## Evaluation of the effectiveness of the "2014-2020 State Program on the restoration and protection of immovable historical and cultural monuments, improvement and development of the activity of historical and cultural reserves

Preservation and restoration of historical and cultural monuments that glorify the country's history and cultural development is one of the priorities of the state policy in the field of culture in the Republic of Azerbaijan. The creation of relevant legal acts and the allocation of necessary funds, especially the adoption of the state program, is an example of state attention to the mentioned field.

In accordance with the 2021 Work Plan of the Chamber of Accounts, performance audit was carried out on the evaluation of the activity of the State Service for the Protection, Development and Restoration of Cultural Heritage under the Ministry of Culture of the Republic of Azerbaijan in the implementation of the "State Program for 2014-2020 on the restoration, protection of immovable historical and cultural monuments, improvement and development of the activity of historical and cultural reserves" approved by the Decree of the President of the Republic of Azerbaijan No. 195 dated December 27, 2013.

The performance audit covered the issues of the improvement of the normative and legal framework, the organization and conduct of the restoration-conservation and protection of immovable historical and cultural monuments within the sphere of activity of the Ministry, and the evaluation of the effectiveness of the measures taken for increasing the social and public usefulness of immovable historical and cultural monuments and the following results were obtained:

- Compilation of the "2014-2020 State Program on restoration, protection of immovable historical and cultural monuments, improvement and development of the activity of historical and cultural reserves" without specifying specific results, as well as without mentioning the funding amounts for the measures both in general and within the framework of this program limited the possibilities of evaluating the activities of the State Service for the Protection, Development and Restoration of Cultural Heritage on the criteria of "goal-result" and "result-spent funds";
- Inadequate activity of the State Service for Protection, Development and Restoration of Cultural Heritage for improvement of the legal framework and adapting it to international standards within the program, resulted in the failure to accurately determine the condition of immovable historical and cultural monuments in need of restoration-conservation, protection zones, balance affiliation, as well as the purchase of privately owned monuments resulted in not defining the procedures accurately and by stages;
- The lack of formation of an appropriate legal framework, as well as the activities of the State Service for the Protection, Development and Restoration of Cultural Heritage within the framework of the "2014-2020 State Program on the restoration and protection of immovable historical and cultural monuments, improvement and development of the activity of historical and cultural reserves", including the state of organization of

management did not create conditions for more effective establishment and conduct of activities in the field of restoration, conservation and protection of Monuments;

- Monuments restored by the State Service for the Protection, Development and Restoration of Cultural Heritage within the framework of the "2014-2020 State Program for the Restoration, Protection, Improvement and Development of the Activities of Historical and Cultural Reserves" covered a very small part of monuments in need of restoration-conservation, the mistakes made in this direction resulted in not fully achieving the goals of the State Program and in some cases not following the principles of economy, efficiency and effectiveness of the used funds
- In the conditions of the importance of organizing and conducting the protection of monuments, the activities of the State Service for the Protection, Development and Restoration of Cultural Heritage in the directions of protection of monuments, including passporting and determination of protection zones, organization and conduct of protection, as well as the creation of a database that meets modern requirements, were carried out in a narrow framework. , mistakes made in the protection of monuments resulted in poor organization of protection and reduced the effectiveness of the funds spent in this direction.
- Necessary measures have not been taken to increase the socio-social and economic usefulness of the monuments with tourism potential, which are interesting for visiting, no normative-legal basis has been created for the formation and use of extrabudgetary income, taking into account the relevant existing practice, by transferring the monuments to the management of the appropriate Reserves, their socio-social failure to use the opportunities to increase its usefulness, failure to form the necessary infrastructure resulted in the violation of a number of principles within the framework of the Sustainable Development Goals.

In order to improve the effectiveness of the functional activity by the State Service for the Protection, Development and Restoration of Cultural Heritage, it is stated in the Board Decision adopted on the discussion of the results of the audit that the improvement of the legal framework, the discovery, protection and restoration of immovable historical and cultural monuments, as well as increasing the socio-economic usefulness of the activity in this field in order to coordinate and ensure effective and efficient use of funds, prepare and present the project of the new state program and action plan in an appropriate manner, improve the legal framework for the purpose of organizing extrabudgetary activities, strengthen the personnel potential in order to strengthen the protection of monuments, restore, conserve and repair such cases in the future in order to prevent it from happening, it was mentioned that the implementation of measures related to the strengthening of the author and technical control measures on those works. At the same time, information was submitted to the Ministry of Education of the Republic of Azerbaijan in order to organize activities related to the inclusion of information in textbooks in order to increase awareness about the monuments.

The Goal 11.4 "Protect the Worlds Cultural and Natural Heritage" under the SDG 11 "Sustainable Cities and Communities" adopted by the UN means the preservation of the world's cultural and natural heritage and envisages the strengthening of measures for

their protection by 2030. The indicator 11.4.1 represents the amount of all expenses (budgetary and non-budgetary) per capita for protection, preservation and conservation of cultural and natural heritage.

Considering the expenses on reserves the amount of all expenses (budgetary and non-budgetary) per capita for the protection, and maintenance of cultural and natural heritage has not had a noticeable growth dynamics in recent years, being very small. In addition, the small amount of expenses resulted in the lack of necessary activities to achieve the goals set by the UN, and the restoration-conservation and protection of monuments was left out of the necessary focus.