

Progress and Challenges in Combating Corruption in Ukraine: Pathways Forward

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Progress and Challenges in Combating Corruption in Ukraine: Pathways Forward

Abstract

In the context of war, the issue of corruption in Ukraine and abuse of office attracts great attention from experts, scholars, and civil society. The article aims to highlight the dynamics of combating corruption in Ukraine. This includes its main challenges, achievements, and ways of overcoming them in the context of war. The paper employs analysis and synthesis methods to study the dynamics of combating corruption in Ukraine. The authors have reviewed reforms in various sectors to identify key achievements in each corruption risk area. The article highlights the key achievements in the dynamics of combating corruption in Ukraine during 2012-2022. The authors emphasize the economic effects of anti-corruption measures. Among the key positive achievements are the following: organizational, institutional, and legal changes in public administration in various fields of activity; qualitative changes in the corporate governance system and implementation of corporate organizational structures based on international standards in state-owned enterprises that are not subject to privatization; digitalization of public authorities as a way to prevent corruption. Digitalization is an essential factor in counteracting and preventing abuse of power. It enhances transparency and accountability, as evidenced by the number of changes in taxation, public procurement, and the judicial system under study. The authors highlight the key principles for implementing anti-corruption measures and reforms in Ukraine in the context of recovery and post-war reconstruction.

Introduction

Since its independence, systemic corruption, and the effectiveness of ways to overcome it have been one of the fundamental problems in Ukraine. In addition, countering and combating corruption remains one of the essential conditions for Western countries to support Ukraine, especially during the war.¹ After all, the security and defense sector is most vulnerable to corruption.² In Ukrainian society, corruption is a priority in the context of financial and military support. According to a survey of businesses and citizens to assess the situation with corruption in Ukraine conducted in December 2022, 64.2 percent of citizens identify corruption as one of the most critical problems in society.³ Among the respondents, 81.8 percent of citizens and 69.2 percent of business representatives claim that corruption is widespread.⁴

The Lugano conference on the post-war reconstruction process underscored the importance of accountability, transparency, and the rule of law in combating corruption: "We must...eradicate corruption systematically." The recovery plan of the National Recovery Council also recognizes the fight against corruption as a key element in enhancing the business climate and attracting new investors. This international recognition and support are crucial in Ukraine's anti-corruption efforts.

This article is structured to provide a comprehensive understanding of the efforts to combat corruption in Ukraine. It will delve into the key challenges, highlight significant achievements, and propose strategies to build on these successes during the war. This approach aims to inspire hope and optimism about the progress made and the potential for further improvement.

Literature Review

Researchers are increasingly focusing on combating corruption in Ukraine, recognizing the crucial role of financial assistance from the US and EU countries for security and defense purposes. Keudel, Grimes & Huss argue that political will and strategic documents are essential to overcome the abuse of power for personal gain. The authors also emphasize the importance of implementing legal requirements and developing institutional capacity to counteract them. At the same time, Becker, Lehne, Mylovanov, et al. argue that there are institutional and other mechanisms to fight corruption in the country. In Ukraine, corruption is highly institutionalized and widespread. Fundamental

changes in the work and development of institutions are required for prevention and counteraction. Bader et al. also conclude that the political will of local authorities is an essential factor in overcoming corruption and the effectiveness of anti-corruption activities. Based on the analysis of public anti-corruption initiatives, the authors also identified the following groups of factors for successful counteraction: "Environmental factors, advocacy strategies of civil society organizations (Governmental and public initiative Together Against Corruption, All-Ukrainian Center for Combating Corruption and Assistance to Law Enforcement Agencies NGO, Human Rights NGO) and their organizational features." Overall, anti-corruption initiatives are associated with an insufficient capacity for their implementation (human and financial resources) and a lack of reliable support. According to Richter's conclusions, it is imperative to leverage the influence and control of Western governments and organizations to overcome corruption in Ukraine and enlist the support of Ukrainian civil society organizations.⁵

The study by Králiková proves the local success in the fight against corruption in Ukraine due to implementing EU norms through limited institutional changes and their formality. The author concludes that EU support and legislative changes have not been sufficient to implement anti-corruption reform due to the position and interests of domestic political actors.⁶ Informal practices, norms, and institutions for countering abuse of power among senior officials are highly entrenched in Ukraine.⁷ Given the prevalence of political and judicial corruption and its systemic nature, existing anti-corruption measures cannot overcome the current issues.⁸

Larsen identifies the following challenges in combating and eradicating corruption in Ukraine:

- Stagnation of reforms, especially during 2016-2018, and protests of pro-reform activists
- Suspension of privatization processes, limited international influence, and control over corruption
- Difficulties exposing fraudulent schemes in various industries such as gas, mining, and pharmaceuticals.⁹

Lytvyn et al. examine the current state of legal and regulatory support and regulation of anti-corruption activities in Ukraine. The writer also identifies the leading causes of corruption and corruption-related acts. The authors also analyze and summarize the problems in fighting

corruption and study the effectiveness of administrative and legal mechanisms for combating corruption.¹⁰

Nevertheless, the literature discusses positive practices for overcoming corruption in various sectors. For example, Colborne found that reforms at the national level exposed a criminal scheme of political actors and the pharmaceutical industry to mark up medicines in the Ukrainian healthcare sector.¹¹ As a result, the Ministry of Health saved almost USD 40 million on drug procurement. Nizhnikau analyzes the experience of implementing ProZorro as part of the systemic reform of the public procurement institution in Ukraine and its effective functioning.¹²

According to Keudel, Grimes & Huss, six municipalities in Ukraine showed positive dynamics in overcoming corruption in 2018-2021. These institutions could attain this level because of political will.¹³ Among the examples of corruption in the public sector is the use of public officials at the municipal level for private gain: Bribes for public services and kickbacks in the procurement process by contracting with firms that offer less than the best services.¹⁴ Thus, scientists discuss the dynamics, practices, and mechanisms of combating corruption in Ukraine. They also identify its various forms and corruption schemes.¹⁵ Few studies have focused on the achievements of anti-corruption measures during the war. Furthermore, the question of focusing public attention on the issue of abuse of office has not received sufficient attention.

Methodology

The article employs analysis and synthesis to study the dynamics of combating corruption in Ukraine. It examines the key challenges, achievements, and ways to overcome them during the war. The authors used the Corruption Perceptions Index (CPI) score of Ukraine from 2012 through 2022 to analyze the success of overcoming corruption. They reviewed the reforms in various sectors to identify key achievements in each area of corruption risks:

- The natural gas market qualitative changes in the corporate governance system, an institutional and legal framework for the gas market functioning, and diversification of gas import sources are considered
- Tax system and state budget revenues
- Activities of conversion centers
- Public procurement

- Accountability and transparency in the work of public authorities, including public access to state registers and other data and to socially important information
- Deregulation of the business environment and creation of a favorable business climate
- Reforming the system of anti-corruption institutions, strengthening institutional capacity, transparency, and accountability

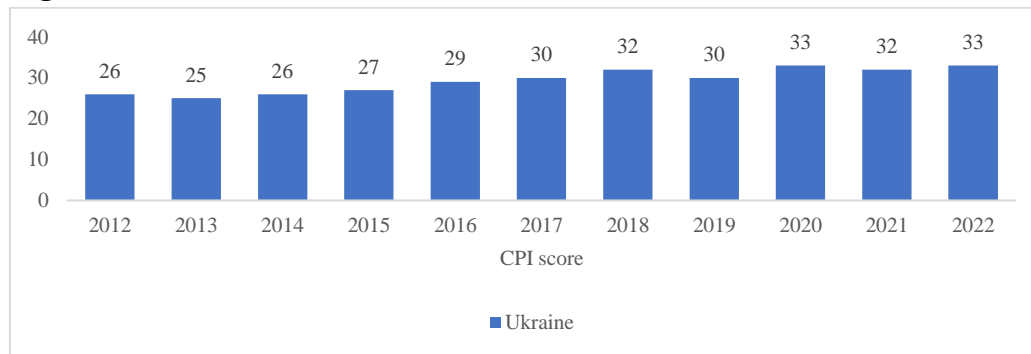
In this context, assessing the effectiveness of combating corruption is essential. Important indicators for this assessment are "Public sector corruption index, Political corruption index, Judicial corruption decision, Executive corruption index, Legislature corrupt activities."¹⁶ They emphasize not only the beneficial impact of anti-corruption measures but also the shortcomings of the present system in combating this phenomenon.

Results and Discussion

Since Ukraine's independence, the national and international communities have discussed the importance of corruption. Based on the assessments of analysts and entrepreneurs in the CPI, calculated by the global non-governmental anti-corruption organization Transparency International, Ukraine ranked 116th out of 180 countries in 2022 (Figure 1). Despite improving Ukraine's ranking, some issues and corruption risks still attract public attention. The biggest problems under martial law are the abuse of power and political corruption due to the high level of bribery and public mistrust in the authorities. This, in turn, increases social inequality, negatively affecting economic development and slowing down the growth of incomes and the population's quality of life.

In 2014-2018, the fight against corruption in Ukraine was a priority area of state policy priorities. On June 20, 2022, the Verkhovna Rada of Ukraine approved a new Anti-Corruption Strategy for 2021-2025. It is a strategic document consolidating a set of measures to reduce corruption in Ukraine. The EU Advisory Mission Ukraine supports the government's efforts and the adoption of the strategy by providing support for their implementation. Several international organizations have noted significant progress in some anti-corruption measures.¹⁷

Figure 1. CPI score Ukraine, 2012-2022.



Source: Compiled by the author based on Transparency International licensed under CC-BY-ND 4.0¹⁸

The study identifies reforms in various sectors as critical for analyzing achievements in overcoming corruption. It also considers the results of creating and reforming the system of anti-corruption institutions. The reforms aim to increase the level of transparency in the activities of civil servants, openness in the activities of institutions, and public administration in general. However, the limited number of the most necessary anti-corruption measures hampered the efficacy of these reforms. These measures have had significant economic effects, whereas corruption schemes traditionally led to significant negative consequences.¹⁹

The gas market has been one of the most corrupt sectors of the Ukrainian economy because of rent-seeking activities influenced by political forces and the private sector. Since 2014, the government has launched significant changes and reforms in the gas sector. Thus, the government is reducing the opportunities for corrupt practices and state losses through the following measures:

- Fundamental changes in the corporate governance of Naftogaz Ukraine, altering the principles of its operation. The critical components of proper corporate governance have been identified: The presence of adequate and fully functional management bodies, clarity in the distribution of their powers, the establishment of an internal control system and its practical operation, the elimination of various political influences, the creation of competitive conditions in the market on par with private companies. International organizations, including experts in state-owned enterprises' activities and corporate governance, have been observing the corporate governance reform at Naftogaz. With active support from other interested

parties, the Organization for Economic Cooperation and Development has implemented important projects within the framework of anti-corruption reform. The following reports outlined: "Anti-Corruption Reforms in Ukraine: Prevention and Prosecution of Corruption in State Enterprises" and "Reforming State-Owned Enterprises in the Hydrocarbons Sector in Ukraine." In 2019 and 2020, the transformation of Naftogaz continued, including constructing a highly efficient operational model based on a matrix management structure and the corresponding allocation of responsibilities and decision-making processes.²⁰ However, the reform processes in the gas sector are ongoing, and the new rules need periodic scrutiny for their resilience against corruption

- The government is creating the necessary institutional and legal foundations for the full functioning of the gas market based on the principles of free pricing. The government proposes to increase gas prices for the population, which will reduce opportunities for rent-seeking through price disparities for different consumers in this sector
- The government has achieved a real diversification of gas import sources, including the abandonment of direct purchases of Russian fuel.

Overall, these measures helped the government avoid state losses amounting to USD 3 billion annually and ensure the profitability of Naftogaz in recent years. *UkrGazVydobuvannya* has paid nearly Ukrainian hryvnia (UAH) 2.2 billion in rent to various levels of local budgets based on its 2022 performance. The funds were distributed among 11 regions and 104 territorial communities of Ukraine, where the company extracts gas and liquid hydrocarbons.²¹ "UkrGazVydobuvannya," a part of Naftogaz Group, paid UAH 6.32 billion in rent to the consolidated budget from January to March 2023.²² Naftogaz's gross profit from the "Wholesale Natural Gas Trade" segment in 2022 amounted to UAH 14,563 million, and the net income from gas sales was UAH 134,740 million.²³ The tax system proved to be effective in preventing corruption because of its numerous loopholes. According to the Ministry of Revenues and Duties, the aggregate amount of "tax loopholes" in 2010-2013 reached UAH 600 billion. This resulted in a loss of UAH 50 billion for the budget.²⁴ In 2014, the government announced its fight against tax loopholes and activities associated with fraudulent VAT credit schemes provided by fictitious companies to other businesses. Because of the fragmentation and specificity of the fight against tax

loopholes in 2014, from 2015 to 2017, the government introduced systemic measures to eradicate these schemes.²⁵

2016 the Ministry of Revenues and Duties introduced an electronic VAT administration system. In April 2017, the same Ministry introduced automatic VAT refunds and a risk assessment monitoring system in a trial mode, and since July, they have been fully operational. In January 2018, the Ministry temporarily halted the system to improve the criteria for blocking invoices.²⁶ In 2020, changes were made to the tax risk monitoring system during the registration of tax invoices or adjustments (TI and TA). Criteria for automated tax risk monitoring were changed to prevent the creation of fictitious tax credits by certain groups of unscrupulous country residents. As a result, corrupt tax evasion schemes that hindered budget revenue were minimized.²⁷

In 2014-2018, a series of anti-corruption measures were implemented to close the operations of conversion centers used for money laundering through fictitious companies or their association with the involvement of public officials²³. For example, in 2022, the Economic Security Bureau of Ukraine exposed criminal activity by a conversion center that conducted shadow non-cash transactions totaling more than UAH 3.5 billion.²⁸

Traditionally, public procurement has been one of the main areas for corrupt practices at various levels of government, leading to significant state losses. Data from the Security Service of Ukraine indicate that annual losses in state procurement accounted for 10-15 percent (35-52.5 billion UAH) of the state budget expenditures. Reforming the public procurement sphere remains one of the priority directions of economic policy.

Therefore, in 2023, the Security Service of Ukraine exposed the illegal activities of the Deputy Minister of Defense of Ukraine and the head of the Department of State Procurement of the agency in embezzling state funds through the mechanism of public procurement for the units of the Armed Forces of Ukraine. The illegal activities in March 2022 resulted in losses to the state budget of over UAH 1 billion.²⁹

In 2016, The Law of Ukraine "On Public Procurement" 922-VIII was adopted on January 1, 2023.³⁰ It aimed to ensure transparent and efficient procurement, creating a competitive environment in the procurement sector, preventing and combating corruption, and promoting fair competition. In 2015, the pilot project team for reforming state

procurement introduced the ProZorro electronic state procurement system, which underwent several testing phases. During the pilot phase, authorities used the system for non-threshold public procurement of goods up to UAH 100,000 and services up to UAH 1 million.³¹

Since April 1, 2016, central government authorities and state natural monopolies began procurement through the ProZorro electronic platform, and from August 1, 2016, other state structures, including local budgets, followed suit. The implementation of the ProZorro system has resulted in a reduction in corruption levels in procurement, saving funds by transitioning to prices closer to market rates. Savings from the transition to new procurement procedures amounted to UAH 40 billion, with additional price savings estimated at UAH 10-24 billion. The volume of contracts concluded through ProZorro is gradually increasing (see Table 1).

Table 1. The volume of contracts concluded through ProZorro

Period	Volume of Contracts (billion UAH)
2016	98.54
2017	444.33
2018	588.65
2019	533.83
2020	641.86
2021	963.26
2022	614.50
2022*	821.56
2023*	849.93

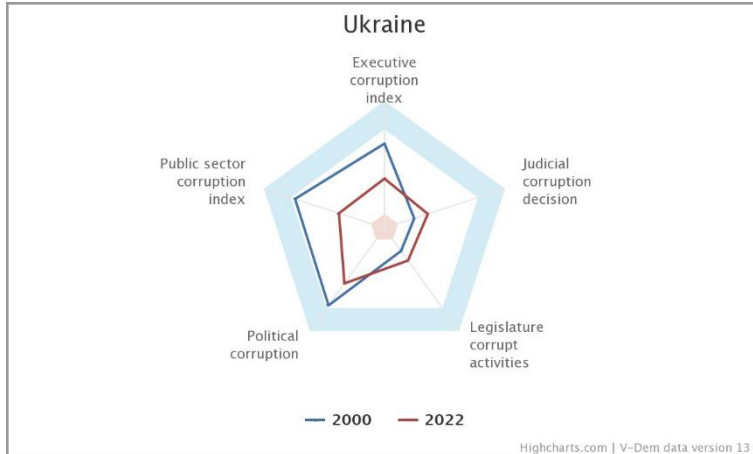
Source: Compiled by the author based on State Statistics Service of Ukraine, 2020³²

Notes: * - Expected Volume of Contracts (billion UAH)

Another way to combat corruption is to open access to government data and registries traditionally monopolized in Ukraine by government authorities. To obtain various types of information (including from registries), citizens had to contact government institutions. Also, authorities closed public access to data from registries, leading to shadow schemes associated with their use. As a result, there were favorable conditions for corruption at various levels of governance (see Figure 2 and Figure 3), and the lack of transparency made it challenging to uncover abuses by officials. Thus, the Political Corruption Index was 0.87 and 0.61 in 2000 and 2022, respectively. The Public Sector Corruption Index was 0.86 and 0.42, the Executive Corruption Index was 0.77 and 0.43, the Judicial Corruption Decision was 1.81 and 0.95, and the Legislature

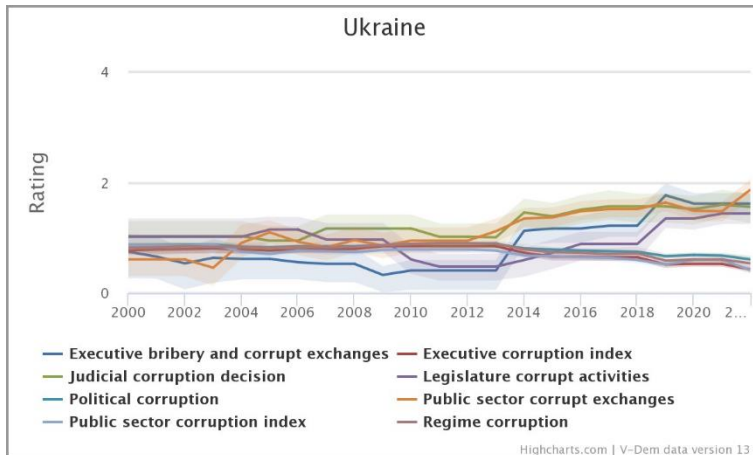
Corrupt Activities were 1.36 and 0.75, respectively. Therefore, the establishment of government registries and the opening of data contributed significantly to preventing corruption.

Figure 2. Assessments of corruption at different levels of government in Ukraine in 2000 and 2022



Source: Compiled by the author based on Varieties of Democracies, 2023³³

Figure 3. Dynamics of corruption indicators in Ukraine, 2000-2022



Source: Compiled by the author based on the National Anti-Corruption Bureau of Ukraine, 2017³⁴

Positive changes in the control of political corruption in Ukraine which is still high. The National Agency on Corruption Prevention monitors the compliance of political parties with legal norms in their financial activities in the following areas:

- Targeted use of the state budget funds used to finance the activities of political parties
- Completeness of political parties' reports on income, expenses, property, liabilities, receipt, and use of financial resources of

production funds (local and national elections), and timeliness of their submission

- Providing support for the Unified State Register of Political Party Reports POLITDATA.³⁵

In the Anti-Corruption Strategy for 2014-2017, one task aimed at preventing corruption was ensuring open access to socially necessary information.³⁶ The Anti-Corruption Strategy defines legislative provisions regarding access to data, creates an Open Data Portal, and provides access to various government registries. It is advisable to continue the reform and gain public support for disclosing and revealing information about the activities of government officials.³⁷

Business deregulation is one of the policy directions to reduce corruption risks in public administration, create a favorable environment, and reduce significant administrative burdens on businesses. As a result, regulatory procedures and business creation rules were simplified.³⁸ In 2014, Ukraine ranked 38th in the World Bank's Doing Business ranking out of 112 positions. Still, by 2020, it had moved to 64th³⁹ by reducing the required permits and licenses, particularly in the construction sector, and simplifying tax administration. According to the data from the State Regulatory Service of Ukraine, in 2022, government agencies achieved a 64 percent implementation rate of measures to deregulate economic activities. From 2020 to 2022, implementation plans were 20 percent faster.⁴⁰

Corruption within business structures remains one of the problems in Ukraine. According to Transparency International Ukraine and the National Anti-Corruption Bureau (NABU) assessment, state-owned enterprises are among the most corrupt institutions. Ukraine has a significantly more significant number of state-owned enterprises (3750 as of January 1, 2020, and 3470 as of July 1, 2023) compared to Eastern Europe, with unsatisfactory efficiency in their functioning. To address this issue, authorities initiated small and large-scale privatization processes through the ProZorro-Sale electronic platform, which has demonstrated significant efficiency.

From January to September 2023, the State Property Fund of Ukraine (hereinafter referred to as the SPF) contributed UAH 2.7 billion to the state budget from privatization, significantly exceeding the figures for 2018. On average, privatization provided UAH 951 million in revenues from 2018 to 2022. Since the resumption of the privatization of small

assets in September 2022, the state budget received a sum exceeding UAH 4 billion from property sales. Within a year, the SPF found new owners for 439 unprofitable assets.⁴¹

To combat corruption and identify corrupt practices in Ukraine, the processes of establishing specialized anti-corruption institutions are ongoing: The NABU, the National Agency on Corruption Prevention, the State Bureau of Investigations, the Specialized Anti-Corruption Prosecutor's Office, and the National Agency of Ukraine for finding, tracing and management of assets obtained from corruption and other crimes (Asset Recovery and Management Agency or ARMA). For example, in 2018, ARMA generated over 9 million UAH in revenues to the State Budget of Ukraine from managing seized assets, the sale of which provided an additional UAH of 3.1 million.⁴²

It is also worth paying attention to the digitization of state institutions to prevent corruption. According to the NABU of Ukraine) For the first half of 2023, digitizing processes in the judicial system is one of the priorities for combating corruption in the judiciary. Therefore, the continuation of digitizing criminal justice processes involved the development of the eCase electronic criminal proceedings system. The plans include:

- Integrating eCase with the D-3 general court document management software
- Detectives are allowed to receive petitions for online court hearings
- Minimizing human and financial resources
- Potential corruption risks

The Bureau has implemented a mechanism for prioritizing investigations, including those involving embezzlement of funds allocated for Ukraine's reconstruction and recovery.⁴³

Therefore, anti-corruption measures and reforms in Ukraine in the context of recovery and post-war reconstruction should be based on the following principles:

- Elimination of opportunities for abuse of power, especially in the judicial system, and the removal of rent-seeking
- Transparency, accountability, and systematic monitoring
- Involvement of the education sector to raise public awareness regarding anti-corruption measures

- Development of legal anti-corruption institutions, including active oversight by the EU.⁴⁴

It is also vital to develop legislation to protect individuals who report corruption. Shostko argues, "There is still a great need in Ukraine for the development of comprehensive legislation on the protection of whistleblowers, which would contribute to the disclosure and prosecution of corrupt offenses."⁴⁵ According to the Law of Ukraine "On Prevention of Corruption" (Article 62), the National Agency on Corruption Prevention (NABU) and other specially authorized entities in the field of anti-corruption, as well as government and local self-government bodies, are obliged to create protected anonymous communication channels (anonymous hotlines, online communication channels, email addresses) that guarantee the anonymity of whistleblowers.⁴⁶

Conclusion

Despite Ukraine's improvement in the rating, several issues and corruption risks remain that continue to draw public attention. The biggest problems under martial law are the abuse of power, particularly in the judiciary, and political corruption due to the high level of bribery and public mistrust in the authorities. Reforms, institutional changes, and legal modifications in various areas of government administration have allowed for the identification of key achievements in the fight against corruption from 2012 to 2022.

First, significant changes have occurred in the corporate governance system, including implementing corporate organizational structures in state-owned enterprises per international standards. This includes professional ethics, compliance, matrix management structure, and precise distribution of responsibilities and authorities in the decision-making process. It is advisable to create the necessary institutional and legal foundations for effectively functioning internal markets. As demonstrated by the example of gas market reform in Ukraine, the principles of free pricing and competition have contributed to a positive trend in the fight against corruption.

Second, digitalization plays a crucial role in preventing and combating abuses of power by enhancing transparency and accountability. Combating abuses of power is evident in various changes in taxation, public procurement, and the judicial system. Since 2016, Ukraine has implemented an electronic administration system for VAT and an

electronic monitoring system for tax invoices and compliance criteria. Legal changes introduced in public procurement ensure transparent and efficient procurement processes, foster competition, and implement the ProZorro electronic state procurement system. Furthermore, digitalization in Ukraine has opened public access to government data and registries. An example is the Unified State Register of Political Parties' income, expenses, assets, and liabilities, known as POLITDATA. The electronic ProZorro-Sales platform conducts sales to ensure the efficiency of both small and large privatization processes. The eCase electronic criminal case management system facilitates processes in the judicial system.

The authors have identified the following fundamental principles for implementing anti-corruption measures and reforms in Ukraine during the post-war recovery and reconstruction phase:

- Eliminating opportunities for abuse of power
- Ensuring transparency, accountability, and systematic monitoring
- Involving the education sector to raise public awareness of anti-corruption measures
- Developing anti-corruption legal institutions, including active EU oversight
- Advancing legislation to protect whistleblowers reporting corruption.

These measures were effective during Ukraine's post-war recovery and reconstruction phase. Implementing these principles in public administration is important for implementing further actions. Therefore, further research should focus on a detailed examination of the potential implementation of these principles in government administration.

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