

No. 25
March 2026

Monitoring Implementation of the IMF programme and EU assistance

SPECIAL ISSUE

***“Ukraine is not meeting its partners’ requirements.
What will happen to the funding?”***





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Summary

In 2026, Ukraine will need \$52 billion in external financing, and access to most of these funds depends directly on cooperation with the IMF – it is this cooperation that unlocks funding from the EU and other partners. If commitments are met, the need is fully covered. If not, the financial chain breaks: **the deficit exceeds \$30 billion, and funds will only last until May**, or, in the best-case scenario, if MPs finally start voting on the Ukraine Facility laws, until mid-summer.

The Verkhovna Rada has not passed any of the four laws required to receive \$3.35 billion from the World Bank.

New IMF Programme began with Ukraine's failure to meet structural benchmarks. Important commitments that the government and the IMF set out in the Memorandum have also not been fulfilled. These include a wide range of measures, primarily in financial and fiscal policy.

Unfulfilled indicators of the Ukraine Plan continue to accumulate, creating risks of losing significant amounts of EU financial support and slowing down the implementation of key reforms. **By the end of 2025, Ukraine had failed to meet 14 indicators totalling over €3.9 billion**, with the largest share falling in Q4 2025 – 10 indicators worth €2.5 billion. **At the same time, in Q1 2026, Ukraine fulfilled only 1 indicator, despite failing to meet a further 7**, the total value of which continues to increase the amount of potentially lost financing.

Laws for receiving assistance from the World Bank





The World Bank's Development Policy Operations – **no progress in implementation, and therefore no financing**

In March, there was still no progress on the adoption of the laws necessary to receive US\$3.35 billion under the World Bank's Development Policy Operations (DPO) facility

On Public Procurement ([No. 11520](#)) – adopted in the first reading in September 2024; on 24 February 2026, the responsible parliament committee recommended the updated version for adoption at second reading (Ukraine Plan indicator No. 8.6, to be implemented in Q2 2027)

Safety and interoperability in rail transport in Ukraine ([No. 14174](#)) – adopted in the first reading in December 2025, currently under the preparation for the second reading (also Ukraine Plan indicator [No. 11.3](#), to be implemented in Q4 2025) – European safety management model

On energy market integration ([No. 12087-d](#)) – adopted in the first reading in July 2025, currently under preparation for second reading (Ukraine Plan indicator [No. 10.5](#), to be implemented in Q2 2025)

On the Single Euro Payments Area, SEPA ([No. 14237](#)) (or an improved draft law being developed by the committee) and related draft laws ([No. 14326](#) – amendments to the Civil Code and [No. 14328](#) – amendments to the Administrative and Criminal Codes) – preparation for the first reading: [“financial visa-free regime”](#)



Monitoring of the implementation of structural benchmarks under the IMF programme



completed
on time



completed
with a delay



in
progress



not completed





New IMF programme – started with non-compliance

Ukraine has received the first tranche under new IMF programme – US\$1.5 billion

By the end of March, Ukraine was due to have met three structural benchmarks – two structural benchmarks were not completed on time, and one is at risk of non-compliance:

- Benchmark No. 2, “Strengthening the process for appointing members of supervisory boards of state-owned banks”, **was not completed** (although the deadline was the end of February)
- By the end of March, Benchmark No. 3 “Adoption of tax changes” **had also not been met** – this refers to the draft law on the abolition of the VAT exemption for the simplified tax regime, taxation of digital platforms, taxation of all parcels, and the permanent application of the military levy

The Cabinet of Ministers decided to submit four draft laws on the changes, rather than a single comprehensive bill. All of them, except for the VAT one, were approved on 30 March and will be submitted to the Verkhovna Rada.

- **At risk:** “Appointment of the Head of the State Customs Service” (of course, they could appoint someone in the evening of 31 March, but...)



Commitments set out in the Memorandum have not been fully fulfilled (1)

- Ukraine is honouring its commitment not to introduce additional currency and import restrictions.
- The government approved [the Procedure](#) for the development, monitoring and evaluation of strategies, which form the basis for the formulation of proposals for public investment, **on time**.
- By the end of February 2026, the government was due to adopt KPIs for the Head of the State Customs Service, but this **did not happen**. [A draft law](#) on this was adopted in principle back in December 2025 and has not progressed since.
- The government **did not submit** to the parliament a draft law to improve the integration of public investment into medium-term budget planning and fiscal risk management, in particular regarding: (i) the use and accounting of multi-year budgetary commitments and contingent liabilities for public investment projects; (ii) the definition of contingent liabilities that may arise within public-private partnerships; (iii) the management and disclosure of fiscal risks associated with public investments; (iv) the budgeting of public investments at local level.
- The government **has not yet submitted** to parliament a draft law on changes to management approaches at the Deposit Guarantee Fund for Individuals (it was due by the end of March), nor a draft law on changes to securitisation and mortgage bonds.
- The Ministry of Finance is still due to publish a report in March on the implementation of the National Revenue Strategy. As of 31 March, the relevant report is not available on [the Ministry of Finance's website](#).



Commitments set out in the Memorandum have not been fully implemented (2)

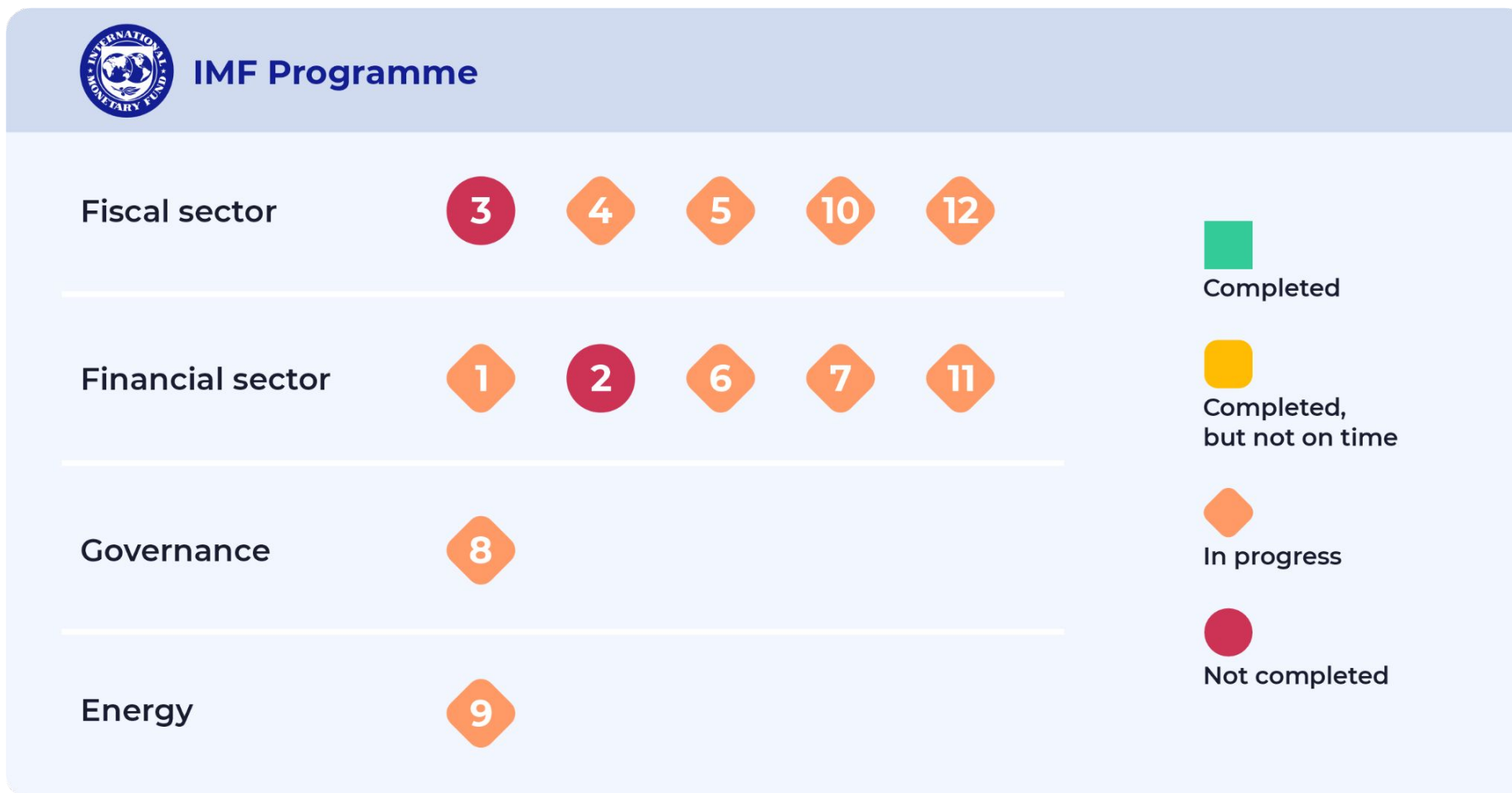
- **There is** still **no** draft law in the parliament establishing the legal framework for the implementation of a vertically integrated market infrastructure (it was due to be approved by the end of February 2026, but the National Securities and Stock Market Commission was collecting proposals for the draft Law 'On Financial Market Infrastructure' until 27 March).
- The government **has not** yet **repealed** CMU Resolution No. 1441 to reinstate independent evaluation of supervisory boards (the deadline was the end of March).
- The promise to fill vacant positions on the Board of the National Bank of Ukraine by the end of March 2026 **has not been fulfilled**.
- By the end of March 2026, an internationally recognised financial adviser was also required to be appointed to prepare for the sale of Sens Bank and Ukrgasbank.

Why is it important to monitor the fulfilment of commitments?

- The commitments set out in the programme complement the structural benchmarks for a holistic approach to reforms.
- As the experience of the previous programme shows: commitments that are not fulfilled may become structural benchmarks during the Program review.



Structural Benchmark Implementation Map



Monitoring the implementation of the indicators of Ukraine Plan



completed
on time



completed
with a delay



in
progress



not
completed



→ Ukraine Plan: main updates as of March 2026

- On March 5, as part of the investment component of the UF Ukraine Investment Framework, **a new investment package worth €1.5 billion was approved**
- **Ukraine is critically lagging behind in fulfilling the Ukraine Facility indicators.** In 2025, 14 indicators worth over **€3.9 billion** were not completed, including 10 indicators in Q4 alone worth **€2.5 billion**
- **Out of the 8 indicators** to be completed by the end of Q1 2026, **only 1 has been met**, while **7 indicators worth €2.6 billion remain unmet**
- As early as July, **Ukraine could irreversibly lose €300 million due to the failure to meet the Q1 2025 indicator** on increasing the staffing of the High Anti-Corruption Court of Ukraine (HACC)

✖ Debts for the first three quarters of 2025 amount to ~ €1.5 billion

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Q1 2025:

~€0.3 bn

- 4.3. Increase the staffing of the HACC

Q2 2025:

~€0.7 bn

- 3.5. Changes regarding the review of judges' declarations of integrity and their verification (No. [13165-2](#))
- 3.8. Reform of digitalization of enforcement proceedings (No. [14005](#))

Q3 2025:

~€0.5 bn

- 10.5. Adoption of legislation for the electricity integration package (draft Law No. [12087-d](#))

✖ Q4 2025: 10 unfulfilled indicators for €2.5 billion

- **1.2.** Amendments to legislation on the civil service (No. [13478-1](#))
- **4.8.** Conducting the next National Risk Assessment
- **6.7.** Assessment and, if necessary, amendments to distinguish PSO from non-PSO in the SOE (No. [13620](#))
- **6.9.** Lifting the suspension of law on state aid (No. [14345](#))
- **8.2.** Deregulation in certain spheres (No. [14030](#))
- **10.3.** Improving permitting procedures for investments in renewable energy sources (No. [14271](#))
- **10.7.** Appointment of a nominated electricity market operator
- **10.11.** Determination of the special status of the NEURC (No. [14282](#))
- **10.14.** Supporting the development of efficient and more sustainable district heating (No. [14067](#))
- **11.3.** Entry into force of the Law on traffic safety and interoperability of railway transport (No. [14174](#))

~€2.5
bn

✖ Q1 2026: 6 unfulfilled indicators for €2.6 billion

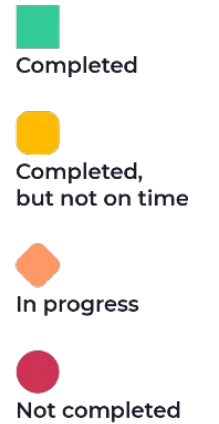
- **1.5.** Launch and implementation of a human resources management information system
- **3.7.** Legislation on simplified insolvency procedures for micro, small and medium-sized enterprises (No. [15024](#))
- **3.12.** Introduction of a transparent selection process for prosecutors in senior positions *(not registered with the Verkhovna Rada)*
- **8.5.** Resolving issues regarding connection to utility networks *(not registered with the Verkhovna Rada)*
- **9.3.** Distribution of powers between levels of public administration (No. [14412](#))
- **12.6.** Implementation of support provision through the SAR
- **15.8.** Strategy for implementing the principles of the circular economy and an action plan for its implementation

~**€2.6**
bn



Ukraine Plan Indicator Progress Map

	IV 2025	I 2026	II 2026	III 2026	IV 2026
Public Administration Reform	1.2	1.5	1.4	1.3	
Public Financial Management / Management of Public Assets	2.6 2.9 6.7 6.9		6.3	6.4	2.4 2.5
Fight Against Corruption and money laundering / Judicial System	3.3 3.4 3.9 4.8	3.7 3.12	3.10 4.5	3.13	3.14 3.15
Business Environment / Human Capital	7.8 8.2	8.5	7.7 7.12 7.14 7.18	7.4	7.3 7.9
Energy Sector / Green Transition and Environmental Protection / Management of Critical Raw	10.3 10.7 10.11 10.13 10.14 13.6 15.3	15.8	10.6 10.9 15.7	10.16	10.12
Agri-food Sector / Transport	11.3	12.6	12.9		11.5 11.8
Decentralisation and Regional Policy		9.3	9.7		
Digital Transformation			14.4		
Financial Markets	5.6	5.1	5.3 5.5		



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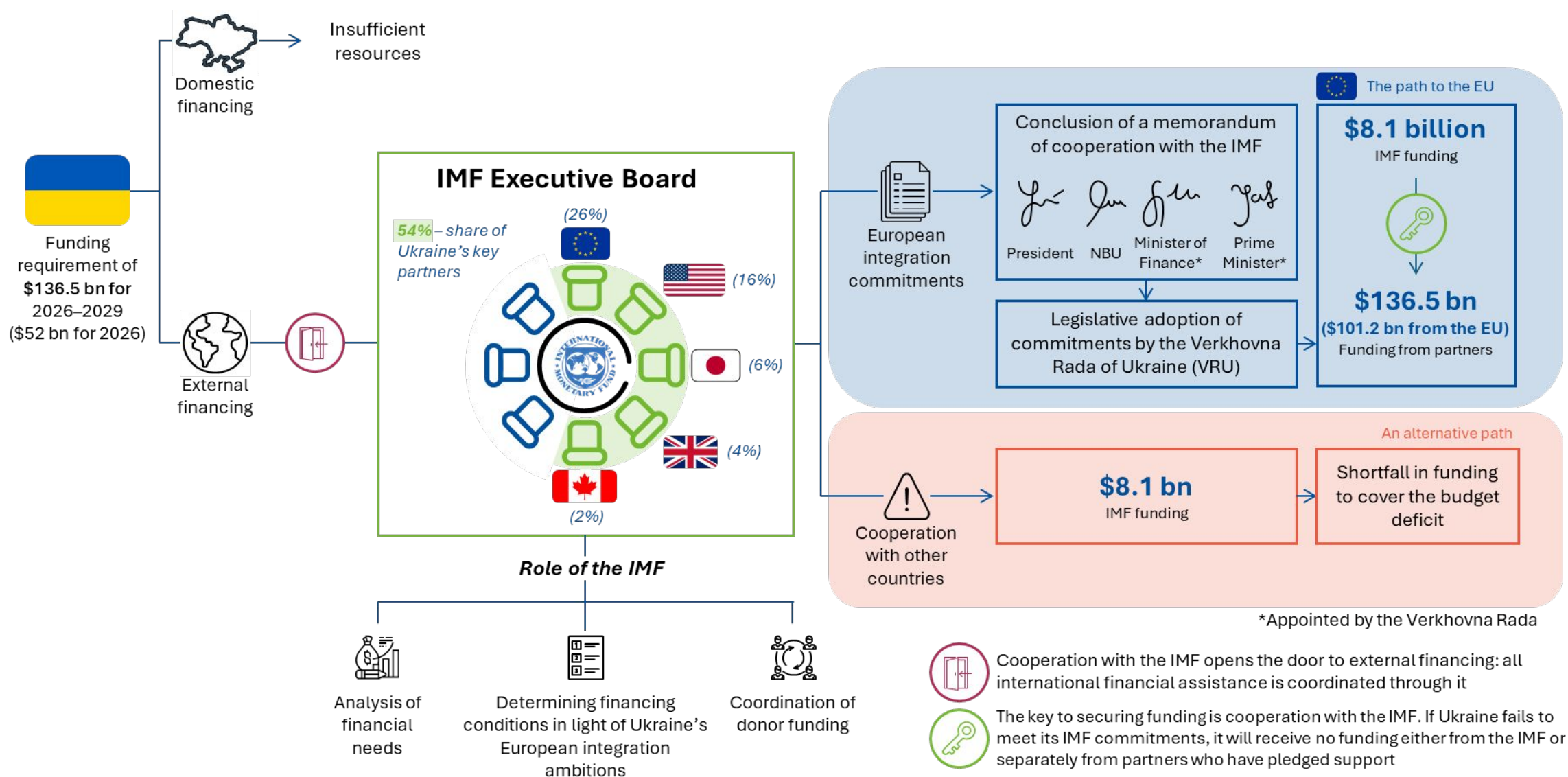
All materials from the RRR4U
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SPECIAL TOPIC**RRR4U**

***Ukraine is not meeting its
partners' requirements.
What will happen to the
funding?***



→ The IMF — the key to Ukraine's external financing





The bulk of the funding depends on the IMF

Current situation:

Already secured

\$5.5
billion

Must be secured by the end of the year

\$46.5
billion

Total need: **\$52 billion**

Possible funding scenarios:

Scenario	Donors	Available funding	Unmet needs	How long will the funds last
Ukraine isn't complying with the IMF programme and the Ukraine Facility	ERA only (\$6.8 billion)	~\$6.8 billion	~\$39.7 billion	Until May**
Ukraine isn't complying with the IMF programme , but is implementing the Ukraine Facility	EU Ukraine Facility (\$8.4 billion + \$2.1 billion*) + ERA (\$6.8 billion)	~\$17.3 billion	~\$29.2 billion	Until mid-July**
Ukraine will fulfil everything, but without a joint EU decision (via bilateral agreements)	IMF + EU Ukraine Facility + bilateral agreements with EU countries + ERA + other partners	Needs met	0	Full year
Ukraine will implement everything; the EU is adopting the package	IMF + EU Facility + EU (joint decision) + ERA + other partners	Needs met	0	Full year

*\$2.1 billion – funds not received in 2025; from July 2026, **these will be irretrievably lost** if Ukraine Facility obligations are not completed

** The timeframe is based on potential temporary measures by the Ministry of Finance (front-loading of expenditure, domestic borrowing, advance dividends), which merely postpone the shortfall and do not alter the annual outcome

ANNEX 1

Detailed status of implementation of IMF structural benchmarks





BENCHMARK No. 1 Any non-systemic bank that is nationalised will be transferred to the Deposit Guarantee Fund in the event of a breach of prudential standards and will not be subject to recapitalisation using public funds
(ongoing)

Sector: financial sector

Status: in progress

Currently, two banks are in state ownership, having been transferred to the state following decisions by the High Anti-Corruption Court: PIN Bank and Motor Bank. They had been operating in breach of prudential standards for over a year. In February 2026, two banks were transferred to the management of the Deposit Guarantee Fund for resolution following a decision by the National Bank of Ukraine. As of March 27, the banks are under temporary administration. The indicator will be updated for the two existing banks once the Deposit Guarantee Fund (DGF) decides to resolve these banks without using state resources (through liquidation or by attracting a private investor). This decision is expected within the next few weeks. After that, the indicator will be formally open, but will only be relevant if other non-systemic banks are transferred to state ownership. As of March 27, applications from private investors to participate in the resolution of the banks are still being considered. A decision is expected on 31 March.

**BENCHMARK No. 2** Strengthening the process for appointing members of supervisory boards at state-owned banks

(end of February 2026)

Sector: fiscal sector, governance

Status: not completed

Implement the recommendations set out in MEFP ¶151 to strengthen the process for nominating members of the supervisory boards of state-owned banks (MEFP ¶151) The recommendations include ensuring the confidentiality of the nomination committee's work, using the nationality as only the secondary criterion, strengthening evaluation procedures—in particular, introducing an annual assessment of the work of supervisory boards—and requiring the Ministry of Finance to maintain a list of qualified candidates from previous selection rounds for supervisory boards. On 2 March, the Government adopted [a resolution](#) implementing four of the five recommendations. The only unfulfilled commitment was the Ministry of Finance's obligation to conduct an annual assessment of the work of bank supervisory boards. As of 27 March, there is no information regarding the fulfilment of this obligation.



BENCHMARK No. 3 Adopt a package of tax measures for 2026–27

(end of March 2026)

Sector: fiscal sector

Status: not completed

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In accordance with the Memorandum, this structural benchmark envisages tax changes designed to broaden the tax base and create an environment more conducive to economic growth and the reduction of the informal economy.

In particular, it is envisaged that by the end of March 2026, parliament will adopt a package of tax measures containing the following provisions:

- taxation of income received through digital platforms;
- abolition of the tax exemption for imports of goods in low-value postal consignments;
- abolition of the VAT exemption under the simplified taxation system (STS) by introducing mandatory VAT registration from 1 January 2027 for STS taxpayers with a turnover exceeding the general VAT registration threshold. This threshold may be raised from the current level of UAH 1 million, but not above UAH 4 million.
- Permanent application of the 5% military levy.

Initially, all these measures were intended to be prior actions for the new Programme, but ultimately the IMF moved them into the structural benchmark. Passing such a package will be politically challenging in parliament.

Therefore, on 30 March, the Cabinet of Ministers proposed three draft laws on each of the four aspects of tax reform, except for VAT for the simplified taxation system (the latter is still being drafted). It is likely that the government decided to submit separate draft laws to facilitate their adoption in parliament, or in the hope of postponing or slightly amending one of these measures during the programme review.



BENCHMARK No. 4 Appoint a permanent head of the State Customs Service

(end of March 2026)

Sector: fiscal sector

Status: in progress



This structural benchmark has been carried over from the previous programme (it was previously numbered 43). Under the old programme, the structural benchmark initially stipulated the appointment of the Head of the State Customs Service by the end of June 2025, but by that date, no competition for the post had even been announced. It was clear as early as May that the benchmark could not be met. Therefore, following the IMF Mission's findings in May 2025, a priority measure for the 8th review of the Programme was agreed: the preparation of a customs reform plan. On 17 June, the government announced the preparation of such a plan.

The deadline for completing this specific benchmark – the appointment of a permanent head of the State Customs Service – was postponed from the end of June to the end of December 2025 during the eighth review of the programme. On 4 August, [the government announced an open competition](#) for the post of head of the State Customs Service. A commission comprising international and Ukrainian representatives was also established to select the head. On 10 November, a meeting of the Commission for the competition to fill the post of Head of the State Customs Service took place, at which [the Procedure for conducting the competition](#), the criteria and the methodology for evaluating candidates for the post of Head of the State Customs Service of Ukraine were adopted. The Commission expects the competition to conclude only in April 2026. In the new Programme, the deadlines for the benchmark are likely to be postponed again. In any case, the benchmark has not been met under the current programme. Sixteen candidates have been admitted to the next stage of the competition. According to the available information, timely completion of the benchmark (by the end of March) is likely.

On 27 March, the Commission for the Selection of the Head of the State Customs Service announced the results of the selection process, naming Ruslan Damentsev and Orest Mandziya as the finalists. The Ministry of Finance must now select one of the candidates and submit the chosen candidate for approval by the Cabinet of Ministers. As of midday on 31 March, the head of the Customs Service had not been appointed, but there is a slim chance that an appointment could still be made by the evening due to the political significance of this step. Therefore, as of 31 March, we are maintaining the status 'in progress'.



BENCHMARK No. 5 Alignment of transfer pricing rules with international standards (end of June 2026)

Sector: fiscal sector, governance

Status: in progress

A draft law amending the Tax Code to align transfer pricing rules with OECD standards and implement Article 4 of the EU Anti-Tax Avoidance Directive (ATAD) needs to be registered in the Verkhovna Rada.

The proposed changes aim to strengthen corporate profit taxation rules: expanding and tightening transfer pricing regulations, introducing limits on the deductibility of interest expenses for debt financing in corporate profit tax calculations (with the possibility to carry forward non-deductible expenses to future periods), and taxing foreign companies with effective management located in Ukraine.

These changes are intended to reduce opportunities for corporate profit tax avoidance through intra-group transactions and debt schemes and constitute a structural benchmark under the IMF programme, with a submission deadline by the end of June 2026.

The Ministry of Finance published the draft law on its website on 27 February, but it has not yet been registered in the Verkhovna Rada.



BENCHMARK No. 6 Approve the updated strategy for state-owned banks

(end of June 2026)

Sector: financial sector, governance

Status: in progress

The strategy for state-owned banks adopted in 2020 remained in force until the end of 2025. The updated strategy will need to include measures that effectively extend the status of state banks (100% state ownership) to banks in which the state's share is less than 100%. At present, no details are known regarding the steps leading up to the adoption of the strategy.



BENCHMARK No. 7 Establish a risk oversight framework for critical third parties
(end of June 2026)

Sector: financial sector

Status: in progress

This Benchmark is effectively carried over from the previous Programme, where it was numbered 51.

The benchmark aims to strengthen the NBU's oversight of hybrid banking service models, particularly those where non-banking companies provide services critical to the bank's operations. This includes, among other things, the 'bank-in-a-smartphone' model, where the bank's operations (such as Monobank) are closely linked to non-banking companies that are currently not subject to regulation. It is proposed to require banks to verify their compliance with the NBU's requirements regarding business reputation and professional competence.

In accordance with the February Memorandum on Economic and Financial Policy, the NBU must publish amendments to regulatory rules by March 2026 that will tighten requirements for banks' third parties, and by May 2026 regarding insurance and financial institutions, for public consultation, with these requirements due to come into force by June. A draft law will also be submitted to the Verkhovna Rada, if necessary, to expand the NBU's powers. On 9 March, the NBU published the [draft resolution on banks' third parties](#) for public consultation. According to the NBU, the draft was developed on the basis of the relevant [document](#) from the Basel Committee on Banking Supervision. It provides for a requirement for banks to thoroughly vet critical service providers and subsequently monitor their compliance with the requirements set by the NBU.



BENCHMARK No. 8 The NACP will issue new regulations establishing a risk-based system for verifying declarations, prioritising senior officials in high-risk sectors
(end of June 2026)

Sector: governance

Status: in progress

With a view to strengthening preventive measures and in line with the IMF's technical assistance programme on strengthening asset declaration and lifestyle monitoring mechanisms, the National Agency for Corruption Prevention (NACP) will issue regulations that will prioritise and strengthen the verification of asset and property declarations of high-ranking officials in high-risk sectors (tax and customs, public procurement and energy).

Furthermore, the Memorandum states that, in line with IMF technical assistance providing guidance on the principles and conditions for publication, the NACP will publish key performance indicators on risk-based audits and lifestyle monitoring twice a year, starting from the end of March 2026 for the results of the second half of 2025.



BENCHMARK No. 9 Publish a technical analysis of the costs of quasi-fiscal support for electricity, gas, and heating, including subsidy coverage and scenarios for financially sustainable reforms while protecting vulnerable consumers

(end of July 2026)

Sector: energy

Status: in progress

To ensure the fiscal sustainability of energy sector reforms, and with the support of IMF technical assistance, the Ukrainian authorities will conduct and publish a comprehensive technical analysis of the costs of quasi-fiscal operations arising from price caps and public service obligations (PSOs) in the electricity, gas, and district heating sectors.

The Memorandum states that the analysis will include a quantitative assessment of the financial burden on the sector, an evaluation of the distribution of existing subsidies, and the development of reform scenarios for the gradual recovery of costs, while ensuring adequate social protection for vulnerable consumers. The deadline for completing the analysis is the end of July 2026.



BENCHMARK No. 10 Develop a design for a centralised data repository for tax and customs administration

(end of December 2026)

Sector: fiscal sector, governance

Status: in progress

This benchmark is a continuation of benchmark 47 of the previous Programme, under which the Ministry of Finance, the State Tax Service and the State Migration Service adopted an updated IT strategy in September 2025.

As stated in the text of the Memorandum, the key approach set out in the IT strategy is to consolidate the IT systems of the State Tax Service (STS) and the State Customs Service (SCS) at the level of the Ministry of Finance, and to ensure that these IT systems are managed by an independent administrator (VPF) using cloud technologies. The strategy envisages a gradual transition to a new level of service-oriented systems, particularly within the State Tax Service and the State Customs Service, to make services available online.

To this end, a key task is to develop the design of a centralised data repository for tax and customs administration, as provided for in Structural Milestone No. 10 of the new Programme.



BENCHMARK No. 11 Reform of the National Securities and Stock Market Commission

(end of December 2026)

Sector: financial sector, governance

Status: in progress

It is necessary to continue the reform of the NSSMC, strengthen its institutional capacity and introduce a new governance model. To this end, a supervisory board with a majority of independent members must be established, and amendments must be made to the law on the NSSMC, providing for the transfer of the Commission's reporting line from the President to the Cabinet of Ministers.

Due to changes in leadership and the loss of experienced staff, the regulator has lost some of its capacity to perform its functions effectively. Without strengthening the NSSMC's governance and human resource capacity, it will be difficult to ensure alignment with EU standards, reform the capital markets infrastructure, and provide adequate support to the financial system during the recovery process.

Key indicator – adoption of amendments to the relevant law on the NSSMC, introducing a new governance model and establishing a supervisory board with a majority of independent members. Deadline – end of December 2026.



BENCHMARK No. 12 **Appoint all members of the Audit Chamber**
(end of December 2026)

Sector: fiscal sector, governance

Status: in progress

In December 2024, the law on the reform of the Accounting Chamber (hereinafter 'AC') came into force. Among other things, it introduced an updated competitive selection procedure for members of the AC, which provides for the establishment of an Advisory Group of Experts (hereinafter 'AGE') comprising six members (three international experts and three representatives from the Verkhovna Rada, with international experts having a casting vote). However, in August 2025, the Verkhovna Rada [failed to pass](#) a vote on the establishment of the AGE to conduct the preliminary selection of candidates for the positions of members of the AC.

In the new Memorandum, the Ukrainian side undertook to establish the AGE by the end of April 2026, which will conduct the preliminary selection of candidates for the AC, and to appoint six new members of the AC from among the vetted candidates by the end of 2026. It should be noted that, under the updated law, the AC consists of eleven members.

ANNEX 2

Detailed status of implementation of Ukraine Plan indicators





Status of implementation of Ukraine Plan indicators scheduled for Q2 2024

Full performance reviews are available here: rrr4u.org/analytics

INDICATOR No. 2.2 Approval of the digitalization plan of the State Customs Service

The Ministry of Finance, in accordance with the provisions of the National Strategy for Digital Development, Digital Transformation and Digitalization of the State Customs Service, adopted [the Long-Term National Strategic Plan](#) for Digital Development, Digital Transformation and Digitalization of the State Customs Service in February 2024.

INDICATOR No. 2.3 Approval of the Budget Declaration for 2025-2027

The budget declaration was finally approved on June 28, 2024, the last working day of the quarter. This is probably due to the expectation of a positive decision by the IMF Executive Board on the fourth review of the Program. Thus, the macro indicators on which the budget indicators of the Declaration for 2025-2027 are based differ from the IMF macro forecast. The budget declaration contains forecast revenues, one of the components of which is an additional package of tax measures. Since there is no certainty about the amounts of international support, it remains limited, which forced the government to foresee a reduction in spending on almost all functions, except for defense, in 2025, and on defense as well in the following two years.

INDICATOR No. 2.7 Approval of the Action Plan for the Implementation of the Roadmap for Reforming Public Investment Management

Improving the quality of public investment management (PIM) will allow for more economical and effective use of public funds in conditions of limited budget resources. One of the steps should be the unification of PIM approaches and competitive selection of projects for budget financing. The Action Plan for the Implementation of the Roadmap for Reforming the UIP was adopted [in June 2024](#).

INDICATOR No. 4.2 Appointment of a new head of the National Agency for the Prevention of Corruption

On November 13, 2023, [the Announcement on the conditions and terms of the competition](#) for the position of Head of the National Agency for Corruption Prevention (NACP) was published on the official website of the Cabinet of Ministers of Ukraine.

Following the results of the competitive selection, Viktor Volodymyrovych Pavlushchyk was appointed Head of the National Agency for the Prevention of Corruption by Order of the Cabinet of Ministers of Ukraine dated February 27, 2024 No. 162-r.



Status of implementation of Ukraine Plan indicators scheduled for Q2 2024

Full performance reviews are available here: rrr4u.org/analytics

INDICATOR No. 6.2 Entry into force of the Law on Corporate Governance of State-Owned Companies

In February 2024, the parliament adopted a law improving corporate governance in Ukraine. In March, it was signed by the president and the law entered into force on the day of publication. According to the adopted law, state-owned companies must have supervisory boards, the powers and responsibilities of which have been clarified, the government must develop a state property policy. Compliance, risk management and internal audit mechanisms have also been introduced.

INDICATOR No. 8.3 Entry into force of legislation revising the legal basis for ESBU's activities

On June 20, the Verkhovna Rada adopted draft law No. 10439, the text of which was agreed with the requirements of international partners. On June 28, it was signed by the president and the law entered into force. The new legislation will pave the way for the renewal of the ESBU management and detectives through transparent competitions. This will provide a chance to transform the bureau into an effective body that will prevent economic crimes and schemes that cause budget losses.

INDICATOR No. 10.1 Development and approval of the Integrated National Energy and Climate Plan

On June 25, the NPEC was [approved](#) by order of the Cabinet of Ministers of Ukraine, and the text [was published](#) on the website of the Ministry of Economy. In October, the English version of the NPEC [was published](#).

INDICATOR No. 10.15 Adoption of the Strategy for Thermal Modernization of Buildings for the Period Until 2050 and the Action Plan for its Implementation

In accordance with [the order](#) of the Cabinet of Ministers of December 29, 2023 No. 1228-r, the Strategy for the Thermal Modernization of Buildings of Ukraine until 2050, the concept of the State Targeted Economic Program to Support the Thermal Modernization of Buildings until 2030, and the Operational Plan of Implementation Measures in 2024-2026, which sets out a long-term plan for the gradual renewal of the building stock of Ukraine, taking into account energy-saving technologies, were approved.

INDICATOR No. 12.8 Adoption of a mine action strategy until 2033 and a system for prioritizing areas to be demined

The Mine Action Strategy until 2033 and its operational plan for 2024-2026 were approved by [the Resolution of the Cabinet of Ministers of Ukraine](#) on June 28, 2024.



Status of implementation of Ukraine Plan indicators scheduled for Q3 2024

Full performance reviews are available here: rrr4u.org/analytics

INDICATOR No. 4.1 Increase in the staff of the Specialized Anti-Corruption Prosecutor's Office

Within the framework of the implementation of this indicator, the Specialized Anti-Corruption Prosecutor's Office was to be given the opportunity to increase the number of employees from 10% to no less than 15% of the number of employees of the National Anti-Corruption Bureau. To implement this indicator, the Verkhovna Rada of Ukraine adopted draft law No. 10060 dated 08.12.2023, which determined that the total number of employees of the Specialized Anti-Corruption Prosecutor's Office is 15% of the statutory maximum number of central and territorial departments of the National Anti-Corruption Bureau of Ukraine.

INDICATOR No. 4.4 Entry into force of amendments to the Criminal Code and the Criminal Procedure Code

The indicator was implemented untimely. On October 29, 2024, the Verkhovna Rada adopted the draft law No. 12039 as a basis and in its entirety, and on October 31, 2024, the law was signed by the President and comes into force on November 1, 2024.

INDICATOR No. 4.6 Approval of the action plan for the implementation of the Asset Recovery Strategy for 2023–2025

As part of the implementation of this indicator, the Cabinet of Ministers of Ukraine was to adopt and publish an Action Plan for the Implementation of the Asset Recovery Strategy for 2023–2025. As a result, on August 13, 2024, the previously prepared action plan for the implementation of the Asset Recovery Strategy for 2024–2025 was approved [by the Resolution of the Cabinet of Ministers of Ukraine No. 759-r.](#)

INDICATOR No. 7.6 Approval of a comprehensive Demographic Development Strategy until 2040

On September 30 2024, the government adopted the Demographic Development Strategy until 2040. The next step towards its implementation is the adoption of a detailed Action Plan.

INDICATOR No. 8.1 Adoption of the Deregulation Action Plan

In early September, the Government approved an updated [plan of measures for Deregulation](#). It includes 99 measures, a significant part of which is planned to be implemented this year. The plan mainly involves the cancellation of a number of permits, which, according to the developers of the plan, are outdated or irrelevant. It also includes the support of a number of deregulation draft laws, including those on state control (5837) and in the field of foreign economic activity (5167). There are also a number of measures to improve current regulation.

Status of implementation of Ukraine Plan indicators scheduled for Q3 2024



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INDICATOR No. 9.5 Entry into force of legislation amending the State Strategy for Regional Development for 2021-2027

The government adopted [an updated SDRD](#) on August 13, which identifies new challenges as well as strategic and operational goals. [the Action Plan for the Implementation of the Social Development Strategy](#) was not updated, although logically it should also have been amended.

INDICATOR No. 10.8 Entry into force of amendments to the Criminal Code and the Criminal Procedure Code

The following procedures and requirements were approved by the National Energy Regulatory Commission:

- [Procedure](#) for obtaining, suspending and terminating the status of data transfer administrator (resolution of 12/27/2023 No. 2613);
- [Procedure](#) for the functioning of insider information platforms (resolution No. 137 of January 16, 2024);
- [Requirements](#) for ensuring integrity and transparency in the wholesale energy market (resolution of March 27, 2024 No. 614) (on August 23, 2024, the NEURC [published](#) draft amendments to the Requirements, the collection of comments and proposals lasted until September 9, an open discussion will take place on October 31);
- [Procedure](#) for submitting information regarding the performance of economic and trade transactions with wholesale energy products (resolution No. 618 of March 27, 2024).

On October 2, the Cabinet of Ministers of Ukraine [approved](#) the terms of reference for the development of an information system to ensure the performance of the functions of the National Commission for the Regulation of Energy and Utilities of Ukraine, thereby completing the implementation of this indicator.

INDICATOR No. 15.1 Adoption and entry into force of the Law of Ukraine on the Prevention, Reduction and Control of Industrial Pollution

At the end of April 2024, the Ministry of Environment published [a draft](#) concept note for discussion. The collection of comments and suggestions [continued](#) until May 30. According to the position voiced by the Ministry of Environment during the public discussion held on May 14, 2024, [the purpose and objective](#) of the note is to summarize all existing derogations from EIA procedures in a single document, determine the body that makes decisions on such derogations, the period of application of the derogations, and provide arguments regarding the reasons for their application. On September 18, the Ministry of Environment [published](#) the final version of the Concept Note, which defines the scope of derogations from the EIA and SEA rules.

INDICATOR No. 13.1 Adoption of the Law of Ukraine "On Amendments to the National Program for the Development of the Mineral and Raw Materials Base of Ukraine for the Period Until 2030"

As part of the implementation of the reform to improve planning and ensure optimal conditions for attracting strategic investors, one of the steps is the adoption of the Law of Ukraine "On Amendments to the National Program for the Development of the Mineral and Raw Materials Base of Ukraine for the Period Until 2030".

On December 18, the Verkhovna Rada [adopted](#) in the second reading and in general the updated state program for the development of the mineral and raw materials base of Ukraine until 2030. Thus, the indicator is considered fulfilled.



Status of implementation of Ukraine Plan indicators scheduled for Q4 2024

Full performance reviews are available here: rrr4u.org/analytics

INDICATOR No. 2.1. Approval of the strategic plan for the digitalization of the State Tax Service

As part of the implementation of this indicator, it was envisaged to adopt a Strategic Plan for the Digitalization of the State Tax Service, taking into account the recommendations set out in the National Revenue Strategy until 2030.

At the end of 2024, the Ministry of Finance published [a Plan](#) containing the measures previously mentioned in the NSD. Integration with the international DAC7 information exchange system should also be ensured.

Stakeholders should pay attention to ensuring that the State Tax Service monitors the implementation of the initiatives specified in the document, as currently the assessment of the effectiveness of the implementation of this [Plan](#) is the responsibility of the State Tax Service together with the Ministry of Finance and the Ministry of Digital Affairs.

INDICATOR No. 3.6. Legislation to improve the bankruptcy regime has come into force

The indicator is part of the insolvency resolution and enforcement reforms.

The new legislation should focus on preventing bankruptcy and restoring the solvency of debtors, timely detection of signs of crisis in an enterprise, identifying additional opportunities for restoring the solvency of companies, and making information available to companies about insolvency prevention and early warning mechanisms.

On September 19, 2024, the Verkhovna Rada adopted the relevant law (draft No. 10143 dated October 12, 2023). On September 22, the law was signed by the President. The law entered into force on January 23, 2025.

INDICATOR No. 6.1. Adoption of state ownership policy and ranking of state-owned companies

In March 2024, a law updating the rules for managing state-owned enterprises (indicator 6.2) came into force. On November 29, 2024, the government approved [the State Property Policy](#).

The policy provides for the basic principles of managing state-owned enterprises, the procedure for their division into those that will remain in state ownership to ensure state policy goals, and those that will be privatized, liquidated, or reorganized for partial privatization. It also defines the category of enterprises that will remain in state ownership during martial law.

On December 27, 2024, the Government, [by a protocol decision](#), approved the lists of state-owned enterprises by category.

INDICATOR No. 7.5. Approval of two strategies: Strategy for reforming psychoneurological and other residential institutions and deinstitutionalizing care for persons with disabilities and the elderly and Strategy for ensuring the right of every child in Ukraine to grow up in a family environment for 2024-2028

The indicator is part of a reform to improve social infrastructure.

The Strategy for Ensuring the Right of Every Child in Ukraine to Grow Up in a Family Environment was approved by the Cabinet of Ministers' Order No. 1201-r dated November 26, 2024.

The Strategy for Reforming Residential and Psychoneurological Institutions for Adults was approved by the Cabinet of Ministers' Order No. 1315-r dated December 24, 2024.



Status of implementation of Ukraine Plan indicators scheduled for Q4 2024

Full performance reviews are available here: rrr4u.org/analytics

INDICATOR No. 8.7. Entry into force of legislation on the resumption of market surveillance and control measures for non-food products, including product safety inspections

In order to restore market surveillance and control measures for non-food products, including product safety inspections, [Resolution](#) of the Cabinet of Ministers No. 261 of March 8, 2024 "On Amendments to the Resolutions of the Cabinet of Ministers of Ukraine of March 13, 2022 No. 303 and of May 3, 2022 No. 550" was adopted and entered into force.

INDICATOR No. 9.6. Entry into force of legislation for the development of urban planning at the local level

To implement this indicator, the Cabinet of Ministers of Ukraine developed [Resolution No. 254 dated March 5, 2024](#) "Some issues of implementing a pilot project on the creation of the Unified State Register of Administrative-Territorial Units and Territories of Territorial Communities, the Unified State Register of Addresses, the Register of Buildings and Structures as part of the Unified State Electronic System in the Field of Construction."

Another act of the Cabinet of Ministers, namely [Resolution No. 909 of August 9, 2024](#), regulated the issue of implementing a pilot project on the introduction of the Urban Planning Cadastre at the state level.

[Resolution of the Cabinet of Ministers of Ukraine No. 1111 of September 26, 2024](#) introduced the concept of the administrator of the Urban Planning Cadastre and the electronic system for the pilot project, and defined their powers.

The digitalization of urban planning services, in particular the project to implement a digital Urban Planning Cadastre at the state level, is important because it actually unites previously dispersed urban planning documentation that existed on paper in various local government bodies.

INDICATOR No. 10.2. Introduction of a market concept for renewable energy

On March 1, the Cabinet of Ministers approved [Resolution No. 232](#), which provides for improving the procedure for holding auctions for the allocation of support quotas for renewable energy facilities.

On August 13, the Cabinet of Ministers, by a corresponding order, [established](#) an additional annual support quota for 2024 in the amount of 110 MW.

On November 29, the Cabinet of Ministers [approved](#) the schedule for auctions for the allocation of renewable energy support quotas for 2025, as well as forecast indicators for renewable energy support quotas until 2029.

INDICATOR No. 10.10. Ensuring the independence of the National Energy and Public Utilities Commission

The regulator [has developed](#) an Action Plan to ensure its independence in accordance with Ukraine's international obligations.

On December 27, 2023, the National Commission for the Regulation of Energy and Utilities of Ukraine [approved](#) the draft Law of Ukraine "On Amendments to Certain Laws of Ukraine on Strengthening the Independence of the Regulator in the Energy and Utilities Sectors". With this decision, the Regulator began implementing [the Action Plan](#).

Law No. [3915-IX](#) of 21.08.2024 amended Law No. [3354-IX](#) "On Law-Making Activities", which exempted the NEURC from adjusting decisions. Thus, the conflict with the provision of Part 6 of Article 14 of the Law on the NEURC was removed. However, the Law "On Law-Making Activities" has only just entered into force, but most of the provisions, in particular regarding the functional independence of the NEURC, are put into effect a year after the end of martial law.



Status of implementation of Ukraine Plan indicators scheduled for Q4 2024

Full performance reviews are available here: rrr4u.org/analytics

INDICATOR No. 11.1. Adoption of the updated National Transport Strategy of Ukraine for the period until 2030

The strategy is aimed at achieving the following goals, which meet the requirements of Ukraine Plan:

- restoration and development of a competitive and efficient transport system integrated into the Trans-European Transport Network (TEN-T);
- high-quality passenger transportation and unhindered mobility;
- energy-efficient transport that is safe for humans and the environment and is geared towards decarbonization;
- institutional capacity, human capital and effective governance.

The National Transport Strategy of Ukraine for the period until 2030 and the operational plan of measures for its implementation in 2025-2027 were approved by the Cabinet of Ministers on December 27, 2024 ([Resolution No. 1550](#)).

INDICATOR No. 11.2. Adoption of the Strategy for the Development and Expansion of Border Infrastructure with the Member States of the European Union and Moldova until 2030

On December 24, 2024, the Cabinet of Ministers of Ukraine, [by Resolution No. 1337-r](#), approved the Strategy and the operational plan of measures for its implementation in 2024-2030.

The strategy aims to build 17 and modernize 29 border crossing points with the EU and Moldova. Ukraine also aims to conclude an agreement on joint control with each EU neighboring country. The eQueue project should be extended to all road border crossing points. In addition, the first scanners in Ukraine for inspecting railway rolling stock should be purchased and put into operation.

The possibility of implementation raises doubts about the measure to reconstruct Ukrainian railway tracks to European standards. For example, if about 3 km of tracks were reconstructed in 2024, then in two years this figure should be 100 km. Given the high cost and chronic lack of funding, the implementation of the measure may cause difficulties.

INDICATOR No. 12.1. Adoption of the Strategy for the Development of Agriculture and Rural Sectors for the Period Until 2030

The Government approved [the final version](#) of the Strategy on November 15, 2024.

The strategy is aimed at achieving food security, ensuring the sustainability of the agricultural sector, and efficient land use.

INDICATOR No. 12.5. The Law on the State Agrarian Register came into force

The indicator is part of a reform designed to improve the official public electronic register of farms.

On September 19, 2024, the Verkhovna Rada adopted the law, which the President signed into [law on October 17](#).

INDICATOR No. 13.1. Adoption of the Law of Ukraine "On Amendments to the National Program for the Development of the Mineral and Raw Materials Base of Ukraine for the Period Until 2030"

As part of the implementation of the reform to increase the investment attractiveness of Ukraine, one of the steps is the adoption of the Law of Ukraine "On Amendments to the National Program for the Development of the Mineral and Raw Materials Base of Ukraine for the Period Until 2030".

On December 18, the Verkhovna Rada [adopted](#) in the second reading and in general the updated state program for the development of the mineral and raw material base of Ukraine until 2030.



Status of implementation of Ukraine Plan indicators scheduled for Q1 2025

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INDICATOR No. 1.1. Entry into force of legislation on civil service remuneration reform

Indicator 1.1. provides for the entry into force of legislation that complies with the principles of public administration set out in the OECD SIGMA program. The reform provides for:

- introduction of remuneration based on job classification by function;
- division of salary into a guaranteed part and a variable part;
- reduction of the seniority bonus from 50% to 30%.

Partially, the relevant changes for 2024 have already been implemented [by the Resolution of the Cabinet of Ministers of Ukraine](#) "On the issue of remuneration of civil servants based on the classification of positions in 2024". At the same time, these changes are systematically determined by the Law: the relevant draft law No. [8222](#) was adopted as a basis on July 28, 2023, and in general it was adopted on March 11, 2025, and sent for the President's signature on March 17. The President [signed](#) the draft law only on June 3. The entry into force of the law allowed the government to adopt two resolutions on June 6:

- [On approval](#) of the Procedure for forming the salary fund of civil servants in a state body
- [On amendments](#) to the Resolution of the Cabinet of Ministers of Ukraine dated December 29, 2023 No. 1409.

Therefore, the indicator is fulfilled, but with a delay.

INDICATOR No. 4.7. Entry into force of the law on reforming ARMA

To implement this indicator, it is proposed to adopt a Law on Reforming the National Agency for the Detection, Tracing and Management of Assets Obtained from Corruption and Other Crimes (ARMA), with subsequent entry into force. The law should focus on:

- a transparent and merit-based selection procedure for the head of the agency;
- an independent external performance evaluation system;
- transparent procedure for managing and selling seized assets.

Back in 2023, draft law No. [10069 was registered](#), which received criticism from [public representatives](#) due to the excessive potential powers granted and the risk of duplicating the functions of the State Property Fund of Ukraine.

On January 2, 2025, the Cabinet of Ministers of Ukraine submitted to the Verkhovna Rada draft law No. [12374](#), which proposes to reform the ARMA. Alternative draft laws were also submitted to this draft law — [12374-1](#) and [12374-2](#). Some of these draft laws are not synchronized with the vision of the reform outlined in Ukraine Plan, which was also pointed out by [the public](#).

[12374-d](#) was adopted in the first reading. After the draft law was considered by the relevant committee of the Verkhovna Rada, most of the proposals taken into account paved the way for the implementation of the ARMA reform in accordance with the agreements within the framework of Ukraine Plan.

The Verkhovna Rada of Ukraine adopted it as a whole on June 18, 2025. At the same time, the law adopted by the Rada had a delay in promulgation - the Chairman of the Verkhovna Rada of Ukraine signed the law on July 15, 2025, and the President of Ukraine on July 27, 2025.

On 07/30/2025, the Law of Ukraine No. [4503-IX](#) entered into force, which means that the corresponding **indicator was implemented with a delay**.



Status of implementation of Ukraine Plan indicators scheduled for Q1 2025

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INDICATOR No. 6.6. To praise the roadmap for the separation of public service obligations (PSO) and other activities

The Government should adopt and publish a roadmap for mandatory structural separation of activities related to the performance of special duties (PSO) and activities not related to the performance of special duties for all state-owned companies entrusted with special duties.

[The Action Plan for the Separation of Activities of Public Sector Economic Entities, Which Are Assigned to Perform Special Duties, from the Performance of Such Duties and Activities Unrelated to Their Performance](#), was approved by the Cabinet of Ministers on April 4, 2025.

INDICATOR No. 7.2. Entry into force of the law on preschool education

Today, one of the obstacles to business is the shortage of labor. At the same time, studies show that the level of female participation in the labor force remains lower than in many developed countries. One reason is the lack of access to quality early childhood education.

That is why one of the indicators of Ukraine Plan is a reform designed to improve access to quality preschool education in order to attract women with preschool-age children to the labor market.

The relevant [law](#) was already adopted by the parliament in June 2024. It regulates the issues identified in Ukraine Plan, which can be considered the implementation of this indicator. The law entered into force on January 1, 2025.

INDICATOR No. 7.11. Adoption of the Strategy for the Development of Culture of Ukraine

Ukraine lacks a coherent policy for the development of Ukrainian culture, while the relevant issues can now be attributed to security issues. These issues were raised several times during public consultations on the preparation of Ukraine Plan.

Thus, in accordance with the Plan, the government undertook to adopt a Strategy for the Development of Culture of Ukraine.

The relevant Ministry invited experts and scholars in the summer to provide recommendations for the future draft Strategy. The first [discussions](#) on the draft Strategy took place in December. In February 2025, the Ministry held several public discussions on the Strategy. In March, the text of the Strategy was finalized.

The Cabinet of Ministers of Ukraine approved [the Cultural Development Strategy on time](#) (March 28, 2025).

INDICATOR No. 9.4. Entry into force of legislation on public consultations on public policy issues

The indicator provides for the entry into force of the Law of Ukraine "On Public Consultations" with its application within 12 months from the date of termination or abolition of martial law in Ukraine. The law will launch a legal mechanism for conducting public consultations during the formation and implementation of state policy, resolving issues of local importance, which will create the prerequisites for coordinated, effective and efficient political decision-making.

The corresponding [bill](#) was passed in June 2024. In October, [the law](#) was finally signed by the President.

As provided for in Ukraine Plan, it is proposed that this draft law will enter into force 12 months from the date of termination or cancellation of martial law.



Status of implementation of Ukraine Plan indicators scheduled for Q1 2025

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INDICATOR No. 12.3. An automated system for public monitoring of land relations has been put into operation. A mass assessment of land has been carried out.

The indicator provides for the implementation of an automated system for monitoring land relations and conducting mass land valuation.

The necessary regulatory framework for both components of the indicator was adopted in 2023. Limited public [monitoring](#) The land deals system has been in operation since 2021 and should be fully operational by the end of March, but as of March 24, it has not been made public.

At the end of March 2025, [the portal of the automated system for public monitoring](#) of land relations was launched and as of April 28, 2025, it is operating in test mode with incomplete functionality.

INDICATOR No. 12.7. A long-term plan for the development of Ukraine's irrigation system has been approved

The irrigation system development plan with the plan sets an ambitious goal: it will use the full economic benefits method, consistent with water resources management on a basin-wide approach, based on environmental impact assessment and strategic environmental reform.

[The long-term plan for the development of the irrigation complex of Ukraine until 2050 and the plan of measures for its implementation until 2030](#) were approved at a government meeting on March 25, 2025.

INDICATOR No. 13.5. Updating the subsoil user's electronic account

To implement the reform, the State Service for Geology and Subsoil Resources must update the subsoil user's electronic account, digitize secondary geological information, and ensure the issuance of digital special permits for subsoil use.

On March 28, 2023, the Ministry of Environment approved the Regulations on the subsoil user's electronic cabinet by a corresponding [order](#), which determine the general principles of its functioning. May 19, 2023 Cabinet of Ministers [approved](#) the Procedure for maintaining, functioning and accessing information of the unified state electronic geoinformation system for subsoil use, developed in accordance with the Law of December 1, 2022 No. 2805-IX.

In terms of digitalization, the first phase of the project with the EBRD [has been implemented](#) - the necessary technical equipment and software have been purchased and the first 6,000 books of geological reports have been scanned, which have been published on an interactive map.

The State Register of Special Permits for Subsoil Use ([SGR](#)) [began commercial operation](#) on April 1. Thus, the indicator is considered fulfilled — despite the fact that access to the resource is temporarily restricted during martial law, with the exception of law enforcement agencies, state authorities, and local governments.

INDICATOR No. 14.1. Approval of a new plan for the allocation and use of radio frequencies in Ukraine

The Cabinet of Ministers' resolution should enter into force and define radio technologies permitted for use in Ukraine, with a definition of the radio frequency bands and radio services to which they correspond, as well as the terms for terminating their development and use, as well as a list of promising radio technologies for implementation in Ukraine with a definition of the radio frequency bands and radio services to which they correspond, as well as the conditions for their implementation in accordance with the acquis.

The government adopted the necessary resolution No. 1253 on November 1, 2024, so the indicator can be considered fulfilled.



Status of implementation of Ukraine Plan indicators scheduled for Q1 2025

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INDICATOR No. 14.2. Entry into force of legislation on strengthening cyber defense capabilities of state information resources and critical information infrastructure facilities

Regulatory acts to align with the NIS and NIS2 Directives should enter into force.

The acts should focus on the following areas:

- regulation of the implementation of measures aimed at creating an appropriate legal framework for implementing measures to prevent, detect and stop acts of aggression in cyberspace in the context of the Russian Federation's war against Ukraine;
- strengthening the level of protection of state information resources and critical information infrastructure from cyberattacks;
- comprehensive improvement of the regulatory framework in the field of cybersecurity and information protection to strengthen the capabilities of the national cybersecurity system to counter cyber threats.

The relevant law No. 4336-IX entered into force on April 20, 2025 - with a three-week delay.

INDICATOR No. 14.3. Approval of an action plan for the transition of public services to electronic form by 2026

To this end, it is necessary to develop and adopt a Cabinet of Ministers Order on approving an action plan for the transfer of public services to electronic form by 2026 with subsequent entry into force.

The action plan should focus on the following key areas: recovery; education; healthcare; veterans' services; military services; customs; and social services.

On March 21, 2025, at its meeting, the Cabinet of Ministers of Ukraine approved [the Action Plan by order](#).

INDICATOR No. 15.2. Entry into force of the Law "On the Basic Principles of State Climate Policy"

The adoption of the Framework Climate Law is important in view of the need to bring the legislation into line with the requirements of EU law, in particular Regulation (EU) 2021/1119, which establishes the framework for achieving climate neutrality, and Regulation (EU) 2018/1999 on the Governance of the Energy Union and Mitigation of Climate Change, as well as in order to implement the action plan to implement the recommendations of the European Commission presented in the Progress Report of Ukraine under the 2023 EU Enlargement Package, approved by the Cabinet of Ministers' Resolution No. 133-r of 09.02.2024.

On October 8, 2024, the Verkhovna Rada of Ukraine adopted in its entirety the Law "On the Basic Principles of State Climate Policy" (Registration No. [11310](#)), introduced by the Cabinet of Ministers at the end of May 2024, and on October 25, the Law was signed by the President.

The Law [entered into force](#) on the day following its publication (October 30, 2024), except for Articles 14 and 21.

INDICATOR No. 15.5. Approval of the Action Plan for the creation of a national greenhouse gas emissions trading system

The development and submission to the Ministry of Environment of a draft order on the approval of an action plan for the creation of a national greenhouse gas emissions trading system [\(ETS\) is provided for](#) in the Government's priority action plan for 2024. Plan [was published](#) on the Ministry of Environment's website. On December 30, 2024, the Ministry of Environment announced the completion of the public discussion procedure.

On February 21, 2025, the Government [approved](#) the ETS implementation plan.



Status of implementation of Ukraine Plan indicators scheduled for Q2 2025

Full performance reviews are available here: rrr4u.org/analytics

INDICATOR No. 5.4. Improvements in the area of resolving the problem of non-performing loans (NPL)

A Non-Performing Loan Resolution Strategy, developed in accordance with current EU legislation, should be approved. The strategy should focus on the following key areas:

- strengthening prudential requirements;
- data exchange on problem loans;
- review of potential obstacles and development of measures to improve the framework for restructuring and resolution of problem loans.

The strategy for resolving non-performing loans was approved as a separate section of the Lending Development Strategy.

INDICATOR No. 7.1. Entry into force of the law on vocational education

The Law on Vocational Education should define fair rules for the functioning of educational entities in the market of educational services in the field of vocational education. It should also expand the institutional capacities of educational entities in providing formal and non-formal vocational education. It also addresses the importance of regulating the relations between vocational education institutions, national/local and international stakeholders for the sustainable development of human capital in Ukraine.

[The draft law on vocational education](#) submitted by the Ministry of Education and Science in April 2024 did not comply with all these provisions. Therefore, an updated version of the draft law was prepared. The Verkhovna Rada adopted the draft Law of Ukraine "On Vocational Education" (No. [13107-d](#)) as a basis on April 16, 2025.

On August 21, 2025, the bill was finally passed by the deputies and sent to the President for signature on the same day. The President signed the law on September 9, 2025.

INDICATOR No. 7.10. Adoption of the Cabinet of Ministers' resolution on the procurement of social services

The resolution should provide for:

- transition from institutional funding to a result-oriented model of social service procurement;
- introduction of a mechanism for purchasing individual social services from registered public and private social service providers based on established social service standards and criteria for providers.

The Cabinet of Ministers of Ukraine adopted the relevant Resolution on June 25, 2025.

INDICATOR No. 8.4. Adoption of the SME strategy and action plan for its implementation

The Government approved [the Strategy for the Recovery, Sustainable Development and Digital Transformation of Small and Medium-Sized Enterprises for the Period Until 2027](#) and the Operational Plan to it on August 30. The Strategy provides for four strategic goals for the recovery and facilitation of business, promotion of innovation and green transition, development of education and culture of entrepreneurship, and strengthening competitiveness in the domestic and foreign markets.

The program implementation indicators, among other things, suggest an increase in exports of goods to 60 billion euros by 2027, of which 35 billion euros will go to the EU by increasing the number of SME exporters to 35 thousand. It is also expected to reduce unemployment to 11% and increase the share of sales through e-commerce to 20%. In the field of science and education, it is said that the knowledge intensity of GDP will increase to 0.7% due to an increase in spending on scientific activities to 470 million euros and 1.7 million entrepreneurs who have improved their qualifications fully or partially at state expense.



Status of implementation of Ukraine Plan indicators scheduled for Q2 2025

Full performance reviews are available here: rrr4u.org/analytics

INDICATOR No. 9.2. Research on the necessary measures to grant territorial communities the status of a legal entity

This concerns the approval and publication on the web portal of the Ministry of Reconstruction of a study on the necessary measures to grant territorial communities the status of a legal entity.

On June 13, the Ministry of Communities and Territories Development of Ukraine held [a presentation of the study "Community as a Legal Entity of Public Law"](#). The study reveals the reasons and consequences of assigning this status to communities, as well as proposals for legislative changes to implement such a decision.

INDICATOR No. 10.4. Implementation of the Roadmap for the process of separating the renewable energy surcharge from the transmission tariff

In accordance with [Ukraine Plan](#), the development of a Roadmap for the process of separating the renewable energy surcharge from the transmission tariff with the definition of the necessary legislative acts and implementation deadlines is entrusted to the National Commission for the Regulation of Energy and Utilities of Ukraine (upon consent).

On February 18, the Government [approved](#) the Priority Action Plan for 2025, according to which, if approved, the National Commission for the Regulation of Energy and Utilities of Ukraine (NCERC) must submit a draft order on the approval of the roadmap in June 2025. Based on the results of consideration at the meeting of the Government Committee on May 28, 2025, [the draft ordinance was finalized](#).

On June 25, the Cabinet of Ministers [approved](#) the Roadmap for the separation of the renewable energy surcharge from the tariff for electricity transmission services and the action plan for the implementation of the Roadmap for the separation of the renewable energy surcharge from the tariff for electricity transmission services for 2025 and 2026.

INDICATOR No. 13.3. Publication of a package of investment projects for the extraction of critical raw materials

It is necessary to publish a portfolio of investment projects in the extractive industry for critical raw materials, prepare and promote a list of subsoil areas offered through the mechanism of electronic auctions and production sharing agreements (PSAs) for solid minerals.

Resolution of the Cabinet of Ministers of Ukraine No. 132 of February 14, 2023 [approved](#) a list of subsoil areas (fields) that are of strategic importance for the sustainable development of the economy and the defense capability of the state, which will be provided for use through competitions for the conclusion of production sharing agreements.

On August 15, 2024, the State Service of Geology and Subsoil of Ukraine [published](#) a draft resolution of the Cabinet of Ministers for discussion. In addition, in 2024, the Portfolio of Critical Raw Materials of Ukraine was [published](#) with a list of investment opportunities in this sector, as well as [the presentation](#) "Ukraine: Mining Investment Opportunities".

On March 4, 2025, the State Service for Geoscience and Mineral Resources [published](#) a new draft resolution of the Cabinet of Ministers. The annexes include two lists of subsoil areas — those that will be provided for use through e-auctions and those that will be provided for use through a competition for the conclusion of a PSA. The second list almost completely duplicates the current resolution of the Cabinet of Ministers of Ukraine No. 132 of February 14, 2023, with the exception of one area (potassium salts), which is proposed to be replaced by another. On April 9, a revised regulatory impact analysis [was published](#).

On July 14, 2025, the Cabinet of Ministers of Ukraine [approved](#) lists of critical and strategic minerals, as well as 60 subsoil plots for auctions and 26 plots for PSA competitions. In addition, a portfolio of investment projects for the extraction of critical raw materials [was posted on the website of the State Service for Geoscience and Mineral Resources of Ukraine](#), which, according to [the dashboard](#) of the Ministry of Economy for monitoring the implementation of the indicators of Ukraine Plan, is considered to be the implementation of the indicator.



Status of implementation of Ukraine Plan indicators scheduled for Q2 2025

Full performance reviews are available here: rrr4u.org/analytics

INDICATOR No. 13.4. Launching international tenders for the conclusion of production sharing agreements (PSAs) and ensuring their transparency

It is necessary to launch international tenders for the conclusion of production sharing agreements (PSAs) using standard terms of these agreements, approved and published by the Cabinet of Ministers. Transparency of tenders and PSAs themselves is ensured through open access to the terms and content of the agreements.

The Resolution of the Cabinet of Ministers of Ukraine No. 132 of February 14, 2023 [approved](#) the list of subsoil areas (fields).

On April 8, the Cabinet of Ministers approved the proposals of the Interdepartmental Commission for the Organization of the Conclusion and Implementation of PSAs regarding the holding of a competition for the conclusion of an agreement on the distribution of hydrocarbons to be extracted in [the Mezhyhirsk](#) and [Svichansk](#) oil and gas fields.

On August 18, the Cabinet of Ministers presented the draft Government Action Program. The document [plans](#) to develop and submit to the Cabinet of Ministers of Ukraine in December 2025 a draft law on ensuring a legislative mechanism for granting use of subsoil areas (deposits) of minerals under PSA terms (except for hydrocarbons) (Amendments to the Law "On Production Sharing Agreements").

On August 13, the Cabinet of Ministers [announced](#) a new competition for the conclusion of a hydrocarbon sharing agreement within the Mezhyhirsk area, and on August 27, the Government [announced](#) the start of a competition for the conclusion of a production sharing agreement on the Dobra area in the Kirovohrad region. According to the decision, a competition announcement will be published within two months, and applications will be accepted for three months, after which the winner will be determined. Given this, we consider the indicator to be fulfilled with a delay.

INDICATOR No. 15.6. Restoration of the mandatory MZV system

The indicator is aimed at implementing the reform to introduce market-based mechanisms for pricing emissions. To improve the MZV system, as well as taking into account the specifics of wartime, the Cabinet of Ministers at its meeting on November 14 In 2023, Resolution No. 1203 [was adopted, which improves the requirements for monitoring, reporting, and verification of greenhouse gas emissions in Ukraine.](#)

As [It is noted](#) that the changes improve the MZV processes and simplify the requirements for operators for the duration of martial law. In particular, the deadlines for submitting monitoring plans in case of changes are doubled; the "transition period" is extended, and laboratory requirements are adjusted.

On October 1, the Ministry of Environment, together with GIZ, [launched](#) training sessions on MZV for facility operators, consultants, verifiers and other interested parties. It is noted that the training sessions were initiated in connection with the changes in the legislation in the field of MZV that took place in 2023, as well as the lack of mandatory reporting in the relevant area during the war, which led to limited experience of facility operators. Therefore, the Ministry of Environment decided to organize appropriate measures to ensure that all stakeholders understand the processes and fulfill their tasks.

On November 21, the Verkhovna Rada approved in the first reading draft law No. [12131](#), which provides for the restoration of the mandatory MZV system. On January 8, 2025, the Law [was adopted](#) in the second reading and in its entirety. The act [entered into force](#) on February 1, 2025



Status of implementation of Ukraine Plan indicators scheduled for Q3 2025

Full performance reviews are available here: rrr4u.org/analytics

INDICATOR No. 3.2.1 Entry into force of the Law on New Courts for Administrative Cases, beginning of transparent selection of judges

On February 26, 2025, the Parliament approved in its entirety the draft law No. [12368-1](#). Thus, the Kyiv City District Administrative Court should be established in Ukraine as a court of first instance and the Kyiv City Administrative Court of Appeal, which will perform the role of a court of appeal. After consultations with the High Council of Justice, which supported the draft law on April 29, 2025, on May 19, 2025, the President submitted to the Verkhovna Rada the draft Law No. [13302](#) on the establishment of courts. The law was adopted on September 16, 2025, and entered into force on October 2, 2025. On October 29, 2025, the High Qualification Commission of Judges of Ukraine announced a competition for 27 judicial positions: 17 in the district court, 10 in the appellate court. The indicator was implemented with a delay.

INDICATOR No. 8.8. Adoption of harmonized standards for three groups of industrial products

It is necessary to adopt the translation method for 3 groups of industrial goods (machinery, electromagnetic compatibility of equipment, low-voltage electrical equipment). According to the UkrNDNC, a number of standards on [electromagnetic compatibility](#), [machines](#) and [low-voltage equipment have been adopted by translation and are in force](#). Thus, we consider the indicator fulfilled.

INDICATOR No. 13.2. Publication of the report on the results of the verification of strategic mineral reserves in Ukraine

The indicator aims to improve planning and ensure optimal conditions for attracting strategic investors. To implement the indicator, the State Service for Geology and Subsoil should publish a report on the verification/reassessment of critical mineral reserves in Ukraine, taking into account international classification systems, and the results should be open to investors.

On September 19, 2025, the State Service for Geonadra [published the](#) “ [Report on Verification of Strategic and Critical Mineral Reserves](#)” taking into account the United Nations Resource Classification Framework (UNRC).

INDICATOR No. 15.9. Adoption of the National Waste Management Plan until 2033

The indicator provides for the adoption of the Cabinet of Ministers' resolution "On Approval of the National Waste Management Ukraine Plan until 2033". Such a plan [was approved](#) by the order of the Cabinet of Ministers of Ukraine dated December 27, 2024 No. 1353-r. On August 8, the Cabinet of Ministers [approved](#) amendments to Ukraine Plan, which provide for the postponement of the indicator deadline to the 3rd quarter of 2025. Thus, the indicator is considered to have already been implemented.

INDICATOR No. 5.2. Entry into force of legislation on the sale of public sector banks

The indicator provides for the entry into force of changes to the rules for the sale of state-owned banks. In particular, it is proposed to update Law No. 4524-VI, which determines the features of the sale of blocks of shares of state-owned banks. The updated legislation should allow the sale of minority and majority blocks of shares of banks and banks in general in accordance with the priorities set by international partners. In order to implement the indicator, [Law 3983-IX](#) On the Features of the Sale of Blocks of Shares Owned by the State in the Authorized Capital of Banks came into force in October 2024. In the updated monitoring of the Ministry of Economy, this indicator is marked as fulfilled.

The amended Ukraine Plan postponed the implementation of this indicator to Q3 2025.



Status of implementation of Ukraine Plan indicators scheduled for Q3 2025

Full performance reviews are available here: rrr4u.org/analytics

INDICATOR No. 8.8. Adoption of harmonized standards for three groups of industrial products

It is necessary to adopt the translation method for 3 groups of industrial goods (machinery, electromagnetic compatibility of equipment, low-voltage electrical equipment). According to the UkrNDNC, a number of standards on [electromagnetic compatibility](#), [machines](#) and [low-voltage equipment have been adopted by translation and are in force](#). Thus, we consider the indicator fulfilled.

INDICATOR No. 13.2. Publication of the report on the results of the verification of strategic mineral reserves in Ukraine

The indicator aims to improve planning and ensure optimal conditions for attracting strategic investors. To implement the indicator, the State Service for Geology and Subsoil should publish a report on the verification/reassessment of critical mineral reserves in Ukraine, taking into account international classification systems, and the results should be open to investors. On September 19, 2025, the State Service for Geonadra [published the "Report on Verification of Reserves of Strategic and Critical Minerals"](#) taking into account the United Nations Resource Framework Classification (UNRF). The documents describe the resource base of unlicensed deposits and subsoil areas with deposits of strategic minerals.

INDICATOR No. 15.9. Adoption of the National Waste Management Plan until 2033

The indicator provides for the adoption of the Cabinet of Ministers' resolution "On Approval of the National Waste Management Ukraine Plan until 2033". This plan [was approved](#) by the order of the Cabinet of Ministers of Ukraine dated December 27, 2024 No. 1353-r. On August 8, the Cabinet of Ministers [approved](#) amendments to Ukraine Plan, which provide for the postponement of the indicator deadline to the 3rd quarter of 2025. Thus, the indicator is considered to have been fulfilled. The National Waste Management Plan is subject to review every 4 years from the date of entry into force.

INDICATOR No. 5.2. Entry into force of legislation on the sale of public sector banks

The indicator provides for the entry into force of changes to the rules for the sale of state-owned banks. In particular, it is proposed to update Law No. 4524-VI, which determines the features of the sale of blocks of shares of state-owned banks. The updated legislation should allow the sale of minority and majority blocks of shares of banks and banks in general in accordance with the priorities set by international partners. In order to implement the indicator, [Law 3983-IX](#) On the Features of the Sale of Blocks of Shares Owned by the State in the Authorized Capital of Banks came into force in October 2024. In the updated monitoring of the Ministry of Economy, this indicator is marked as fulfilled. The amended Ukraine Plan postponed the implementation of this indicator to the third quarter of 2025.



Indicator No. 4.3. Increase the staffing levels of the High Anti-Corruption Court (SLIDE 1/4)
(Q1 2025)

Sector: combating corruption and money laundering

Status: not completed

Ukraine Plan proposed increasing the number of judges at the High Anti-Corruption Court (HACC) by reinstating the Public Council of International Experts (PCIE). To implement this measure, the authorised strength of HACC judges must be increased by 60%, and that of the HACC secretariat by 40%.

This indicator should be considered in close conjunction with others relating to strengthening the capacity of anti-corruption institutions, so as to ensure that the latter are able to cope with their workload within a reasonable timeframe without becoming overburdened.

Back in 2018, when the court was first established, the High Council of Justice (HCJ) approved a staffing level for the High Anti-Corruption Court comprising 39 judicial posts, including 12 posts for judges in the Appeals Chamber.

In 2023, the HJC received a request from the President of the HACC asking to increase the number of HACC judges. In accordance with its procedure, having heard the views of the State Judicial Administration and the High Anti-Corruption Court, [the HJC decided to temporarily set](#) (pending the approval of staffing standards for courts and the subsequent recalculation of numbers based on these standards) the number of judges at the High Anti-Corruption Court at 63 posts, of which 21 are for judges in the Appeals Chamber.

As for increasing the court's administrative staff, the High Council of Justice planned to increase the number of posts from 326 [to 414](#) by 2024, which does not yet meet the 40% target.

In November 2023, a competition for 24 posts at the High Administrative Court of Ukraine began, but it was delayed, in particular due to the expiry of the term of office of the then-current composition of the High Council of Justice. By the end of April 2024, [a new composition of the High Council of Justice](#) had been formed. Following [the results of](#) the first stage of the 'Exam' qualification assessment for the High Anti-Corruption Court, **only 7 candidates successfully** progressed to the next stage – 'Dossier Review and Interview'.

Following the assessment of dossiers and interviews conducted by [the High Council of Justice and the High Council of the Judiciary on 17 February 2024](#), [it was established](#) that **2 out of 7 candidates** met the criteria and would continue to participate in the competition for the High Anti-Corruption Court. **On 19 March 2025, the High Council of Justice [approved the two successful candidates](#)** for the vacant judicial posts at the High Anti-Corruption Court.



Indicator No. 4.3. Increase the staffing of the High Anti-Corruption Court
(SLIDE 2/4)
 (Q1 2025)

Sector: combating corruption and money laundering

Status: not completed

To address the issues with previous rounds of selection for the High Anti-Corruption Court, Members of the Ukrainian Parliament introduced Draft Law No. [13114](#) in March 2025.

Instead, on 14 May 2025, the Verkhovna Rada adopted Draft Law No. [12331-2](#), which incorporated provisions from Draft Law No. [13114](#) designed to simplify the procedure for applying for and participating in the competition for the position of judge.

Thus, on 3 June 2025, the High Council of Justice announced [a new competition](#) to fill 23 vacant judicial posts. Of these, 10 are to be selected for the Court of Appeal, and 13 for the court of first instance.

A distinctive feature of this recruitment process is that applicants, when applying for the competition, may apply for both a vacant position in the Appeals Chamber and a place among first-instance judges on a merit-based basis. Applicants with the highest scores will have the opportunity to become judges in the Appeals Chamber.

The deadline for submitting applications for the competition is from 7 July to 6 August 2025 (inclusive).

As of 6 August 2025 (the deadline for submitting applications), 205 candidates had applied to take part in the competition. Among the applicants were 130 men (63%) and 75 women (37%).

On 16 September 2025, the High Qualification Commission of Judges considered the admission of 124 candidates to the qualification assessment and the competition. Following the meetings, the Commission **decided to admit 98 candidates to the qualification assessment and the competition.**



Indicator No. 4.3. Increase the staffing levels of the High Anti-Corruption Court (SLIDE 3/4)
(Q1 2025)

Sector: combating corruption and money laundering

Status: not completed

On 1 October 2025, 158 candidates sat a test on their knowledge of the history of Ukrainian statehood as the first stage of the qualifying examination as part of the competition to fill vacant positions of judges at the High Anti-Corruption Court.

Coded test results have been established for 146 individuals:

- 1) 4 individuals did not achieve the minimum passing mark;
- 2) 142 candidates achieved the minimum passing mark.

On 27 October, candidates for the position [of judge](#) at the High Anti-Corruption Court took [a cognitive abilities test](#). Of the 131 candidates, a third (44 people) failed to complete the task. 87 participants have progressed to the next (fourth) stage to undertake a practical task in the court's area of specialisation.

142 candidates who successfully passed the test on the history of Ukrainian statehood have been admitted to the second stage of the qualifying examination – a test of general knowledge in the field of law and knowledge of the specialisation of the High Anti-Corruption Court, in particular its Appeals Chamber (list available via the link).

On 13 October 2025, 141 candidates (1 did not attend) took the test on general legal knowledge and knowledge of the specialisation of the High Anti-Corruption Court, in particular its Appeals Chamber.

The coded test results are as follows:

- 1) 10 candidates did not achieve the pass mark;
- 2) passed the test – 131 people:

87 candidates have been admitted to the fourth stage of the qualifying examination – the practical task on the specialisation of the High Anti-Corruption Court, in particular its Appeals Chamber



Indicator No. 4.3. Increase the staffing levels of the High Anti-Corruption Court (SLIDE 4/4)
(Q1 2025)

Sector: combating corruption and money laundering

Status: not completed

The fourth stage of the qualifying examination (completion of a practical task relating to the specialisation of the High Anti-Corruption Court, in particular its Appeals Chamber) was scheduled for 9 October 2025, with the dates set for 12 and 14 November 2025.

In December 2025, the High Council of Justice published the results of the candidates' practical examination. It was established that **73 out of 85 candidates had successfully passed the examination and would proceed to the next stage.**

On 20 March 2026, the High Council of Justice and the High Qualification of Judges of Ukraine announced [the results of special joint meetings](#) regarding the compliance of candidates for the positions of judges of the High Anti-Corruption Court with the criteria set out in the law. Sixty-nine candidates took part in these meetings; seven withdrew from the competition of their accord. Following the results of the joint vote, 22 candidates have progressed to the next stage of the competition for positions as judges of the High Anti-Corruption Court. The competition is ongoing.

It is also worth mentioning **the progress made in selecting staff for vacant positions within the High Anti-Corruption Court's administration**, as this is also a component of this indicator.

On 29 July 2025, a recruitment process was announced for vacant positions within the staff of the High Anti-Corruption Court. As of 17 August 2025, the High Anti-Corruption Court had received 145 CVs.

Following the review of CVs and interviews, which took place in several stages, 10 candidates were recommended for appointment to various positions within the court's secretariat.

In [October](#) 2025, following the selection process for positions in the Legal Department of the High Anti-Corruption Court's administrative staff, 118 CVs were submitted and 2 candidates were selected. In [December 2025](#), a selection process was announced for four positions within the administration; following the review of 51 submitted CVs, three candidates were selected, whilst one position remained unfilled.

However, as of the end of March 2026, the indicator remains **unmet**.



Indicator No. 3.5. Entry into force of legislation on the review of judges' declarations of integrity and the procedures for verifying them (Q2 2025)

Sector: judicial system

Status: not completed

To fulfil this indicator, the law and acts of the High Council of Justice must enter into force, in accordance with which judges' integrity declarations and the procedure for verifying them must be revised.

To this end, the Ministry of Justice has prepared, and the Cabinet of Ministers has submitted to the Verkhovna Rada, the relevant draft law No. [13165](#) of 09.04.2025.

In its opinion, the Committee on European Integration notes that the draft law does not take into account the requirements of the provisions of the Ukraine Plan, in particular that the updated integrity verification must provide for an extension of the time period covered by the verification, which is currently not reflected in the draft law.

Instead, an alternative draft law No. [13165-2](#) was submitted to the Verkhovna Rada on 25 April 2025. The challenges posed by this draft law are similar to those of No. [13165](#), and in some respects are even more pronounced.

As the European Commission notes in its 2024 Report, the updated system should provide for a temporary but substantive vetting procedure for judges of higher courts, involving independent experts. Furthermore, as stated in [the conclusion](#) of the Verkhovna Rada Committee on Ukraine's Integration into the EU, *"it can be concluded that it does not contain any mechanisms that would ensure a temporary yet substantive vetting procedure for judges of higher courts involving independent experts within the framework of the updated integrity declaration system."*

Furthermore, the draft law does not take into account the requirements regarding the extension of the time period covered by the special vetting. Moreover, the draft law carries risks of restricting access through publication on the official website of the High Council of Justice. Finally, the provision exempting liability for the deliberate failure to submit or declare information appears to be unfounded.

On 3 June 2025, the Verkhovna Rada supported Draft Law No. [13165-2](#) at first reading. The draft law is currently being prepared for second reading.

It is known that [the High Council of Justice has requested](#) an opinion on the draft law from the Venice Commission. The Venice Commission provided its [opinion](#) on 14 October 2025. On 4 December 2025, the High Council of Justice, based on its own position and the views gathered from other stakeholders, issued [an advisory opinion](#) on draft law No. 13165-2, in which it proposed a number of clarifications.

As of the end of March 2026, the indicator remains unfulfilled.



Indicator No. 3.8. Improving the enforcement of court decisions. The law on the digitalisation of enforcement proceedings came into force (Q2 2025)

Sector: judicial system

Status: not completed

The indicator will be considered achieved once the law on the enforcement of court judgments concerning pecuniary and non-pecuniary obligations comes into force and enforcement proceedings are subsequently digitised.

In the context of the enforcement of court decisions in Ukraine, a Roadmap will first be developed to reform the enforcement of court decisions and improve the activities of state and private enforcement agents, taking into account the current situation, and a package of draft laws will be adopted to improve the enforcement of court decisions concerning pecuniary and non-pecuniary obligations and the subsequent digitalisation of enforcement proceedings. This will, in particular, enable:

- expand the functionality of the automated enforcement proceedings system;
- introduce interaction between the Unified Register of Debtors and other registers to prevent debtors from disposing of their assets;
- improve the automated seizure of debtors' funds, etc.

On 20 November 2024, draft law No. [9363](#) of 7 June 2023 was adopted by the Verkhovna Rada in its first reading. The draft law provides for the expansion of the capabilities of the automated enforcement proceedings system, the establishment of interaction between the Unified Register of Debtors and other registers, and the introduction of automated seizure of funds.

However, on 21 August 2025, Draft Law No. [9363](#) was deemed rejected and withdrawn from consideration due to the termination of the powers of the Cabinet of Ministers of Ukraine.

Meanwhile, Members of the Ukrainian Parliament submitted Draft Law No. [14005](#) of 4 September 2025 for consideration by the Verkhovna Rada. An analysis of the draft law leads to the conclusion that its provisions are identical to those of No. [9363](#).

On 17 September 2025, the Members of the Verkhovna Rada of Ukraine were unable to include Draft Law No. [14005](#) on their agenda. On 8 October 2025, the Committee on Anti-Corruption Policy adopted a decision to recognise the provisions as complying with the requirements of anti-corruption legislation.

On 4 November 2025, the Verkhovna Rada adopted Bill No. [14005](#) at first reading, subject to further refinement of its provisions. Thus, **as of the end of March 2026, the indicator remains unfulfilled.**



Indicator No. 2.8. Implementation of the Roadmap for Reforming the Public Investment Management System

(Q3 2025)

Sector: public finance management

Status: completed

Several IMF structural benchmarks are dedicated to the reform of the public investment management (PIM) system, which Ukraine is successfully and timely implementing. The Roadmap was adopted in December 2023, whilst [the plan](#) for its implementation was set for summer 2024.

Indicator 2.8 refers to the development and implementation of a digital tool for managing Ukraine's recovery, which provides public access to data on recovery projects at all stages, including planning, financing, procurement, construction and commissioning, to ensure public and transparent monitoring of project implementation and better coordination of recovery efforts across sectors.

Today, it is effectively the case that this tool will be DREAM (Digital Recovery Ecosystem for Accountable Management) – a platform originally created to ensure transparency and coordinate efforts in reconstruction and recovery.

[A section on public investment projects](#) has already been created on the DREAM portal. However, for the time being, this involves providing information about such projects rather than offering comprehensive and detailed information on the stages of their implementation. The relevant next steps are currently being developed.

In June, the Cabinet of Ministers of Ukraine approved [the Medium-Term Plan for Priority Public Investments for 2026–2028](#), which is closely linked to the Budget Declaration for those years.

The main measures of the plan are being implemented on schedule. At the same time, no amendments have been made to several ministerial regulations, but the indicator is cognised as having been implemented on time.



Indicator No. 3.1. At least 20% of judicial vacancies have been filled
(Q3 2025)

Sector: judiciary

Status: completed with delay

The indicator will be considered fulfilled if at least 20% of judicial vacancies existing as of 16 October 2023 (total number of vacancies: 2,205) are filled on the basis of amended legislation, which will include the following elements:

- simplified selection stages and shortened periods of compulsory training for judges;
- the consistent application of clear and duly published assessment criteria and methodologies for evaluating the professional competence and integrity of candidates for judicial office;
- involvement of the Public Integrity Council in assessing the integrity of candidates for judicial office where required by law.

According to records of the High Qualification Commission of Judges of Ukraine, as of 23 December 2025, the situation regarding the filling of vacancies is as follows:

- the number of vacant judicial posts in the courts as at 16 October 2023 stood at 2,205 (20% — 441 vacancies);
- the number of posts filled between 16 October 2023 and 23 December 2025 was 453.

Thus, **indicator 3.1 has been achieved with a delay.**



Indicator No. 10.5. Adoption of legislation for the electricity integration package
(Q3 2025, postponed from Q4 2025)

Sector: energy

Status: not completed

To implement the indicator, it is necessary to adopt legislation transposing the provisions of the Electricity Integration Package. The legislation to enter into force must align the national legislation of Ukraine with the Electricity Integration Package, which was included in the Energy Community acquis in December 2022.

On October 2, 2024, the Verkhovna Rada registered [draft law](#) No. 12087 “On Amendments to the Laws of Ukraine on the Integration of the Electricity Markets of Ukraine and the European Union”. The draft law is aimed at transposing the European Electricity Integration Package into Ukrainian legislation. On October 18, 2024, [an alternative](#) draft law No. 12087-1 was submitted. The initiative to submit the draft law was positively assessed by the Energy Community [Secretariat](#) and [the USAID](#) Energy Security Project.

On March 28, the Cabinet of Ministers [approved](#) the Action Plan to implement the recommendations of the European Commission presented in the Progress Report on Ukraine within the framework of the 2024 European Union Enlargement Package. Thus, according to the plan, by August 2025, it is planned to adopt and implement an integration package of EU law acts in the electricity sector.

At the end of January, the Ministry of Energy [considered](#) draft law No. 12087 and supported it with comments. On June 25, the Committee on Energy, Housing and Utilities [approved](#) a consolidated revised version of draft law No. 12087-d on the implementation of European energy law, increasing security of supply and competitiveness. It was recommended to include it on the agenda of the Verkhovna Rada and adopt it in the first reading.

On July 22, the draft Law No. 12087-d [was adopted](#) in the first reading. On August 8, the Cabinet of Ministers [approved](#) amendments to Ukraine Plan, which provide for the postponement of the indicator deadline to Q3 2025. With the new deadline, **as of the end of March, the indicator is still unfulfilled.**



Indicator No. 12.4. Entry into force of legislation on state support for agriculture in Ukraine
(Q3 2025)

Sector: agri-food sector

Status: completed with delay

The indicator provides for the adoption of amendments to the Law on State Support for Agriculture. In accordance with the indicator, the law will define:

- New measures to support agriculture and its sectors based on a SWOT analysis
- New approaches to supporting investment in small farms
- Financial support instruments involving IFIs
- The use of the State Agrarian Register to provide support

On 21 April, the Government submitted to the Verkhovna Rada a draft law on amendments to certain laws of Ukraine regarding the organisational framework for the provision of support in the agricultural sector. The draft law provides for the implementation of a number of provisions of EU regulations on the Common Agricultural Policy (CAP), the establishment of an independent payment agency, the creation of a Farm Sustainability Data Network (FSDN), and the introduction of an Integrated Administration and Control System (IASC) for agricultural aid. On 4 November, [Law 4619-IX](#) came into force, based on [the](#) alternative [draft law 13202-1](#). In the opinion of the responsible committee, this draft law contains additional provisions compared to the government's version, in particular regarding additional control over the expenditure of funds and increased liability for their misuse.



Indicator No. 15.4. Approval of Ukraine's 2nd Nationally Determined Contribution to the Paris Agreement (Q3 2025)

Sector: green transition and environmental protection

Status: completed, but not on time

The implementation of the indicator requires the entry into force of the Cabinet of Ministers' order on approval of Ukraine's 2nd Nationally Determined Contribution to the Paris Agreement. In addition, according to the conditions of the indicator, Ukraine's second NDC to the Paris Agreement should be more ambitious compared to the current Updated NDC of Ukraine. This obligation is also [fixed](#) by the final and transitional provisions of the Law "On the Basic Principles of State Climate Policy".

The updated NDC of Ukraine to the Paris Agreement was approved by the Cabinet of Ministers Order [No. 868-r](#) on July 30, 2021, and the preparation process [has been ongoing](#) since 2018. The document is published [on the UNFCCC website](#). In addition, in July 2021, the Ministry of Environment published an analytical review of the updated NDC [in Ukrainian](#) and [English](#). In July 2023, a draft action plan for the implementation of the NDC [was published](#) with identified key measures that will contribute to the reduction of greenhouse gas emissions.

As [reported](#) in March 2025 by the Minister of Environmental Protection and Natural Resources Svitlana Hrynychuk, "NDC 3.0" should set a medium-term goal to reduce greenhouse gas emissions by 2035. At the same time, the new NDC should take into account the goal of achieving climate neutrality by 2050, as well as the impact of the war and future reconstruction (which will lead to an increase in emissions for some time). On May 27, the Ministry of Environmental Protection and Natural Resources [held](#) a discussion of the draft NDC by 2035, where model scenarios of the NDC were presented.

On June 11, the Ministry of Environmental Protection and Natural Resources [published](#) a draft order of the Cabinet of Ministers "On the approval of the Second Nationally Determined Contribution of Ukraine to the Paris Agreement". The declared goal is to reduce greenhouse gas emissions by 68-73% in 2035 from the 1990 level. On July 25, [a report](#) on the results of electronic consultations with the public on the draft order was published on the website of the Ministry of Environment. However, as [noted](#), the Ministry of Environment did not take into account a significant part of the proposals and comments received from stakeholders during the discussion process. On August 18, the Cabinet of Ministers presented the draft Government Action Program. The document [plans to develop and submit a draft order of the CMU on the approval](#) of the Second Nationally Determined Contribution of Ukraine to the Paris Agreement in September 2025.

On October 29, the Cabinet of Ministers [approved](#) Ukraine's 2nd NDC, so the indicator was implemented with a delay.



Indicator No. 1.2. Entry into force of amendments to legislation regarding the improvement of procedures for entry into, service in, and dismissal from the civil service

(Q4 2025 – postponed from Q3 2025)

Sector: public administration reform

Status: not completed

For years, Ukraine has been undergoing public administration reform aimed at fostering a professional and effective civil service in the country. Indicator 1.1. provides for improvements to the approach to remuneration in the civil service, whilst indicator 1.2. is designed to improve the procedures for recruitment, service and dismissal from the civil service.

It is noted that the new legislation (including subordinate legislation) is to come into force by the end of Q3 2025. It must comply with the OECD's public administration principles (SIGMA) regarding selection procedures based on professional competencies.

On 15 July, [the](#) relevant [draft law No. 13478](#) was registered in parliament, but it was withdrawn due to a change of government. With this in mind, on 16 July MPs submitted [an](#) identical [draft law No. 13478-1](#): the responsible committee decided to consider it only on 11 September.

Although this measure was postponed to Q4 2025 in accordance with amendments to Ukraine Plan, it was not completed in time. As of the end of Q1 2026, not even the first reading had taken place, and there is no consensus in parliament regarding approaches to resuming competitions.



Indicator No. 2.6. Adoption of a medium-term public debt management strategy
(Q4 2025)

Sector: public finance management

Status: completed on time

Several structural benchmarks of the IMF Programme are dedicated to the public debt management strategy: No. 10 and No. 15 (completed in 2023).

Effective public debt management enabled Ukraine to reduce public and state-guaranteed debt from 80% of GDP at the end of 2016 to 50% of GDP at the end of 2019, as well as to keep debt unchanged relative to GDP two years into the Covid pandemic. As a result, at the start of the full-scale war, Ukraine had a stable fiscal position

At the same time, as a result of Russia's full-scale war against Ukraine, public and state-guaranteed debt is rapidly approaching 100% of GDP. In 2024, Ukraine restructured its Eurobonds. In December 2026, the government also restructured its warrants. Thus, key elements of [the Public Debt Management Strategy](#) for 2024–2026 were implemented.

Changes in the main challenges and the implementation of key components of the Strategy prompted the adoption of a new Strategy.

The Cabinet of Ministers approved [the Medium-Term Public Debt Management Strategy for 2026–2028](#) on 24 December 2025. Therefore, the indicator has been met on time.

[The](#) new [Strategy](#) sets out three main objectives for debt policy for 2026–2028:

- Increasing the share of grants and other non-debt financing to ensure the financing of the state budget.
- Reducing debt risks by lowering the cost of debt, extending the maturity of debt obligations and optimising their structure.
- Maintaining relations with investors and stimulating the development of the domestic government bond market as a tool for economic recovery.



Indicator No. 2.9. Adoption and entry into force of amendments to Cabinet of Ministers resolutions on state financial control

SLIDE 1/5

(Q4 2025)

Sector: public finance management

Status: completed on time

To meet this indicator, amendments to Cabinet of Ministers resolutions or other legislative acts on public financial control must be adopted and enter into force, covering, in particular, the following areas:

- enabling the State Audit Service to ensure that the agency has the means to protect the EU's financial interests, in particular regarding funds used under Component I of the Ukraine Plan, in accordance with international auditing standards;
- strengthening measures to monitor procurement procedures.

The reform is expected to improve the efficiency and quality of the State Audit Service's work in line with European Union practice and SIGMA's financial inspection principles.

Based on an analysis of the legal framework governing the functions of the State Audit Service, and taking into account SIGMA's principles of public administration, legislative amendments will be introduced to ensure a clearer definition of the State Audit Service's mandate.

The institutional independence of the State Audit Service will be preserved.

In fulfilment of this indicator, the Cabinet of Ministers of Ukraine adopted Resolution No. 1031 of 6 September 2024 'On Amendments to Resolutions of the Cabinet of Ministers of Ukraine No. 43 of 3 February 2016 and No. 1110 of 25 October 2017 No. 1110 of 25 October 2017', which provides for enhanced cooperation between Ukrainian authorities and EU institutions in the field of protecting the financial interests of the European Union, ensuring the functioning of the Anti-Fraud Coordination Service (AFCOS) and the mechanism for inter-agency cooperation on reporting infringements to protect the EU's financial interests (AFCOS Network), as well as Order of the Ministry of Finance of Ukraine No. 476 of 27 September 2024 'On the Approval of the Methodology for Determining Automatic Risk Indicators, Their List and the Procedure for Their Application'.



Indicator No. 2.9. Adoption and entry into force of amendments to Cabinet of Ministers resolutions on state financial control

SLIDE 2/5

(Q4 2025)

Sector: public finance management

Status: completed on time

On 27 March 2025, Alla Basalaieva, Head of the State Audit Service of Ukraine, and Marek Belka, Head of the Audit Board of the Ukraine Facility, signed a Memorandum designed to ensure close cooperation between the two institutions.

It provides for the exchange of information, regulatory and methodological documentation, audit reports and other relevant documents concerning public financial control over expenditure related to the implementation of the Ukraine Facility, particularly in areas such as public procurement, compensation and loan repayments.

To fulfil this indicator, [at the end of May 2025](#), the State Audit Service and Expertise France held the first Steering Committee meeting on improving the financial control system. The project will run until March 2026. As part of this, Expertise France is assisting Ukrainian auditors in transitioning to European financial control standards. In particular, this concerns the fight against fraud and other financial irregularities that may affect the EU's financial interests.

In addition to launching cooperation with Expertise France, [an](#) inter-agency [meeting](#) was held on 5 June 2025 to ensure control over Ukraine Facility funds. The meeting discussed issues regarding the scope of responsibility of the management, monitoring and control bodies for the implementation of Ukraine Plan to identify signs of double funding, cases of fraud and other illegal activities involving EU funds.

On 9 July 2025, [a joint meeting](#) of representatives of the State Audit Service of Ukraine and the Audit Board of the Ukraine Facility took place in Kyiv. During the meeting, the current results of the State Audit Service's control activities regarding the use of European funds were presented, as well as future control plans for the coming period.

In 2024, UAH 39 billion (or €861 million) was allocated and has already been spent under budgetary programmes to implement the investment targets of the Ukraine Facility. Almost 100% of these funds will be covered by state financial control measures through the conduct of state financial audits, inspections, procurement checks and procurement monitoring.

Last year, auditors completed 310 state financial control measures relating to budget funds that Ukraine receives under the Ukraine Facility European aid instrument. Currently, 78 are ongoing, and in the near future, a further 148 control measures of varying complexity will take place.



Indicator No. 2.9. Adoption and entry into force of amendments to Cabinet of Ministers resolutions on state financial control

SLIDE 3/5

(Q4 2025)

Sector: public finance management

Status: completed on time

Typical errors leading to breaches included contracting authorities' lack of awareness that procurements were funded by the Ukraine Facility, and failure to comply with the requirements of the Framework Agreement between Ukraine and the EU regarding special mechanisms for the implementation of EU funding for Ukraine under the Ukraine Facility instrument. For example, double funding remains an issue, as it may be mistakenly interpreted as co-financing, as well as the overstatement of costs and the scope of works and equipment.

At the auditors' request, most of these violations have been rectified.

The State Audit Service has also developed a draft risk assessment model for the planning process to ensure the selection of audit targets allocated funds to implement the steps of the Ukraine Plan. Furthermore, the State Audit Service has prepared and submitted proposals to the Ministry of Finance of Ukraine regarding the formulation of an Audit Strategy for Ukraine Facility funds.

14 July 2025 The Ministry of Economy published Letter No. [3323-04/48400-07](#) regarding procurement in accordance with the provisions of the Framework Agreement under the Ukraine Facility instrument. The letter addresses the following issues:

1. Procurement under the Ukraine Facility and the VAT exemption mechanism.
2. Clarifications from the European Commission's Directorate-General for Enlargement and Eastern Neighbourhood (DG ENEST) on the rules regarding the eligibility of persons, entities and materials for supply.
3. Regarding procurement under the Ukraine Facility instrument related to the implementation of the public investment project to ensure high-quality, modern and accessible general secondary education, 'New Ukrainian School', in 2025.
4. Regarding procurement funded from various sources, in particular related to the implementation of a public investment project to modernise workshops and laboratories in vocational and pre-higher education institutions, and to ensure the energy efficiency, safety and inclusivity of the educational environment.
5. Regarding the draft amendments to Resolution No. 1178.



Indicator No. 2.9. Adoption and entry into force of amendments to Cabinet of Ministers resolutions on state financial control

SLIDE 4/5

(Q4 2025)

Sector: public finance management

Status: completed on time

On 21 August 2025, [a meeting was held](#) to review the results of work for the first half of 2025. During the first half of 2025, 12 control measures were carried out, including: 1 audit, 1 public financial audit and 10 procurement inspections. A total of over UAH 124 million was covered by the controls, and financial irregularities amounting to over UAH 185,000 were identified, which have been fully reimbursed.

On 29 September 2025, it was announced that [the Government had updated the procurement regulations under the Ukraine Facility](#), bringing them into line with international obligations.

According to information provided by the Ministry of Finance of Ukraine, regarding support for the State Audit Service to provide the institution with the means to protect the EU's financial interests, in particular regarding funds used under Component I of the Ukraine Plan, in accordance with the principles of international auditing standards, the following has been drafted:

- a draft resolution of the Cabinet of Ministers of Ukraine 'On Amendments to Certain Resolutions of the Cabinet of Ministers of Ukraine Concerning the Activities of State Financial Control Bodies', which, in particular, proposes amendments regarding the specific procedures for auditing beneficiaries identified under the Ukraine Facility with a view to protecting the EU's financial interests;
- a draft resolution of the Cabinet of Ministers of Ukraine 'On the Approval of the Procedure for the Conduct of State Financial Audits by the State Audit Service and its Interregional Territorial Bodies within the Framework of Ukraine's International Agreements', which sets out the procedures and mechanisms for the conduct of relevant state financial audits by the State Audit Service.

These draft resolutions have been agreed in accordance with the procedure established by law with the relevant authorities and, on 20 October 2025, were sent by the State Audit Service to the Ministry of Finance for submission by the Minister of Finance of Ukraine to the Cabinet of Ministers of Ukraine for consideration.

Furthermore, with a view to strengthening measures for monitoring procurement procedures, the State Audit Service has drafted a resolution of the Cabinet of Ministers of Ukraine 'On the Approval of the Roadmap for Strengthening Control over Public Procurement and the Adoption of an Action Plan for its Implementation for 2025–2027', the adoption of which will contribute to the effective and transparent conduct of public procurement and strengthen state financial control over compliance with procurement legislation.

The draft resolution has been agreed with the relevant authorities and is being prepared for submission to the Cabinet of Ministers of Ukraine in accordance with the established procedure.



Indicator No. 2.9. Adoption and entry into force of amendments to Cabinet of Ministers resolutions on state financial control

SLIDE 5/5

(Q4 2025)

Sector: public finance management

Status: completed on time

On 13 November 2025, the Cabinet of Ministers of Ukraine, by Resolution No. [1473](#) 'On Amendments to Certain Resolutions of the Cabinet of Ministers of Ukraine Concerning the Activities of Public Financial Control Bodies', amended the procedures regarding:

- the conduct of audits and inspections, in particular regarding:
- procurement;
- the drafting of administrative acts;
- the deadlines for implementing audit findings;
- considering requests for audits;
- actions taken by officials in the event of obstruction of their work.

The amendments regulate the specific features of conducting audits of beneficiaries identified under the Ukraine Facility and are aimed at preventing fraud, corruption and other violations that may harm national financial interests, as well as those of the European Union. At the same time, the adopted amendments expand the reactive functions of state financial control.

On 19 November 2025, the Cabinet of Ministers of Ukraine approved the Procedure for conducting state financial audits under Ukraine's international agreements to protect national financial interests and those of the European Union.

The new Procedure sets out clear mechanisms and procedures for the state financial audit of funds provided to Ukraine under the Ukraine Facility and other international agreements, regarding:

- the legality of use;
- the efficiency (effectiveness) of use and preservation;
- accounting and the reliability of financial reporting;
- the functioning of the internal control system.

The Procedure provides for the conduct of audits in accordance with international auditing standards, in line with the state financial control action plan published on the official website of the State Audit Service.

Thus, the indicator is considered to have been met.



Indicator No. 3.3. 20% of outstanding disciplinary proceedings (cases) that had not been resolved by the end of 2023 have been resolved (Q4 2025)

Sector: judiciary

Status: completed on time

For this indicator to be counted as completed, 20% of old disciplinary proceedings (complaints) pending as of 31 December 2023 must be resolved with the involvement of the Service of Disciplinary Inspectors and on the basis of the criteria for prioritising the consideration of disciplinary complaints set out in paragraph 13.7 of the Regulations of the High Council of Justice (as amended on 21 November 2023, No. 1068/0/15-23), published on the official website of the High Council of Justice.

Implementation of this indicator is necessary to address the backlog of complaints for which the limitation period is about to expire. This will ensure that judges are held accountable for disciplinary offences that have been committed and proven. Identifying a list of priority cases for consideration and involving the Service of Disciplinary Inspectors in the process will help to increase the transparency of disciplinary proceedings and ensure predictability and consistency in disciplinary practice regarding judges.

Following the restoration of the disciplinary function within the High Council of Justice (from 1 November 2023), by the end of 2023 over 14,000 complaints had been allocated among members of the High Council of Justice. By the end of 2023, 2,125 complaints (15%) [had](#) been [fully](#) resolved, whilst 12,106 complaints (85%) remained pending.

On 23 December 2024, the Service of Disciplinary Inspectors commenced its work. They are to consider disciplinary proceedings in which, as of the date the Service commenced work, the Disciplinary Chamber had not adopted a decision to open a disciplinary case. Currently, according to the latest data [from the High Council of Justice](#), there are approximately 11,000 such complaints.

According to the automated case management system of the High Council of Justice, it has been established that **as of the end of September 2025**, disciplinary inspectors of the High Council of Justice, in accordance with the requirements of paragraph 13.7 of the Regulations of the High Council of Justice, 79 complaints (of those received by 31 December 2023) had been identified as priority **cases**, of which **23 (29%) have already been considered**, which meets the established target.



Indicator No. 3.4. Qualification assessments (reviews) have been conducted in a manner that ensures the predictability, consistency and transparency of disciplinary practices concerning judges

(Q4 2025)

Sector: the judiciary

Status: completed on time

50% of judges who were required to undergo qualification assessment (vetting) as of 30 September 2016 must undergo it in accordance with the established procedure and with the involvement of the Public Integrity Council.

Fulfilment of this indicator will make it possible to verify that judges' qualifications are commensurate with their positions.

It is worth recalling that for a long time, the High Council of Justice did not hold meetings regarding the procedure for the qualification assessment of judges for suitability for their posts. These were resumed for a short period (less than a week) at the end of 2019 and were suspended due to the expiry of the terms of office of the members of the second term of the Council.

[The new composition of the High Council of Justice](#) was elected in June 2023. The Public Integrity Council is involved in the interview stage, and is tasked with assisting the Commission in determining whether a judge or a candidate for the position of judge meets the criteria of professional ethics and integrity.

According to the High Council of Justice, the number of persons appointed (elected) to judicial posts as at 30 September 2016 stood at 6,958, of whom, as at 22 September 2025:

- 3,169 judges (46%) had confirmed their suitability for their posts (having successfully passed the initial qualification assessment, the assessment of suitability for their post, and the qualification assessment as part of the competition for the Supreme Court or the High Anti-Corruption Court);
- 140 judges (2%) do not meet the requirements for their position;
- For 975 judges (14%), the qualification assessment was terminated during the process for reasons beyond the control of the High Council of Justice;
- for 29 judges, a motion for dismissal was submitted to the High Council of Justice due to their refusal to undergo the suitability assessment for the position held.

Thus, **for 4,313 judges (62%), the qualification assessment has been completed for the fulfilment of indicator 3.4.**



Indicator No. 3.9. The system for collecting data on the enforcement of court judgments is operational
(Q4 2025)

Sector: judiciary

Status: completed on time

To meet this indicator, a system for collecting data on the enforcement of court decisions must be operational.

The introduction of a system for collecting data on the enforcement of court decisions will enable the monitoring of the progress towards enforcement, the analysis of the reasons for non-enforcement of court decisions, the identification of systemic problems, and will ensure greater transparency and control over the activities of the State Enforcement Service and other entities responsible for the enforcement of court decisions.

The Government's Priority Action Plan revealed that [the implementation of the data system on the enforcement of court decisions is scheduled for December 2025.](#)

On 4 December 2025, the Ministry of Justice announced the launch of [the System for Collecting Data on the Enforcement of Court Decisions.](#)

This section contains current and archived information (dating back to 2022) on the enforcement of court decisions.

The system contains:

- data on the bodies and individuals responsible for the enforcement of court decisions and decisions of other bodies;
- information on the status of the digitalisation of enforcement proceedings;
- performance indicators for state enforcement service bodies and private enforcement agents.

In the first half of 2025, state enforcement officers received 2,314,403 enforcement documents relating to recoveries to the budget for specific socially significant categories – this represents 54.5% of the total number of documents received for enforcement.

Thus, **the indicator should be considered to have been met on time.**



Indicator No. 4.8. Conducting the next National Risk Assessment
(Q4 2025)

SLIDE 1/2

Sector: combating corruption and money laundering

Status: not completed

To fulfil this indicator, the next National Risk Assessment must be prepared and conducted in accordance with the updated Methodology for Conducting the National Risk Assessment of Money Laundering and Terrorist Financing in Ukraine.

Previously, Ukraine had a different commitment regarding this indicator under the Ukraine Plan for receiving transition funding, which was fulfilled on time. This refers to the approval and entry into force of a Government decree approving a plan of measures aimed at preventing and/or minimising the negative consequences of the risks identified following the third round of the National Risk Assessment in the field of preventing and combating the legalisation (laundering) of proceeds of crime, the financing of terrorism and the financing of the proliferation of weapons of mass destruction for the period up to 2026.

This indicator follows logically from the previous one, and the risk assessment carried out aims to develop solutions for the transparency and legality of financial transactions.

On 1 July 2025, [a meeting](#) of the Council on the Prevention and Countering of Money Laundering, Terrorist Financing and the Financing of the Proliferation of Weapons of Mass Destruction took place.

The main focus was on the National Risk Assessment in the field of money laundering and terrorist financing. Participants discussed the stages and approaches to conducting the assessment, in particular updating the methodology in line with current challenges posed by the Russian Federation's armed aggression, economic transformation and the development of digital financial technologies.

The aim of the assessment is to identify, analyse and understand current threats that could be exploited to launder proceeds of crime or finance terrorism. The results of the National Risk Assessment will form the basis for updating state policy on countermeasures and for the effective application of a risk-based approach.



Indicator No. 4.8. Conducting the next National Risk Assessment
(Q4 2025)

SLIDE 2/2

Sector: combating corruption and money laundering

Status: not completed

According to information provided by the State Financial Monitoring Service of Ukraine, in accordance with the Indicative Plan for the National Risk Assessment (NRA) (information collection and analysis period from 2022 to 2024), approved by the Working Group on the National Risk Assessment on 28 February 2025, the first stage of the assessment – the INFORMATION COLLECTION AND ANALYSIS STAGE – has been completed, REQUIRED FOR THE CONDUCT OF THE NRA.

On 24 September 2025, the draft NRA Report was submitted to the EC for preliminary assessment.

As part of Phase II – PREPARATION, APPROVAL AND PUBLICATION OF THE NRA RESULTS – a survey is being conducted to assess the alignment of the NRA results with the professional judgements of the NRA participants (taking into account the expertise of the NRA participants).

As of the end of March, the National Risk Assessment had not been prepared, and therefore the indicator remains unfulfilled. According to information provided in response to a request for access to public information from the State Financial Monitoring Service of Ukraine, as of 10 December 2025, the draft Report on the Conduct of the National Risk Assessment had been submitted to the Ministry of Finance of Ukraine for approval. Following its review, the Ministry of Finance of Ukraine provided comments and recommendations, and work is currently underway to address these.



Indicator No. 5.6. Entry into force of the Law on the Improvement of State Regulation of Capital Markets and Organised Commodity Markets (Q4 2025)

Sector: financial markets

Status: completed on time

According to the indicator, the new law should bring capital market regulation into line with IOSCO principles.

This involves enhancing the capacity and independence of the National Securities and Stock Market Commission (NSSMC) as a market regulator and strengthening its capacity for international cooperation. [The law](#), aimed at improving the regulation of the domestic capital market, came into force on 27 April 2024, although some provisions will come into force on 1 January 2026 and 1 January 2028.

In the opinion of the Verkhovna Rada's Committee on European Integration, the provisions of the Law generally comply with IOSCO principles, despite comments on certain provisions. In the reform matrix, the indicator is marked as 'completed'



Indicator No. 6.7. Review and, where necessary, amendment and implementation of legislation regarding the distinction between PSO and non-PSO activities within the State Enterprise

(Q4 2025 — postponed from Q3 2025)

Sector: management of state assets

Status: not completed

This indicator is a logical continuation of indicator 6.6, which provides for the adoption of a roadmap on the separation of activities related to the fulfilment of public service obligations (PSOs) from those not related to the fulfilment of PSOs by state-owned enterprises.

Thus, it is planned to separate accounts between PSO and non-PSO activities within state-owned enterprises to avoid cross-subsidisation. Thus, in the first stage (indicator 6.6 is to be implemented in Q1 2025), the adoption of a relevant Roadmap is envisaged, setting out the steps for the mandatory structural separation of activities related to the fulfilment of public service obligations and activities not related to the fulfilment of public service obligations for all state-owned companies engaged in PSOs.

In accordance with indicator 6.7, the legislation set out in the Roadmap will be assessed and, if necessary, amended. This will be done to ensure that the relevant separation of accounts between PSOs and non-PSOs is functioning effectively in all state-owned companies. By Q3 2027, the government must ensure that an independent audit is carried out in state-owned enterprises involved in PSOs regarding the effective implementation of the legislation.

As of 30 January 2026, the government had not submitted the relevant draft law to parliament. Meanwhile, MP Oleksiy Movchan has submitted draft law [No. 13620](#), which, among other things, also provides for specific requirements for the separate accounting of transactions by public sector entities entrusted with special duties, distinguishing between the performance of such duties and activities not related to their fulfilment. However, the draft law was submitted back in August 2025, and to date has not even been adopted at first reading.

Meanwhile, on 25 March 2026, the Cabinet of Ministers adopted [a Resolution](#) that partially regulates this issue, but does not constitute fulfilment of the indicator.



Indicator No. 6.9. Lifting of the suspension of the State Aid Act, resumption of state aid control, and harmonisation of the State Aid Act with the EU acquis

(Q4 2025, postponed from Q3 2025)

Sector: State asset management

Status: not completed

RRR4U



In May 2024, the Verkhovna Rada reinstated the State Aid Law regarding aid provided through the Entrepreneurship Development Fund. However, the main provisions of the State Aid Law remain suspended for the duration of martial law.

In March 2025, the Antimonopoly Committee published [a draft law on the reinstatement of the provisions of the Law on State Aid](#) for public consultation. The draft law proposed reinstating the Law until the end of martial law in territories where no hostilities are taking place, and introducing a number of amendments to the substantive provisions of the Law. The draft law was prepared in constant dialogue with the European Commission regarding the compliance of the draft law's provisions with EU law. In September, the Antimonopoly Committee submitted a revised version of the draft law to the Cabinet of Ministers.

Draft Law [No.14345](#), implementing this indicator, was registered with the Verkhovna Rada only on 30 December 2025. It provides for the full reinstatement of the Law of Ukraine "On State Aid to Business Entities", with the exception of territories where hostilities are ongoing or which are temporarily occupied. New thresholds for 'de minimis' aid have also been defined. As of the end of Q1 2026, no opinion from the relevant committee had been submitted on this draft law.

At the same time, [the opinion](#) of the UA2EU programme's experts notes that although the draft law does not conflict with EU law, it is not fully compliant with EU legal standards and therefore needs to be amended.



Indicator No. 7.8. Entry into force of the Law of Ukraine "On the Basic Principles of Housing Policy"
(Q4 2025)

Sector: human capital

Status: completed with delay

To fulfil this indicator, the Law of Ukraine "On the Basic Principles of Housing Policy" must come into force.

The law should focus on the following key areas:

- accessibility of housing for the most vulnerable groups of citizens must become the guiding principle in housing provision;
- the creation of various support mechanisms for citizens with different financial capacities and the definition of criteria for access to them;
- regulating the legal framework for the introduction of municipal housing rental and municipal housing rental with a right of purchase;
- the creation of a transparent system for registering citizens' housing needs to ensure a prompt response at local level;
- establishing a transparent framework for monitoring by the public, civil society and the international community.

In accordance with this indicator, draft law No. [12377](#) was submitted to the Verkhovna Rada of Ukraine on 6 January 2025.

The draft law provides for:

- The establishment of EU-compliant housing policy principles, including the accessibility and barrier-free nature of housing;
- The implementation of the principle of strategic planning for housing policy, including the need to develop a State Housing Policy Strategy;
- The development of public-private partnerships in the sector;
- Definition of housing stock;
- Implementation of financial and credit mechanisms to enable citizens to acquire housing ownership;
- Establishing minimum requirements for the consumer quality of housing;
- Establishment of a Unified Information and Analytical Housing System.

On 16 July 2025, the Verkhovna Rada supported the aforementioned draft law at first reading. Over the following months, the bill was further refined for consideration in the second reading (1,916 amendments were received). On 3 October 2025, the Verkhovna Rada completed its consideration of the amendments submitted to the draft law 'On the Basic Principles of Housing Policy'. On 13 January, the bill was finally voted on by MPs. On 13 February, the President of Ukraine signed the Law, and it [came into force on 15 February](#); therefore, the indicator was fulfilled with a delay.



Indicator No. 8.2. Deregulation in specific sectors

(Q4 2025 — postponed from Q3 2025)

Sector: business environment

Status: not completed

Legislation must be adopted (and come into force) regarding deregulation and simplification of the business environment.

Some of the measures have already been implemented:

- digitisation of permitting and licensing procedures through the implementation of a pilot project to introduce a Unified State Electronic System for Permitting Documents — the “ePermit” system;
- regulation of the succession of permits and licences in the event of a change in the legal form of a business entity — [the current Law No. 4196-IX](#), adopted on 9 January 2025.

Another area is currently in progress:

- reducing business inspections through the introduction of voluntary insurance and audits — [Draft Law No. 14030 of 11 September 2025](#). “On the Basic Principles of State Supervision (Control)” is currently being prepared for its second reading.

The deadline for implementing this indicator has been moved from the third to Q4 2025. However, as of March 2026, the bill had still not been considered at second reading.



Indicator No. 10.3. Improving permitting procedures for investments in renewable energy sources

(Q4 2025, postponed from Q3 2025)

Sector: energy

Status: not completed

To achieve this indicator, it is necessary to adopt and enter into force legislation to reduce permitting procedures for investments in renewable energy in accordance with European Union rules.

On August 11, 2025, the Ministry of Energy [published](#) the draft Law of Ukraine “On Amendments to Certain Laws of Ukraine Regarding the Implementation of European Union Legislation in the Sector of Renewable Energy Sources”, which, in particular, provides for the introduction of the main principles of permitting procedures for investments in renewable energy sources that comply with EU rules.

On December 3, [draft law No. 14271](#) on the implementation of EU legislation in the field of RES was registered in the Verkhovna Rada. However, on December 16, its consideration was postponed, making it impossible to meet the indicator on time.



Indicator No. 10.7. Appointment of a nominated electricity market operator (Q4 2025)

Sector: energy

Status: not completed

The indicator provides for the appointment of a nominated electricity market operator by the National Commission for the Regulation of Energy and Utilities of Ukraine by the end of 2025, which is one of the prerequisites for the full market coupling of the electricity markets of Ukraine and the EU.

Back in 2023, the NEURC began to actively [discuss](#) the issue of appointing a nominated market operator at meetings, where it was noted that so far the NEURC has no grounds to independently determine who will be the sole nominated participant for the European spot energy market and it is necessary to create opportunities at the legislative level for the NEURC to make appropriate changes to the specified License Terms.

Thus, currently, the national legislation has adapted norms on market coupling and the appointment of a nominated market operator. However, the draft law registered on October 2 in the Verkhovna Rada on the unification of the electricity markets of Ukraine and the EU [provides for](#) the functions, rights and obligations of the nominated market operator as an entity that ensures market coupling, requirements for the appointment of a nominated market operator, as well as additional powers of the Regulator regarding the nominated market operator.

In turn, JSC "Market Operator" [believes](#) that it should be recognized by the National Regulatory Commission for the Regulation of Energy and Utilities of Ukraine as a nominated market operator, since it already has observer status in the NEMO Committee. In particular, the List of Expectations of the owner of JSC "Market Operator" for 2025 [states](#) that the goal of the Company within the framework of market coupling is to obtain the status of nominated market operator (NEMO) and organize trading on the combined SDAC/SIDC markets.



Indicator No. 10.11. Determination of the special status of the NEURC (1) (Q4 2025)

Sector: energy

Status: not completed

The indicator assumes the adoption and entry into force of amendments to the legislation that will define a special status to ensure the independence of the Regulator, as provided for in Directive 2009/72/EU and Directive 2009/73/EU.

On December 27, 2023, the NEURC [approved](#) the draft Law of Ukraine "On Amendments to Certain Laws of Ukraine on Strengthening the Independence of the Regulator in the Energy and Utilities Sectors". With this decision, the Regulator began implementing [the Action Plan](#) to Ensure the Independence of the National Commission for the Regulation of Energy and Utilities of Ukraine, which was developed to fulfill Ukraine's international obligations in the context of European integration, in particular, the recommendations of the Energy Community. The draft law, among other things, provides for clarification of the special status of the National Commission for the Regulation of Energy and Utilities of Ukraine as a central executive body.

The Energy Community Secretariat has repeatedly [pointed out](#) that the independence of the regulator from private individuals or public bodies is a key pillar of European energy legislation, however, the organization also [recognizes](#) that ensuring the independence of the National Commission for the Regulation of Energy and Power Generation of Ukraine may require amendments to the Constitution, which cannot be discussed in wartime conditions. Therefore, the Energy Community Secretariat is exploring with the Ukrainian side ways to strengthen the independence of the Regulator within the current constitutional framework.

At the end of February 2025, at the RRR4U event, the Chairman of the Committee on Energy and Housing and Utilities of the Verkhovna Rada of Ukraine, Andriy Gerus [expressed](#) The opinion is that the independence of the National Commission for the Regulation of Energy and Utilities is sufficiently ensured at the legislative level, but now it is worth focusing on the high-quality implementation of these norms.

In addition, the Government of Ukraine, [in accordance](#) with the Memorandum on Economic and Financial Policy following the 8th review of the EFF program, has committed to developing a legislative framework for accountability of the NEURC, which will provide for regular external assessments of the regulator's governance and independence. The law on the NEURC itself, with a provision on external assessment, should be adopted taking into account the recommendations of the Energy Community Secretariat. In turn, the IMF emphasizes the need for the rapid adoption of the draft law on strengthening the independence of the NEURC, and the structural benchmark of the program for the publication of the external assessment by the Secretariat has been postponed from October to December 2025 to align with the schedule for the adoption of the law.

On August 18, the Cabinet of Ministers presented the draft Government Action Program. The document [provides for](#) the development and submission to the Cabinet of Ministers of Ukraine by August 2025 of a draft law on strengthening guarantees of independence in the exercise of the Regulator's powers in the energy and utilities sectors.



Indicator No. 10.11. Determination of the special status of the NEURC (2) (Q4 2025)

Sector: energy

Status: not completed

On November 1, the Energy Community Secretariat [published](#) its annual report for 2025, in which it noted systemic limitations on the independence of the NEURC, in particular its functioning as a central executive authority, the lack of adopted legislation to strengthen its autonomy, its financial and personnel dependence on other authorities, and the need to coordinate certain regulatory decisions with the CMU, ministries and the Antimonopoly Committee of Ukraine. Additional risks arise in a state of martial law, when NEURC decisions can be overturned by other authorities, as confirmed by the restriction of access to key electricity market data in December 2024.

In turn, in [a letter](#) to the Chairman of the NEURC dated November 26, the Energy Community Secretariat once again emphasised its fundamental position that the independence of the national energy regulator is a basic condition for the functioning of integrated energy markets and the implementation of the EU acquis. The Secretariat supports the swift adoption of legislative changes to strengthen the institutional autonomy of the NEURC, in particular with regard to the transparency and independence of the procedures for selecting Commission members, expanding decision-making powers and eliminating conflicts of interest. The Secretariat emphasised the need to ensure adequate resources for the NEURC even in wartime and confirmed its readiness to continue supporting Ukraine in these reforms.

On December 8, the [draft law](#) No. 14282 on strengthening guarantees for the exercise of the NEURC's powers was registered in the Verkhovna Rada. As of the end of December, the draft law is being reviewed by the Verkhovna Rada committees. In turn, on December 18, the NEURC [published](#) a statement emphasising that the mechanism for rotating the entire composition of the commission proposed by the draft law contradicts EU legislation and violates European principles of regulatory bodies, and called for consultations with the Energy Community Secretariat. The NEURC also [sent](#) proposals to the draft law to the Verkhovna Rada Committee on Energy, Housing and Utilities. As of the end of January 2026, the draft law is being processed by the Verkhovna Rada committees.

On January 5, 2026, the EU Delegation to Ukraine [confirmed](#) that the institutional and operational independence of the NEURC, in particular through transparent appointment procedures and protection from conflict of interest, is a key condition for investor confidence, energy market stability and Ukraine's progress towards EU membership.

On January 31, 2026, representatives of the NEURC, during a meeting with the Director of the Energy Community Secretariat, Artur Lorkovsky, [discussed](#) urgent challenges in the energy sector of Ukraine, the passage of the heating season under attacks, the issue of price caps, the need to adopt draft law No. 12087-d, strengthening the independence of the Regulator, and further steps to integrate the markets of Ukraine and the EU.



Indicator No. 10.13. Adoption of the State Target Economic Program for Energy Modernization of Heat Generating Enterprises for the Period Until 2030
(Q4 2025)

Sector: energy

Status: completed on time

The indicator provides for the adoption by the Cabinet of Ministers of the State Targeted Economic Program for Energy Modernization of Thermal Energy Producers by 2030. "

In turn, the development of the State Target Economic Program for Energy Modernization of Enterprises - Thermal Energy Producers, which are in state or municipal ownership for the period until 2030 [is provided](#) for by 2027 by the Action Plan for the Implementation of the Energy Strategy of Ukraine for the Period Until 2050.

On November 28, 2023, the Cabinet of Ministers [approved](#) the Concept of the State Targeted Economic Program for Energy Modernization of Enterprises - Thermal Energy Producers, which are in state or municipal ownership, for the period until 2030, and also provided for the development and submission of a draft program.

On July 19, 2024, the Ministry of Infrastructure [published](#) the draft State Targeted Economic Program for Energy Modernization of Enterprises - Thermal Energy Producers, which are in state or municipal ownership, for the period until 2030. The collection of comments and proposals continued until mid-August 2024.

On August 18, the Cabinet of Ministers presented a draft Government Action Program. The document [provides for](#) the development and submission by December 2025 of a draft order of the Cabinet of Ministers of Ukraine on approval of the State Targeted Economic Program for Energy Modernization of Enterprises - Thermal Energy Producers, which are in state or municipal ownership, for the period until 2030.

On October 1, the Cabinet of Ministers [approved](#) the State Target Economic Program for Energy Modernization of Enterprises - Thermal Energy Producers, which are in state or municipal ownership, for the period until 2030



Indicator No. 10.14. Supporting the development of an efficient and more sustainable district heating
(Q4 2025, postponed from Q3 2025)

Sector: energy

Status: not completed

The indicator is aimed at increasing the efficiency of the district heating sector. In order to achieve this indicator, it is necessary to adopt and enter into force the Law of Ukraine "On Amendments to Certain Laws of Ukraine on Supporting the Development of Efficient and Sustainable District Heating".

It is worth noting [the approval](#) in November 2023 of the Concept of the State Targeted Economic Program for Energy Modernization of Enterprises - Thermal Energy Producers, which are in state or municipal ownership, for the period until 2030, which provides for increasing the efficiency of the functioning of district heating systems. In addition, on February 9, 2025, the [Law](#) "On Amendments to Certain Laws of Ukraine in the Spheres of Energy and Heat Supply Regarding the Improvement of Certain Provisions Related to the Conduct of Economic Activities and the Effect of Martial Law in Ukraine", adopted on January 14, came into force, which is aimed at settling debts, improving payment discipline, developing the market for renewable energy sources, and approximating Ukrainian legislation to EU standards.

On May 5, the Ministry of Development [published](#) a draft Law "On Amendments to Certain Laws of Ukraine on Supporting the Development of Efficient and Sustainable District Heating." On August 18, the Cabinet of Ministers presented a draft Government Action Program. The document [plans](#) to develop and submit to the Cabinet of Ministers of Ukraine a draft law on amending certain laws of Ukraine on supporting the development of efficient and sustainable district heating by December 2025.

On August 8, the Cabinet of Ministers [approved](#) amendments to Ukraine Plan, which provide for the postponement of the indicator deadline to the 4th quarter of 2025.

On September 22, the Verkhovna Rada [registered](#) government draft law No. 14067 "On Amendments to Certain Laws of Ukraine on Supporting the Development of Efficient and Sustainable District Heating." On November 6, the Verkhovna Rada Committee on Energy, Housing and Utilities issued [an opinion](#) recommending the adoption of the draft law in the first reading, and a draft [resolution](#) on adopting the draft law as a basis was also published.

On February 10, 2026, the draft Law was [adopted](#) as a basis. **As of the end of March, the draft law had not been considered in the second reading.**



Indicator No. 13.6. Publication of a report on current legislation in the field of ESG reporting implementation (Q4 2025)

RRR4U

Sector: management of critical raw materials

Status: completed on time

The indicator aims to approve and publish a study assessing the current legislation on the introduction of ESG reporting for the extractive sector and recommendations for addressing gaps in the legislation.

On 24 October 2024, the Ministry of Environmental Protection and Natural Resources [approved](#) the Ministry's Strategic Work Plan for 2024-2028, which, among other things, provides for the development and publication in the Q4 2025 (together with EU partners) of a report on current legislation on the introduction of mandatory environmental, social and governance (ESG) reporting as part of the introduction of ESG reporting for the mining and extractive sectors.

In turn, in early March 2025, a public discussion [was held](#) on the national Sustainable Development Reporting Strategy, a document that defines the future of Ukrainian business in the context of global environmental and social challenges. Summing up the discussion, participants agreed that one of the key areas of work is the harmonisation of Ukrainian legislation with European requirements. It was also noted that in the near future, the Ministry of Finance plans to set up an interdepartmental working group on the implementation of ESG reporting and to develop an operational plan for the implementation of the national Sustainable Development Reporting Strategy.

At the end of March, the Green Transition Office (an independent advisory body under the Ministry of Economy, implemented by DiXi Group) [presented](#) the first comprehensive study on the readiness of Ukrainian businesses to implement ESG practices.

On August 4, the Verkhovna Rada [registered](#) a government draft Law on amendments to the Law of Ukraine "On Accounting and Financial Reporting in Ukraine" to introduce sustainable development reporting. Also, on September 5, the Parliament submitted a draft Law "On Amendments to the Law of Ukraine "On Audit of Financial Statements and Auditing Activities" and Certain Laws of Ukraine on Improving Legislation in the Field of Auditing Activities" (reg. No. 14016), which provides for the establishment of requirements for auditors to prepare a report on mandatory assurance on sustainable development reporting.

On December 22, a study prepared by BRDO on ESG reporting for the extractive sector [was published on the Ministry of Economy's website](#). Thus, the indicator is fulfilled.



Indicator No. 15.3. Approval of the Regulations on the Scientific and Expert Council on Climate Change and Ozone Layer Preservation (Q4 2025)

Sector: green transition and environmental protection

Status: completed, but not on time

The indicator provides for the adoption of the Cabinet of Ministers resolution "On Approval of the Regulations on the Scientific and Expert Council on Climate Change and Ozone Layer Preservation".

On October 8, 2024, the Verkhovna Rada [adopted](#) the Law of Ukraine 3991-IX "On the Basic Principles of State Climate Policy", which provides for the establishment of the Scientific and Expert Council on Climate Change and Ozone Layer Preservation as an independent advisory scientific and expert body with the aim of scientifically supporting the formation of state climate policy. The law also defines the tasks of the Scientific and Expert Council, which, together with its composition, must be approved by the Cabinet of Ministers within a year from the entry into force of the law.

On February 18, the Cabinet of Ministers [approved](#) the Government's Priority Action Plan for 2025, where, among other things, the Ministry of Environment must develop and submit to the Cabinet of Ministers a draft resolution on approving the Regulation on the Scientific and Expert Council on Climate Change and Ozone Layer Preservation by October 2025. The development and submission of the resolution is also [provided for](#) in the Work Plan of the Ministry of Environment Protection and Natural Resources with a deadline of Q4 2025.

According to our information, as of May 2025, the Ministry of Environment Protection and Natural Resources had already developed a draft decision and submitted it for approval to the central executive authorities in September.

On November 12, during [the COP30 climate conference in Brazil](#), Deputy Minister of Economy Pavlo Kartashov [noted](#) that by the end of the year it is planned to approve the regulations and composition of the Scientific and Expert Council on Climate Change and Ozone Layer Preservation and authorize the Green Transition Office to perform the functions of the secretariat, ensuring operational functionality.

On January 14, 2026, the Cabinet of Ministers [approved](#) a resolution on the establishment of the Scientific and Expert Council on Climate Change and Ozone Layer Preservation. Thus, the indicator is considered to be fulfilled with a delay.



Indicator No. 11.3 : Adoption of the Law of Ukraine "On Railway Transport in Ukraine" and entry into force of the final provisions of the Law

(split into two parts – with completion dates in Q4 2025 and Q4 2026, originally Q4 2025)

Sector: transport

Status: not completed

In autumn 2024, two draft laws were registered: No. [12142](#) “On the System and Specifics of the Functioning of the Railway Transport Market of Ukraine” from the Cabinet of Ministers of Ukraine, and an alternative draft law No. [12142-1](#) from members of the Transport Committee of the Verkhovna Rada: the first was withdrawn due to a change of government, and the second was withdrawn from consideration following the government’s decision to split the indicator into two, with the deadlines for implementation postponed.

Both draft laws provided for the establishment of a National Commission to carry out state regulation in the transport sector, the split of “Ukrzaliznytsia”, and the admission of private traction operators to the tracks. In addition, the creation of a Railway Transport Service and a National Bureau for the Investigation of Transport Accidents is envisaged, which will be responsible for transport safety and railway interoperability (the ability of the railway system to maintain safe operations).

Both draft laws only partially transposed European directives and regulations into Ukrainian legislation, for example, Directive 2012/34/EU on the establishment of a single European railway area, Directive (EU) 2016/797 on the interoperability of the railway system within the European Union, and Directive (EU) 2016/798 on railway safety.

In accordance with the amendments to Ukraine Plan, the government has split this indicator into two:

11.3. Entry into force of the law on the safety and interoperability of Ukraine’s rail transport, to be implemented within three years of its adoption – Q4 2025: On 20 August, the Ministry of Development launched an online consultation on the draft law “[On the Safety and Interoperability of Ukraine’s Rail Transport](#)”. The relevant draft law [No. 14174](#) was registered with the Verkhovna Rada only on 31 October. As of 27 November, only the Committee’s opinion had been issued. On 17 December, the draft law was adopted at first reading, but it is impossible to adopt it in full and bring it into force in 2025.

11.8 Entry into force of the law on the railway transport market with the phased implementation of its provisions. – Q4 2026



Indicator No. 11.3 Entry into force of the Law "On Railway Safety and Interoperability in Ukraine" (Q4 2025)

Sector: transport

Status: not completed

The indicator provides for the entry into force of the law on the safety and interoperability of Ukraine's rail transport, to be applied within three years of its adoption. To fulfil this indicator, on 20 August the Ministry of Development launched an online consultation on the draft law ["On the Safety and Interoperability of Ukraine's Rail Transport"](#).

The relevant draft law [No. 14174](#) was registered with the Verkhovna Rada only on 31 October. The draft law fulfils Ukraine's obligations under the Association Agreement and implements the requirements of the EU's 'fourth railway package' (Directives 2016/798, 2016/797, etc.). Once adopted, Ukraine will transition to the European safety management model. Formal controls will be replaced by a risk management system, operator accountability and an independent safety authority. The Ukrainian railway system will then be technically and organisationally capable of operating within a single space alongside EU networks (ETCS/ERTMS, TSIs, subsystem authorisation, conformity assessment modules).

In practice, this means:

- clear rules for the authorisation of infrastructure and rolling stock for operation in accordance with European technical specifications (TSIs), with transparent conformity assessment procedures
- a transition to the European approach to maintenance, clear assignment of responsibility for the safe condition of rolling stock (ECM approach), and requirements for risk assessment and management
- preparation for full integration into the European TEN-T corridors, reduction of technical barriers to transit, simplification of access for foreign operators, and opening of the market to manufacturers already operating under TSIs

Overall, the draft law complies with EU law. However, certain provisions require further refinement, in particular those concerning risk assessment and the cost of certificates.

On 17 December, the draft law was adopted only at first reading. As of the end of Q1 2026, not even a table for the second reading has been prepared.



Indicator No. 1.5. Full-scale launch and implementation of the Human Resources Management Information System (HRMIS)

(Q1 2026)

Sector: public administration reform

Status: not completed

The indicator envisages the introduction and use of a Human Resources Management Information System (HRMIS) in all ministries and all other central executive bodies and their territorial bodies.

The idea of introducing such a system is not new. Work on its implementation began as early as 2018–2019. It is designed to reduce human resources management costs in executive bodies and make management processes more transparent, understandable and efficient.

Overall, individual elements of the HRMIS are already operational, but the system has not yet been fully launched.



Indicator No. 3.7: Entry into force of legislation on simplified insolvency procedures for micro, small and medium-sized enterprises

(Q1 2026)

Sector: judiciary

Status: not completed

Legislation on simplified insolvency procedures for micro, small and medium-sized enterprises (MSMEs) is due to come into force.

The relevant draft law No. 15024 introduces a simplified bankruptcy procedure for micro and small businesses. This involves a 'fast-track' process with a maximum duration of 180 days, lower costs and minimal bureaucracy: fewer documents, faster processing and lower fees. Access criteria will be clearly defined so that the procedure applies only to bona fide small businesses, whilst complex or contentious cases will be dealt with under the general rules. Clear rules will also be established governing the interaction between bankruptcy procedures and the privatisation of state-owned enterprises, so that assets do not remain in limbo for years.

[Draft Law No. 15024](#) was registered with the Verkhovna Rada on 10 February 2026. As of the end of March, it had not even been considered at first reading. The indicator has not been met.



Indicator No. 3.12. Entry into force of legislation ensuring a transparent and merit-based selection process for prosecutors for senior positions within the prosecution service

(Q1 2026)

Sector: judicial system

Status: not completed

According to Ukraine Plan, “enhancing the accountability and integrity of the prosecution service is key to combating abuse of power and pressure on businesses and investors by law enforcement agencies, which is a widespread phenomenon in Ukraine”.

The indicator envisages the entry into force of legislation that will ensure a transparent and merit-based selection of prosecutors for senior positions. This legislation will include:

- clear assessment criteria, including professional competence and integrity/ethics;
- a transparent, competitive and merit-based selection procedure, including vetting for professional competence and integrity;
- strengthening the institutional capacity and powers of the Office of the Prosecutor General and prosecutorial self-governance, in particular the Council of Prosecutors, with regard to the selection of prosecutors for senior positions.

On 24 June, Ukraine’s newly appointed Prosecutor General Ruslan Kravchenko publicly [endorsed](#) a transparent, merit-based selection process for prosecutors for senior positions, as envisaged by the EU’s ‘Ukraine Facility’ initiative and planned legislative amendments, which provide for the adoption of a special law in line with best European standards.

This process will be conducted openly, with the involvement of international experts and following consultations with the Venice Commission.

In August 2025, members of the Verkhovna Rada of Ukraine tabled two draft laws, Nos. [13601](#) and [13601-1](#), which are partly aimed at fulfilling the indicator. However, neither draft law even reached the first reading stage.

As of the end of March 2026, the Office of the Prosecutor General reported that it had drafted a bill ‘On Amendments to the Law of Ukraine “On the Prosecutor’s Office”’, which was sent by letter dated 30 December 2025 to the Cabinet of Ministers of Ukraine for subsequent submission to the Verkhovna Rada of Ukraine for consideration.

However, the Cabinet of Ministers of Ukraine has not yet submitted the relevant draft law to the Verkhovna Rada of Ukraine. Consequently, the indicator remains unfulfilled.



Indicator No. 5.1. Publication of the banking system stability assessment
(Q1 2026)

Sector: financial markets

Status: completed

The indicator provides for the publication of a stability assessment of the 20 largest banks by assets. Where conditions permit, the assessment should include a stress test evaluating the bank's condition under an adverse economic scenario, and an independent asset quality review (AQR).

In December 2024, the NBU approved [the terms of reference](#) for the 2025 bank [assessment](#) and defined the specific procedures for its conduct. In May 2025, the NBU [approved the methodology for bank stress testing](#). The procedure for conducting the assessment is in line with the indicator. In September, the NBU announced the completion of the bank stability assessment and published [a summary report on the assessment](#), confirming that the conditions of the indicator had been met during the assessment. [The full results of the assessment](#) were published on 28 December. Accordingly, the indicator was fulfilled ahead of schedule.



Indicator No. 8.5. Ensuring the resolution of issues relating to connection to utility networks
(Q1 2026)

Sector: business environment

Status: not completed

The indicator envisages the entry into force of the Law on Amendments to Legislative Acts regarding the simplification of connecting immovable property to external utility networks and the improvement of legal regulation in the field of pipeline transport. The law will address:

- a unified procedure for connecting to utility networks
- the disclosure of information on utility networks in electronic registers
- the inclusion of data on utility networks and their protection zones in state property registers.

As of the end of March, the relevant draft law had not yet been submitted to parliament. It is likely that the government will adopt the relevant decision via a Resolution on the pilot scheme. Yulia Svyrydenko recently announced the possibility of such an approach to meeting the indicators.



Indicator No. 9.3. Improved division of powers between local authorities and executive bodies
(Q1 2026)

Sector: decentralisation and regional policy

Status: not completed

Legislation to ensure a better distribution of powers between local self-government bodies and executive authorities is to come into force.

Legislation on the division of powers between local self-government bodies and executive authorities shall enter into force within 12 months of the termination or lifting of martial law, but not before the start of the new budget period. These legislative changes will lead to a better distribution of powers between local self-government bodies and executive authorities based on the principles of subsidiarity and decentralisation, will help to resolve conflicts of competence between the various levels of central, regional, district and local government, as well as within local self-government bodies, and will ensure the proper quality of public services at the local level, as well as the effective use of budgetary funds.

The relevant [draft law No. 14412](#) “On the Principles of Delimitation and Distribution of Powers between Levels of Public Administration” had not been adopted in any reading as of the end of March. The indicator has not been met.



Indicator No. 12.6. Implementation of support provision via the State Agricultural Register (DAR)
(Q1 2026)

Sector: agri-food sector

Status: not completed



In Q4 2024, Ukraine fulfilled indicator 12.3, which provided for the entry into force of the law on the State Agrarian Register. In particular, the Law of Ukraine “On the Information and Communication System “State Agrarian Register”, which defines the legal, organisational and financial foundations for the creation and operation of the “State Agrarian Register” information and communication system with the aim of protecting the rights and interests of natural and legal persons during the creation, storage, processing and use of registry information in public electronic registers.

The next step in improving the official public electronic register of agricultural enterprises is the implementation of indicator 12.6, which stipulates that a report will be provided stating that, by the end of 2025, 80% of state support will have been channelled through the State Agrarian Register.

On 24 July 2025, the ‘State Agrarian Register’ information and communication system began [accepting applications](#) from farms for financial support.

Financial support is provided in an amount not exceeding 1 million hryvnias, subject to a commitment to repay the budget funds within a period of up to 5 years.

Applications were accepted from 24 July 2025 to 22 August 2025.

Furthermore, between September and November 2025, farmers were able to submit applications for funding via the State Agrarian Register for a range of payments: budgetary subsidies for frontline territories, compensation for the construction and reconstruction of livestock farms and land improvement systems, fish stocking, and grants for winemakers in the Odesa region.

In March 2026, [the public VI module of the DAR](#) was [launched](#). The portal allows users to track key performance indicators of the system, analyse the participation of agricultural producers in state and international support programmes, and assess the development of digital services in agriculture. As of the end of March, no report on support received via the DAR had been published.



Indicator No. 15.8. Development of a strategy for implementing circular economy principles and an action plan for its implementation (Q1 2026)

Sector: green transition and environmental protection

Status: not completed



The indicator provides for the approval by the Cabinet of Ministers of a strategy for the implementation of the principles of the circular economy and an action plan for its implementation. The strategy is expected to identify potential opportunities and consequences of the transition to a closed-loop economy in Ukraine for 5-10 pre-selected priority sectors and value chains, such as waste, textiles, plastics, batteries, electronics, agriculture, construction and repair, as well as metals and minerals. The body responsible for implementation is the Ministry of Economy.

At the end of May 2024, the Ministry of Economy [hosted](#) a meeting of the interdepartmental working group on the development of the circular economy, where the results achieved and the further work plan for the development of the strategy were presented.

The strategy [is being developed](#) with the financial support of the EU and in cooperation with leading international organizations within the framework of the project “Circular Economy - Promoting Sustainable Production and Consumption Models in Ukraine”. According to [information](#) from the project publication, as of March 2025, the Strategy for the Development of the Circular Economy of Ukraine until 2035, the Operational Plan for the Implementation of the Strategy for 2025-2027, and recommendations for changes in legislation to implement the principles of the circular economy were developed. In turn, on September 10, 2025, a Consultation Meeting [was held in Poltava](#) as part of the strategic environmental assessment of the draft Strategy, with the assistance of the Ministry of Economy, Environment and Agriculture of Ukraine. However, as of the end of October, the draft documents had not been published in general.

On November 10, the Ministry of Economy [published](#) a statement on determining the scope of the SEA of the Circular Economy Development Strategy. The collection of comments and suggestions continued until November 20.

On January 6, 2026, the Ministry of Economy [published](#) for public discussion the draft Strategy for the Development of the Circular Economy of Ukraine until 2035 and the operational plan of measures for its implementation in 2026-2028, and the Report on the Strategic Environmental Assessment. On February 6, the public discussion of the draft document ended; according to [the Ministry](#) of Economy, more than 4,500 comments were received.



Indicator No. 1.4. Resumption of operations and modernisation of the Single Civil Service Vacancies Portal (career.gov.ua)

(Q2 2026, postponed from Q1 2026)

Sector: public administration reform

Status: in progress

This indicator provides for the restoration of the Unified Civil Service Vacancies Portal (career.gov.ua). The portal must be fully operational and generate statistics on all vacancies and appointments.

Such a portal will promote transparency in civil service recruitment and improve efficiency. The NADC is responsible for the implementation of this indicator.

In accordance with the amendments to the Ukraine Plan adopted by the government, it has been proposed to postpone the modernisation of the portal until Q2 2026.

The wording has also been slightly clarified: Modernisation of the Unified State Web Portal of Electronic Services in terms of its civil service vacancy functionality. It is likely that a new web portal will be developed rather than the previous one being modernised.



Indicator No. 5.3. Reduction in the state's share of the banking sector
(Q2 2026)

Sector: financial markets

Status: in progress

This indicator overlaps with IMF Benchmark 6 regarding the adoption of an updated strategy for managing state-owned banks. Currently, there are seven state-owned banks, which account for over 50% of Ukraine's total net banking assets. However, two small banks have now been transferred to the Deposit Guarantee Fund for resolution and are likely to be wound up or transferred to private investors.

The indicator provides for the Government's approval of a Strategy for Reforming State-Owned Banks, which will envisage a gradual reduction in the state's share in the banking sector. It will also address the reduction of fiscal risks, the resolution of non-performing loans, the improvement of governance and operational efficiency, as well as ensuring the long-term sustainability of state-owned banks. Although the reduction in the state's share could potentially occur through a reduction in the market share of existing banks, on 1 October the Government decided to prepare for the sale of stakes in two state-owned banks.

Until recently, the strategic framework for reforming the state-owned banking sector up to 2025, adopted in 2020, was in force. According to the (outdated) monitoring report by the Ministry of Economy as of 8 January, work on the indicator has not yet begun. As of March 27, there is no further information on progress towards the adoption of the strategy.



Indicator No. 5.5. Entry into force of legislative amendments to improve the regulation of non-performing loans
(Q2 2026, postponed from Q1 2026)

Sector: financial markets

Status: in progress

This indicator provides for the entry into force of legislative acts implementing the recommendations of the strategy for resolving non-performing loans (Indicator 5.4). The strategy has now been approved as a section of the Lending Development Strategy.

The relevant recommendations have been partially implemented. In particular, the NBU has amended the definition of non-performing loans. However, as of March 27, the proposed amendments to the Bankruptcy Code had not been submitted to the Verkhovna Rada.



Indicator No. 3.10. The updated IT system for the enforcement of court judgments is operational (Q2 2026)

Sector: judiciary

Status: in progress

In accordance with the requirements of this indicator, the IT system for the enforcement of court decisions is to commence operations.

The implementation of indicator 3.10 depends on the implementation of others, in particular 3.8 and 3.9, regarding amendments to legislation on the digitalisation of the enforcement of court decisions and the implementation and populating of the system for collecting data on the enforcement of court decisions.



Indicator No. 4.5. Adoption of a new Anti-Corruption Strategy and State Anti-Corruption Programme for the period after 2025 (Q2 2026)

Sector: combating corruption and money laundering

Status: in progress

The Anti-Corruption Strategy and the State Anti-Corruption Programme for its implementation for the period after 2025 are to be adopted by the Verkhovna Rada and the Cabinet of Ministers respectively and published.

At this stage, the National Agency for the Prevention of Corruption (NACP), in collaboration with expert working groups, is compiling a comprehensive list of issues across various sectors, the existence of which hinders integration with the European and global markets, reduces public trust in the authorities and curtails the potential for reform, and ultimately gives rise to (or may give rise to) corrupt practices in the relevant sector.

On 31 December, [the Cabinet of Ministers extended the deadline for implementing the measures](#) of the State Anti-Corruption Programme for 2023–2025 until the date on which the State Anti-Corruption Programme for the next period comes into force.

As of the end of March 2026, the NACP had circulated [the draft law](#) ‘On the Principles of State Anti-Corruption Policy for 2026–2030’ to other state authorities for approval. [Letters of approval](#) (including comments and proposals) and conclusions from 15 interested bodies are available in the relevant section of the website.



Indicator No. 6.3. Establishment of supervisory boards with a majority of independent members
(Q2 2026)

Sector: management of state assets

Status: in progress

In accordance with the terms of this indicator, supervisory boards with a majority of independent members are to be appointed for at least 15 state-owned companies from the list of key state-owned companies approved by the Cabinet of Ministers in a protocol decision.

The nomination of candidates for membership of supervisory boards must be carried out following a competitive selection process based on procedures agreed and in force at the time the selection begins.

On 9 January 2026, the Government adopted [a decision to update the procedure for selecting candidates](#) for the supervisory boards of strategic entities. The updated mechanism provides for an accelerated process for the selection and appointment of independent members and state representatives, applying the OECD principles of corporate governance, in particular professionalism, transparency and independence.

It is expected that the introduction of the new procedure will strengthen oversight of state-owned enterprises and contribute to improving the efficiency of critical infrastructure management under martial law.

On 28 January 2026, [the Government appointed](#) new members to the Supervisory Board of NAEK Energoatom on the basis of a recommendation from the nomination committee.



Indicator No. 7.7. Adoption of the Employment Strategy (Q2 2026)

Sector: human capital

Status: completed on time

The situation in the labour market is complex: most employers cite labour shortages as the biggest obstacle to their operations. At the same time, the unemployment rate remains high due to a mismatch between labour supply and demand. Therefore, a change in labour market policy is essential. Changes are also required within the framework of the European integration process.

The indicator envisages the adoption by the Cabinet of Ministers of an Employment Strategy, which will include measures in the following areas:

- creating favourable conditions for employment, including through the development of entrepreneurship and with a particular focus on women;
- simplifying access to the labour market;
- retraining and reskilling;
- reform of the public employment service;
- reforming the labour market forecasting system;
- encouraging the recruitment of foreign talent to the Ukrainian labour market – foreign entrepreneurs, highly skilled and unskilled workers, and students.

In May and June 2025, the Ministry of Economy, with the assistance of BRDO, held several working groups to develop the Strategy. On 5 November, [the draft Strategy](#) was published for public consultation.

According to available information, on 7 January 2026, the government approved the Strategy for Employment of the Population of Ukraine for the period up to 2030, as well as an operational plan of measures for the implementation of the Strategy in 2026–2028. The text of the Strategy and the plan are not yet available.



Indicator No. 7.12. Investment in education
(Q2 2026)

Sector: human capital

Status: in progress

Investment in education is one of the investment indicators provided for under the Ukraine Facility.

This involves channelling funds to improve access to safe and high-quality education, including pre-school education in accordance with the new legislation on pre-school education, in particular:

- shelter and safe conditions in educational establishments;
- school buses;
- materials and equipment for educational institutions, modern teaching methods, including through digitalisation;
- high-quality meals;
- the creation of workshops and laboratories in educational institutions, and improving the energy efficiency of educational buildings.

It was originally envisaged that the equivalent of €650 million would be spent on these objectives in 2024 and 2025, but following changes to the Ukraine Plan, this amount was reduced to €300 million.

At least 5% of these investments, in accordance with the ‘Decentralisation’ section, must be directed to the sub-national level.



Indicator No. 7.14. Investment in healthcare
(Q2 2026)

Sector: human capital

Status: in progress

Investment in healthcare is another of the investment indicators provided for by the Ukraine Facility.

This involves channelling funds to strengthen the healthcare sector, specifically:

- laboratory equipment for microbiological, chemical and physical analysis;
- shelter and security for healthcare facilities;
- hospital equipment for medical analysis, surgery and patient care;
- infrastructure and premises for healthcare facilities;
- IT systems to improve the efficiency and effectiveness of medical services.

It was originally envisaged that the equivalent of €200 million would be spent on these objectives in 2024 and 2025, but following changes to the Ukraine Plan, this amount was increased to €400 million.

At least 20% of these investments, in accordance with the ‘Decentralisation’ section, must be directed to the sub-national level.



Indicator No. 7.18. Provision of housing for vulnerable groups
(Q2 2026)

Sector: human capital

Status: in progress

Providing housing for vulnerable groups has been identified as one of the government's priorities. This is also an investment indicator under the Ukraine Facility.

This involves allocating funds to provide housing for:

- persons with Group I-II disabilities who defended Ukraine's independence, sovereignty and territorial integrity;
- family members of fallen (deceased) defenders;
- internally displaced persons who defended Ukraine's independence, sovereignty and territorial integrity, as well as their family members.

It is envisaged that the equivalent of €200 million will be spent on these purposes in 2024 and 2025.



Indicator No. 8.10. Investment in financial support for micro-enterprises and SMEs

(cancelled in Q2 2026 – merged with indicator 8.11 in Q4 2027)

Sector: business environment

Status: in progress

In practice, this involved ensuring the development of a grant programme to support businesses, including eRobota, as well as the 'Affordable Loans 5-7-9%' programme, totalling €800 million (equivalent) for 2024 and 2025.

However, when amendments were made, this indicator was removed. Instead, only indicator 8.11 remained, which now provides for funding of €450 million (equivalent) instead of the previously envisaged €1.75 billion.

This refers to funds for financial support for micro-enterprises, SMEs, including small and medium-sized farmers, and particularly small and medium-sized processing enterprises, as well as, in accordance with the new Strategy and Action Plan for SMEs once they are adopted, and where appropriate, which may include both corporate lending and grants to be allocated on the basis of transparent criteria. Corporate lending will be channelled through financial intermediaries.

Grants will be provided through specialised organisations with the relevant resources and capabilities, as well as through financial intermediaries.



Indicator No. 9.7 Investment in the restoration, reconstruction and modernisation of regional authorities, in particular local government (Q2 2026)

Sector: decentralisation and regional policy

Status: in progress

In accordance with this indicator, at least 5% of the non-repayable financial support under Component I of the Ukraine Facility must be directed towards the needs of the restoration, reconstruction and modernisation of Ukraine's sub-national authorities

The funds are most likely to be channelled in the form of a grant.



Indicator No. 10.6. Adoption of legislation on changing the conditions of taxation of electricity market participants

(Q2 2026)

Sector: energy

Status: in progress

The indicator assumes the adoption of legislation to change the indirect taxation regime for electricity market participants, necessary for the integration of day-ahead and intraday markets with similar markets in neighboring countries, as well as for electricity import and export operations.

The list of amendments to the Tax and Customs Codes will be clarified after the adoption of the basic law on the transposition of the electricity integration package - draft Law No. 12087-d (indicator 10.5).



Indicator No. 10.9. Adoption of the Roadmap for the gradual liberalization of the gas and electricity market, which should be implemented after the end of martial law

(Q2 2026)

Sector: energy

Status: in progress

To implement the indicator, the Cabinet of Ministers must approve the Roadmap for the gradual liberalization of the gas and electricity market with the steps that need to be taken and the corresponding deadlines that must be implemented after the end of martial law. The roadmap should be based on a technical analysis of the financial situation of the sector and should focus on:

- steps to reform the PSO and gradually liberalize prices after the end of martial law;
- measures to protect vulnerable consumers, including a new subsidy structure that will increase targeting and the level of support;
- preparatory actions for the end of martial law, including identifying vulnerable groups and creating appropriate digital solutions.

The government mentioned the same task as part of the implementation of the cooperation program with the IMF, in particular, the Memorandum on Economic and Financial Policy following the 8th review indicated that such a “roadmap” should be developed within six months after the end of martial law.

As of the end of March, there is no publicly available information regarding the work on the document.



Indicator No. 12.9. Investment in demining
(Q2 2026)

Sector: agri-food sector

Status: in progress

The indicator stipulates the need to invest at least €30 million in the demining of agricultural land.

To meet the indicator, at least €30 million (equivalent in hryvnia) must be allocated in the state budgets for 2024 and 2025 to compensate owners or users of agricultural land for the costs of demining.

The draft state budget for 2024 allocated 2 billion hryvnias to compensate farmers for humanitarian demining services, and the draft state budget for 2025 allocated 3 billion hryvnias, which together amounts to even more than 30 million euros in equivalent terms. In 2026, 2 billion hryvnias of state expenditure is earmarked for this area.



Indicator No. 14.4. Entry into force of legislation supporting electronic identification schemes, in line with the eIDAS Regulation (Q2 2026)

Sector: digital transformation

Status: in progress

For this indicator to be considered successfully achieved, a regulatory act on the operation of the Integrated Electronic Identification System in Ukraine must enter into force as a key component of the national electronic identification infrastructure in accordance with the principles of Regulation (EU) 2024/1183.

The legislative act should focus on:

- establishing a modern electronic identification system in Ukraine and ensuring its sustainable development;
- ensuring interoperability (technological compatibility) of electronic identification means, electronic identification hubs and electronic identification schemes;
- protecting the information resources processed within the system.



Indicator No. 15.7. Adoption of the Law of Ukraine to Reduce Deforestation and Forest Degradation (1)

(Q2 2026)

Sector: green transition and environmental protection

Status: in progress

To achieve this indicator, a law regulating the issue of confirming the sustainability of the origin of timber and other goods associated with the risk of deforestation and forest degradation must come into force. The document should provide for the creation of a transparent system for tracking and controlling the movement of timber through the expansion of electronic accounting, the introduction of certification for all timber products, and the establishment of requirements for confirming its origin during trade.

In June 2025, the State Forestry Agency [reported](#) that it had already implemented a number of tools that ensure the readiness of the Ukrainian forest sector for the EU Regulation on Combating Deforestation and Forest Degradation (EUDR), in particular:

- electronic logging ticket – a transparent permit system for felling wood with geolocation coordinates of felling sites;
- e-TTN with photo fixation – a tool for tracking timber transportation and preventing illegal operations;
- e-certificate – confirms the origin of wood for export operations;
- Transparent electronic auctions – all raw timber is sold through open auctions, which promotes fair competition and eliminates shady schemes.

In addition, the State Forestry Agency plans to:

- implementation of EUDR requirements into national legislation;
- deepening the functionality of Electronic timber accounting system, automating the entry of geolocation data into logging tickets and other documents;
- regular verification of the Electronic timber accounting system and continued cooperation with international partners;
- information campaigns and trainings for forestry enterprises and business representatives.

On March 17, 2025, the Ministry of Environment [held](#) a meeting with FAO representatives on forest sector reform and Ukraine's preparation for the implementation of the EU Regulation on preventing deforestation (EUDR). It was agreed to create a working group to develop a new Forest Code, which should ensure transparent forest management, strengthen control, and harmonize legislation with EU norms.



Indicator No. 15.7. Adoption of the Law of Ukraine to Reduce Deforestation and Forest Degradation (2)

(Q2 2026)

Sector: green transition and environmental protection

Status: in progress

On November 27, 2025, the Head of the State Forestry Agency, Viktor Smal, [announced](#) that the European Parliament supported the postponement of the implementation of the EUDR for one year, which gives Ukrainian exporters additional time to prepare traceability systems and documentary evidence of the origin of wood.

On November 28, the Cabinet of Ministers of Ukraine approved a [resolution](#) defining the procedure for implementing a pilot project to introduce EU legislation on preventing deforestation and forest degradation in relation to exported wood products. It is reported that the pilot project will be implemented over two years, and based on the results, the Ministry of Economy will prepare a report and proposals for improving legislation for the full implementation of EU requirements.

On January 6, 2026, the State Forestry Agency [identified](#) 2026 as a key preparatory stage before the launch of EUDR requirements in 2027, with an emphasis on digitalization of timber accounting, launch of the exporter's office, preparation of a draft law, and completion of reforms to comply with EU standards.

On March 6, in a public report, the Head of the State Forestry Agency, Viktor Smal, [noted](#) that for the first time Ukraine had been granted low-risk country status by the EU under the EUDR Regulation, and the State Forestry Agency was recognised as one of the best-prepared bodies for implementing the EUDR Regulation.



Indicator No. 1.3. Resumption of recruitment to the civil service, taking into account professional competencies (Q3 2026)

Sector: public administration reform

Status: in progress

This indicator is a logical continuation of other measures within the implementation of public administration reform, in particular those set out in indicators 1.1 and 1.2.

This indicator provides for the resumption of selection for vacant posts based on professional competencies for all civil servants, to be implemented gradually in three stages:

- 1) for Category "A" civil service posts;
- 2) for Category "B" civil service posts (in territory controlled by Ukraine where no hostilities are taking place);
- 3) for Category "C" civil service posts (in territory controlled by Ukraine where no hostilities are taking place).

Thus, at the start of the full-scale war, competitions for the relevant posts were suspended. It is planned to resume them in order to promote greater professionalism within the civil service.



Indicator No. 3.13. Entry into force of legislation improving the disciplinary system for prosecutors and enhancing the capacity of the Prosecutors' Qualification and Disciplinary Commission
(Q3 2026)

Sector: judiciary

Status: in progress

Legislation on improving the disciplinary system for prosecutors and strengthening the institutional capacity of the Qualification and Disciplinary Commission for Prosecutors comes into force.

The improved legal and institutional framework, aimed at implementing GRECO recommendations, will include the following elements:

- clarification of disciplinary offences relating to the conduct of prosecutors and their compliance with ethical standards, and expansion of the range of available disciplinary sanctions to enhance their proportionality and effectiveness;
- amendments to the provisions on the composition of the Prosecutors' Qualification and Disciplinary Commission to ensure that the majority of seats are held by prosecutors elected by their peers, and the implementation of an independent and objective pre-selection procedure for all candidates for membership of the Commission, including a vetting of their integrity;
- improving the effectiveness of disciplinary proceedings by extending the limitation period.



Indicator No. 6.4. Privatisation of key state-owned enterprises
(Q3 2026)

Sector: State asset management

Status: in progress

This indicator is part of efforts to improve the governance and management of state-owned enterprises.

At least 15 state-owned enterprises from the list of the most important state-owned enterprises, approved by a protocol decision of the Cabinet of Ministers, will need to be transformed into joint-stock companies or limited liability companies.

At the end of August 2025, the Commercial Code was repealed in Ukraine ([Law No. 4196-IX of 09.01.2025](#)). After 28 August 2025, the corporatisation of state-owned enterprises must be carried out within three years. State-owned enterprises (including commercial and state-owned enterprises) must be transformed into joint-stock companies (JSCs) or limited liability companies (LLCs), 100% of the shares or stakes in which are owned by the state.

Oleksiy Sobolev, Minister of Economy, Environment and Agriculture, stated during the World Economic Forum in Davos in January 2026 that Ukraine is ready to begin the privatisation of large state-owned companies, in particular to put 25% of the shares in NAEK 'Energoatom' up for sale. In addition, the Cabinet of Ministers of Ukraine adopted a resolution introducing a separate Procedure for the sale of assets subject to a court-imposed sanction in the form of confiscation for the benefit of the state, which will allow the corporate rights of 26 entities to be put up for auction.



Indicator No. 7.4. Entry into force of legislation on the transition system for implementing the transition from military service to civilian life
(Q3 2026 — postponed from Q3 2025)

Sector: human capital

Status: in progress

The Law of Ukraine on amendments to certain legislative acts of Ukraine regarding the implementation of a system for the transition from military service to civilian life is to enter into force, and a resolution of the Cabinet of Ministers is to be adopted approving the procedures and conditions for participants in the transition system to receive services. The acts are to focus on ensuring the provision of:

- rehabilitation and medical care, in particular psychological support;
- training, retraining and further training programmes;
- the necessary conditions for the employment of veterans as a separate category;
- measures to support veteran-owned businesses.

The deadline for achieving this indicator has been moved from Q4 2025 to Q3 2026. As of January 2026, the most significant progress has been the presentation in November 2025 of the White Paper and the draft bill 'On the system of transition from service in the security and defence sector to civilian life'.

At the same time, it is likely that a resolution of the Cabinet of Ministers will be adopted instead of a law.



Indicator No. 10.16. Establishing minimum energy performance requirements for buildings and products covered by EU ecodesign legislation

(Q3 2026)

Sector: energy

Status: in progress

To implement the indicator, the Cabinet of Ministers must adopt acts on minimum requirements for energy efficiency of buildings, as well as products in accordance with EU legislation on ecodesign, and the Ministry of Development and Trade must adopt acts on requirements for energy efficiency of products in accordance with EU legislation on energy labeling.

On October 27, 2020, the Ministry of Development and Trade [approved](#) the Minimum Requirements for Energy Efficiency of Buildings, which are still in effect, and on February 6, 2025, requirements for buildings with close to zero energy consumption were [approved](#).

As of the end of September 2025, the State Agency for Energy Efficiency and Energy Efficiency developed and the government adopted technical regulations establishing [ecodesign requirements](#) for 30 types of equipment and technology, as well as 13 technical regulations on energy [labeling](#).

From October 18, 2025, 10 technical regulations on ecodesign and labeling, aimed at increasing the energy efficiency of household appliances and harmonizing Ukrainian legislation with the requirements of the European Union, [entered into](#) force. Technical regulations on ecodesign requirements for: household washing machines and household washer-dryers; light sources and separate control gears; refrigeration appliances; household dishwashers; electronic displays entered into force.

On February 5, 2026, the Cabinet of Ministers approved the resolution "On Approval of the Technical Regulation on Ecodesign Requirements for Servers and Data Storage Products." The document will enter into force in six months.

Task 17 of the Operational [plan](#) measures to implement in 2024–2026 the Long-term Strategy for Thermal Modernization of Buildings for the period until 2050 provides for the updating of technical regulations and regulatory framework for energy efficiency of buildings with approximation to EU standards in Q4 2025. The main result will be the approval of updated minimum requirements for energy efficiency of residential and public buildings to reduce the marginal level of energy consumption.



Indicator No. 3.15. The Specialised District Administrative Court and the Specialised Administrative Court of Appeal are operational
(Q4 2026)

Sector: judiciary

Status: in progress

The indicator will be considered achieved if the new District Administrative Court and Administrative Court of Appeal commence operations to hear disputes involving central government bodies, by:

- determining the number of judges for these courts;
- announcing and conducting a competition to fill vacant judicial posts in these courts, and appointing judges to these courts;
- providing the courts with premises and logistical resources;
- announcing the commencement of the courts' operations by publishing the relevant information on the judiciary's web portal and in the newspaper "Holos Ukrainy"

The High Qualification Commission of Judges of Ukraine [received 356 applications](#) to participate in the competitions for vacant judicial posts at the Specialised District Administrative Court and the Specialised Administrative Court of Appeal. The number of unique candidates is 268; 88 candidates are applying for positions as judges in both the Specialised District Administrative Court and the Specialised Administrative Court of Appeal simultaneously.

On 20 February, [the HOCJ considered the materials](#) regarding the admission of candidates to the qualification assessment and participation in competitions for vacant judicial posts at the Specialised District Administrative Court and the Specialised Administrative Court of Appeal.

In the competition for the Specialised District Administrative Court, the admission of 41 candidates was considered: 33 were admitted to the competition, 8 were rejected.

In the competition for the Specialised Administrative Court of Appeal, the eligibility of 22 candidates was considered: 19 were admitted to the competition, 3 were rejected.

In accordance with the decision of the High Qualification Commission of Judges of 23 March 2026, a test of knowledge of the history of Ukrainian statehood was scheduled for 7 April 2026, and a cognitive abilities test for 14 April 2026.



Indicator No. 3.14. An electronic document management system has been introduced within the criminal justice system
(Q4 2026)

Sector: judiciary

Status: in progress

The indicator will be considered achieved if the system-forming module, the electronic criminal proceedings module and the case analytics module of the electronic document management system within the criminal justice system are operational, thereby ensuring the digital processing of criminal proceedings and the gradual replacement or substantial modernisation of the outdated Unified Register of Pre-trial Investigations.



Indicator No. 2.4. Reviews of state budget expenditure
(Q4 2026)

Sector: public finance management

Status: in progress

The indicator stipulates that state budget expenditure reviews are conducted annually on the basis of a Government decision and in accordance with a methodology consistent with the best practices of the Organisation for Economic Co-operation and Development (OECD), particularly in priority areas such as social protection, education, healthcare, energy and business support.

The Ministry of Finance is currently developing amendments to the Methodology for conducting expenditure reviews. It is expected that the Cabinet of Ministers will, as is customary, approve a list of budget programmes or areas for expenditure reviews in 2026.



Indicator No. 2.5. The Law on Amendments to the Budget Code regarding the procedure for managing fiscal risks in local budgets has come into force (Q4 2026)

Sector: public finance management

Status: in progress

The indicator stipulates that the law will provide for

- the identification of entities responsible for managing fiscal risks in local budgets;
- establishing procedures for cooperation between the various entities responsible for managing fiscal risks in local budgets;
- the definition of methodological principles for managing fiscal risks of local budgets.

Today, the Ministry of Finance is already preparing a report on fiscal risks as part of the documentation for drafting the State Budget Law. It specifically contains an assessment of risks and impacts on the state budget. This covers macroeconomic shocks, financial risks of state-owned enterprises, debt risks, and so on.

At the same time, no uniform approaches to managing fiscal risks in local budgets have yet been defined, although this is an important element of the stability of the general public administration system.



Indicator No. 11.5. Entry into force of legislation on merchant shipping and inland waterway transport
(Q4 2026)

Sector: transport

Status: in progress

The Law of Ukraine “On Amendments to Certain Legislative Acts of Ukraine Concerning Merchant Shipping and Navigation on Inland Waterways” is due to enter into force.

The Law of Ukraine will focus on the following key areas:

- defining and regulating the principles of ensuring the safety of navigation in territorial waters, internal waters, seaports and inland waterways;
- improving the mechanism for implementing the international regime for the security of ships and seaports;
- defining a detailed mechanism for the control of ships in seaports;
- revising the functions of the central executive body responsible for implementing state policy in the fields of maritime and inland waterway transport and navigation in the Merchant Shipping Code, the Laws of Ukraine “On Transport”, “On Inland Water Transport” and “On Seaports of Ukraine” with a view to eliminating duplication of legislative provisions and clarifying the division of powers, in particular with the central executive body responsible for formulating and implementing state policy in the fields of maritime and inland waterway transport;
- simplification of administrative procedures, a clear list of the powers of state bodies, and the removal of administrative barriers.

At the end of December 2025, the Cabinet of Ministers approved [the draft law](#) “On Amendments to Certain Legislative Acts of Ukraine Concerning Merchant Shipping and Navigation on Inland Waterways”, which will enable the launch of a large-scale reform of the public administration system in the field of maritime and inland waterway transport.



Indicator No. 7.9. Amendments to the Law ‘On the Social Housing Stock’ have come into force
(Q4 2026)

Sector: human capital

Status: in progress

The indicator stipulates that amendments to the Law “On the Social Housing Fund” must come into force, or a new version of this law must come into force.

The need for amendments to this law or for a new version stems from the adoption in January 2026 of the law on the fundamental principles of housing policy, which alters the regulatory framework for social housing.

Thus, amendments to this law or its new version should provide for the following:

- the creation of an institutional framework to ensure a sufficient supply of social housing projects;
- the creation of a transparent system for monitoring citizens’ needs to ensure a rapid response at local level;
- the creation of a transparent framework for monitoring by the public, civil society and the international community;
- improving the capacity of the institutional framework to ensure a sufficient supply of social housing projects;
- improving the rules governing the creation and operation of social housing, including ensuring compliance with energy efficiency, safety and other standards



Indicator No. 7.3. Amendments to the Law ‘On the Social Housing Stock’ have come into force
(Q4 2026)

Sector: human capital

Status: in progress

The indicator stipulates that amendments to the Law of Ukraine “On the Rehabilitation of Persons with Disabilities in Ukraine” are to come into force.

The law focuses on the following key areas:

- the application of the International Classification of Functioning, Disability and Health to measure functioning.
- the introduction of an electronic system containing information on a person’s needs and automatically offering services in line with those identified needs (social, medical and others)

These changes are important given the large number of people with disabilities who remain without access to the means of meeting these needs. At the same time, rehabilitation will also help to integrate such people, particularly veterans, into social life and the labour market.



Indicator No. 11.8 **Entry into force of the law on the rail transport market, with its provisions being implemented in stages**
(Q4 2026)

Sector: transport

Status: in progress

The law was originally due to be adopted in Q4 2025, but the deadline has been postponed.

The adoption of the law on the rail transport market is a key requirement of the Association Agreement and the ‘Transport Policy’ chapter of the negotiations; without it, there can be no full accession to the Single European Railway Area. The law is intended to implement Directive 2012/34/EU (Single European Railway Area) and Regulation 1370/2007 (PSO), i.e. to transition from a ‘ministerial-monopoly’ model to a market with competition and public service contracts. The law will allow for the functional separation of infrastructure and operators, establish an independent regulator and licensing authority, introduce non-discriminatory access to infrastructure and transparent infrastructure charges, as well as a proper system of PSO contracts for passenger transport.

The creation of an independent regulatory body and licensing authority can theoretically be achieved within 1–2 years, but what is critical is genuine independence, powers regarding access to information, and the ability to challenge discriminatory decisions by Ukrainian Railways or the ministry. The licensing of operators can be launched relatively quickly, as this is more of a technical and legal task. The most difficult element here is the creation of a truly competitive market, as it affects the interests of Ukrainian Railways, major shippers and local authorities.

The entry into force of the Law of Ukraine “On the Railway Transport Market” by the end of 2026 is entirely possible, provided there is political will among MPs. Further delays in adopting this law are not advisable. A timeframe of 3–5 years for the full launch of the market in line with EU standards looks very tight, but also achievable. And again, provided there is political will, a strong team in the government and UZ, and alignment with the requirements of the EU and the IMF.



Indicator No. 10.12. Lifting the moratorium on increasing tariffs for heat and hot water (1)
(Q4 2026, postponed from Q4 2025)

Sector: energy

Status: in progress

The indicator provides for the lifting of the moratorium introduced by Law of Ukraine [2479-IX](#) of 27 July 2023 "On the peculiarities of regulating relations in the natural gas market and in the field of heat supply during the period of martial law and the subsequent restoration of their functioning" with the aim of achieving economically justified tariffs for heat and hot water. According to the Law, the moratorium on tariff increases is valid until the end of martial law and for six months after its completion.

On June 4, 2024, the Verkhovna Rada lifted the moratorium on increasing gas distribution tariffs for non-household consumers (enterprises, budget institutions, heat supply organizations, municipal facilities). Thus, after the adoption of the law, the moratorium remained only for household consumers.

In turn, [according to](#) the NBU Inflation Report of April 2025, this year tariffs for gas, heating and hot water are likely to remain unchanged. At the same time, they are expected to gradually approach economically justified levels from 2026. Uncertainty about the timing and scale of tariff increases creates risks for the inflation forecast: postponing decisions will reduce inflation, but worsen the financial condition of energy companies. In turn, rapid tariff growth may increase inflation and the need for subsidies.

On August 18, the Cabinet of Ministers presented the draft Government Action Program. The document [provides for](#) the settlement of the issue of establishing and applying tariffs for centralized water supply and centralized wastewater services through amendments to the Decree of the Cabinet of Ministers of Ukraine dated April 29, 2022 No. 502 (October 2025) and the Procedure for Tariff Formation (November 2025), the settlement of accounts payable of heat, water supply and wastewater enterprises through the preparation of a draft law and amendments to the Decree of the Cabinet of Ministers of Ukraine dated July 19, 2022 No. 812 (October 2025), and the definition of a mechanism for restructuring natural gas debt, which does not depend on the amount of debt from the difference in tariffs (until December 31, 2025).

On August 8, the Cabinet of Ministers [approved](#) amendments to Ukraine Plan, which provide for the postponement of the indicator deadline to Q4 2026.



Indicator No. 10.12. Lifting the moratorium on increasing tariffs for heat and hot water (2)
(Q4 2026, postponed from Q4 2025)

Sector: energy

Status: in progress

On December 2, 2025, the National Commission for the Regulation of Energy and Utilities of Ukraine approved for discussion [a change](#) in tariffs for the distribution of gas and water for non-household consumers. And despite the fact that the Regulator emphasized that tariffs for centralized water supply and centralized wastewater disposal for the population would be applied at the same tariff level as of February 24, 2022, on December 23, the Cabinet of Ministers “[requested](#)” the National Commission for the Regulation of Energy and Utilities of Ukraine to leave tariffs for water supply for household consumers unchanged.

In turn, on December 24, the Cabinet of Ministers [adopted](#) a decision that strengthens state control in the electricity and heat supply sectors under martial law. From now on, the State Energy Supervision Agency will be able to monitor compliance with legislative requirements by all business entities in the electricity and heat supply sectors - electricity producers, transmission system operators, distribution system operators, and heat supply enterprises.

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