2012 "On the Implementation of the Republic of Lithuania Law on State Reserve," para. 2.2, and paras. 18 and 19 of the Procedure for the Renewal and Write-off of State Reserve Material Resources, approved by this resolution and paras. 5.3 and 10.5 of the Description of the Procedure for the Selection of Responsible Custodians of State Reserve Material Resources and Storage Locations for State Reserve Material Resources approved by this resolution.

decentralized manner and to select storage locations taking into account the very high and high hazards and their possible consequences[13]. We have established that:

- storage locations for stocks have been selected without taking into account the highest hazards.

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  Therefore, there is an uncontrollable risk that, in the event of these threats, the State Reserve stocks will be contaminated, lost, or become unavailable at a critical moment (Sub-section 4.1, p. 44);

- decentralization of protected medical state reserve stocks and reserved food stocks is not ensured.

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  There are also no decisions in place to ensure the optimal distribution of reserved food stocks throughout the country, taking into account potential hazards, their consequences, and management plans, so that stocks are kept in safe locations and are quickly accessible to users in the event of an emergency. Without decentralization of stocks, there is an increased risk of loss and delays in delivery (Sub-section 4.2, p. 45).

✓ State Reserve managers must check the storage conditions of reserves and select storage locations that ensure the storage, maintenance, and transportation of stocks [14]. We have established that there is insufficient storage space for civil protection supplies, the Ministry of Transport and Communications does not check the storage conditions of transportation supplies, and the Ministry of Health has not established a procedure for checking the quality and storage conditions of medical stocks stored in a rented warehouse from December 2024. In addition, the confidentiality of State Reserve stock data is not ensured in this warehouse, as medical stocks are stored together with other stocks in a single room that is accessible to unauthorized persons, and warehouse employees are not authorized to work with classified information. Deficiencies in the control of State Reserve storage conditions may adversely affect the safety and quality of stocks (Sub-section 4.3, p. 45).

5. There is no system in place for the delivery of State Reserve stocks

[13] Law on State Reserve, Article 10(1)(1), Article 15(2), paras. 5.1 and 5.4, 10.1, 10.4 of the Procedure for the Selection of Responsible Custodians of State Reserve Material Resources and Storage Locations for State Reserve Material Resources, approved by Government Resolution No. 200 of 22 February 2001, Sub-section 3.2 of the Implementation Plan for the Formation, Accumulation, Management, and Administration of State Reserve, approved by Protocol Decision No. S-263 of the Office of the Government of 26 January 2024.
[14] Law on State Reserve, Article 17(1)(10), paras. 5.2–5.4 and 10.3–10.5 of the Description approved by Government Resolution No. 200 of 22 February 2001.

- ✓ In order to ensure the proper delivery of State Reserve stocks, it must be planned taking into account the greatest possible hazards and their risk management plans. We have established that this requirement is not implemented in practice and that responsibilities for the delivery of State Reserve stocks to the place of use are not clearly regulated. The national mobilization exercise "Vyčio skliautas 2024" and the NATO crisis management exercise (NATO CMX 2025) revealed the need for centralized logistics services. The Ministry of Transport and Communications has been tasked[15] with amending the legislation governing state reserves by the end of 2026 and signing preliminary agreements on the provision of centralized logistics services. The Ministry of Transport and Communications has prepared a draft[16] amendment to the Law on State Reserve, which provides for the legalization of State Reserve services as an integral part thereof. Once the draft law is adopted, the Ministry of Transport and Communications will be able to conclude preliminary public procurement contracts. However, before concluding contracts, it is necessary to justify the need for logistics services, taking into account the highest-risk hazards and their management plans with anticipated scenarios. Without planning the delivery of state reserve stocks according to each maximum possible hazard, there is an uncontrollable risk that, in the event of a hazard, the stocks will not reach the recipients or will be delivered in an untimely manner. (Sub-section 5.1, p. 47).
- ✓ When selecting and annually updating storage locations and responsible custodians, State Reserve managers must take into account the possibilities for using and transporting stocks in the event of an emergency or crisis[17]. We found that the managers of the State Reserve do not assess whether the storage capacities for transportation stocks stored under custody agreements and medical stocks stored under lease agreements are sufficient and adequate to ensure their rapid preparation for transportation. These control deficiencies may adversely affect the timeliness of delivery when supplies need to be delivered (Sub-section 5.2, p. 49).
- ✓ Food reserve and medical stock warehouse lease agreements do not oblige suppliers to fulfill the terms of the agreements during emergencies, mobilization, states of emergency, or martial law. To manage this risk, the Ministry of Agriculture included reservation agreements in the mobilization plan and created conditions for including suppliers' employees in the civil mobilization personnel reserve. The Emergency Health Situations Center of the Ministry of Health did not take action to manage the risk of medical stock storage services in the event of a hazard. (Sub-section 5.3, p. 50).

Recommendations

To the Government of the Republic of Lithuania

1. In order to ensure that the State Reserve is planned in a consistent and reasonable manner, focusing on the highest-risk hazards, approve the

[15] Action 4.3.7 of the Implementation Plan for the Provisions of the Programme of the Nineteenth Government of the Republic of Lithuania, approved by Government Resolution No. 151 of 12 March 2025, Action 4.3.7 of the Implementation Plan for the Provisions of the Programme of the Twentieth Government of the Republic of Lithuania, approved by Government Resolution No. 895 of 10 December 2025.
[16] Government Resolution on the Draft Law Amending Articles 2, 4, 6, 8, 9, 10, 11, 13, 16, 17, 18^1 and 19 of the Republic of Lithuania Law on State Reserve, and its submission to the Seimas of the Republic of Lithuania, 2025-10-16 No. 25-14641(3).
[17] Paras. 5.4, 10.3, 10.4, and 13 of the Description approved by Government Resolution No. 200 of 22 February 2001.

principles and criteria for the formation of the State Reserve, stipulating that one of them should be the requirement to plan the Reserve after assessing the need for State Reserve stocks and funds necessary to address the very high and high hazards identified in the national risk analysis (Audit result 1).

2. In order to ensure that the planned State Reserve meets the needs of the highest-risk hazards, approve the updated State Emergency Management Plan, identifying the responsible institutions and supporting entities that would plan for hazard scenarios and the resources required for them, including the State Reserve (Audit result 1).

3. In order to ensure sufficient and adequate State Reserve and efficient use of funding, approve the nomenclature of State Reserve stocks, quantities, and amounts of funds corresponding to the State Reserve resources or the assumptions for their formation set out in the State Emergency Management Plan or other hazard management plans (Audit result 1).

4. In order to ensure the continuity of State Reserve accumulation, the justification of the financing needs, and to set the priorities for the accumulation of the Reserve in the long term, approve a plan for the accumulation of the entire State Reserve, which would set annual accumulation targets and the final deadline for the accumulation of the Reserve. (Audit result 1).

To the Office of the Government of the Republic of Lithuania

5. In order to ensure that the planned State Reserve is adequate in the event of a threat to national security and consistent with mobilization and military defense needs, involve the Ministry of National Defence or its authorized institution in the process of forming the State Reserve (Audit result 1).

6. In order to ensure the compatibility of the State Reserve with the planned needs of municipalities and their effective interaction in the implementation of State mobilization tasks, prepare and approve the necessary legislation, including a national population evacuation plan and a population food supply algorithm, which would define the role of municipalities in the accumulation of stocks and sources of financing, as well as ensure the coordination and control of the implementation of the adopted legal acts (Audit result 1).

7. In order to ensure the targeted use and control of appropriations planned for the accumulation and management of the State Reserve, take measures to harmonize the provisions of the Law on State Reserve with the legal acts regulating strategic and budget planning (Audit result 2).

8. In order to ensure that decisions on the accumulation and use of State Reserve are made on the basis of accurate data that reflects the actual state of the accumulation of the Reserve, introduce secure measures that would allow State Reserve administration bodies to exchange data in a timely manner (Audit result 2).

9. In order to assess whether the accumulation of State Reserve food stocks under reservation agreements is more economically beneficial than permanent

storage of stocks, conduct an assessment of the justification and efficiency of this method of accumulation by setting a maximum reservation price and assessing the ability and capacity of suppliers to ensure the necessary quantity and delivery of food products when needed (Audit result 2).

10. In order to ensure the safe storage of State Reserve stocks and their wider distribution across regions closer to potential users, select and establish storage locations, taking into account the likely locations of potential hazards and their consequences, and increase the decentralization of stock storage (Audit result 4).

11. In order to ensure that the preliminary contracts for centralized logistics services to be concluded meet actual needs, ensure that the needs for the delivery of State Reserve stocks to their places of use are determined according to the highest risk threats and the scenarios provided for in their management plans (Audit result 5).

To the Ministry of Health

12. In order to ensure the proper quality of stored state reserve medical supplies and their prompt preparation for delivery in case of a threat, establish a procedure for checking the supplies stored in rented warehouses and their storage conditions (Audit results 3, 4, and 5).

To the Emergency Health Situations Center of the Ministry of Health

13. In order to ensure the efficient use of state resources, immediately assess the need to store and manage medical supplies that have been removed from the State Reserve or exceed the established accumulation norms, and, if there is no need for them, take steps to sell, transfer, or write them off (Audit result 2).

14. In order to ensure the storage of medical supplies in the event of a threat, risk management measures should be planned and implemented (e.g., establish additional contractual provisions regarding their performance, include contracts in the mobilization plan, include suppliers' employees in the civil mobilization personnel reserve, etc.) (Audit result 5).

To the Ministry of Transport and Communications

15. In order to ensure the quality of transportation stocks and appropriate storage conditions, approve the requirements for the quality, safety, and usability of stored state reserve stocks, including suitability for use and storage periods, procedures for checking stocks and their storage conditions, and comply with them (Audit results 3, 4, and 5).

To the Ministry of Agriculture

16. In order to ensure that the quantities of reserved food stocks specified in the contracts are stored in the locations indicated by the suppliers, strengthen control by assessing the suppliers' ability to ensure the supply of the quantities and types of stocks specified in the reservation contracts (Audit result 2).

Recommendations were also submitted in writing to the Office of the Government of the Republic of Lithuania, the Fire and Rescue Department under the Ministry of the Interior, the Emergency Health Situations Center of the Ministry of Health, and the Ministry of Transport and Communications (Annex 4).

Measures and deadlines for implementing the recommendations, the expected impact of the audit, and indicators for assessing changes are presented in the section of the report entitled "Plan for the Implementation of Recommendations" (page 51). Up-to-date information on the status of implementation of the recommendations, results, and changes that have taken place is published in open data on the website of the National Audit Office at https://www.valstybeskontrole.lt/LT/AtviriDuomenys.

Impact of recommendations on the formation, accumulation, and management of State Reserve

Aspects to be improved in order to ensure that the State Reserve is sufficient, appropriate, and used in a timely manner	Current situation	Status after implementation of recommendations
Identification of very high and high risks, planning of their management, and identification of the need for State Reserve		
A national risk analysis has been conducted, identifying very high and high-risk hazards.	●	●
Updated National Emergency Management Plan – hazards in line with the national risk analysis and the institutions responsible for them have been identified.	○	●
Hazard scenarios with assumptions necessary for the formation of the State Reserve have been prepared.	○	●
Financial and material resources have been determined in accordance with updated hazard scenarios.	○	●
Setting and approval of the composition and volume of the State Reserve		
Proposals have been prepared for the Government regarding the nomenclature, quantity, and accumulation period of funds and reserves, taking into account the hazards and their scenarios.	◒	●
The Government approves the State Reserve funds and stocks with a detailed nomenclature, quantities, and accumulation deadlines.	○	●
The approved State Reserve is consistent with the planned needs of other entities.	○	●
Accumulation of the State Reserve		
Decisions on the accumulation and use of the State Reserve are made on the basis of accurate data that reflects the actual state of reserve accumulation.	○	●
Appropriations allocated for the accumulation and management of the State Reserve are used only for this purpose.	◒	●
The ability of suppliers to ensure the supply of the quantity and type of food products specified in the reserve contracts has been verified.	◒	●
The method chosen for accumulating food reserves is based on economy calculations.	○	●
Ensuring the quality of State Reserve stocks and selecting storage locations		
The Government and State Reserve managers set requirements for the quality of reserves, and the responsible custodians maintain them.	◒	●
If non-compliances are identified, measures are taken to dispose of unsuitable reserves and maintain suitable storage conditions.	◒	●
Reserves are stored in a decentralized manner, and storage locations are selected based on the likely locations of potential hazards and their consequences.	◒	●
The selected storage locations ensure the storage, maintenance, and transportation of stocks, and the State Reserve managers monitor compliance with these conditions.	◒	●
Delivery of State Reserve stocks when needed		
The delivery requirements for State Reserve stocks are determined based on the highest risk hazards and their management scenarios.	○	●
The storage capacity of the State Reserve ensures that stocks can be delivered quickly to the place of use if necessary.	◒	●
The risks associated with the contractual storage of stocks are managed in the event of force majeure.	◒	●

● - Yes ◒ - Partly ○ - No