

Performance audit of the state budget funds allocated to preserving natural reserve fund in national natural parks

From September to November 2013, the Accounting Chamber of Ukraine conducted performance audit of the state budget funds allocated to preserving natural reserve fund in national natural parks.

Audited entities: the Ministry of Ecology and Natural Resources of Ukraine, the State Agency for Forest Resources of Ukraine, national parks, namely:

- "Golosiivskiy" (Kyiv);
- "Shatsky" (Volyn region);
- "Svyati hory" (Donetsk region);
- "Velykyi luh" (Zaporizhya region),
- "Pryazovsky" (Zaporizhya region);
- "Tutsulshyna" (Ivano-Frankivsk region);
- "Carpathian" (Ivano-Frankivsk region),
- "Skole Beskydy" (Lviv region),
- "Yavorivskiy" (Lviv region),
- "Bug Guard" (Mykolaiv region);
- "Biloberezhzhya Svyatoslava" (Mykolaiv region),
- "Nyzhnyodnistrovsky" (Odessa region);
- "Slobozhansky" (Kharkiv region);
- "Dvorichansky" (Kharkiv region),
- "Dzharylgachsky" (Kherson region);
- "Podolski Tovtry" (Khmelnysky region);
- "Mezynskyy" (Chernihiv region).

Key findings:

Development of a network of national parks contributes to the main objectives of the state policy in the field of preservation of natural reserves fund. As of 01.10.2013, it was decided to establish 48 national parks in Ukraine.

The system of planning government expenditures on establishment and operation of national nature parks needs improvement, particularly, in terms of representation of such expenditures in certain area of the use of funds in relevant budget programs, which will enable to strengthen control over the validity of their planning and maximizing the use of the state budget funds.

It is necessary to strengthen the internal control of budget managers for compliance with applicable laws in their use, particularly the observance of the Law of Ukraine "On Public Procurement" in part of compliance of the participants proposals with the conditions of the tender documentation.

The legal framework for the preservation of natural protected areas in national parks was formed. The central authorities responsible for the establishment and expansion of national parks as well as the main body in the

sphere of protection and preservation of natural reserve fund were defined. The State Program on Ecological Network of Ukraine until 2015 was developed, its actions and implementation mechanisms were defined and the Coordinating Council on national ecological network was established.

However, some issues of legal security in this area require additional regulation, particularly in imposing requirements for the content and features of the projects of creating objects of the nature reserve fund, an order of their development, responsibilities and terms of preparation.

At the time of the audit, 23 national parks were operating without projects of arranging their territories, according to which and the provisions of the national parks, zoning of parks, recreation and rest of their activities are undertaken. Lack of projects for territories arrangement increases the risks of inefficient implementation of tasks specified in this applicable law on nature parks.