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**Kyiv's**

**Mobilization**

**for Restoration**

A Landscape Analysis of Ukrainian  
Government Authorities Organizing  
for a Marshall Plan





# Kyiv's Mobilization for Restoration

## A Landscape Analysis of Ukrainian Government Authorities Organizing for a Marshall Plan

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This guide was produced to familiarize the reader with Ukrainian state institutions and their roles in ensuring a transparent and accountable recovery process in Ukraine. A secondary purpose is to provide the reader with both insight into existing issues of transparency and accountability, and recommendations for ways to support the resolution of those issues. The guide was written for foreign actors—donors, creditors, and other institutions—aiming to help Ukraine rebuild.

**BRDO** is a leading Ukrainian independent think tank in the field of economic regulation with a focus on implementation. The office was established in 2015 as a non-governmental nonprofit organization to assist the government in carrying out medium- and long-term economic reforms to improve the business environment in conditions of political instability.

**The Alliance for Securing Democracy (ASD)** at GMF is a nonpartisan initiative that develops comprehensive strategies to deter, defend against, and raise the costs of autocratic efforts to undermine and interfere in democratic institutions. ASD has staff in Washington DC and Brussels, bringing together experts on disinformation, malign finance, emerging technologies, election integrity, economic coercion, and cybersecurity, as well as on Russia, China, and the Middle East, to collaborate across traditional silos and develop cross-cutting frameworks.



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## ABBREVIATIONS

<b>Agency for Restoration</b>	State Agency for Restoration and Development of Infrastructure of Ukraine
<b>CMU</b>	Cabinet of Ministers of Ukraine
<b>CSO</b>	Civil Society Organization
<b>DREAM</b>	Digital Restoration Ecosystem for Accountable Management
<b>EBRD</b>	European Bank for Reconstruction and Development
<b>EIB</b>	European Investment Bank
<b>EU</b>	European Union
<b>GIS</b>	Geoinformation System
<b>HACC</b>	High Anti-Corruption Court
<b>IBRR</b>	International Bank for Reconstruction and Recovery
<b>IFI</b>	International Financial Institution
<b>Liquidation Fund</b>	Liquidation of the Consequences of Armed Aggression Fund
<b>Ministry for Restoration</b>	Ministry of Development of Hromadas [Communities], Territories, and Infrastructure of Ukraine
<b>MRII</b>	Donor Resources for Institutions and Infrastructure
<b>NABU</b>	National Anti-Corruption Bureau of Ukraine
<b>NACP</b>	National Agency on Corruption Prevention
<b>NGO</b>	Non-Governmental Organization
<b>PEACE in Ukraine</b>	Public Expenditures for Administrative Capacity Endurance in Ukraine
<b>RDDP</b>	Register of Damaged and Destroyed Property
<b>RDNA2</b>	Rapid Damage and Needs Assessment 2
<b>RST</b>	Reform Support Team
<b>SAPO</b>	Specialized Anti-Corruption Prosecutor's Office
<b>URTF</b>	Ukraine Relief, Recovery, Reconstruction, and Reform Trust Fund
<b>USESCS</b>	Unified State Electronic System in the Construction Sector

# 1. Executive Summary

Ukraine has become a different country over the past decade. Compared to the closed post-Soviet oligarchy that it was before the 2014 Revolution of Dignity, Ukraine is now an open society governed as a vibrant democracy that responds to a deep-seated public mandate to chart a European future unencumbered by domestic corruption or Russian imperialism. In collaboration with civil society and with firm support from foreign partners, the Ukrainian government has built a politically independent suite of specialized anti-corruption agencies, with separate bodies responsible for preventing, investigating, prosecuting, and ruling on cases of grand corruption. Kyiv also decentralized governance to empower local communities, restructured entire sectors of the economy plagued by corruption, and instituted world-leading systems of transparency across the political-economic system. Just as much reform still needs to be accomplished over the next decade, as Ukraine was only halfway through a generational process of permanently uprooting oligarchy when Russia sought to put an end to the progress Ukrainian democracy was making by fully invading the country in February 2022.

While impressing the world with its ability to mobilize forces capable of fending off Russia's far larger military, Kyiv has at the same time continued its anti-corruption journey—notwithstanding some notable setbacks to public transparency under martial law. The Ukrainian government has channeled the reform dynamism of the past decade into planning for a transparent and accountable process of recovery and reconstruction.

In preparation for the influx of the hundreds of billions of dollars in foreign aid needed to rebuild Ukraine—the price tag driven up by the Russian war crime of targeting civilian infrastructure—Ukraine has undertaken a sweeping reorganization of the departments and agencies responsible for restoring national infrastructure. To support accountability and coordination, several existing institutions have been merged and reorganized into new bodies:

- **The Ministry for Restoration**, led by Deputy Prime Minister Oleksandr Kubrakov, represents a merger of the Ministry of Infrastructure and the Ministry of Communities and Territories Development. It oversees national restoration and major recovery projects, from setting strategic plans to maintaining key data ecosystems.
- **The Agency for Restoration**, headed by Mustafa Nayyem, is a reorganized form of the State Road Agency, or Ukravtodor, which in the past had been coordinated by the Ministry of Infrastructure and is now coordinated by the Ministry for Restoration. It is the key implementation agency for reconstruction projects and is responsible for organizing and procuring materials and supplies for restoration works.

To organize itself for a modern Marshall Plan, Ukrainian government authorities also established new positions for a deputy prime minister, deputy minister, and deputy oblast heads to enhance coordination and cooperation among other essential ministries—economy, finance, digital, environment, and others—as well as the newly created institu-

tions, regional administrations, the Cabinet of Ministers, and the President's Office. Some 15 oversight and enforcement bodies will contribute to accountability in recovery and reconstruction, with none more vital for safeguarding the process from corruption than the specialized anti-corruption agencies. The rebuilding of Ukraine could also feature unprecedented transparency if the authorities and donors insist on widespread usage of a new information platform co-designed by Ukrainian civil society and the Ministry for Restoration to manage reconstruction projects and match donors with beneficiaries: the Digital Restoration Ecosystem for Accountable Management, or DREAM. Ukraine is also developing other transparent IT solutions, such as the Register of Damaged and Destroyed Properties.

Ukraine is off to a running start in mobilizing its governing capacities for a transparent and accountable recovery and reconstruction process. This should tee up strong Ukrainian ownership over the process, which is both the right thing—because it is their country—and the key to using rebuilding as a strategic opportunity to deepen critical institutional capacities.

At the same time, Ukraine will require a great deal of international assistance, which should be conditioned upon its continuing to deliver governance reform milestones, starting with the anti-corruption and rule of law benchmarks the EU, IMF, and G7 set over the past fifteen months. In the year ahead, policy priorities for Ukraine and international donors should focus on three areas:

- **Governance Capacity:** Donors should work with Ukraine to develop shared reconstruction strategies and plans, and aid in their implementation where they are already developed. Opportunities for corruption that come with such

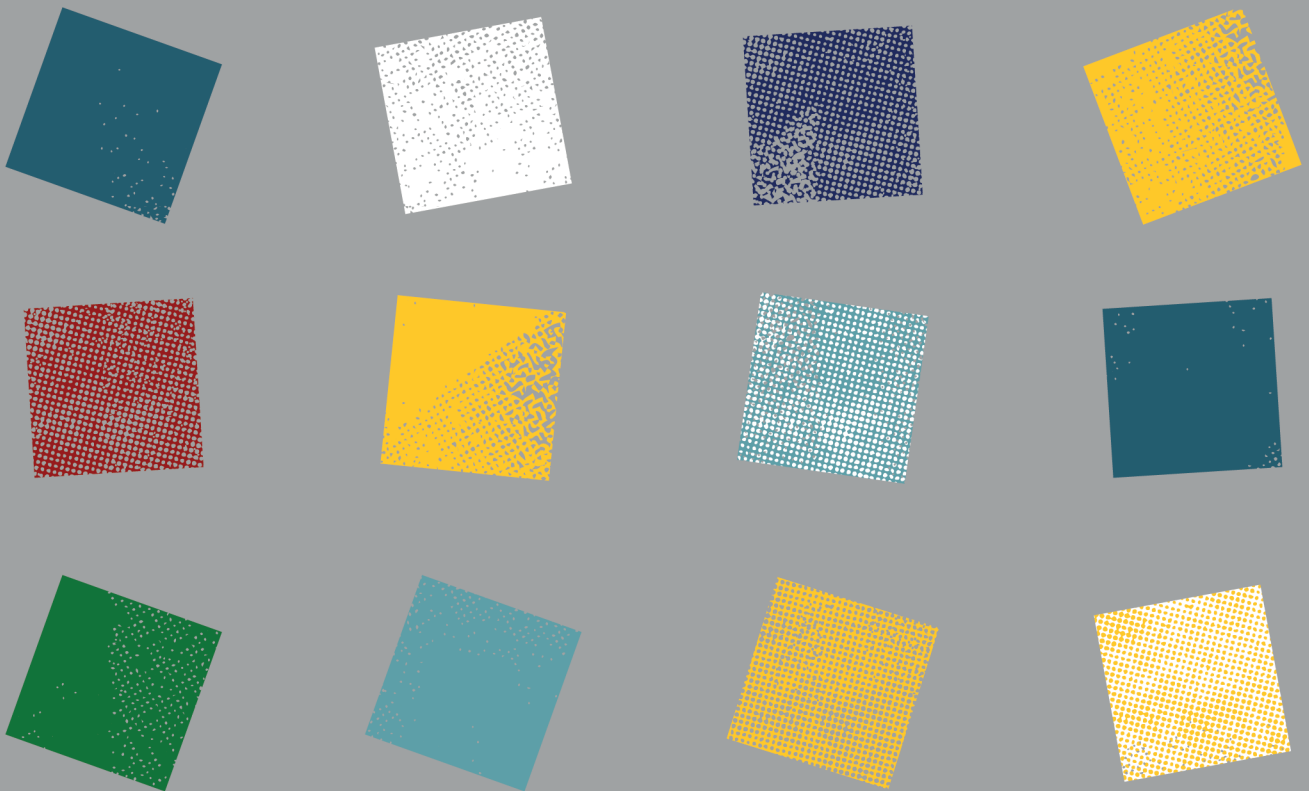
a large concentration of spending will impose a heavy burden on the specialized anti-corruption agencies, which require additional resources and authorities.

- **Transparency:** Donors should insist on usage of the DREAM ecosystem and integrate their own procurement data into this and other transparency infrastructure that is already in place or is currently being developed by Ukrainians. Donors should start this now while DREAM is still being finalized and there is still time to modify parameters to maximize international compatibility. Ukraine should reimpose the transparency requirements that went into moratorium under martial law.
- **Accountability:** External audit, control, and investigation authorities such as inspectors general at donor agencies need to coordinate international efforts on the ground in Kyiv and deepen collaboration with Ukrainian bodies such as the specialized anti-corruption agencies.

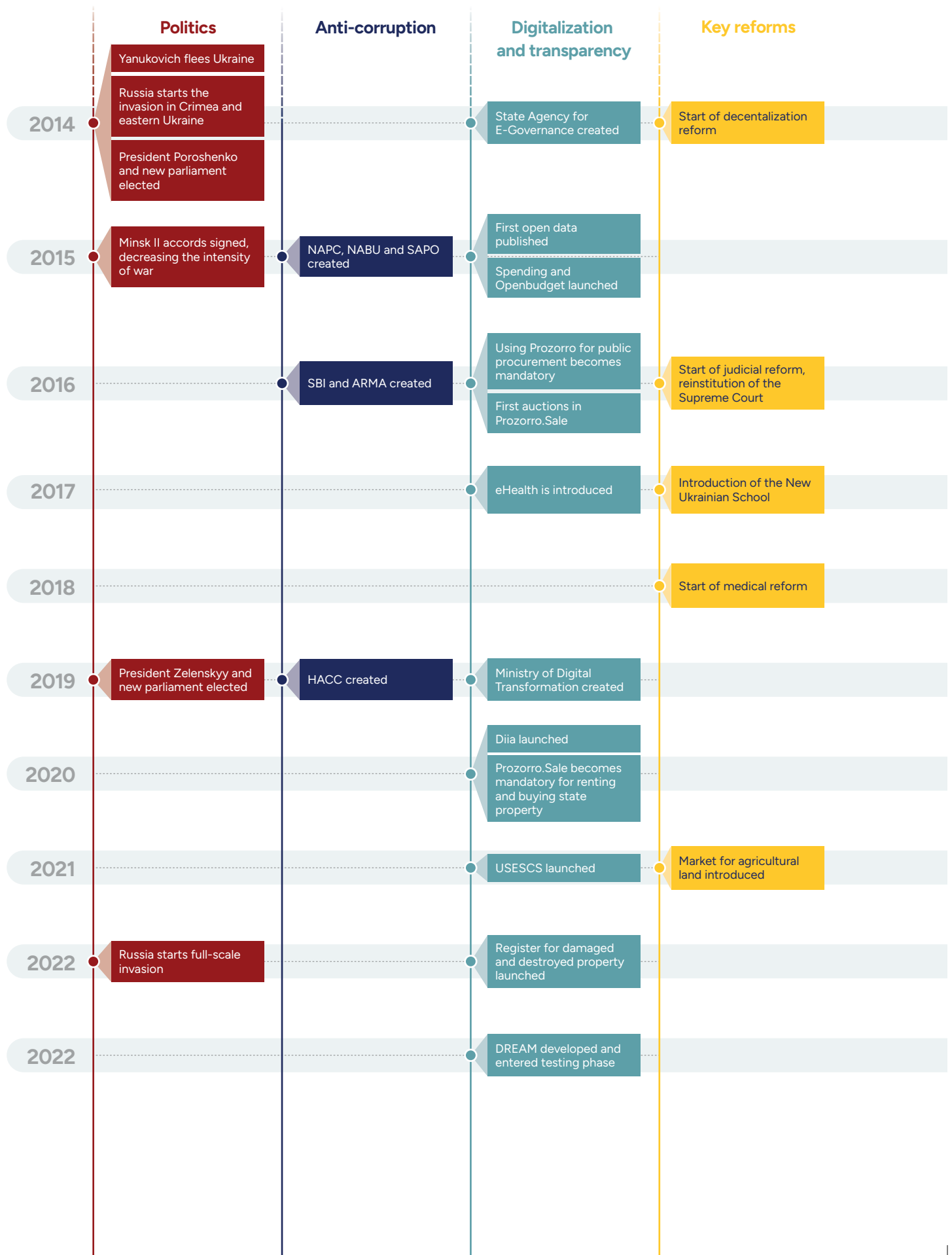
The kind of Ukraine that emerges from this war—the extent to which it will be a robust democracy grounded in the rule of law and ready for integration into Euro-Atlantic institutions—will depend greatly on the way Kyiv and its international partners rebuild the country. Getting this process right will require Ukraine and its foreign partners to build on the solid momentum in Kyiv to deepen governing capacities and ensure transparency and accountability.



## 2. Ukrainian Anti- Corruption Institutions and Practices Since the Revolution of Dignity



## Timeline of key events after the Revolution of Dignity



On November 11, 2013, a week before the Association Agreement between Ukraine and the EU was to be signed (after six years of negotiations and preparations), Ukrainian political leaders backed out of it and proposed to include Russia in future negotiations. This step appeared to be part of an informal agreement with Russia according to which Ukraine stalled the Association Agreement, and Russia in turn provided natural gas discounts and more than \$15 billion in loans. This turn of events sparked the biggest wave of public protests in the history of Ukraine, now known as the Revolution of Dignity. Additionally, Putin allegedly offered to secretly fund President Yanukovich's 2015 election campaign, and US Embassy officials in Kyiv speculated that Putin threatened to cut off Yanukovich's corrupt personal income streams if he refused.<sup>1</sup> The protests eventually led President Yanukovich to flee the country, opening a window of opportunity for reform and change.

Though the refusal to sign the agreement with the EU sparked the protests, a number of other grievances fueled them: all-encompassing corruption, the absence of a rule-of-law institutional framework, Russian influence, police brutality, and a stagnating economy. These issues continued to dominate the political landscape after the revolution and were the drivers of major reforms. The Russian invasion of 2014, the economic crisis, and the influence of international partners also spurred Ukrainian society to find new efficiencies through reform.

Since 2014, Ukraine has built more powerful anti-corruption institutions than any country has ever established within less than a decade.<sup>2</sup> In recent decades, it is far more common for national windows of opportunity for sweeping anti-corruption reform to fizzle out after a couple of years when corrupt forces reassert themselves—the fate of

openings in Iraq and Afghanistan in the early 2000s, Georgia in 2004, Tunisia and Egypt in 2011, Guatemala in 2015, South Africa and Malaysia in 2018, Sudan in 2019, and more. By contrast, the reform window that Ukrainians opened in 2014 remains open, and in the intervening years, Ukraine has built what USAID praises as “revolutionary transparency tools”, including “the world’s first public beneficial ownership registry, the world’s most transparent public procurement system, the world’s first public database of politically exposed persons, and the world’s most comprehensive and well-enforced asset declaration system”.<sup>3</sup> Ukraine also digitalized the delivery of more than 120 government services, restructured the most corrupt sectors of the economy, decentralized governance, and established a new suite of specialized anti-corruption agencies to drive accountability for grand corruption.

Key to seeing these reforms through was voters’ repeated renewal of the anti-corruption reform mandate as well as new modes of collaborating with civil society and foreign partners. Ukraine’s pre-2014 legacy of limited state capacity and active subversion by corrupt elements meant that reforms often failed in the implementation stages. Reforms tended to suffer from poor design, communication failures, or mixed effects on citizens’ well-being. In the end, Ukrainians did not support some of the major reforms and continue to have mixed perceptions of them.<sup>4</sup> Centuries of tsarist and communist rule have fostered distrust and resentment toward the state among Ukrainians, and this carried over to the new state after Ukraine gained its independence in 1991. The stress and shock of 2014, when a seemingly solid government suddenly fell, a foreign invasion began, and a new government scrambled to take control of a dysfunctional state, altered many Ukrainians’ perception of the government.

Over the past decade, Ukrainian civil society and businesses have been taking a much more active part in shaping public policies. More than just monitoring governance, Ukrainian civil society is deeply involved in drafting the most important laws, advocating for their passage, collaborating with the government on implementation, and alerting international partners when the reform process goes off the rails. Moreover, civil society's actions went beyond outside support and pressure. As activists and business managers ran for various offices, they brought into government outside expertise and new approaches to fields previously dominated by career bureaucrats and politicians.

Ukraine's international partners also actively participated in advising on reform priorities. They sometimes conditioned foreign assistance upon delivery, because in a political system in which many lawmakers, bureaucrats, and other officials come under pressure from corrupt interests, even the most reformist government needs outside pressure to help it carry out its public mandate. This pressure often involved major official donors setting up new programs and offices focused on supporting reform implementation. The European Commission established the EU Anti-Corruption Initiative (EUACI), now nearing the end of its current four-year phase, which amounts to nearly €23 million—by far the largest program of its kind in the EU. USAID launched two flagship anti-corruption programs in Ukraine: the Support to Anti-Corruption Champion Institutions (SACCI) project helps Ukraine build its specialized anti-corruption framework and introduce sound corruption prevention mechanisms, pivoting in the moment to whichever part of the system faces the most urgent need for reform support. The Transparency and Accountability in Public Administration and Services (TAPAS) project bolsters the efficiency and effectiveness of government and reduces corrup-

tion through transparent digital processes. With the European Bank for Reconstruction and Development (EBRD) more focused on reforms in the various economic sectors in which it provides assistance—sectors often suffering from systemic vulnerabilities in governing capacity inside state institutions such as energy, education, healthcare, the land market, and so on—the EBRD's Ukrainian Reform Architecture program created and financed the Reform Delivery Office and Reform Support Teams (RSTs). These teams of outside experts often work closely with key state institutions in implementing reforms.

One of the major reforms that both the public and international partners demanded was a crackdown on corruption. The existing law enforcement system was not equipped for a reliable and systemic war on corruption, so new institutions—smaller, smarter, more efficient, and politically independent—had to be created. The path was not without its obstacles and setbacks, but, in the end, with strong support from EUACI and SACCI, a host of new specialized anti-corruption agencies emerged:

- The National Agency on Corruption Prevention (NACP) develops anti-corruption policies and verifies civil servants' asset e-declarations. It also maintains public registries of declarations and persons who have committed crimes of corruption, as well as political party funding disclosures.
- The National Anti-Corruption Bureau (NABU) investigates crimes of corruption among top officials.
- The Specialized Anti-Corruption Prosecutor's Office (SAPO) supports NABU's investigations by prosecuting them in court.
- The High Anti-Corruption Court (HACC) rules on corruption cases investigated by NABU and prosecuted by SAPO.

- The Asset Recovery and Management Agency (ARMA) identifies and traces assets acquired as a result of corrupt and other criminal activities and manages seized assets.

The “new” specialized anti-corruption law enforcement agencies are concerned mainly with corruption among top officials, while the “old” national police, prosecutors, and criminal courts deal with corruption crimes on a lower level. The Security Service of Ukraine (SBU) retains an anti-corruption department. There is thus a tension between the “old” and the “new” law enforcement agencies concerning their investigative jurisdictions and political independence.<sup>5</sup>

Politically and personally motivated disinformation impugning the reputation of the specialized anti-corruption agencies and a general failure to communicate their roles and purposes have caused many in the general public to distrust them.<sup>6</sup> By contrast, international partners trust them, regularly acknowledge their importance, and expect them to play critical roles in safeguarding recovery and reconstruction funding from corruption.

The government has established several other anti-corruption agencies. The State Bureau of Investigation (SBI) investigates other types of crime among top officials as well as corruption among anti-corruption officials themselves. The Economic Security Bureau (ESBU) prevents and investigates economic crime. The public continues to have doubts about the political independence and efficiency of some of these agencies.<sup>7</sup>

The digitalization of public services soon became a common solution to low-level corruption, based on the assumption that automation limits corrupt actors’ opportunities to pressure taxpayers for bribes, and generally provides better and more transparent

public services. To accommodate the enormous need for transparent and predictable services, experts created whole ecosystems with electronic registries, user-friendly interfaces, and transparency tools. Examples of such high-level innovation are the public procurement system Prozorro and the similarly named (based on the Ukrainian word for “transparent”), but separately managed public auction system Prozorro.Sale. USAID actively supported these advances through its TAPAS project. The digitalization policy culminated in the Ministry of Digital Transformation’s Diia app, which is designed to embed within one app all interactions with the state. More than 120 government services have been digitalized in Diia, including the provision of government IDs, vehicle registrations, building permits, unemployment benefits, professional licenses, and so on. Many of these solutions have been recognized internationally: Prozorro won the World Procurement Award 2016, Prozorro.Sale won the Open Government Partnership Awards in 2021, and Diia won a Red Dot Design Award in 2021. Estonia, which is the most digitalized EU member-state, is learning from Ukraine and adopting its own version of Diia.

Transparency and effective communication became the new currency of statecraft after the revolution, at least for some institutions. It became standard for politicians and officials to blog about their activities, sometimes taking part in public discussions with citizens and among themselves. To foster trust, many started to publish online dashboards and infographics about their activities. Amendments to laws on access to information paved the way for businesses, journalists, and NGOs to use open data. The businesses and NGOs created countless transparency tools across many sectors: business intelligence, ecology, medicine, transportation, and public procurement. The availability of open data became the cornerstone of many government initiatives and

reforms, and in 2022 Ukraine was second on the European Open Data Maturity Index.<sup>8</sup>

Increasing transparency was an obvious success, but it is not a silver bullet against corruption. Even in a transparent system, questionable procurement and other corrupt activity can still occur. Corrupt institutions can still bury their wrongdoings in troves of data. While Ukraine has improved from a ranking of 142nd of 175 nations in 2014, it currently ranks 116th of 180 nations on Transparency International's 2022 Corruption Perceptions Index—the worst ranking in Europe after Russia.

Many government officials and businesses had (and still have) entrenched interests, protected by obscurity. The institutions working toward transparency were the first to experience public scrutiny, and the struggle for openness and transparency, including advocacy campaigns and litigations, began to look more like a steep climb up a mountain than an easy stroll.

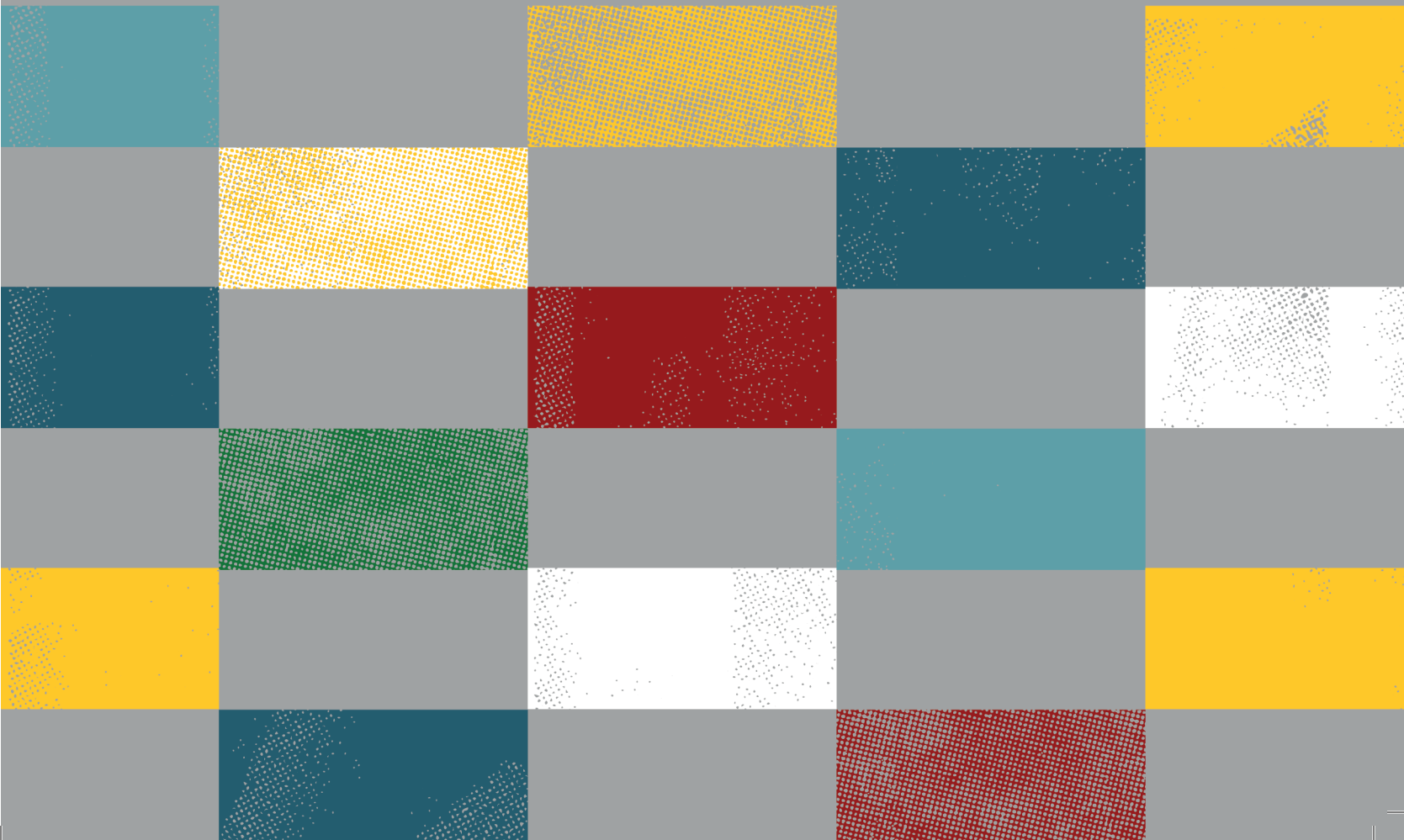
The events of 2022 show that this climb is far from over—that success can trigger savage backlash and society can become less transparent and accountable in a matter of days. Recent research by GMF argues that Kyiv's momentum against oligarchy motivated Vladimir Putin to launch the full-scale invasion of Ukraine in 2022.<sup>9</sup> At the same time, the onset of the war meant that national security matters became much more urgent than transparency, and expediency prevailed over accountability. In the weeks after the war started, the government turned to a dodgy arms dealer as an immediate source of weapons.<sup>10</sup> The government restricted information and data availability and simplified the procedures that created this data. The multi-stage public procurement process via Prozorro went out the window as expediency under wartime conditions led

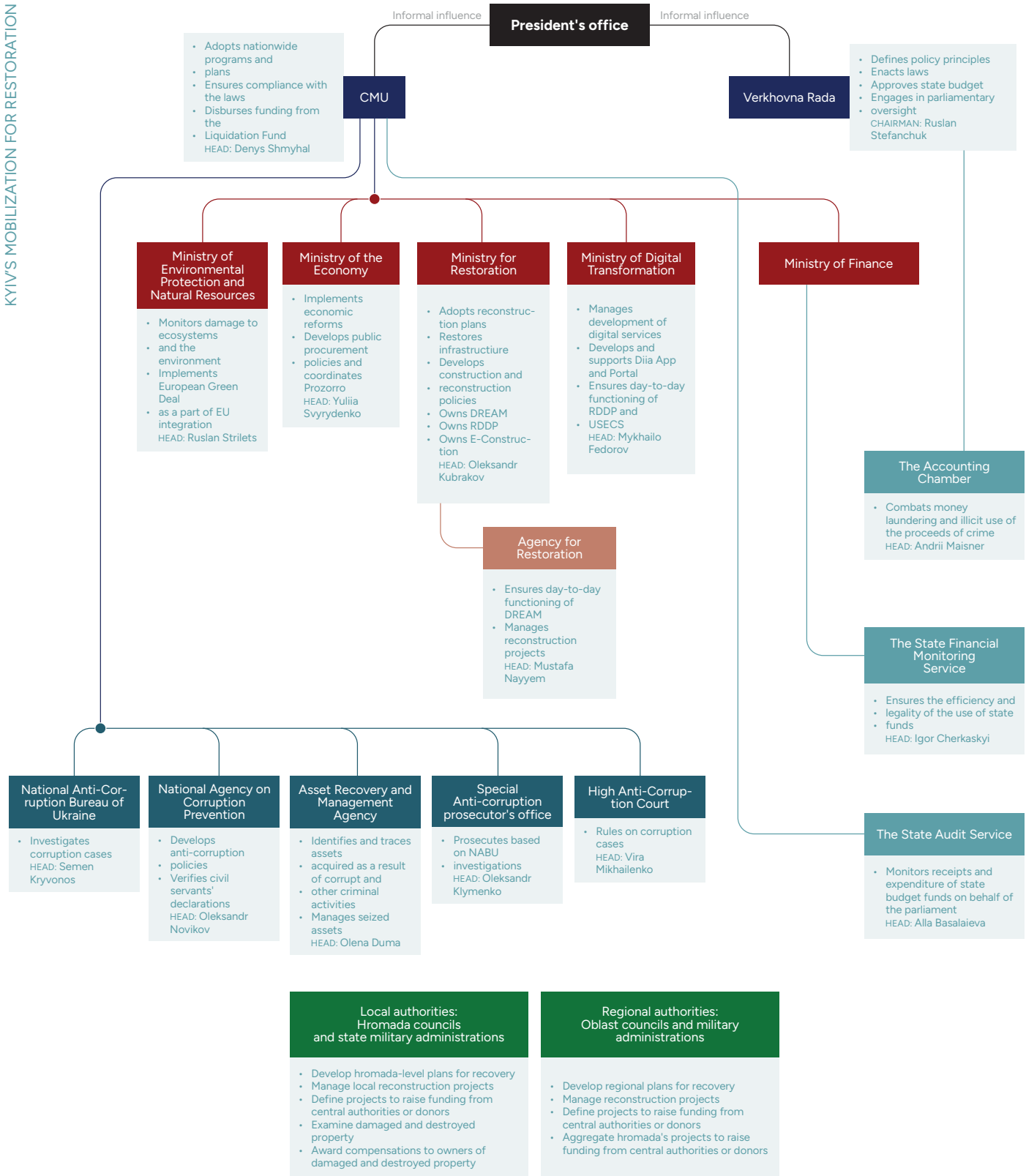
state and local authorities to contract directly with suppliers, and simple personnel appointments replaced professional competitions for public offices. Declarations of income and assets, the cornerstone of rooting out corruption, became optional under martial law. Many institutions restricted their data availability to some extent.

The situation is slowly improving, but remains far from the prewar normal state, and even farther from the ideal. Finding modes of openness that maintain high levels of security but prevent entrenched interests from using security concerns to cover up wrongdoing will be a major challenge for Ukraine. The nation's postwar recovery will hinge on its success.

These and other challenges go hand in hand with a decline in the capacity of government agencies due to budget shortfalls, mass migration, the military draft, and so on, and with the many other issues the state must address during the war.

# 3. Mapping Recovery and Reconstruction Institutions: Sectoral and Functional Dimensions







### 3.1

#### General Considerations

Postwar recovery and reconstruction are multidimensional processes that encompass:

- **Immediate recovery of war-affected functionality**, including restoration of physical assets, critical and social infrastructure, social and educational services, immediate demining, and more. High-visibility projects that promise quick and tangible results are characteristic of this phase. They receive primary attention, although their benefits may be short-lived.
- **Socio-economic stabilization** involves taking necessary measures and enacting reforms to increase macroeconomic stability, improve conditions for private sector development, create work opportunities, encourage refugees to return to the country, rehabilitate veterans, and restore the ecosystem. This component establishes the foundation for self-sustaining economic growth (reducing reliance on external assistance) and further long-term reconstruction.
- **The broader aims of long-term reconstruction** are to improve the quality of life, human development indicators, and defense capabilities through political, economic, and other reforms. Notably, the United Nations Development Program considers recovery a process of socio-economic transformation rather than simply a return to prewar levels and trends.<sup>11</sup> In the case of Ukraine, transparency and accountability—along with other priorities such as energy leapfrogging—will be key to the kind of reconstruction needed to deliver the country into membership in the EU.<sup>12</sup>

The Lugano Declaration, issued at the Ukraine Recovery Conference in July 2022, outlined a broad framework for supporting Ukraine throughout its

path from early to long-term recovery. It also emphasized that the recovery process should contribute to reform efforts and stability, incorporating innovative approaches such as digital transformation and green transition, in alignment with steps Ukraine is taking along its European path.<sup>13</sup> Consequently, virtually all state and local authorities will be involved in the recovery process. The government has already established dedicated bodies with specific mandates for reconstruction.

### 3.2

#### The Overarching Strategy for Reconstruction

##### The Verkhovna Rada (Parliament) of Ukraine

establishes the principles of policy and enacts laws regarding recovery and reconstruction, as well as the state budget.

Two of the 23 parliamentary committees have key roles in the recovery: The Committee on the Organization of State Power, Local Government, Regional Development, and Urban Planning, and the Committee on Transport and Infrastructure.

Currently, there are several laws in place to facilitate the reconstruction process. However, despite the work carried out and presented in Lugano in 2022, there is as yet no legislatively formulated strategic vision for reconstruction and postwar development.<sup>14</sup> According to international best practices as outlined in the Paris Declaration on Aid Effectiveness (of which Ukraine is a member), elaborating a national development strategy is a necessary first step toward rebuilding.

### 3.3 Coordination of Policy Implementation, Overall Planning, and Control

**The Cabinet of Ministers of Ukraine** is responsible for the following recovery tasks: ensuring compliance with laws and policies, developing and implementing nationwide programs and plans, and coordinating the work of ministries, other executive bodies, and regional state administrations. The government includes a deputy prime minister for restoration, who is also the minister for hromadas, territories, and infrastructure development. The first deputy prime minister, who is also the minister of economy, is responsible for stabilizing economic development.

Currently, the government's activity is focused on restoring critical infrastructure and housing. However, no clear criteria or standards for applying the "build back better" principle and aligning with the European digital and green agendas have been elaborated. The European Commission emphasized this in its May 18, 2022 statement on Ukraine's reconstruction.<sup>15</sup>

**The President of Ukraine** plays only an informal role in the coordination of all recovery efforts, but he exercises enormous influence. In April 2022, the president established the National Council for the Recovery of Ukraine from the War, which is tasked with preparing a postwar recovery and development plan and proposing priority reforms. This council played a significant role in preparing the Plan for the Reconstruction of Ukraine presented in Lugano in 2022.<sup>16</sup> The plan has not evolved into an official document, however. We are unaware of any systematic monitoring of the implementation of the announced plans. We are also unaware of any current activities of the council.

The president of Ukraine also heads the National Security and Defense Council of Ukraine, which has established the web resource "Anti-War Coalition" to provide information on international humanitarian and financial assistance for reconstruction.<sup>17</sup> United24, a worldwide platform designed primarily for gathering charitable donations to aid Ukraine, is one of his other key projects.<sup>18</sup>

### 3.4 New Administrative Functions for Reconstruction

**The Ministry for Restoration** (Ministry of Development of Hromadas, Territories, and Infrastructure Development of Ukraine) was established by the merger of the Ministry of Infrastructure and the Ministry of Communities and Territories Development. It is responsible for the recovery of regions and infrastructure, including:

- Maintaining the State Register of Property Damaged and Destroyed as a Result of Russian Military Aggression.
- Setting policies for the DREAM electronic ecosystem for restoration management, which encompasses projects related to the reconstruction of physical assets and infrastructure regardless of funding sources or responsible entities.<sup>19</sup>
- Determining priorities, implementing restoration measures, developing regions' recovery and development plans, and overseeing their implementation (in collaboration with relevant institutions).
- Restoring vital community systems in the liberated territories.

These tasks involve restoring physical assets and infrastructure as a crucial element of the initial phase of recovery.

Additionally, the ministry is responsible for transportation, roads, construction, urban planning, housing and utility services, and regional policy. The ministry owns the Unified State Electronic System in the Construction Sector (USESCS), which provides transparency in the construction sector.<sup>20</sup>

To run the Ministry for Restoration, Ukraine established a deputy prime minister position, now held by Oleksandr Kubrakov, who served previously as minister of one of the two merged components, the Ministry of Infrastructure.

**The Agency for Restoration** (State Agency for Restoration and Development of Infrastructure) was established through the reorganization of Ukravtodor, the State Road Agency, which had a successful track record of completed infrastructure projects involving international investments. The agency was formerly coordinated by the Ministry of Infrastructure and is now coordinated by the Ministry for Restoration. During the recovery process, the agency oversees procurement for the construction, repair, and modernization of infrastructure, housing, social facilities, landscaping, production complexes, transportation, and energy infrastructure, as well as defense and special-purpose facilities.

The agency also is a technical administrator of the DREAM electronic ecosystem for restoration management, which encompasses projects related to the reconstruction of physical assets and infrastructure regardless of funding sources or responsible entities. That is, while the ministry represents state ownership in DREAM and develops policies and priorities regarding the system, it is the agency's job to actually make it work.

The agency does not organize all restoration activities. Its main responsibility consists in organizing and

procuring for recovery construction works as the primary implementer of state strategies and priorities. Central and local authorities can carry out projects without necessarily involving the agency.

Previous representatives of Ukravtodor, of which the agency is a constituent part, have been targeted in high-profile corruption investigations.<sup>21</sup> The Agency plans to establish an anti-corruption office at its headquarters with branches in the regions. It also seeks international certification for anti-corruption measures.<sup>22</sup>

The first head of the agency is Mustafa Nayyem, a former journalist who was influential in sparking the Euromaidan.

**The Ministry of Reintegration of the Temporarily Occupied Territories** is responsible for addressing the problems of internally displaced persons (IDPs), residents of frontline territories, and for the restoration of liberated territories.

In June 2023, the government introduced **deputy minister positions for the restoration** of regions, territories, and infrastructure in eight ministries and 12 regional administrations.

### 3.5 Sectoral Planning, Project Initiation, and Implementation

Ministries and other agencies responsible for sectoral recovery develop recovery plans, organize funding and public procurement, and oversee project execution. Long-term reconstruction and reforms require the participation of virtually all branches of executive power.

The institutional capacity of executive authorities in Ukraine, particularly in times of war, is insufficient. There is a shortage of workers in certain professions due to military mobilization, salary reductions, displacement, and other factors. Another challenge is to overcome corrupt practices and lack of accountability, as evidenced by recent high-profile exposés of corruption in the Ministry of Defense and other executive bodies.<sup>23</sup> Key institutions in the recovery processes are listed below.

**The Ministry of Economy** develops economic policies and implements economic reforms in keeping with EU standards. It has the following transparency tools in place:

**Prozorro** provides businesses access to public procurement and openly publishes procurement information, reducing corruption risks.<sup>24</sup> The World Bank recommends that donors use Prozorro for reconstruction-related procurements, and the government is working to adapt Prozorro for these purposes.<sup>25</sup>

**Prozorro.Sale** facilitates online auctions for property sales, privatization, and leasing.<sup>26</sup>

**The Ministry of Finance** is responsible for, among other things, managing public finances and state financial oversight. It has created a digital transparency tool called E-data, which includes the following web portals:<sup>27</sup>

**Spending** provides information on contracts and financial transactions of state bodies.

**Openbudget** presents budget indicators and the status of budget execution at various levels.

**IFIs Projects** cover projects implemented with funds from international financial organizations.

**The Ministry of Digital Transformation** plays a key

role in implementing recovery efforts based on EU digital standards and with the support of TAPAS. It coordinates the work of deputy heads for Digital Transformation (CDTO) in each ministry, as well as central and regional authorities.

The Ministry of Digital Transformation maintains the **Diia portal**, a digital solution for administrative service provision and transparency.<sup>28</sup> The portal also allows Ukrainians to report damage to their housing and to receive funding for its repair (e-Restoration).

**The Ministry of Environmental Protection and Natural Resources** plays a key role in restoring ecosystems and implementing the European Green Deal policy.

The ministry has developed the **EkoZahroza** (Eco-Threat) app, which highlights the environmental consequences of the war and provides estimates of damages, including ecological damage that occurred when the Russians blew up the Kakhovka Dam in early June, leading to massive floods downstream and destruction of the ecosystems around the reservoir upstream.<sup>29</sup>

The National Economic Strategy through 2030 envisages synchronization with the European Green Deal, but a roadmap for this has yet to be developed.

It is crucial to **recover human potential** and provide veterans with physical and psychological rehabilitation as well as social adaptation. According to preliminary estimates by the minister for veterans' affairs, up to 5 million people are expected to qualify as veterans or family members of veterans, POWs, or KIAs.<sup>30</sup> **The Ministry of Defense** is responsible for rehabilitating active military personnel, while the **Ministry for Veterans' Affairs** and the **Ministry of Social Policy** are responsible for veterans.

### 3.6 Planning and Implementing Local-Level Recovery Measures

The administrative and territorial structure of Ukraine includes the Autonomous Republic of Crimea (occupied by Russia since 2014) and 24 oblasts (10 of which were affected by the conflict, with six still having temporarily occupied territories).

Hromadas (consolidated territorial communities) address local matters autonomously through local councils. An important achievement in this regard is the decentralization reform, which has increased the administrative and economic potential of hromadas through fiscal decentralization and other means.

Local state administrations (under the control of the government and the president of Ukraine, though not the local authorities) are responsible for enforcing laws, implementing state programs, and more. Under martial law, the central government affords them the status of military administrations with broad powers, including the authority to assist in rebuilding destroyed housing and assume certain functions of the local councils. Under martial law, power is significantly centralized in Kyiv even at the local level, including in regions far from the front line. It is important to prevent the continuation of this trend after the war.

The Unified Platform for Local Electronic Democracy (e-DEM) stands out among digital tools for transparency and inclusiveness at the local level.<sup>31</sup> The platform provides access to electronic petitions and open public consultations, and generally serves as an avenue for providing input regarding development projects and budget allocations, as well as for reporting issues related to urban improvement.

Compensation for war-damaged housing (e-Restoration) through the Diia portal makes this process more straightforward and transparent.<sup>32</sup> A law adopted on June 29, 2023 allows citizens to vote on Diia for local restoration projects that use funds from the State Regional Development Fund.

In addition, civil initiatives such as Transparent Cities (Transparency International Ukraine) aim to combat corruption at the local level.<sup>33</sup>

The capacity of local communities to control local governance and influence decision-making is currently low. The national anti-corruption infrastructure is primarily focused on controlling central authorities, which can be seen as a challenge to transparent and effective reconstruction at the local level.

### 3.7 Monitoring Recovery Measures and Resources

The responsibility of oversight and accountability in the process of recovery and reconstruction will fall to a series of regulatory and enforcement agencies. Some of these bodies, like the specialized anti-corruption agencies, are strong examples of post-2014 reform progress, while others remain unreformed. Many important reform priorities that will be essential to the success of recovery and reconstruction are identified in Ukraine's Anti-Corruption Strategy for 2021–25 and the State Anti-Corruption Program for 2023–25.

The Verkhovna Rada of Ukraine exercises parliamentary oversight through its committees and establishes temporary investigative commissions. The effectiveness of **parliamentary oversight** is in doubt, however.

The **specialized anti-corruption agencies**—NACP, NABU, SAPO, HACC, and ARMA—are therefore crucial to the success of anti-corruption policy during the recovery process. While these agencies are generally exemplars of post-2014 reform, they all need various forms of additional resources and authorities. For example: NABU requires independent wiretapping authorities and an in-house forensic examination unit so that it does not have to rely on other enforcement agencies that are subject to political influence. SAPO needs stronger operational independence. The new head of ARMA is a political operative who may have to be pressured to carry out promised reforms. The NACP needs a new head, since the four-year term of its current head will expire in January 2024. All these agencies and the HACC need more staff.<sup>34</sup>

Other institutions involved in anti-corruption activities include:

**The Security Service of Ukraine (SBU)** conducts operational and investigative activities in corruption cases. Importantly, whereas the specialized anti-corruption agencies are politically independent, the SBU is ultimately controlled by the president. When NABU charged Zelenskyy's deputy chief of staff Oleh Tatarov with bribery, Zelenskyy's political appointees buried the case by transferring it to the SBU. Thus, Zelenskyy's recent proposal to place wartime corruption on par with treason, which would empower the SBU to take top cases away from the specialized anti-corruption agencies, raised concerns about potential political interference.

**The State Bureau of Investigations (SBI)** investigates specific crimes of corruption committed by organized groups of law enforcement officials.

**The National Police (NP)** investigates corruption outside the jurisdiction of NABU and SBI.

**Prosecution authorities** support prosecutions in general courts involving cases investigated by NP, SBI, and SBU.

The **ordinary courts** handle corruption cases investigated by NP, SBI, and SBU, as well as administrative cases initiated by NACP and NP. The penetration of corruption across Ukraine's ordinary judicial system motivated the establishment of the specialized anti-corruption system, which was the top priority of rule-of-law reforms from 2014 to roughly 2019. Then, corrupt and pro-Russian elements used the ordinary judiciary to attack Ukraine's anti-corruption system, which motivated Kyiv and its international partners to take aggressive action to clean up Ukrainian courts. These reforms have continued through the full-scale war, and now Ukraine's top judicial governance bodies have been reconstituted with reputable leaders who have begun implementing their mandate to select more than 2,500 judges with clean records to fill vacancies and complete the qualifications assessment to vet thousands more sitting judges. Accomplishing the reform of the judiciary remains one of the essential challenges for a fair and accountable recovery and reconstruction.

The **asset and income e-declaration system** facilitates public anti-corruption investigations, case proceedings, and verdicts. However, with the onset of the full-scale war in 2022, e-declaration became voluntary. In 2023, the EU, the G7, and the IMF have been pressing Kyiv to reinstate asset e-declaration requirements and verification. **Oversight, auditing, and disclosure** of results are critical to reducing the risk of abuses in the framework of recovery projects. It is important to strengthen the capacity of state **financial control bodies** such as:

- **The Accounting Chamber**, which is responsible for monitoring receipts and expenditure of state budget funds on behalf of the parliament.

- **The State Audit Service**, which ensures the efficiency and legality of the use of state funds.
- **The State Financial Monitoring Service**, which combats money laundering and illicit use of the proceeds of crime.

Reports from these bodies serve as grounds for criminal investigations and amendments to existing laws and bylaws. Informally, they can be used to pressure government agencies. There are certain questions regarding their effectiveness, however—for example regarding the Accounting Chamber's lack of clear criteria for selecting bodies to be audited and unclear criteria for the efficient use of funds.<sup>35</sup>

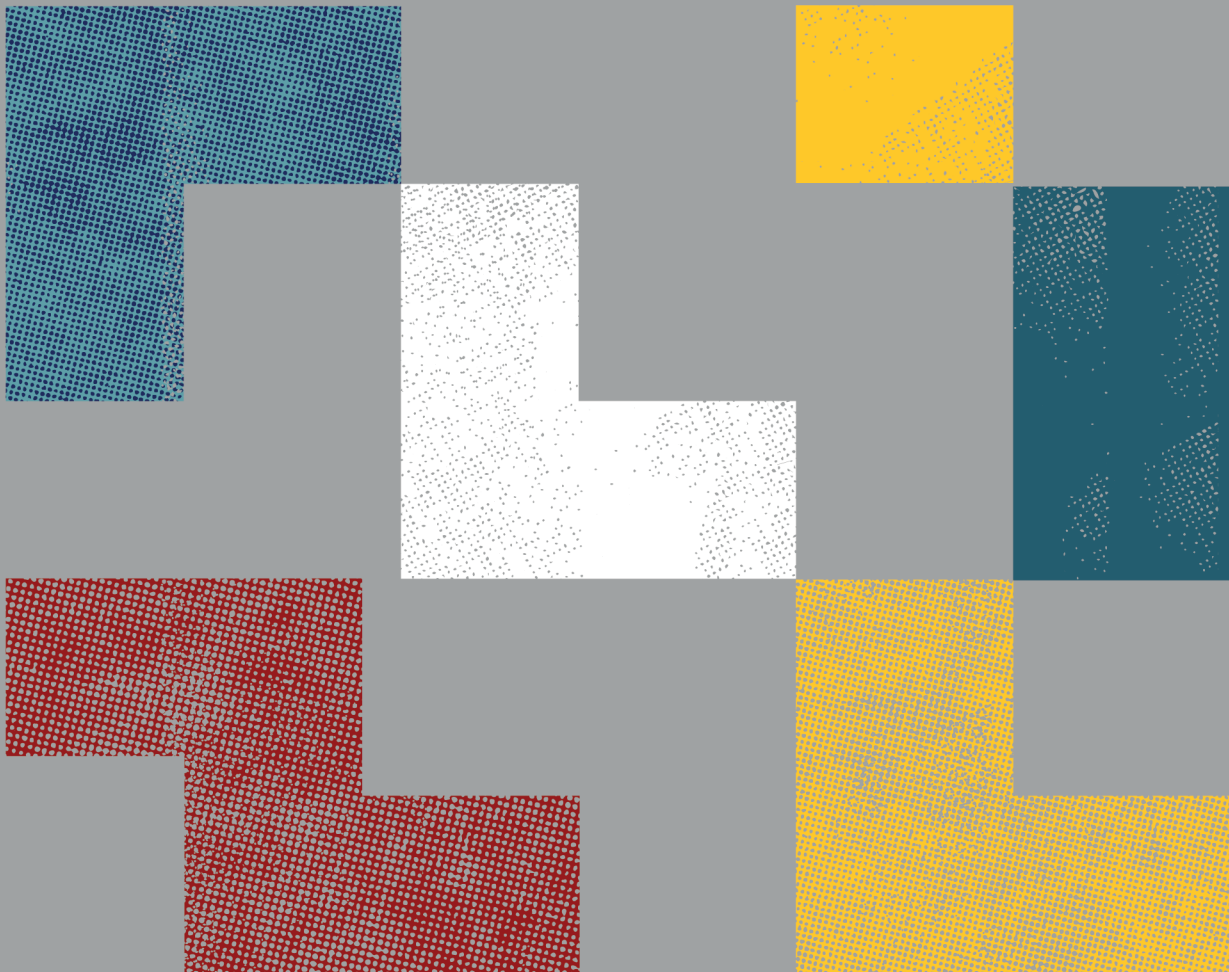
**Coordination of inspectors general (IGs)** from donor agencies is essential to developing a full picture of risks around foreign assistance leaking into corruption. In addition to coordinating among themselves through an interagency working group, the US IGs at the Defense Department, USAID, and the State Department maintain a patchwork of memoranda of understanding (MoUs) under which they share information with IG counterparts at foreign bilateral and multilateral donor agencies. But the US IGs acknowledge that these relationships are underdeveloped. They warn that merging US tax dollars into multi-country donor funds at multilateral organizations such as the World Bank and UN agencies presents a risk to US taxpayers, as US IGs often meet resistance, delays, and other challenges when they attempt to access information from multilaterals. Another vulnerability US IGs overseeing aid to Ukraine acknowledge is that they have not had staff permanently based in Kyiv. The IGs only recently got approval from the State Department to locate some IG staff within the US embassy. This is progress, but far from a robust joint effort with local and international partners sharing space and information. The

IG relationships with Ukraine's specialized anti-corruption agencies are also only a couple of months old, and so IGs do not have deep relationships with Ukrainian investigative journalists or watchdog organizations that could provide more actionable leads regarding improper use of funding than tips received from IG hotlines.<sup>36</sup>

Regarding the **management of confiscated Russian assets**, GMF recommends that frozen public funds should be temporarily invested, with the proceeds made available to Ukraine, and an international claims conference should be prepared to make Russia pay, albeit in a legal and transparent way, to directly aid those affected by Russian aggression. Access to public information (open data) is necessary for **public monitoring** of expenditures and recovery projects, but is currently limited due to the war. Still, Ukraine has a significant advantage in its prewar policy of open data, which is recognized as one of the best in Europe.<sup>37</sup> The government has at its disposal an ecosystem of open data services, data analysts, and digital transparency tools, such as the Unified State Web Portal of Open Data, which covers all central and local government authorities.<sup>38</sup>

As Ukrainian civil society organizations emphasize, it is essential to maximize data transparency (where it does not harm security and defense). In early 2023, the RISE Ukraine coalition published a list of priority datasets that should be made public to ensure transparency.<sup>39</sup> Some of them are already available. Access to this public information in open data format will make it possible for Ukrainian CSOs to monitor the reconstruction process along with international organizations. In the Ukrainian Parliament, the **commissioner for human rights** (ombudsman) is responsible for enforcing the right of citizens to access public information.

# 4. Recovery and reconstruction management



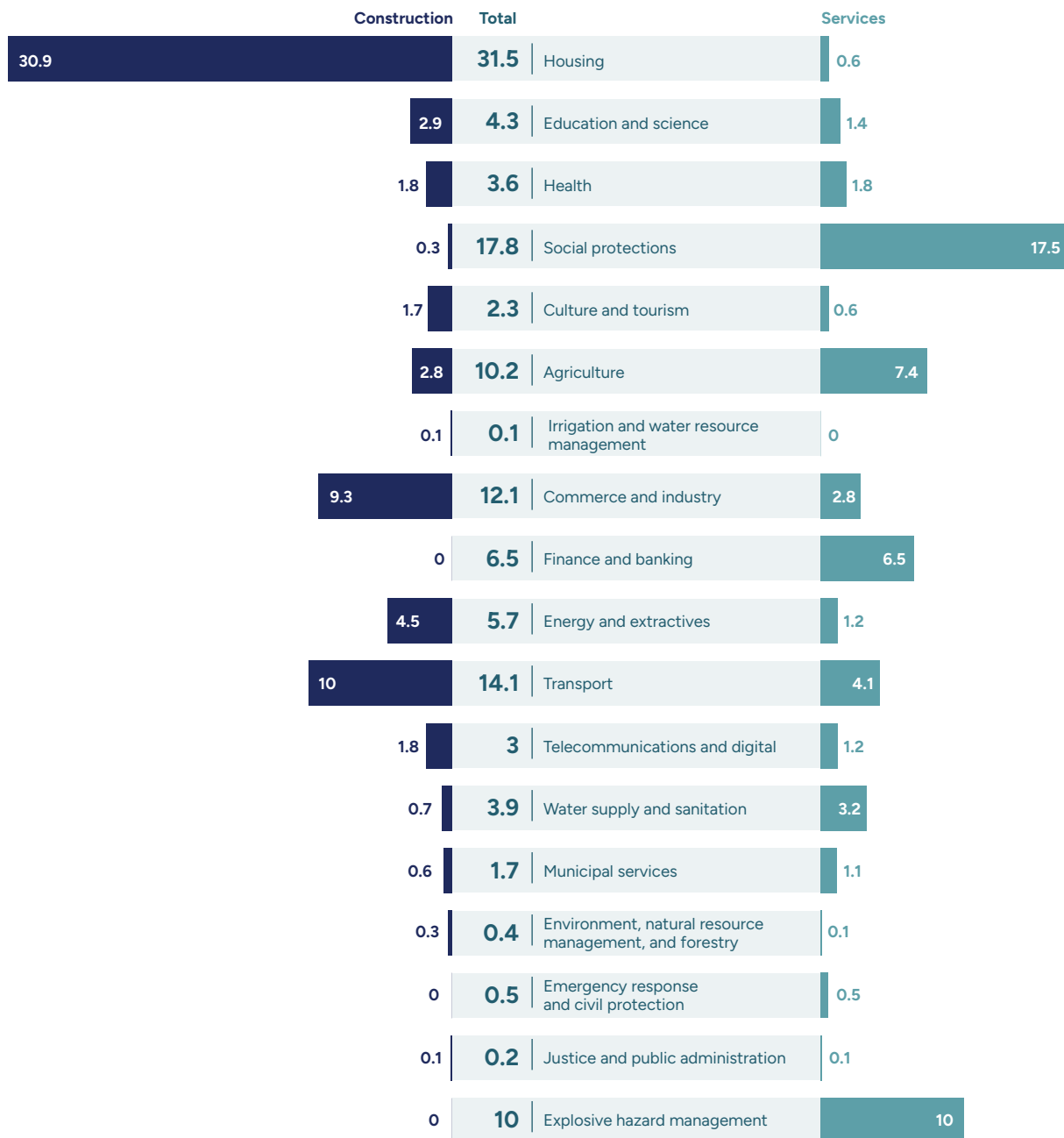


### 4.1 Outline

The scale of wartime destruction presents enormous challenges: to secure enough funds, execute all projects within a systemic vision, synchronize

the efforts of multiple donors and authorities, and prevent corruption. To address these challenges, the government is establishing DREAM, a reconstruction management tool designed to solve planning and coordination problems while providing a high level of transparency to donors and the general public.

## Short-term recovery needs of Ukraine, billion USD



DREAM is expected to cover only physical reconstruction projects, so other types of recovery activities will remain outside of its scope. Though out of the spotlight, the non-construction expenditure will be high. According to the World Bank's Ukraine Rapid Damage and Needs Assessment (RDNA2) estimate, 47% of Ukraine's total short-term recovery needs will be for services such as<sup>40</sup>:

- Social security (\$17 billion)
- Explosive hazards management (\$10 billion)
- Support for agricultural production recovery (\$7 billion)
- Support for the banking sector (\$6 billion)

These activities are managed by various institutions using different processes and will have to rely on existing transparency and accountability infrastructure, which is already challenged by wartime limitations. Some of the projects may be financed from state or local budgets and may never be registered in DREAM or coordinated with other reconstruction activities.

Support for non-DREAM transparency and accountability projects, practices, and legislation will be critical to ensuring full recovery.

## 4.2 What is DREAM?

DREAM (Digital Restoration Ecosystem for Accountable Management) is a Ukrainian state project management tool that provides a unified digital pipeline for all reconstruction projects. As an end-to-end digital management system, it will publicly display the full paper trail from initial drafting of municipality-level rebuilding plans to final contract

implementation. DREAM is expected to publish disaggregated data about all activities as open data using semantics compatible with Open Contracting Data Standard (OCDS). DREAM is built on the "everyone sees everything" principle, which enables effective analysis, data-driven decision-making, and unprecedented transparency.

DREAM aims to coordinate efforts among donors, authorities, and civil society representatives to deliver a transparent and accountable reconstruction process. As an end-to-end tool, DREAM will encompass reconstruction planning, definition of specific projects, securing state or donor funding, and project execution.

Currently, DREAM's stated purpose is to support "the restoration and/or reconstruction of real estate, construction, and infrastructure objects", although this may change as the legal framework for it is developed. To deliver on its promise, DREAM integrates several other IT systems:

- Diiia is a public services portal used to report damage, order damage assessments, or consult the public.
- The Register of Damaged and Destroyed Property (RDDP) records the damage assessments.
- Sectoral infrastructure reconstruction systems manage reconstruction projects across sectors.
- A geoinformation system (GIS) provides a geospatial dimension to planning and decision-making.
- The Unified State Electronic System in the Construction Sector (USESCS) manages city-building documentation, construction plans, permits, and other documents related to construction.
- Prozorro is a transparent public procurement system.

- Spending is a transparency platform dedicated to the use of public funds.

DREAM was conceptualized with RISE Ukraine, a coalition of CSOs that includes the Open Contracting Partnership, Transparency International Ukraine, the Better Regulation Delivery Office, and others. The system will belong to the Ministry for Restoration and be administered by the Agency for Restoration. This active collaboration between Ukrainian civil society and the government is modeled after successful past experiences such as the establishment of Prozorro, which is changing the world of public procurement transparency. DREAM similarly offers the potential to facilitate the most transparent post-war reconstruction process in history.

The system is already running in closed beta testing mode, with users from 24 regional agencies and 120 hromadas working on 535 projects.

### 4.3 Activities outside DREAM's scope

While DREAM is now showcased as the main avenue for undertaking reconstruction projects, a great deal of activity falls outside of its scope. Most of the current recovery projects were underway before the first modules of the DREAM system entered beta-testing phase. Currently, local authorities must use the system to gain access to only one state financing source—the Liquidation of the Consequences of Armed Aggression Fund (Liquidation Fund). International donors and creditors are expected to choose projects through DREAM, but they are not currently obliged to do so. It is also possible that authorities at all levels will continue to fund some of their recovery projects using their own budgets, procedures, and transparency infrastructure, bypassing DREAM entirely.

Civil review of decision-making and disbursements would be more difficult in the absence of an “all information gathered in one place” mechanism such as DREAM. Among the biggest concerns:

- Although the Register for Damaged and Destroyed Property is legally open to the public, the data stored within it is not available.
- While use of Prozorro and Spending are expected to be mandatory for reconstruction projects in the DREAM pipeline, there are currently limitations to their use, such as exceptions from normal procurement procedures. These systems are essential, however, to the transparency of recovery projects outside of DREAM.
- Budget transparency has sustained some damage during the war as well. A dedicated online tool, Openbudget, is being populated with significant lags and omissions, especially regarding local budgets. Budgetary information can also be limited on local authorities' websites due to real or perceived dangers. A higher degree of practical transparency is necessary to ensure timely civic oversight of local authorities' recovery actions.
- Authorities' decisions, budget items, procurement, and expenditures related to reconstruction and recovery can be difficult to distinguish from baseline expenditures.
- Typical procedures for state-funded construction are often circumvented by experimental CMU resolutions.
- Business support measures such as grants, interest compensation, and guarantees generally lack transparency, preventing the public from analyzing their fairness and efficiency.

Last but not least, the transparency and accountability of recovery and reconstruction—for all projects, whether or not they are in DREAM—depend upon the further cultivation of Ukraine's specialized anti-corruption agencies and reforms to turn back on the national transparency systems that have been in hiatus during martial law. These anti-corruption reform benchmarks must be met continually throughout the process of planning for and carrying out recovery and reconstruction.

#### 4.4 Financing the Recovery

Ukraine will need tremendous amounts of money to recover from the damage caused by the war. Recovery will be financed through a mix of Ukrainian and international mechanisms. While some are already active, others need further development.

State and local budgets are the natural source of funds for most recovery projects. But the heaviest damages tend to be concentrated in areas where state and local authorities would be hard-pressed to support such steep investment needs in normal times, let alone when local economies and state budgets are devastated by the war. International grants covered 17.7% of state budget expenditures in 2022, while 33.8% of expenditures were financed through budget deficits.

The Ukrainian government uses grants from the EU, foreign governments, and international organizations for, among other needs, social security payments, salaries, and procurement of critical goods. To align assumptions around Ukraine's needs, plan support programs, and otherwise synchronize donor efforts, the G7 established the Multi-Agency Donor Coordination Platform in 2023. The platform brings

together Ukrainian authorities and representatives of the EU, the G7 countries, and the biggest IFIs. The World Bank, for its part, has created the Multi-Donor Resources for Institutions and Infrastructure (MRII) facility, which allows partner organizations to support Ukraine through guarantees, co-financing, and parallel financing.

Loan programs from IFIs provide essential support for Ukraine's budget, with each program responsible for disbursing its own funds (either directly or through subventions to lower-level budgets). Ukraine used more than \$4 billion in financing from the IFIs in 2022, with IBRR and EIB as the biggest sources. In 2023, the establishment of a \$15.6 billion IMF program for Ukraine was critical, along with additional financial aid from the US and EU, to closing Ukraine's budgetary gap—an early success for the Multi-Agency Donor Coordination Platform.

Since the onset of Russia's full-scale invasion, Ukraine has adopted legislation allowing it to seize the assets of the Russian Federation and certain categories of individuals. This legislation has already enabled the confiscation of shares and assets of two Russian state-owned banks. The authorities have seized the assets of individuals including Russian oligarchs, members of parliament, and former president of Ukraine Viktor Yanukovich. Further decisions regarding asset seizures are pending. The proceeds from selling or using confiscated assets are used to finance reconstruction through the Liquidation Fund.

Western governments froze approximately \$300 billion in Russian central bank assets when the full-scale war broke out in 2022. Seizing these assets and using them to compensate Ukraine for war damages inflicted by Russia is the right thing to do morally, politically, fiscally, and strategically. But thus far, G7 governments and the EU have failed to make

substantial progress toward seizure, despite pressure coming down from the highest levels. Within G7 governments, finance ministers warn that seizure could endanger the stability of the international financial system, a risk that leading economists argue could be managed by taking action in concert with the G7, including in euros, yen, and pounds. However, that need for joint action runs into a thorny interaction with the other issue, which is that the international law experts at the foreign and justice ministries warn that the legality of seizure would be contested at different speeds in different jurisdictions, making unified action a pipe dream. There are no domestic laws authorizing seizure in any G7 country other than Canada.

A bipartisan group of US senators has introduced authorizing legislation called the REPO act, but it is currently being blocked by Senator Robert Menendez, Chair of the Senate Foreign Relations Committee. At the United Nations, seizure could be bundled together as a matter of collective security, but some resolutions could be vetoed by Russia and China at the Security Council or appealed at the national level if through the General Assembly. The challenge would be greatest in the EU, where objections would come from Russia-friendly member states such as Hungary, financial centers that hold most of the frozen assets (for example, Belgium), and member states such as Germany that worry about the rule of law and precedents around other past imperial wars, including World War II. And even if all these member states could agree, seizure could be thrown out by the European Court of Justice.

The daunting challenges associated with outright seizure are the reason why GMF recommends an approach that could stand a better chance of being sustained legally across jurisdictions. That approach involves establishing an international claims com-

mission to adjudicate claims for compensation arising from Russia's criminal actions, including funds for recovery and reconstruction (a model proven in the cases of the Iran-United States Claims Tribunal, the Eritrea-Ethiopia Claims Commission, and the United Nations Compensation Commission for Iraq's unlawful invasion of Kuwait).<sup>41</sup> Unfortunately, making Russia pay through its frozen central bank assets will take years, so it is essential that Western governments continue funding aid to Ukraine for the foreseeable future.

# 5. Gaps and Recommendations



One reason why Ukraine has been able to rapidly mobilize so much wartime reform progress and institutional momentum toward restoration is that it did not begin from a standing start in February 2022. At that point—indeed the reason why Putin fully invaded—Ukraine was already halfway through a generational struggle that started in earnest in 2014 to free its democracy of oligarchic influence. Moreover, every major reform milestone of the past decade was closely coordinated with Ukrainian civil society and US and EU diplomats and foreign aid programs. So, too, have reforms been coordinated with international partners over the past 15 months—a pattern that will continue as an essential strategic element of a modern Marshall Plan.

In June, when the EU committed to investing €50 billion in Ukrainian recovery and reconstruction, European Commission President Ursula von der Leyen made clear that the aid would be conditioned upon Ukraine's regular delivery of governance reforms, as GMF had been recommending. The European Commission has also been helpful in setting out [seven reform preconditions](#) Ukraine must meet before it can begin EU accession negotiations. These and other reforms have also become [conditions](#) under Ukraine's IMF program and [recommendations](#) prioritized by the G7 ambassadors to Ukraine. Unmet conditions and recommendations of the EU, IMF, and G7 include constitutional court reform, compliance with international anti-money laundering standards, resumption of asset e-declarations, and the provision of additional resources and authorities for specialized anti-corruption agencies. National donors such as the US Congress could help reinforce these conditions by tying them to non-security assistance in supplemental funding for Ukraine. Completing this existing conditionality over the next couple of months is the best place to start in closing gaps that are critical to the recovery and reconstruction process.

Continuing beyond the next couple of months and into the year ahead, Ukraine and international donors should focus policy priorities in the areas of governance capacity, transparency, and accountability, as these reforms will be essential to a modern Marshall Plan for Ukraine.

#### Governance Capacity

- Coordinate Reforms Through the Multi-agency Donor Coordination Platform
- Strengthen Systemic Solutions and Plans
- Translate the Principles “Better” and “Green” into Actionable Statements
- Help Build Capacity in National and Local Institutions

#### Transparency

- Use DREAM
- Support non-DREAM Transparency Efforts
- Prioritize Open Data
- Invest in Digitalization

#### Accountability

- Coordinate International Auditors Through a Kyiv-Based Fusion Cell
- Support Local Journalists and NGOs
- Support Further Development of Anti-Corruption Law Enforcement Agencies
- Support an Independent Judiciary
- Reform External Oversight Bodies

## 5.1 Governance Capacity

### 5.1.1 Coordinate Reforms Through the Multi-Agency Donor Coordination Platform

Since 2014, Ukraine's donors have developed informal approaches, carried out by diplomats and technocrats in G7 ministries and IFI missions, to

coordinating reform conditions. When this synchronization is effective, donors await completion of impactful reforms before proceeding to the next step in the lending process (such as announcing a loan, finalizing the details, or disbursing payment). When Kyiv backtracks after receiving funds, the next donor helps put reform back on track through its own conditionality.

The Multi-Agency Donor Coordination Platform should assume responsibility for this synchronization and maintain a list of priority next steps for anti-corruption reforms, starting with the currently unmet benchmarks the EU, the IMF, the G7, and other donors established in the past 15 months. When preparing to provide major reconstruction funding, donors can consult this list to see which reforms they should ask Ukraine to complete before disbursement. To facilitate this coordination, the Multi-Agency Donor Coordination Platform could convene regular virtual meetings of donor staff charged with tracking Ukraine's anti-corruption reforms. This process could be informed with technical expertise from the two donor programs that are based in Kyiv, deeply knowledgeable about Ukraine's governing capabilities, and already work well with each other and the G7 ambassadors to Ukraine: SACCI and EUACI.

### 5.1.2

#### Strengthen Systemic Solutions and Plans

Recovery and reconstruction activities lie at the intersection of national, regional, institutional, and personal interests. Donors planning to support a specific reconstruction project are at risk of supporting something that is aligned with only one group of interests. Donors should therefore be mindful of other institutions' strategy and program documents. These include relevant sectoral strategies developed by the ministries, complex recovery programs, plans for

regional recovery and development created by local authorities and administrations, and program reports published by international organizations. With regard to any specific project, a good question to ask would be how it contributes to the plan and works towards the key performance indicators outlined in these documents. Even in the absence of strategic documents, support from the authorities will be essential to efficient recovery.

### 5.1.3

#### Translate the Principles "Better" and "Green" Into Actionable Statements

Principles such as "build back better" or "green recovery" are often unclear. To fully realize their potential, these principles, though universally accepted, must be contextualized within the specifics of Ukraine's unique situation. Implementing these general ideas as practical policy measures requires thoughtful interpretation to translate them into specific and tangible actions that resonate with Ukrainians in their current social and economic environment.

These ideas do not exist in a vacuum—they must be embedded in a broad array of strategic and regulatory documents that span multiple sectors. These documents, in turn, form the foundation upon which recovery efforts are structured. They provide the necessary guidelines that direct the actions of various stakeholders in a coordinated, meaningful way. As such, an investment in the development, official adoption, and implementation of these documents is critical.

### 5.1.4

#### Help Build the Capacity of National and Local Institutions

Mass migration, the military draft, and wartime budgetary restrictions have caused a significant



decrease in institutional capacity at all levels. This will hamper recovery efforts, especially in the short term. Local authorities in the recently deoccupied and war-affected regions have suffered the most, but at the same time are required to make the most immediate and significant decisions on recovery and reconstruction. Support for these institutions is critical. Several mechanisms are already in place, including the URTF and PEACE in Ukraine initiatives of the World Bank (part of the Multi-Donor Resources for Institutions and Infrastructure facility). Further support to institutions should be earmarked for specific purposes such as upskilling or retaining essential employees.

## 5.2 Transparency

### 5.2.1

#### Use DREAM

GMF has recommended that bilateral and multilateral donor agencies make participation in DREAM obligatory by (i) immediately including in reconstruction funding agreements a requirement that the receiving party or implementing partner use DREAM, and (ii) eventually integrating DREAM into donor agencies' internal data systems to track procurement information (such as the World Bank's Systematic Tracking of Exchanges in Procurement and the EBRD's Client E-Procurement Portal).<sup>42</sup>

DREAM was designed with the possibility of software-level integration into donors' IT systems in mind. But in order to identify any unanticipated opportunities to further improve compatibility between DREAM and donor systems before the system is finalized in the months ahead, donor agencies should move swiftly to engage with RISE Ukraine

and the Ministry for Restoration around integration with DREAM.

Current Ukrainian draft legislation calls for using DREAM only for certain construction and reconstruction projects. Donors could and should ask the Ukrainian government to adopt a law requiring the use of DREAM for all reconstruction and construction projects. Expanding its use to other activities that follow a similar project structure but are not related to construction—such as ecological recovery projects, replacement of destroyed vehicles, and so on—could benefit the recovery enormously.

### 5.2.2

#### Support Non-DREAM Transparency Efforts

Many wider recovery activities will take place outside of the DREAM mechanism because they began before DREAM was developed, do not follow the logical structure of a DREAM project, or are financed from the project initiator's budget. Humanitarian demining, social support, and support for businesses fall into these categories. The transparency and efficiency of these activities will depend on older transparency mechanisms, so efforts to achieve higher levels of transparency in general in Ukraine are critical to efficient recovery. Such efforts may include further development of budget transparency tools and increasing transparency of social and business support initiatives. Donors could also condition non-critical assistance to some of the following items:

- Return to normal procurement procedures in Prozorro, with a few wartime exceptions
- Return to obligatory income and assets declaration for civil servants, with their declarations made public
- Resume political parties' financial reporting

### 5.2.3

#### Prioritize Open Data

Ukraine was successfully implementing its open data policy before the war, but real or perceived dangers of invasion led many institutions to remove their datasets from public view. While the deputy prime minister for digital transformation has stated that open data remains a priority, many critical datasets such as business registries, court decisions, income declarations, and registries of corrupt officials remain closed. DREAM will provide the public with names of companies and individuals engaged in reconstruction, but the absence of up-to-date, machine-readable, and complete data about them could prevent appropriate public scrutiny.

Ukraine needs open data to function effectively. Donors should raise this issue with Ukrainian authorities and support innovative products that help utilize the full potential of open data.

### 5.2.4

#### Invest in Digitalization

Through projects such as TAPAS, foreign donors have financed the development of much of Ukraine's digital infrastructure, including many features in the Diia app, the Open Data Portal, the unified state electronic system in the construction sector, and DREAM. Digitalization in Ukraine has been highly successful in improving governance and curtailing corruption. Yet, the resources needed to digitalize existing government services and create new digital systems are vast, and more donor support for digital, transparent, and inclusive state services will be essential to the struggle against corruption.

## 5.3

### Accountability

#### 5.3.1

##### Coordinate International Auditors Through a Kyiv-Based Fusion Cell

To address challenges associated with donor IGs sharing information with international counterparts and building up investigative capacity on the ground in Ukraine, the G7 should establish a fusion cell comprised of representatives from donor agencies' IG, auditor, and investigator offices. The fusion cell should be led by an IG official—a prominent figure trusted by both businesses and taxpayers to keep their money safe—who would report to the Multi-agency Donor Coordination Platform. Representatives of IGs stationed in the fusion cell would continue reporting to their home agencies and facilitate cooperation and joint activity with the other agencies represented in the fusion cell. The fusion cell should be based in Kyiv, potentially onsite with NABU. The fusion cell should also establish a liaison office and dedicated programming to facilitate collaboration with Ukrainian civil society and investigative journalists.

#### 5.3.2

##### Support Local Journalists and NGOs

Increased transparency does not in itself have value without people and organizations able to interpret the available information. The non-government sector in Ukraine plays an enormously important role in this area, and increased support for it will contribute to the efficiency of the recovery process and the accountability of the decision-makers.

The most capable and well-funded organizations are located in Kyiv and focus on national-level issues, while most of the physical recovery process will take place in the regions. The very existence of local

NGOs able to monitor and influence the process will depend on external financing.

### 5.3.3

#### Support Further Development of Anti-Corruption Law Enforcement Agencies

Ukraine has a mixed track record of reform in law enforcement. While there have been undeniable successes, Ukraine has suffered setbacks due to political influence on law enforcement and conflicts between “old” and “new” agencies. A successful budget decentralization reform has increased local budgetary funding and transferred some authority to the local governments, but the new specialized anti-corruption agencies focus primarily on top-level corruption.

Supporting reforms and building the capacity of the specialized anti-corruption agencies should be a top priority for donors. Continued donor support in non-critical spheres should be conditional upon the enactment of these reforms.

Specifically, as the G7 and IMF have recommended, SAPO needs improvements in its selection procedures for the head and key officials, more budget and staffing, and independent disciplinary and auditing commissions. As the G7 noted, NABU needs a higher staffing cap, adequate budget, independent wiretapping authorities, and a forensic examination unit. Finally, the NACP needs a new head before the incumbent’s four-year term expires in January, and the process of selecting the replacement must be fair, independent, and merit-based.

### 5.3.4

#### Support an Independent Judiciary

The judiciary, with its substantial capacity problems, remains one of the least trusted institutions in Ukraine. Its failures, stemming from cronyism, sus-

ceptibility to political influence, and bribery affect reforms in all other sectors. The judicial reform has been ongoing since 2016 and is far from completion. Before starting the EU accession process, Ukraine is required to “enact and implement legislation on a selection procedure for judges of the Constitutional Court of Ukraine”. Another judicial selection procedure required for EU accession negotiations—on leaders of the judicial governance bodies responsible for selecting the thousands of judges throughout Ukraine—is complete, but now the task of those bodies to select judges must be implemented well. One of the other issues includes establishing a new court in place of the recently liquidated and corrupt District Administrative Court of Kyiv, which oversaw all cases against central executive bodies.

Progress on these issues should be a condition for the continuation of donor support for non-critical recovery projects.

### 5.3.5

#### Reform External Oversight Bodies

Parliamentary oversight, executed through temporary investigative commissions, often has little to no effect on the issues investigated. Parliamentary oversight must therefore be improved. The capacity and effectiveness of financial control institutions (the Accounting Chamber and State Audit Service of Ukraine) will have to increase to accommodate the huge volume of recovery-related work. Reform of these institutions, including furthering their political independence, increasing their human capital and technical resources, and creating new, situation-specific control instruments, is essential to the nation’s recovery.

# Conclusion

From the reorganizations of government ministries and agencies to the creation of powerful new transparency tools, even as it fights an existential war against a larger military force, Ukraine has been rapidly channeling its governing capacities into plans for a transparent and accountable recovery and reconstruction process. This momentum in Kyiv should enable Ukraine to take the lead in developing and carrying out international plans for a modern Marshall Plan to rebuild Ukraine. Empowering Ukraine to take ownership over the process is the right thing to do both morally and strategically. With Ukrainians fighting courageously for their sovereign right to chart a free and independent national course—indeed, shouldering the front-lines of the fight for democracy and the rules-based order everywhere—it would be wrong to deny them sovereign ownership over rebuilding. And basing the process on Ukrainian institutions is key to using recovery and reconstruction as a strategic opportunity to deepen institutional capacities that will be critical to the country's future as the free and fair European democracy for which Ukrainians are sacrificing.

At the same time, the kind of Marshall Plan that Ukrainians have earned—matching the scale of destruction and the aspiration to prepare governing institutions for Euro-Atlantic integration—calls for considerable international support. It is also essential that foreign aid be used as leverage to help Ukraine continue to deliver governance reform conditions at the same pace as it has over the past decade. While the EU, IMF, and G7 have set forth the starting point for those reforms well over the past 15 months, Ukraine and its foreign partners have not yet agreed upon reform priorities beyond the next couple of

months. Some dialogues are well underway, however, such as the one between Brussels and Kyiv pertaining to reforms that will be required under the EU accession process. The reform path must also prioritize—and integrate into EU accession—the capacities specifically required for a transparent and accountable rebuilding process. That will be mission-critical to sustaining taxpayer support, attracting private investment, and building a European Ukraine.

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