

LAW OF UKRAINE On the Accounting Chamber

(Official Bulletin of the Verkhovna Rada (Vidomosti Verkhovnoi Rady) 2015,
No. 36, Article 360)

{As amended by the Laws
No. 1774-VIII on 06.12.2016, VVR, 2017, No. 2, Article 25
No. 1798-VIII on 21.12.2016, VVR, 2017, No. 7-8, Article 50
No. 2265-VIII on 21.12.2017, VVR, 2018, No. 6-7, Article 45
No. 2478-VIII on 03.07.2018, VVR, 2018, No. 46, Article 368
No. 2621-VIII on 22.11.2018, VVR, 2019, No. 2, Article 9
No. 113-IX on 19.09.2019, VVR, 2019, No. 42, Article 238
No. 263-IX dated 31.10.2019
No. 293-IX on 14.11.2019
No. 440-IX on 14.01.2020}
№ 524-IX від 04.03.2020, BBP, 2020, № 38, ст.279
№ 720-IX від 17.06.2020, BBP, 2020, № 47, ст.408
№ 1052-IX від 03.12.2020, BBP, 2021, № 6, ст.45
№ 1150-IX від 28.01.2021, BBP, 2021, № 23, ст.197
№ 1217-IX від 05.02.2021, BBP, 2021, № 19, ст.171
№ 1587-IX від 30.06.2021}

This Law defines organization, powers and activities process of the Accounting Chamber.

Section I. GENERAL PROVISIONS

Article 1. Status of the Accounting Chamber

1. The Accounting Chamber shall on behalf of the Parliament of Ukraine exercise the control over the revenues of the State Budget of Ukraine and the use thereof.
2. The Accounting Chamber is accountable to the Parliament of Ukraine and regularly informs it about the results of its work.
3. The Accounting Chamber is a public collegial body.
4. The Accounting Chamber is a legal entity and has the official seal with its title and visual identity of the National Emblem of Ukraine.
5. The Accounting Chamber is located in the city of Kyiv.

Article 2. The legal basis of the Accounting Chamber activities

1. Organization, powers and activities order of the Accounting Chamber is defined by the Constitution of Ukraine, this Law and other laws of Ukraine.

Article 3. Principles of the Accounting Chamber activities and the guarantees of its independence

1. Activities of the Accounting Chamber are based on the principles of legality, independence, objectivity, fairness, publicity and political impartiality.
2. The Accounting Chamber is organizationally, functionally and financially independent and autonomic in planning its activity

3. The independence of the Accounting Chamber is provided by:
 - 1) established by the Constitution of Ukraine and this Law order of appointment and dismissal of members of the Accounting Chamber
 - 2) determined by this Law and other laws of Ukraine guarantees of the Accounting Chamber activities
 - 3) special order organizational support of the Accounting Chamber activities established by law
4. The Accounting Chamber in the exercise of its authority is independent of any improper influence, pressure or interference. Unlawful interference with the exercise by the Accounting Chamber of powers granted by law is prohibited and shall entail liability established by the law.
5. Interference of public authorities, local governments, political parties and public associations, enterprises, institutions and organizations regardless of ownership, their officials and officers with the Accounting Chamber activities is prohibited.
6. The termination of powers of the Verkhovna rada of Ukraine shall not be a ground for termination of powers of the Accounting Chamber
7. The Accounting Chamber uses in its work the basic principles of the International Organization of Supreme Audit Institutions (INTOSAI), the European Organization of Supreme Audit Institutions (EUROSAI) and International Standards of Supreme Audit Institutions (ISSAI) to the extent that is not contrary to the Constitution and the laws of Ukraine.

Article 4. Measures of public external financial control (audit)

1. The powers assigned to the Accounting Chamber by the Constitution of Ukraine are carried out through measures of public external financial control (audit)
2. Public external financial control (audit) is provided by the Accounting Chamber through financial audits, performance audits, examination, analysis and other control measures
3. Financial audit consists in monitoring, analysis and evaluation of accuracy of conducting, completeness of accounting and reliability of reporting on budget revenues and expenditures, determining the actual situation on the targeted use of budgetary funds, compliance with the legislation in operations with budgetary funds
4. Audit of efficiency involves the ascertainment of actual state of affairs and provision estimates of the timeliness and completeness of budget revenues, productivity, efficiency, economical use of budget funds by its spending units and recipients, legality, timeliness and completeness of management decision making by participants of the budget process, the state of internal control of budgetary spending units.

Evaluation of productivity of budget funds use provides for ascertainment of ratio between the performance of the spending units and recipients of budget funds and the budget funds used to achieve these results.

Evaluation of effectiveness of budget funds use provides for ascertainment of degree of compliance with the actual performance results of the disposers and recipients of budget funds with the planned results.

Evaluation of economical use of budget funds provides for ascertainment of state of achieving by spending units and the recipient of such funds of planned results by using the minimum amount of the budget funds or achievement the maximum results with using a certain amount of budget funds.

Article 5. Financial provisions of the Accounting Chamber activities

1. Financial provisions of the Accounting Chamber activities are exercised at the expense of the State Budget, including funds provided by international treaties of Ukraine, which commitment is agreed by the Verkhovna Rada of Ukraine, or international technical assistance projects that are realized for implementation of such treaties. Financial provisions of the Accounting Chamber by any other sources is prohibited.

2. The Accounting Chamber determines the funding requirements of their activity and submits in the order established by the Budget Code of Ukraine a request to the central executive authority which provides for the formation and implementation of public financial and budget policy. If during the preparation of the draft State Budget of Ukraine any differences on determination the amount of financial provisions of the Accounting Chamber emerged, provided that the Cabinet of Ministers of Ukraine failed to settle such differences, the Accounting Chamber may submit appropriate proposals (with justifications and calculations) to the committee of the Verkhovna Rada of Ukraine whose competence includes the budget in order to make appropriate decision during consideration of the draft State Budget of Ukraine.

3. After entering into force of the Law on the State Budget of Ukraine the Accounting Chamber shall independently approve its estimate.

Article 6. International Cooperation

1. The Accounting Chamber cooperates with supreme audit institutions of other countries, international organizations in the process defined by the legislation and international treaties of Ukraine.

Section II. POWERS OF THE ACCOUNTING CHAMBER

Article 7. Powers of the Accounting Chamber

1. The Accounting Chamber:

1) conducts performance audit and financial audit on:

revenues to the state budget of taxes, fees, mandatory payments and other revenues, including administration of such revenues by supervisory authorities;

expenditures of the State Budget, including the use of budget funds for provision of activity of the Verkhovna Rada of Ukraine, the President of Ukraine, the Cabinet of Ministers of Ukraine, the Constitutional Court of Ukraine, the Supreme Court of Ukraine, supreme specialized courts, the Authorized Representative of the Verkhovna Rada of Ukraine on Human Rights, the High Council of Justice, the Prosecutor General Office of Ukraine and other authorities, directly appointed by the Constitution of Ukraine; the use of funds of the State Budget granted to the local budgets and funds of compulsory state social and pension insurance; spending of secret expenditures of the State Budget;

{Paragraph 3 point 1 part 1 Article 7 with amendments of the Law of Ukraine [No. 1798-VIII on 21.12.2016, No. 113-IX on 19.09.2019](#)}

the management of state property subjects that have financial consequences for the state budget, including ensuring cost payments (payment) to the State Budget which are received by state as owner of such subjects, as well as use of funds of the State Budget aimed for relevant subjects;

granting credits from the state budget and returning such funds to the state budget;

operations on public internal and external loans, government guarantees, servicing and repayment of public and publicly guaranteed debt;

the use of credits (loans) attracted by the state to the Special Fund of the State Budget from foreign states, banks and international financial organizations, the implementation of international treaties of Ukraine, which leads to financial consequences for the State Budget in frames that relate to such consequences;

conducting procurement at the expense of the State Budget funds;

{Paragraph 8 point 1 part 1 Article 7 with amendments of the Law of Ukraine [No. 2265-VIII on 21.12.2017](#)}

implementation of state targeted programs and investment projects, public procurement, providing state aid to business entities at the expense of state budget funds;

management of the State Budget funds by central authority of executive power that implements the state policy in the field of treasury services of budget funds;

the state of internal control of the state budget spending units;

other transactions related to revenues to the state budget and use thereof;

execution of estimate of administrative expenses of the National Bank of Ukraine;

{Paragraph 13 point 1 part 1 Article 7 with amendments of the Law of Ukraine [No. 1587-IX on 30.06.2021](#)}

revenues assigned to local budgets of national taxes and fees or to a portion thereof, and the use of local budget funds in the part of expenditures determined by the functions of the state and transferred to the Autonomous Republic of Crimea and local self-government;

{Point 1 part 1 Article 7 was supplemented by paragraph 14 of the Law of Ukraine [No. 2621-VIII on 22.11.2018](#)}

2) conducts the examination of the draft State Budget of Ukraine (including materials that are added to the present draft law) submitted to the Verkhovna Rada of Ukraine and shall prepare relevant conclusions;

3) analyzes the execution of the State Budget of Ukraine and prepares the relevant conclusions as well as proposals to eliminate abnormalities and disorders;

4) analyzes the annual report on the implementation of the Law on State Budget of Ukraine submitted by the Cabinet of Ministers of Ukraine and prepares relevant conclusions with the assessment of efficiency of state budget funds, as well as proposals to eliminate detected violations and improve the budget legislation

5) analyzes the efficiency of use by business entities of privileges of payment of taxes, fees, compulsory payments to the state budget, feasibility of functioning of preferential tax regimes and their impact on the general condition of the state budget revenues

6) conducts preliminary analysis for consideration at the meetings of the Verkhovna Rada of Ukraine and in the plenary sessions of the Verkhovna Rada of Ukraine, the report of the Antimonopoly Committee of Ukraine and the report of the State Property Fund of Ukraine in the part that affects the execution of state budget;

6-1) conducts preliminary analysis for consideration at the meetings of the Verkhovna Rada of Ukraine and in the plenary sessions of the Verkhovna Rada of Ukraine, an annual report containing an analysis of the functioning of the public procurement system and summarized information on the results of the control in the sphere of procurement, within three months from the day of its promulgation;

{Part 1 Article 7 was supplemented by point 6-1 of the Law of Ukraine [No. 2265-VIII on 21.12.2017](#)}

7) conducts at the request of local governments, funds of obligatory state social and pension insurance, state enterprises and other business entities in the public sector of

economy measures of public external financial control (audit) on the respective local budgets and activities of appeal subjects;

8) directs by results of measures of public external financial control (audit) decisions of the Accounting Chamber required for consideration;

9) analyzes the implementation of the recommendations (proposals) provided by the Accounting Chamber in order to assess their effectiveness;

10) applies to the court in case of violation by subjects of the control authority of the members of the Accounting Chamber and officials of the Accounting Chamber, including the removal of obstacles in the implementation of such powers;

11) informs the appropriate law enforcement bodies in case of detection of any criminal or administrative offense features;

12) conducts cooperation with the Supreme Audit Institutions of other states, international organizations, concludes with them agreements on cooperation, carries out joint and parallel audits with Audit Institutions of other states;

13) provides methodical and methodological work on public external financial control (audit);

14) provides training and professional development for officials of the Accounting Chamber;

15) executes other powers foreseen by the Law.

2. The objects of control of the Accounting Chamber in the performance of powers outlined in part one of this article are state agencies, local governments, other budget entities, including foreign diplomatic institutions of Ukraine, business entities, social or other organizations, funds of obligatory state social and pension insurance, the National Bank of Ukraine and other financial institutions.

{Part 2 Article 7 with amendments of the Law of Ukraine [No. 2621-VIII on 22.11.2018](#)}

3. The Accounting Chamber on the results of exercise of state external financial control (audit) measures:

1) on a regular basis informs the Verkhovna Rada of Ukraine and the President of Ukraine on the results of measures of public external financial control (audit), including facts of violations of budget legislation

2) submits to the Verkhovna Rada of Ukraine conclusions on the draft Law of the State Budget of Ukraine;

3) quarterly submits to the Verkhovna Rada of Ukraine the report on the implementation results of the Law on State Budget of Ukraine, as well as proposals to eliminate abnormalities and disorders;

4) submits to the Verkhovna Rada of Ukraine conclusions and proposals on the annual report on the implementation of the Law on State Budget of Ukraine.

4. The Accounting Chamber may provide consultations, within the competence, to the Verkhovna Rada of Ukraine, the President of Ukraine, the Cabinet of Ministers of Ukraine, ministries, other state agencies and local governments.

Article 8. Rights of members of the Accounting Chamber

1. The members of the Accounting Chamber have the right for the purpose of conducting their powers:

1) to inspect the original documents of the objects of control, to obtain free copies of documents and information in paper and electronic form (including information from automated information and reference systems, registries, data banks, holder (administrator) of which is a public authority or local government) necessary for the implementation of measures of public external financial control (audit);

2) to obtain information on the status and movement of the state budget funds from the central executive body that implements the state policy in the field of treasury services of budget related funds;

3) to obtain from state agencies, local governments, enterprises, institutions and organizations of all ownership forms, other legal entities and their officials, individual entrepreneurs information, documents and materials necessary to accomplish the Accounting Chamber functions;

4) to receive from the central government body that implements the state policy in the field of treasury services budget, the central executive body that implements the state tax and customs policy, the State Property Fund of Ukraine, the National Bank of Ukraine and other financial institutions necessary information on exercised transactions and accounts of spending units and recipients of budget funds, funds of obligatory state social and pension insurance, regarding operations with funds of the State Budget, including intergovernmental flow and receipt of taxes, fees, compulsory payments and other revenues;

{Point 4 Part 1 Article 8 with amendments of the Law of Ukraine [No. 440-IX on 14.01.2020](#)}

5) to participate in the established order in meetings of the Verkhovna Rada of Ukraine, the Cabinet of Ministers of Ukraine, boards of ministries, other central and local government on revenues to the State Budget and their use;

6) to involve in the established order officers of state control and law enforcement bodies, as well as specialists, auditors, experts from other institutions and organizations, including on a contractual basis, for ensuring implementation of powers of the Accounting Chamber in the prescribed manner;

7) to receive access to databases, registers, automated systems created with the expense of state budget;

Article 9. Peculiarities of external public financial control (audit) in treasury services of the State Budget

1. In external public financial control (audit) in treasury services of the State Budget, the Accounting Chamber examines:

1) compliance with the procedure of treasury debt management of budget funds;

2) compliance with legislative requirements on refund of erroneously or unduly credited to the State Budget, indisputable write-off of state budget, budget refund of value added tax;

3) compliance with the legislation requirements for record keeping of budgetary allocations, registration and accounting of budget commitments of the spending units and recipients of the State Budget, payment of these liabilities, as well as cases of refusal to register or late registration of budgetary commitments, cases of failure to conduct or untimely payments;

4) compliance with requirements of depositing and the return of temporary funds of the treasury single account and funds of foreign currency accounts of the State Budget;

5) compliance with requirements of covering temporary cash gaps of local budgets and the Pension Fund of Ukraine at the expense of a single treasury account and the return of such funds;

6) the accuracy of the accounting operations on budget execution;

7) compliance with the order and timing of construction, preparation and submission of reports on execution of the State budget of Ukraine;

8) the reliability of financial and budget reporting on the State Budget of Ukraine;

Article 10. Peculiarities of conducting of external public financial control (audit) over revenues of the State Budget, state property management, which have financial consequences for the state budget

1. The Accounting Chamber executes the performance audit and financial audit on legality, calculation completeness, timeliness of payment and enrollment at the single treasury account of taxes, fees, mandatory payments, other revenues to the State Budget, on the legality of budget refund of value added tax, assesses the efficiency of administration by supervisory authorities of revenues to the State Budget and measures taken by the debtor to recover the State budget.

These measures of public external financial control (audit) are carried out by the Accounting Chamber on the activity of a central executive body that implements the state tax and customs policy, other bodies that control the collection of revenues to the State Budget.

{Paragraph 2 Part 1 Article 10 with amendments of the Law of Ukraine [No. 440-IX on 14.01.2020](#)}

2. The Accounting Chamber provides the assessment of impact of benefits for the payment of taxes, fees, mandatory payments and other payments to the State Budget on the efficiency of implementation of the State Budget, including estimates of the financial consequences for the State Budget.

3. The Accounting Chamber monitors the revenues of the State Budget received by the state as state property owner, and performs the audit of usage efficiency and disposal of state property, state-owned material and other assets which have financial consequences for the state budget.

State Property Fund of Ukraine, other state agencies, local governments and their officials provide the Accounting Chamber on its request the necessary information on objects of state property that are in their management (including objects that are in the use other persons).

Article 11. Peculiarities of public external financial control (audit) regarding financing the state budget, public debt and publicly guaranteed debt

1. The Accounting Chamber, within the powers provides control over:

- 1) state of public debt and publicly guaranteed debt, the order of formation, servicing and repayment of such debts;
- 2) deficit (surplus) of the state budget and sources of its funding;
- 3) the intended and actual use and timely repayment of credits (loans) attracted by the state to the special fund of the state budget;
- 4) compliance with the limit values of public debt and publicly guaranteed debt, and implementation of the action plan on bringing the total amount of public debt and publicly guaranteed debt to established requirements;
- 5) reimbursement by business entities that received credits (loans) under state guarantees, state budget expenditures arising from the implementation of the state guarantee liabilities.

2. In the exercise of control over public debt and publicly guaranteed debt the Accounting Chamber examines:

- 1) loan agreements and regulations, from which government debts and guarantee obligations arise, payments on servicing and repayment of public debt and publicly guaranteed debt are made;
- 2) efficiency of the public debt and publicly guaranteed debt management;

3) the effectiveness of temporarily free funds of the treasury single account and funds foreign currency accounts of the state budget on deposits or by purchasing government securities.

Article 12. Peculiarities of public external financial control (audit) on the activities of the National Bank of Ukraine and other financial institutions

1. In carrying out public external financial control (audit) on the activities of the National Bank of Ukraine and other financial institutions the Accounting Chamber monitors and analyzes the activities of the National Bank of Ukraine and other financial institutions in the service of their state budget.

2. The Accounting Chamber in order to control the flow of funds to the State Budget of Ukraine and the State budget expenditures conducts the execution of estimate of administrative expenses of the National Bank of Ukraine.

{Part 2 Article 12 with amendments of the Law of Ukraine [No. 1587-IX](#) on 30.06.2021}

Article 13. Peculiarities of public external financial control (audit) regarding state order and procurement

{Name of the Article 13 with amendments of the Law of Ukraine [No. 2265-VIII](#) on [21.12.2017](#)}

1. In the public external financial control (audit) of the efficiency of the State Budget allocated for state order, the Accounting Chamber examines and evaluates the system of legal, organizational and financial framework of procurement, efficiency of formation and execution of procurement.

2. Public external financial control (audit) on implementation of procurement at the expense of state budget is carried out by the Accounting Chamber regarding all stages of the state procurement and includes examination and analysis of legality and efficiency of procurement, compliance with specified procedures and evaluation of timely obtaining of goods, services and works, as well as analysis of transparency and adherence to the established principles of implementation of procurement

{Part 2 Article 13 with amendments of the Law of Ukraine [No. 2265-VIII](#) on [21.12.2017](#)}

Article 14. Peculiarities of public external financial control (audit) of business entities, public or other organizations, which are the recipients of funds of the State Budget.

1. The Accounting Chamber exercises public external financial control (audit) of business entities, public or other organizations, that are the recipients of the State Budget concerning:

their use of State Budget funds (including funds provided in the form of transfers and credits from the budget);

authenticity of the calculations for obtaining state budget funds conducted by them;

Article 15. Peculiarities of public external financial control (audit) regarding the revenues assigned to local budgets of the national taxes and fees or part thereof, transfers between the state budget and local budgets, use of local budgets in part of expenditure determined by the functions of the state and submitted for performance Autonomous Republic of Crimea and local self-government

1. The Accounting Chamber shall carry out measures of the state external financial control (audit) concerning:

- 1) legality, completeness of accrual, timeliness of payment and transfer to local budgets assigned to them national taxes and fees, or a portion thereof;
- 2) correctness of definition and distribution, timeliness and completeness of movement of transfers between the state budget and local budgets, legality and efficiency of use of such transfers by managers and recipients of budget funds at local budget expenditures;
- 3) the legality and efficiency of the use of local budget funds in the part of expenditures that are determined by the functions of the state and transferred to the Autonomous Republic of Crimea and local self-government.

2. The Accounting Chamber shall have the right to request and receive from the state bodies, authorities of the Autonomous Republic of Crimea, local self-government bodies the information and documentation regarding:

- 1) the receipt of national taxes and fees fixed by local budgets or a portion thereof;
- 2) definition, distribution, transfer, and use of transfers between the state budget and local budgets;
- 3) use of local budget funds in the part of expenditures determined by the functions of the state and transferred for implementation to the Autonomous Republic of Crimea and local self-government

{Article 15 of the Law of Ukraine [No. 2621-VIII on 22.11.2018](#)}

Article 16. Peculiarities of public external financial control (audit) on secret expenditures of State Budget.

1. During conducting of public external financial control (audit) on secret expenditures of the State Budget the Accounting Chamber shall take into account the specific purpose of these expenditures.

2. Consideration by the Accounting Chamber of reports on activities of public external financial control (audit) in respect of secret expenditures of the State Budget is held with the requirements of the law on state secret.

Section III

COMPOSITION AND STRUCTURE OF THE ACCOUNTING CHAMBER, LEGAL STATUS OF ITS MEMBERS AND OFFICIALS OF THE ACCOUNTING CHAMBER APPARATUS

Article 17. The composition and structure of the Accounting Chamber

1. The Accounting Chamber consists of thirteen members of the Accounting Chamber.

{Part 1 Article 17 with amendments of the Law of Ukraine [No. 293-IX on 14.11.2019](#)}

2. The members of the Accounting Chamber are the Chairman of the Accounting Chamber, his Deputy, and other members of the accounting Chamber.

3. In order to ensure the performance of powers of the Accounting Chamber, there is an apparatus the Accounting Chamber which consists of departments, territorial and other structure divisions (including Patronage services of the Accounting Chamber members).

The organization of operation of the member of the Accounting Chamber is provided by his patronage service which consists of not more than three advisors.

4. The structure, personnel arrangements of the Accounting Chamber apparatus are approved by the Accounting Chamber within the limits of budget allocations for the provision of activity of the Accounting Chamber.

Limited number of the apparatus of the Accounting Chamber shall be approved by the Verkhovna Rada of Ukraine upon the submission of the accounting Chamber within the limits of budgetary allocations on provision of its activities.

5. The rights, duties and powers of the Accounting Chamber members and officials of the apparatus of the Accounting Chamber are determined by this Law.

Article 18. Status of Members and officials of the apparatus of the Accounting Chamber

1. On a member of the Accounting Chamber the Law of Ukraine "On public service" shall apply, except as regard to the order of assignment to a position and dismissal from the position and conditions of labor remuneration of the member of the Accounting Chamber established by this Law.

2. Officials of the apparatus of the Accounting Chamber, including the Secretary of the Accounting Chamber are public servants. The guarantees of activities of the officials of the apparatus of the Accounting Chamber are governed by the Law of Ukraine "On public service".

The Secretary of the Accounting Chamber shall be assigned to the position and dismissed from the position by the Chairman of the Accounting Chamber upon his proposal due to the decision of the accounting Chamber.

Other officials of the Accounting Chamber (except advisors of members of the Accounting Chamber) shall be assigned to positions and dismissed from the positions by the Secretary of the Accounting Chamber in the manner established by the Law of Ukraine "On public service."

Advisors of a member of the Accounting Chamber shall be assigned to positions and dismissed from the positions by the Secretary of the Accounting Chamber upon the submission of the member of the Accounting Chamber. The termination of powers of a member of the Accounting Chamber shall be the ground for the dismissal of his advisors.

3. It is prohibited for a Member of the Accounting Chamber or an official of the Apparatus of the Accounting Chamber to use his authority for purposes not related to the activity of the Accounting Chamber.

Article 19. Requirements for Member of the Accounting Chamber

1. A member of the Accounting Chamber must be a citizen of Ukraine, not younger than thirty years old, who speaks the national language and one of the official languages of the Council of Europe, has higher education not lower than master's degree, general work experience not less than seven years, professional experience in public administration or state control (audit), economics, finance or law not less than five years and impeccable business reputation.

2. A person cannot be appointed for the position of a member of the Accounting Chamber in case if he/she:

- 1) is older than sixty five years old;
- 2) is recognized by the court as incapable or of limited capacity;
- 3) is for reasons of health cannot fulfill powers of a member of the Accounting Chamber;
- 4) has unwithdrawn or unsettled conviction in the manner prescribed by law;
- 5) in the last year imposed an administrative penalty for offenses related to corruption;

{Point 5 Part 2 Article 19 with amendments of the Law of Ukraine No. 524-IX on 04.03.2020}

- 6) holds the citizenship of another state;
- 7) has not passed a special inspection provided by the Law of Ukraine "On cleaning power" and "On prevention of corruption";

8) has not submitted a person's declaration authorized to perform the functions of the state or local self-government, in accordance with the Law of Ukraine "On Prevention of Corruption", for the year preceding the year of appointment to the respective position

{Point 8 Part 2 Article 19 with amendments of the Law of Ukraine No. 524-IX on 04.03.2020}

declaration provided by the Law of Ukraine "On Prevention of Corruption" for the year preceding the year of appointment to the respective position.

3. During tenure of the member of the Accounting Chamber its incompatible to hold position in any organ of state power, other state agencies, local governments and representative mandate, occupation with other paid or entrepreneur activity (except teaching, research and artistic), membership in a governing body or supervisory board of an enterprise or organization which aims to profit.

Requirements concerning the incompatibility do not apply to participation of members of the Accounting

Chamber in the activity of electing agencies of religious and public organizations.

4. A member of the Accounting Chamber is subject of restrictions on combining with other activities defined by the Law of Ukraine "On Prevention of Corruption".

5. A member of the Accounting Chamber cannot belong to any political party; participate in political actions, meetings, marches, demonstrations and strikes.

6. A member of the Accounting Chamber during conducting of his powers shall comply with the Constitution and laws of Ukraine, shall not perform any actions that compromise the position of a member of the Accounting Chamber and may call his objectivity, impartiality and independence into question.

Article 20. Procedure for appointment to the position and dismissal from the position of the Chairman and other members of the Accounting Chamber

1. Members of the Accounting Chamber shall be assigned to positions and dismissed from the positions by the Verkhovna Rada of Ukraine in accordance with the provisions of this Law and in the manner established by the Regulations of the Verkhovna Rada of Ukraine.

2. The appointment of members of the Accounting Chamber of Ukraine shall be conducted on the basis of competition.

In order to take part in the competition for the position of a member of the Accounting Chamber, the candidate for the position shall submit the following documents to the Committee of the Verkhovna Rada of Ukraine the jurisdiction of which includes issues of budget:

1) application for participation in the competition with the provision of written consent for a special inspection according to the Law of Ukraine "On Prevention of Corruption" and for processing of personal data according to the Law of Ukraine "On the Protection of Personal Data";

2) autobiography;

3) motivational letter in which he outlines the reasons to be appointed as a member of the Accounting Chamber;

4) copy of the passport of citizen of Ukraine;

5) copy of the employment record (if available) or information on labor activity from the insured persons registration of the Employee's State Insurance

6) copy of higher education diploma (with annexes);

7) person's declaration, authorized to perform the functions of the state or local self-government, in accordance with the Law of Ukraine "On Prevention of Corruption" for the year preceding the year when the competition was announced;

{Point 7 Part 2 Article 20 with amendments of the Law of Ukraine No. 524-IX on 04.03.2020}

8) other documents provided by the Law of Ukraine "On Prevention of Corruption"

3. The Chairman of the Accounting Chamber shall be appointed by the Verkhovna Rada of Ukraine on the submission of the Head of the Verkhovna Rada of Ukraine

The Head of the Verkhovna Rada of Ukraine shall submit for the consideration of the Verkhovna Rada of Ukraine on appointment of the Chairman of the Accounting Chamber of one of the members of the Accounting Chamber

4. The Deputy Chairman of the Accounting Chamber shall be elected from the members of the Accounting Chamber. The election and dismissal of the Deputy Chairman of the Accounting Chamber shall be carried out at a meeting of the Accounting Chamber by open ballot on the submission of the Chairman of the Accounting Chamber. The Deputy Chairman of the Accounting Chamber shall be considered elected or dismissed if such decision was supported by a majority of the composition of the Accounting Chamber specified in part one of Article 17 of this Law.

{Part 4 Article 20 of the Law of Ukraine [No. 293-IX on 14.11.2019](#)}

5. The terms of office of the members of the Accounting Chamber shall be six years. A person shall have no right to be appointed for a new period more than twice.

Not later than six months before the end of the term of the member of the Accounting Chamber or within 14 days from the early termination of his powers, a competition for the position of the member of the Accounting Chamber according to the provisions of this Law and in the manner established by Regulations of the Verkhovna Rada of Ukraine shall be announced.

6. The term of powers of the Chairman of the Accounting Chamber and his Deputy shall be six years.

7. The Chairman, other member of the Accounting Chamber shall be dismissed from the position before the expiry of his powers by the Verkhovna Rada of Ukraine in case of:

1) submission of the application on dismissal from office at his own will;

2) appointment or election to another office with his consent;

3) inability to exercise his authority for reasons of health within four months successively;

3-1) attaining the age of sixty-five;

{Part 7 Article 20 of the Law of Ukraine [No. 293-IX on 14.11.2019](#)}

4) termination of citizenship of Ukraine, availability (obtaining) of citizenship of another state or departure abroad for permanent residence outside Ukraine;

5) inconsistency with restrictions on combining with other activities defined by the Law of Ukraine "On Prevention of Corruption" that is set by a court decision which came into force;

6) entry into force of the court decision on bringing him to administrative liability for corruption offenses connected with violation of restrictions established by the Law of Ukraine "On Prevention of Corruption";

7) entry into force of a court conviction against him;

8) entry into force of the court decision on the recognition of his assets or assets obtained as a result of his orders by other persons or in other cases provided for in article 290 of the Civil Procedure Code of Ukraine, unjustified and their recovery to the State's revenue.

{Part 7 Article 20 was supplemented by a new paragraph of the Law of Ukraine [No. 263-IX on 31.10.2019](#)}

Powers of the Chairman or other member of the Accounting Chamber shall be terminated in case of entry into force of a court decision declaring him incapacitated or limitation of its civil capacity, recognition as missing or declaring deceased as well as in case of his death.

8. The Chairman or other member of the Accounting Chamber whose term of office has expired shall exercise his powers until he is dismissed from the position by the Verkhovna Rada of Ukraine.

Article 21. Powers of the Chairman of the Accounting Chamber

1. The Chairman of the Accounting Chamber:

1) chairs the Accounting Chamber, manages its activities and provides a common organization of the Accounting Chamber;

2) Represents the Accounting Chamber in relations with the Verkhovna Rada of Ukraine, its organs, other state bodies, local governments, public associations, enterprises, institutions and organizations, public financial control of foreign states and other international organizations, ;

3) presides at meetings of the Accounting Chamber;

4) submits to the Accounting Chamber proposals on the general concept of activity of the Accounting Chamber, staff policy, draft estimates of the Accounting Chamber, structure and personnel arrangements of the Accounting Chamber;

5) submits for consideration of the Accounting Chamber proposals on the appointment and dismissal of the Secretary of the Accounting Chamber and in accordance with the decision of the Accounting Chamber appoints and dismisses the Secretary of the Accounting Chamber

6) informs the Verkhovna Rada of Ukraine on the results of public external financial control (audit);

7) signs the decisions of the Accounting Chamber and minutes of meetings of the Accounting Chamber;

8) provides public and media relations.

9) exercises other powers in accordance with this Law and other laws of Ukraine;

2. The Chairman of the Accounting Chamber within its authority issues orders and instructions.

3. In case of absence of the Chairman of the Accounting Chamber or inability to exercise his powers, a deputy Chairman of the Accounting Chamber temporarily takes powers of the Chairman of the Accounting Chamber

Article 22. Powers of the Secretary of the Accounting Chamber

1. Secretary of the Accounting Chamber is ex officio head of the apparatus of the Accounting Chamber

2. The Secretary of the Accounting Chamber:

- 1) organizes support of activity of the Accounting Chamber,
- 2) manages its apparatus on matters of organization, information, reference, material and technical provision of the Accounting Chamber.
- 3) provides preparation and holding of meetings of the Accounting Chamber, including keeping their minutes;
- 4) signs the minutes of the meetings of the Accounting Chamber;
- 5) submits to the Chairman of the Accounting Chamber preliminary proposals on the general concept of the Accounting Chamber activity, personnel policy, draft estimates of the Accounting Chamber, structure and personnel schedule of the apparatus of the Accounting Chamber;
- 6) appoints and dismisses officials of the apparatus of the Accounting Chamber pursuant to this Law, imposes disciplinary punishments, applies encouragement to such officials;
- 7) provides interaction between apparatus of the Accounting Chamber and other apparatuses of other state bodies, bodies of local self-government,
- 8) provides consideration of applications of legal entities and individuals coming to the Accounting Chamber;
- 9) performs other duties related to the functioning of the Accounting Chamber.

Article 23. Powers of the member of the Accounting Chamber

1. A member of the Accounting Chamber ensures the implementation of measures of public external financial control (audit) in accordance with the decision of the Accounting Chamber. To exercise his powers a member of the Accounting Chamber provides instructions to relevant department (departments) and/or territorial unit (units).

A member of the Accounting Chamber shall bear personal responsibility for the results of his activity.

If two or more members of the Accounting Chamber perform a measure of public external financial control (audit), they are jointly responsible for the results of their work.

{Part 1 Article 23 was supplemented by Paragraph 3 of the Law of Ukraine No. 293-IX on 14.11.2019}

2. A member of the Accounting Chamber:

- 1) prepares proposals for the planning of measures of public external financial control (audit) over fixed lines;
- 2) coordinates with other members of the Accounting Chamber the work on implementing measures of public external financial control (audit);
- 3) establishes control groups for the implementation of public external financial control (audit), appoints heads of such groups, involving if necessary, employees from different departments, or leads such groups;
- 4) coordinates the work of control groups on measures of public external financial control (audit);
- 5) signs reports on the results of the exercise of public external financial control (audit) and submits the reports at the meeting of the Accounting Chamber;
- 6) Upon the decision of the Accounting Chamber represents it in relations with other state bodies, local governments, business entities in Ukraine and abroad.

7) submits to the Secretary the Accounting Chamber proposals on the appointment and dismissal of his advisers

8) may require immediate admission with ministers and other heads of state bodies, the heads of government of the Autonomous Republic of Crimea and local authorities, public associations, enterprises, institutions and organizations irrespectively of their subordination, type of activity and ownership form, their officials and officials within their authority;

9) may be present in the prescribed manner at meetings of the Verkhovna Rada of Ukraine, its agencies, the Cabinet of Ministers of Ukraine, other public bodies and participate in discussions concerning competence of the Accounting Chamber.

A member of the Accounting Chamber may attend meetings of the Verkhovna Rada of Ukraine, its bodies and speak on issues related to the competence of the Accounting Chamber, on behalf of the Chairman of the Accounting Chamber.

{Point 9 Part 2 Article 23 was supplemented by Paragraph 2 of the Law of Ukraine [No. 1052-IX on 03.12.2020](#)}

Article 24. Remuneration of the Accounting Chamber members and officials of the apparatus of the Accounting Chamber and guarantees of their social protection

1. The salary of the Chairman of the Accounting Chamber is 30 subsistence minimums for non-disabled persons, the amount of which is set for January 1 of the calendar year, the Deputy Chairman of the Accounting Chamber – 27 subsistence minimums for non-disabled persons, the amount of which is set for January 1 of the calendar year, another member of the Accounting Chamber minimums for non-disabled persons, the amount of which is set for January 1 of the calendar year.

Members of the Accounting Chamber may be entitled to allowances, surcharges, bonuses, and other payments within the appropriate budgetary allocations in the manner and amounts determined by the decision of the Accounting Chamber.

{Part 1 Article 24 was supplemented by Paragraph 2 of the Law of Ukraine [No. 2621-VIII on 22.11.2018](#)}

{Part 1 Article 24 of the Law of Ukraine [No. 1774-VIII on 06.12.2016](#), with amendments of the Laws [No. 2478-VIII on 03.07.2018](#), [No. 2621-VIII on 22.11.2018](#)}

2. Remuneration of the Accounting Chamber officials determined in accordance with the Law of Ukraine “On public service”.

3. Members of the Chamber are subject to compulsory state social insurance under the legislation On Compulsory State Social insurance.

The members of the Accounting Chamber are entitled to take holiday leave amounting to 45 paid days per year.

{Part 1 Article 24 was supplemented by Paragraph 2 of the Law of Ukraine [No. 2621-VIII on 22.11.2018](#)}

4. Issues of social protection of officials of the apparatus of the Accounting Chamber are governed by the labor and public service legislation

Section IV WORK ORGANIZATION OF THE ACCOUNTING CHAMBER

Article 25. Meetings of the Accounting Chamber

1. The basic organizational form of the Accounting Chamber are meetings of the Accounting Chamber which are held in form of open hearings, on which are entitled to be present people's deputies of Ukraine, government representatives and the public. In cases when information disclosure which is reviewed during the meetings, may damage the interests of national security, defense, investigation or prevention of crime, in compliance with requirements provided by Article 6 part two of the Law of Ukraine "On Access to Public Information", closed meeting of the Accounting Chamber may be held.

{Part 1 Article 25 with amendments of the Law of Ukraine No. 720-IX on 17.06.2020}

2. At its meetings, the Accounting Chamber considers and examines the following questions:

- 1) the general concept of work and development of the Accounting Chamber;
- 2) approval of the structure of the apparatus of the Accounting Chamber;
- 3) approval of personnel arrangements of the Accounting Chamber;
- 4) approval of the budget of the Accounting Chamber;
- 5) approval of methods and methodologies for the implementation of the public external financial control (audit) by the Accounting Chamber;
- 6) approval of the Regulations of the Accounting Chamber;
- 7) determination the area of activity of the Accounting Chamber, appointing these areas over the members of the Accounting Chamber;
- 8) approval of work plans of the Accounting Chamber;
- 9) approval of reports, taking decisions on the results of the implementation of the public external financial control (audit) measures;
- 10) approval of the annual report of the Accounting Chamber;
- 11) organization of public relations and interaction with media;
- 12) development of international relations within the competence of the Accounting Chamber;
- 13) submission to the Verkhovna Rada of Ukraine on early termination of mandate of the Chairman or other Member of the Accounting Chamber;
- 14) other issues related to performance of powers of the Accounting Chamber.

3. Meetings of the Accounting Chamber are held in accordance with the approved plan but not less than once a month.

The meetings of the Accounting Chamber are convened and its daily agenda is formed by the Chairman of the Accounting Chamber, and in case of his absence – by the Deputy Chairman. In case of absence of the Chairman and his Deputy, members of the Accounting Chamber, in order to conduct the meeting shall elect the chairman from among the members the Accounting Chamber present at the meeting.

The meeting of the Accounting Chamber with proposals on its agenda may be convened by at least one third of the Accounting Chamber defined by part one of Article 17 of this Law, with mandatory notification of all members of the Accounting Chamber on such meeting

4. The meetings of the Accounting Chamber are valid if attended by at least two-thirds of its members, as specified in part one of Article 17 of this Law.

5. At the meetings of the Accounting Chamber, the protocol is kept and signed by the Chairman at this meeting and the Secretary of the Accounting Chamber. The protocol shall be brought to the attention of all members of the Accounting Chamber.

Article 26. Decisions of the Accounting Chamber

1. Decisions of the Accounting Chamber are made on the meetings of the Accounting Chamber.

2. Decisions of the Accounting Chamber are made by open vote by the majority of members of the Accounting Chamber present at the meeting (except as provided by this Law) and signed by the Chairman of the Accounting Chamber or by person who chaired the meeting of the Accounting Chamber.

{Part 2 Article 26 with amendments of the Law of Ukraine [No. 293-IX on 14.11.2019](#)}

3. The Member of the Accounting Chamber present at the meeting of the Accounting Chamber, who does not agree with the decision made, has the right to express a separate opinion, which is attached in writing to the protocol of the meeting of the Accounting Chamber, and has the right to inform the Verkhovna Rada of Ukraine and its authorities and other public bodies, local authorities to which the decision applies.

Article 27. Work planning of the Accounting Chamber

1. The Accounting Chamber operates in accordance with the work plans approved at the meeting of the Accounting Chamber.

2. Appeals of the Verkhovna Rada of Ukraine, its committees and other bodies, parliamentary inquiries and appeals, appeals of the President of Ukraine, the Cabinet of Ministers of Ukraine with proposals to the Accounting Chamber on conducting public external financial control (audit) measures are considered at the meeting of the Accounting Chamber on the decision making about their including to work plans of the Accounting Chamber. In case of neglect of such appeals and requests in the plan of work, the Accounting Chamber provides reasonable response in due course.

3. On its own initiative, or on the basis of subjects applications envisaged by part two of this article, the Accounting Chamber may also carry out unscheduled measures of public external financial control (audit).

The decisions to conduct such measures are adopted at the meeting of the Accounting Chamber.

The Accounting Chamber exercises unscheduled activities of public external financial control (audit) in accordance with the decision of the Verkhovna Rada of Ukraine adopted in the manner prescribed by the Regulations of the Verkhovna Rada of Ukraine

Article 28. Regulation of the Accounting Chamber

1. The procedure of the work organization of the Accounting Chamber, its regional branches or other structure units of its apparatus, issues of relations between the structure units, members of the apparatus of the Accounting Chamber and other officials of Accounting Chamber, other issues of internal organization of activities are determined by this Law and Regulations of the Accounting Chamber.

2. The Accounting Chamber Regulation and amendments to it are approved at a meeting of the Accounting Chamber by not less than two thirds of the Accounting Chamber defined by part one of Article 17 of this Law and published on the official website of the Accounting Chamber.

Article 29. Subsidiary organs of the Accounting Chamber

1. The Accounting Chamber for the exercise of its powers may establish temporary consultative, advisory and other subsidiary organs. The tasks, composition and organization of work of such subsidiary organs shall be defined by the Accounting Chamber.

2. Financial provision of the subsidiary organs of the Accounting Chamber shall be at the expense of and within the budget allocations of provision of the Accounting Chamber activity.

Article 30. Information on the activities of the Accounting Chamber

1. The Accounting Chamber y prepares annually and not later than May 1 of year which follows the reporting year submits to the Verkhovna Rada of Ukraine annual report on its activity. At the same time when submitting the report to the Verkhovna Rada of Ukraine the Accounting Chamber publishes the report on its official web-site for public access in the form of open data according to the Law of Ukraine "On access to public information".

The annual report on the activities of the Accounting Chamber shall include information on:

1) conducted by the Accounting Chamber control measures with the obligatory indication of: revealed abnormalities, deficiencies and violations;

submitted to the law enforcement authorities materials on revealed signs of criminal or administrative offenses and response measures taken by the law enforcement authorities;

provided recommendations (proposals) and the consequences of control objects respond to these recommendations (proposals);

2) Staff and financial provision of the Accounting Chamber activity, including the number of employees of the apparatus of the Accounting Chamber and its composition, performance estimates of the Accounting Chamber;

3) assessment of the effectiveness and efficiency of the Accounting Chamber activity indicating the status of the work plan and report on the implementation of budget program;

4) Cooperation with the Supreme Audit Institutions of other states and international organizations;

5) results of the external audit of the Accounting Chamber and external evaluation of the Accounting Chamber activity in case of implementation of such measures;

6) information on the status of implementation by the object of control of recommendations of the Accounting Chamber;

{Part 1 Article 30 was supplemented by a new Paragraph of the Law of Ukraine [No. 1052-IX on 03.12.2020](#)}

7) Other issues deemed necessary by the Accounting Chamber for explanation of the report.

The Chairman of the Accounting Chamber presents such an annual report to the plenary session of the Verkhovna Rada of Ukraine.

2. The Accounting Chamber regularly publishes information on its activity in the mass media, including reports on performed activities of public external financial control (audit), as well as publishes such information, work plans, decisions of the Accounting Chamber on its official web-site in the form of open data according to the Law of Ukraine "On access to public information".

SECTION V ACTIVITY PROCEDURES OF THE ACCOUNTING CHAMBER

Article 31. Grounds for the exercising of measures of public external financial control (audit)

1. Grounds for exercising the measures of public external financial control (audit) is the work plan of the Accounting Chamber or decision of the Accounting Chamber on conducting the unplanned measure of public external financial control (audit) and respective order signed by a member of the Accounting Chamber for the performance of such measure. The order contains the ground, purpose, subject, term of public external financial control (audit) measures, as well as the composition of the control group.

2. Order, rules and procedures of the measures of public external financial control (audit) are defined by this Law and in accordance with the Accounting Chamber Regulation.

Article 32. Rights and duties of persons who are members of a control group of the Accounting Chamber

1. During exercising the measures of public external financial control (audit) persons who are the part of the control group, have the right to:

- 1) enter any building and storage premises of the controlled entity freely;
- 2) request and study original documents and other materials, data on electronic carriers, obtain in terms set by the head of control group copies, excerpts from documents (including electronic ones);
- 3) inspect in the prescribed legal procedure the documents and materials containing classified information;
- 4) require from the control object officers to eliminate violations immediately and provide with written information on it during the specified period;
- 5) receive oral and written explanations from the control object officials;
- 6) seal cash and cash facilities, warehouses, storerooms, archives and other facilities of the control object, to seize documents with drawing the act and describing the documents seized under the court decision.

2. Persons who are the part of the control group of the Accounting Chamber during exercising the public external financial control (audit), are obliged to:

- 1) report immediately to the Member of the Accounting Chamber responsible for the execution of public external financial control (audit) on findings concerning the damage to the state, to take measures on prevention of such facts in the future;
- 2) comply with the principles of independence, legality, completeness, objectivity, reliability and validity;
- 3) accept from the control object officials their oral and written statements, comments, explanations, submitted upon their initiative and to review the matters referred to therein;
- 4) not to disclose information concerning the control object prior to the consideration of the materials by the Accounting Chamber Board, except as provided for in Paragraph 1 of this part.
- 5) immediately report to the head of the control group on all cases of obstruction or undue interference of officials of the object of control or other persons in activities of public external financial control (audit), to record such cases and to take measures provided by the law to bring the perpetrators of such offenses to the responsibility;

6) to declare on rejection from participating in activities of public external financial control (audit) under circumstances that indicate a potential conflict of interests Members of the Accounting Chamber and the officials of the apparatus of the Accounting Chamber independently make decisions within their authority. They shall refrain from executing any orders, instructions or directives that contradict the Law and to take other measures provided by law.

3. Members of the Accounting Chamber and the officials of the apparatus of the Accounting Chamber are disciplinary, civilly, administratively or criminally liable for their unlawful acts or negligence.

4. Members of the Accounting Chamber and the officials of the apparatus of the Accounting Chamber shall be brought to responsibility for violation of disclosure of classified information that they became aware of in connection with their official duties.

Article 33. Rights and obligations of control object officials

1. Control object officials have the right to:

1) require from officials of the apparatus of the Accounting Chamber orders signed by the appropriate Member of the Accounting Chamber, for the execution of public external financial control (audit);

2) be present during the exercising of the public external financial control (audit) and provide explanations of the arising issues, to get acquainted with and before signing to receive the act on results of performance audit, financial audit;

3) raise the issue of disqualification of officials of the apparatus of the Accounting Chamber from participation in realization of measures of public external financial control (audit) before a member of the Accounting Chamber or the disqualification of a member of the Accounting Chamber - before the Accounting Chamber (with arguments reasons for disqualification). The question of disqualification is decided within five days of receipt of the appeal:

on a member of the Accounting Chamber - at the meeting of the Accounting Chamber; on officials of the apparatus of the Accounting Chamber - by a member of the Accounting Chamber. Consideration of disqualification does not prevent the implementation of measures of public external financial control (audit);

4) appeal in the prescribed legal procedure a decision, action or inaction of members of the Accounting

Chamber and officials of the apparatus of the Accounting Chamber;

2. Control object officials are obliged to:

1) assist to exercise of the public external financial control (audit), including to provide for the control group a separate room, sealed and equipped with communication tools and computers;

2) not to interfere with the legitimate activities of persons who are members of the control group of the Accounting Chamber during their exercising of public external financial control (audit) and fulfill legal requirements of such officials, including providing originals and other material data in electronic form, copies, extracts of documents (including electronic ones) on demand of a head of the control group in specified period, to sign documents sign acts on results of performance audit, financial audit;

3) take immediate measures to eliminate violations, compensation in the prescribed manner of the damage to the state.

4) provide responses to requests from members of the Accounting Chamber within fourteen days after the receipt of the request if it does specify another term.

3. Failure to comply with the legal requirements of the Accounting Chamber members and officials of the Accounting Chamber, creating obstacles in their work,

providing them with false information, as well as noncompliance with the terms specified by them to provide information entails a responsibility established by law.

Article 34. Act on results of performance audit, financial audit

1. The result of conducting performance audit, financial audit is an act, which specifies: the actual situation on the object of the audit, and in case of law violations the facts are specified with summary of information on legislative acts that have been violated and the amount of damages, facts of inefficient use of funds of the State budget. The act provides a list of documents and other materials that were controlled, analyzed, evaluated during the performance audits, financial audit.

2. The head of the control group is personally responsible for the objectivity and validity of the facts set out in the act.

3. The act shall be signed by the head of the control group, members of the control group and the head of the control object (and in case of his absence - the official of control object, who is his deputy).

A copy of the signed act shall be provided to the control object.

4. If there are comments on the act content the head of control object (and in his absence - the official of the control object, who is his deputy) signs the act with cautioning and presenting (sending) within the term established by the Regulations of the Accounting Chamber, but not later than five working days, to the member of the Accounting Chamber, responsible for conducting performance audit, financial audit, reasoned written observations on the provisions of the act, with which he does not agree. Such comments are added to the Act and are an integral part of it, and are considered by a member of the Accounting Chamber in the preparation of report on the implementation of measures of public external financial control (audit).

Article 35. Report on conducting the measures of public external financial control (audit)

1. On the results of conducting performance measures of public external financial control (audit) a report is drawn up which consists of the act (if available), conclusions and recommendations (proposals).

The report on financial audit and efficiency audit conclusions shall necessarily contain conclusions under criteria established according to parts three and four of Article 4 of this Law.

2. The report shall be signed and presented to the meeting of the Accounting Chamber by a member of the Accounting Chamber, responsible for exercising the external control (audit).

3. Not later than seven working days before consideration at a meeting of the Accounting Chamber, a draft report is been discussed by the appropriate member of the Accounting Chamber and an authorized official of the control object. Within five days the object of control may provide written comments on the content of the draft report to the relevant member of the Accounting Chamber, which considers them and draws up a certificate on the result of the comments consideration. Such comments and certificates are annexed to the report and are its integral part

4. As soon as the report has been approved at a meeting of the Accounting Chamber, it is sent to the control object.

5. Manner of preparation, discussion and consideration of the report are defined by this Law and in accordance with this Law the Regulations of the Accounting Chamber.

Article 36. Responding to the decision of the Accounting Chamber made on the discussion of the report

1. Following the discussion at the meeting of the Accounting Chamber on report prepared after conducting of measures of public external financial control (audit), the Accounting Chamber makes a decision and sends it along with the appropriate report of the control object.

Requirements for the drafting and execution of decisions of the Accounting Chamber adopted after discussions of reports are defined by this Law and the Accounting Chamber Regulation.

2. The decision taken by the discussion of the report is to be considered by the control object.

The control object informs the Accounting Chamber about the results of the decision of the Accounting Chamber, planned and taken measures accordingly to decision within one month.

If the control object has not informed the Accounting Chamber about results of consideration of its decision or the Accounting Chamber declared the measures planned and taken by the control object in relation to its decision inadequate, The Accounting Chamber shall inform about it the relevant authorities and the public through the media.

3. The decision of the Accounting Chamber and the results of their examination by the control object shall be published on official web-site of the Accounting Chamber except classified information.

Section VI RELATIONS BETWEEN THE ACCOUNTING CHAMBER AND OTHER GOVERNMENT BODIES

Article 37. Relations between the Accounting Chamber of the Verkhovna Rada of Ukraine and its bodies

1. The Accounting Chamber interacts with the Verkhovna Rada of Ukraine and its bodies in the manner prescribed by this Law, the Regulation of Verkhovna Rada of Ukraine and other laws, which provides, inter alia:

appointment and dismissal by the Verkhovna Rada of Ukraine of Chairman and other members the Accounting Chamber;

informing the Verkhovna Rada of Ukraine and its bodies on the results of the measures of public external financial control (audit) conducted by the Accounting Chamber;

submission and presentation to the Verkhovna Rada of Ukraine of annual report on the results of activity of the Accounting Chamber;

hearing by the Verkhovna Rada of Ukraine and its bodies of reports and information (communications)

from members of the Accounting Chamber on the implementation of measures of public external financial control (audit);

provision within the competence by the Accounting Chamber of consultations to the Verkhovna Rada of Ukraine;

participation of People's Deputies of Ukraine in the meetings of the Accounting Chamber;

participation of members of the Accounting Chamber in the meetings of the Verkhovna Rada of Ukraine and its bodies;

Article 38. Relations between the Accounting Chamber and the President of Ukraine

1. The Accounting Chamber may be involved in the preparation of draft acts of the President of Ukraine on issues within the competence of the Accounting Chamber.

2. Members of the Accounting Chamber and officials of the apparatus of the Accounting Chamber upon their consent can be included in the consultative and advisory bodies established by the President of Ukraine, and to participate in such bodies on voluntary basis.

3. The Accounting Chamber may apply to the President of Ukraine with proposal to suspend the Act of the Cabinet of Ministers of Ukraine on grounds of its non-compliance with the Constitution of Ukraine, the abolition of the decisions of heads of local state administrations that conflict with the Constitution and laws of Ukraine, other legislative acts of Ukraine.

Article 39. Relations between the Accounting Chamber and the Cabinet of Ministers of Ukraine

1. The Cabinet of Ministers of Ukraine at the request of the Accounting Chamber provides statistical, financial and other information necessary for the performance of powers established by the Constitution and laws of Ukraine.

2. The Accounting Chamber may request the Cabinet of Ministers of Ukraine with reasonable proposal to suspend or terminate the act of the Cabinet of Ministers of Ukraine on financial and budget issues on the grounds of its non-compliance with the laws of Ukraine.

3. The Accounting Chamber provides information on the results of measures of public external financial control (audit) measures regarding executive authorities and state property objects to the Cabinet of Ministers of Ukraine exercised by the Accounting Chamber and proposals to bring to the statutory liability of people convicted for violation of the law, inappropriate and inefficient use of funds, causing material damage to the state. The Cabinet of Ministers informs the Accounting Chamber about the measures taken according to the consideration of such information.

Article 40. Relations between the Accounting Chamber and the state financial control body of Ukraine

1. The Accounting Chamber of Ukraine interacts with the state financial control body in accordance with the laws of Ukraine and other legal acts adopted in order to perform them.

2. The Accounting Chamber may provide methodical, methodological, and advisory support to the state financial control body.

Article 41. Relations between the Accounting Chamber and law enforcement authorities

1. The Accounting Chamber in the case of detection of features of criminal or administrative offense in the implementation of measures of public external financial control (audit) shall report them to the Economic Security Bureau of Ukraine and to other appropriate law enforcement authorities.

{Part 1 Article 41 of the Law of Ukraine [No. 1150-IX on 28.01.2021](#)}

2. The relevant law enforcement authorities shall upon consideration of materials of the Accounting Chamber inform it of the measures taken in response.

Section VII AUDIT OF THE ACCOUNTING CHAMBER

Article 42. Internal Audit of the Accounting Chamber

1. The Accounting Chamber verifies the activities of its structural units in the way of conducting of internal audit.

2. The Regulation of the Accounting Chamber determines the order and frequency of internal audit in the Accounting Chamber.

3. Report on internal audit is considered at the meeting of the Accounting Chamber.

Article 43. External Audit of the Accounting Chamber and external evaluation of its activities

1. According to the results of presentation of the annual report on the activities of the Accounting Chamber the Verkhovna Rada of Ukraine may take a decision on the implementation of the external audit of the Accounting Chamber

The external Audit of the Accounting Chamber may be performed once every three years by an audit firm which has experience in audit in accordance with international audit standards. The same audit firm cannot carry out such audit more than three times in a row.

The Verkhovna Rada of Ukraine on the proposal of the Committee of the Verkhovna Rada of Ukraine, whose competence includes the budget, determines the audit firm, terms and financial covering of the external audit of the Accounting Chamber.

2. The external evaluation of activity of the Accounting Chamber on compliance with international audit standards may be carried out by one of the leading members of the International Organization of Supreme Audit Institutions (INTOSAI) at the request of the Accounting Chamber.

3. Reports on the results of the external audit of the Accounting Chamber and external evaluation the Accounting Chamber activity in the case of such events shall be published on the official website of the Accounting Chamber.

Section VIII FINAL AND TRANSITIONAL PROVISIONS

1. This Law shall take effect from the day following the day of its publication.

2. To declare invalid:

Law of Ukraine "On the Accounting Chamber" (Bulletin of the Verkhovna Rada of Ukraine, 1996., № 43, p. 212, with subsequent amendments);

Resolution of the Verkhovna Rada of Ukraine "On the order of entry into force of the Law of Ukraine "On the Accounting Chamber" (Bulletin of the Verkhovna Rada of Ukraine, 1996., № 43, p. 213);

Resolution of the Verkhovna Rada of Ukraine "On the validity of the Law of Ukraine "On the Accounting Chamber" (Bulletin of the Verkhovna Rada of Ukraine, 1996., № 24, p. 136)

Resolution of the Verkhovna Rada of Ukraine "On Establishment of Territorial Offices of the Accounting Chamber" (Bulletin of the Verkhovna Rada of Ukraine, 2004, № 38, p. 481).

3. The Chairman and other members of the Accounting Chamber, assigned to positions pending the entry into force of this law shall hold their positions and perform their duties until the appointment of new staff of the Accounting Chamber by the Verkhovna Rada of Ukraine

During two months following the entering into force of this Law the Verkhovna Rada of Ukraine appoints new staff of the Accounting Chamber in the manner prescribed by the Law.

4. Requirements to a member of the Accounting Chamber concerning one of the official languages of the Council of Europe are provided by Part 1 of Article 19 of this Law shall apply from January 1, 2017.

4-1. To establish that, before the appointment by the Verkhovna Rada of Ukraine of the composition of the Accounting Chamber set by part one of Article 17 of this Law (as amended by the Law of Ukraine of November 14, 2019, No. 293-IX "On Amendments to the Budget Code of Ukraine"), meeting of the Accounting Chamber are legally qualified in the presence of at least two-thirds of the number of members of the Accounting Chamber factually appointed by the Verkhovna Rada of Ukraine.

{Section VIII was supplemented by Point 4-1 of the Law of Ukraine [No. 293-IX on 14.11.2019](#)}

4-2. Committee of the Verkhovna Rada of Ukraine, subject to which the issues of the budget belong, together with the Verkhovna Rada of Ukraine not later than three months from the day of entry into force of the Law of Ukraine of November 14, 2019, No. 293-IX "On Amendments to the Budget Code of Ukraine" to ensure the conduction of competition for appoint four members of the Accounting Chamber and submit relevant materials to the Verkhovna Rada of Ukraine.

{Section VIII was supplemented by Point 4-2 of the Law of Ukraine [No. 293-IX on 14.11.2019](#)}

5. To amend the following legislative acts of Ukraine:

1) in the Code of Ukraine on Administrative Offences (Bulletin of the Verkhovna Rada of the USSR, 1984, annex to No. 51, p. 1122):

a) Article 188-19 shall read as follows:

“Article 188-19. Failure to comply with legal requirements of a People's Deputy of Ukraine, the Accounting Chamber, a member of the Accounting Chamber

Failure to comply with the statutory terms to respond to the appeal of a People's Deputy of Ukraine, providing false or incomplete information on such an appeal entails the imposition of fine on officials from ten to twenty-five untaxed minimum incomes

Repeatedly within one year committing a violation provided for in the first paragraph of this article, for which a person has been subjected to administrative penalty entails the imposition of fine on officials from twenty-five to fifty untaxed minimum incomes.

Failure to comply with established by law terms to respond to people's deputies of Ukraine, providing false or incomplete information on the request entails the imposition of fine on officials from one hundred to two hundred fifty untaxed minimum incomes.

Repeatedly within one year committing a violation provided for in part three of this article, for which a person has been subjected to administrative penalty, entails the imposition of fine on officials from two hundred fifty to four hundred untaxed minimum incomes.

Failure to comply with the legal requirements of the Accounting Chamber, a member of the Accounting Chamber, creating obstacles to their activities in the exercise of their powers, providing false or incomplete information or failure to provide information within the period specified by the law, entail the imposition of fine on officials from one hundred to two hundred fifty untaxed minimum incomes.

Repeatedly within one year committing a violation provided for in part five of this article, for which a person has been subjected to administrative penalty entails the imposition of fine on officials from two hundred fifty to four hundred untaxed minimum incomes”;

b) in part one of Article 255:

in the paragraph “the Accounting Chamber (Articles 164-12, 164-14, 188-19)” numbers “188-19” replace with words and numbers “parts five and six of Article 188-19”;

in paragraph “control department of the Verkhovna Rada of Ukraine (Article 188-19)” word and numbers “(Article 188-19)” replace with words and numbers “(parts one to four of article 188-19)”;

2) in the Criminal Code of Ukraine (Bulletin of the Verkhovna Rada of Ukraine, 2001., No. 25-26, p. 131):

in paragraph one of the part one of Articles 112 and 346 replace the words “Chairman of the Accounting Chamber” with words “Chairman or another member of the Accounting Chamber”;

in paragraph one of the part one of Article 344 replace the words "member of the Accounting Chamber" with words "other member the Accounting Chamber”;

Complement with Article 351-1 of the following content:

“Article 351-1. Obstruction of the activity of the Accounting Chamber, of a member of the Accounting Chamber

1. Failure of an official to comply with legal requirements of the Accounting Chamber, a member of the Accounting Chamber, creating artificial obstacles in their work, providing them with false information entails the imposition of fine from one hundred to one thousand untaxed minimum incomes, or arrest for up to six months or deprivation of freedom for up to three years”;

3) in the Criminal Procedure Code of Ukraine (Bulletin of the Verkhovna Rada of Ukraine, 2013, No. 9-10, p. 88):

a) paragraph 5 part one of Article 480 shall read as follows:

“5) The Chairman, other member the Accounting Chamber”;

b) in paragraph 2 part one of Article 481 replace the words “the Chairman of the Accounting Chamber, his first deputy, deputy, Chief Controller, Secretary the Accounting Chamber” with words “the Chairman or another member of the Accounting Chamber”;

4) part six of Article 27 of the Law of Ukraine “On State Secrets” (Bulletin of the Verkhovna Rada of Ukraine, 1999, No. 49, p. 428, 2004, No. 23, p. 320; 2008, No. 27-28, p. 252) after the words “the Head of the Security Service of Ukraine” add words “the Chairman and other members of the Accounting Chamber”;

5) in the Regulation of the Verkhovna Rada of Ukraine approved by the Law of Ukraine “On Regulations of the Verkhovna Rada of Ukraine” (Bulletin of the Verkhovna Rada of Ukraine, 2010, No. 14-17, p. 133 with subsequent changes):

a) part one of Article 49 after the words and numbers “part two of Article 157” supplement with the words and numbers “part seven of Article 161”;

b) Article 161 supplement with part seven as follows:

“7. the Verkhovna Rada may adopt a procedural decision on the carrying out by the Accounting Chamber of unplanned measure of public external financial control (audit) initiated by at least one parliamentary faction (parliamentary group).

Such a question cannot be considered by the Verkhovna Rada more than once during one regular session of the Verkhovna Rada from one parliamentary faction (parliamentary group)”;

c) in article 208:

exclude the words “Chairman of the Accounting Chamber” from the title;

exclude the number "16" and the words "the Chairman of the Accounting Chamber" from the part one;

exclude the words "On the Accounting Chamber" from the second part;

exclude the words "Chairman of the Accounting Chamber" from the third part;

d) add Article 208-2 as follows:

"Article 208-2. The procedure for the appointment and dismissal of the Chairman and other members of the Accounting Chamber"

1. In accordance with paragraph 16 part one of Article 85 of the Constitution of Ukraine the Verkhovna Rada appoints and dismisses the Chairman and other members of the Accounting Chamber in the manner provided by this Article and with the specifications defined by the Law of Ukraine "On the Accounting Chamber"

2. Not later than six months before the expiration of powers of a member the Accounting Chamber or within 14 days from the early termination of his powers, a competition for positions of a Member the Accounting Chamber shall be announced.

The announcement of the terms and conditions of such a competition shall be published on the official website of the Verkhovna Rada and in the newspaper "Voice of Ukraine" upon submission of the committee, jurisdiction of which includes the budget

For participation in the competition for the position of a Member of the Accounting Chamber, a candidate to the position shall submit to the Committee, whose competence includes issues of budget, documents according to the list defined by the Law of Ukraine "On the Accounting Chamber".

Information about the candidates who submitted documents shall be published on the official website of the Verkhovna Rada within five working days after the end of the period for submitting the documents.

3. The Committee, whose competence includes issues of budget, considers the documents submitted by candidates for positions of members of the Accounting Chamber and previously discusses the candidates for their compliance with the requirements established by Law of Ukraine "On the Accounting Chamber", and submits to the Verkhovna Rada a decision with the conclusions on each candidate and recommendations for appointment the candidates as members of the Accounting Chamber according to the number of vacancies.

The decision of Committee, whose competence includes issues of budget and information about the candidates for the position of members of the Accounting Chamber (Part 2 Article 205 of the Regulations) are provided to People's Deputies not later than three days prior to consideration of the appropriate question by the Verkhovna Rada.

4. Discussion of candidates to the positions of members of the Accounting Chamber shall be conducted in the manner provided for by part eight of Article 205 of Regulation.

5. The appointment of members the Accounting Chamber shall be carried out through open vote on each candidate separately. The appointed member of the Accounting Chamber shall be the candidate who was supported by the majority of votes of people's deputies of the Verkhovna Rada.

If the candidates for the position of Accounting Chamber have not received the required number of votes of people's deputies for the appointment, a repeated competition shall be announced which is held in accordance with the procedure referred to in this Article.

6. Dismissal of members of the Accounting Chamber shall be carried out through an open vote by the majority of people's deputies of the Verkhovna Rada with the availability of decision of the Committee whose competence includes the budget.

7. The Chairman of the Accounting Chamber shall be appointed by the Verkhovna Rada upon the submission of the Head of the Verkhovna Rada of Ukraine.

The Head of the Verkhovna Rada of Ukraine submits to the Verkhovna Rada a submission on the appointment as the Chairman of the Accounting Chamber of one of the members of the Accounting Chamber.

The appointment and dismissal of the Chairman of the Accounting Chamber shall be carried out through an open vote by the majority of people's deputies of the Verkhovna Rada.

8. The decision on the appointment and dismissal of the Chairman, other member of the Accounting Chamber shall be made with a respective resolution of the Verkhovna Rada”;

g) in article 210:

exclude the words “members of the Accounting Chamber” from the title;

exclude numbers “16” and the words “members of the Accounting Chamber” and “On Accounting Chamber” from part one;

exclude the words “(except for members of the Accounting Chamber)” from the second paragraph;

6) In the Law of Ukraine "On Prevention of Corruption" (Bulletin of the Verkhovna Rada of Ukraine, 2014 p., № 49, 2056, 2015, № 17, p. 118):

a) in point "a" of paragraph 1 of Article 3 the words "the Chairman of the Accounting Chamber" substitute with the words "The Chairman and other members of the Accounting Chamber";

b) in part one of Article 19:

in the fourth paragraph, the words “the Accounting Chamber - by approval of the Board of the Chamber, and” shall be deleted;

in the fifth paragraph, the words “Central Election Commission” replace with words “the Accounting Chamber, the Central Election Commission.”

6. The Cabinet of Ministers of Ukraine within two months from the date of entry into force of this Law:

to submit to the Verkhovna Rada of Ukraine proposals on bringing the legislation of Ukraine in accordance with this Law.

to bring the regulations into conformity with this Law;

to ensure bringing by ministries and other central executive authorities of their normative legal acts into conformity with this Law;

7. The Accounting Chamber shall within three months from the date of entry into force of this Law to bring its normative legal acts into conformity with this Law.

President of Ukraine

P. POROSHENKO

City of Kyiv

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