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## **ACCOUNTING CHAMBER OF UKRAINE AS A PERMANENT CONTROLLING AUTHORITY**

The strategic course of Ukraine is aimed at Europe. This means that state institutions, among which a special place belongs to the Accounting Chamber of Ukraine as a permanent control authority, should be established and developed based on European standards and many years of proven best practices. One of the main functions of the Verkhovna Rada of Ukraine is control. Of course, everything related to control over the receipt and spending of taxpayers' money is the prerogative of state institutions. The Accounting Chamber of Ukraine as a body with a constitutional status is the mechanisms ensur-

ing control over the implementation of laws of Ukraine adopted by the Verkhovna Rada of Ukraine, implementation of the State Budget of Ukraine, funding for national programs in the part concerning the use of the State Budget of Ukraine.

Thus, given the importance of the Accounting Chamber of Ukraine as a permanent controlling authority and given the importance of the functions assigned to this authority, such a body can perform its functions objectively and effectively only if it is independent of the organizations it examines and protected from outside influence.