OPEN
BUDGET
SURVEY
2025

Ukraine

Overview

Transparency:

65 /100

Public Participation:

41 /100

Oversight:

85 /100

About the survey

Government budget decisions – what taxes to levy, what services to provide, and how much debt to take on – have important consequences for all people in society. When governments provide information and meaningful channels for the public to engage in these decisions, we can better ensure public money is spent on public interests.

The Open Budget Survey (OBS) is the world's only independent, comparative and fact-based research instrument that uses internationally accepted criteria to assess public access to central government budget information; formal opportunities for the public to participate in the national budget process; and the role of budget oversight institutions, such as legislatures and national audit offices, in the budget process.

The survey helps local civil society assess and confer with their government on the reporting and use of public funds. This 10th edition of the OBS covers 82 countries.

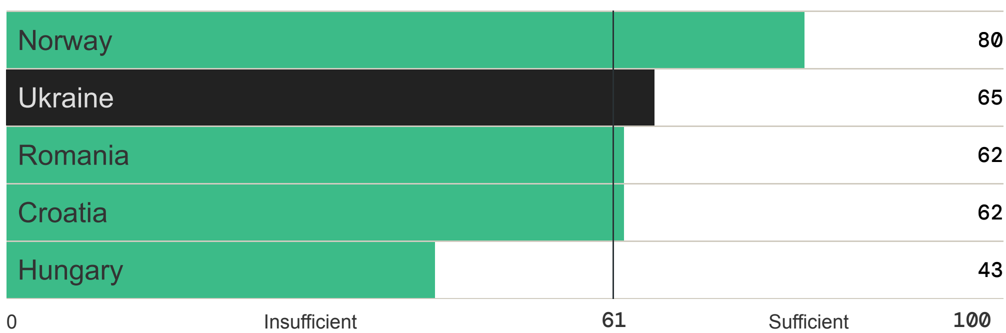
Visit www.internationalbudget.org/open-budget-survey for more information, including the full OBS methodology, findings for all surveyed countries, and the Data Explorer.

Transparency

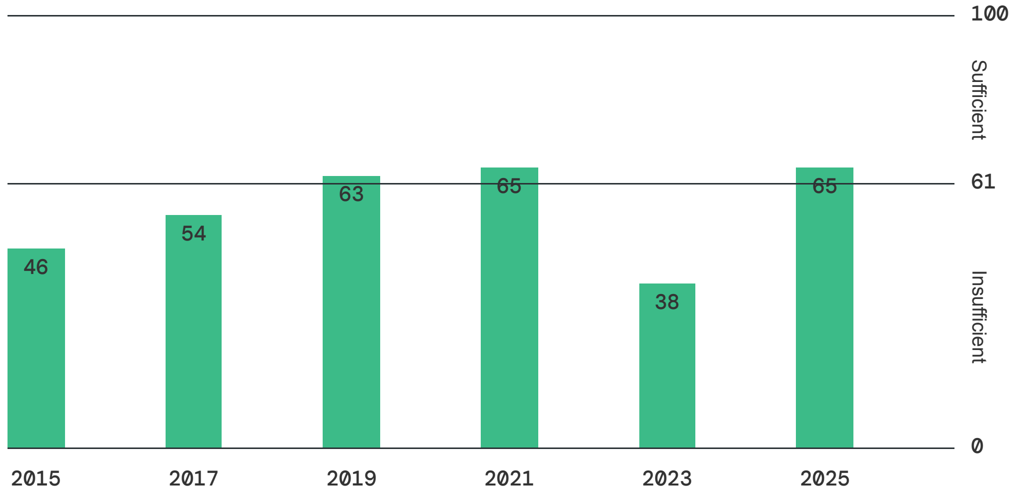
This part of the OBS measures public access to information on how the central government raises and spends public resources. It assesses the **online availability, timeliness, and comprehensiveness** of eight key budget documents using 109 equally weighted indicators and scores each country on a scale of 0 to 100. A transparency score of 61 or above indicates that a country is publishing a sufficient volume of budget information, and that this information provides meaningful coverage of core fiscal data, enabling the public to understand government budget decisions and supporting informed public debate on fiscal policy.

Ukraine has a transparency score of **65** (out of 100).

Transparency in Ukraine compared to others



How has the transparency score for Ukraine changed over time?



Public availability of budget documents in Ukraine

KEY

Available to the Public

Published Late, or Not Published Online, or Produced for Internal Use Only

None

Document	2015	2017	2019	2021	2023	2025
Pre-Budget Statement	Available to the Public	Available to the Public	Available to the Public	None	None	Available to the Public
Executive's Budget Proposal	Available to the Public	Available to the Public	Available to the Public	Available to the Public	Available to the Public	Available to the Public
Enacted Budget	Available to the Public	Available to the Public	Available to the Public	Available to the Public	Available to the Public	Available to the Public
Citizens Budget	None	Available to the Public	Available to the Public	Available to the Public	None	Available to the Public
In-Year Reports	Available to the Public	Available to the Public	Available to the Public	Available to the Public	Published Late, or Not Published Online, or Produced for Internal Use Only	Available to the Public
Mid-Year Review	None	None	None	None	None	None
Year-End Report	Available to the Public	Available to the Public	Available to the Public	Available to the Public	Published Late, or Not Published Online, or Produced for Internal Use Only	Available to the Public
Audit Report	Available to the Public	Available to the Public	Available to the Public	Available to the Public	Published Late, or Not Published Online, or Produced for Internal Use Only	Available to the Public

How comprehensive is the content of the key budget documents that Ukraine makes available to the public?

KEY

- 61-100 / 100
- 41-60 / 100
- 1-40 / 100

Key budget document	Document purpose and contents	Fiscal year assessed	Document content score
Pre-Budget Statement	Discloses the broad parameters of fiscal policies in advance of the Executive's Budget Proposal; outlines the government's economic forecast, anticipated revenue, expenditures, and debt.	2025	83
Executive's Budget Proposal	Submitted by the executive to the legislature for approval; details the sources of revenue, the allocations to ministries, proposed policy changes, and other information important for understanding the country's fiscal situation.	2025	68
Enacted Budget	The budget that has been approved by the legislature.	2025	95
Citizens Budget	A simpler and less technical version of the government's Executive's Budget Proposal or the Enacted Budget, designed to convey key information to the public.	2025	50
In-Year Reports	Include information on actual revenues collected, actual expenditures made, and debt incurred at different intervals; issued quarterly or monthly.	2024	96
Mid-Year Review	A comprehensive update on the implementation of the budget as of the middle of the fiscal year; includes a review of economic assumptions and an updated forecast of budget outcomes.	2024	Not Produced
Year-End Report	Describes the situation of the government's accounts at the end of the fiscal year and, ideally, an evaluation of the progress made toward achieving the budget's policy goals.	2023	57
Audit Report	Issued by the supreme audit institution, this document examines the soundness and completeness of the government's year-end accounts.	2023	62

Ukraine's transparency score of **65** in the OBS 2025 is substantially higher than its score in 2023.

What changed in OBS 2025?

Ukraine has increased the availability of budget information by:

- Restoring public access to and publishing the Pre-Budget Statement, Citizens Budget, In-Year Reports, Year-End Report, and Audit Report online under challenging circumstances.

Recommendations

Ukraine should prioritize the following actions to improve budget transparency:

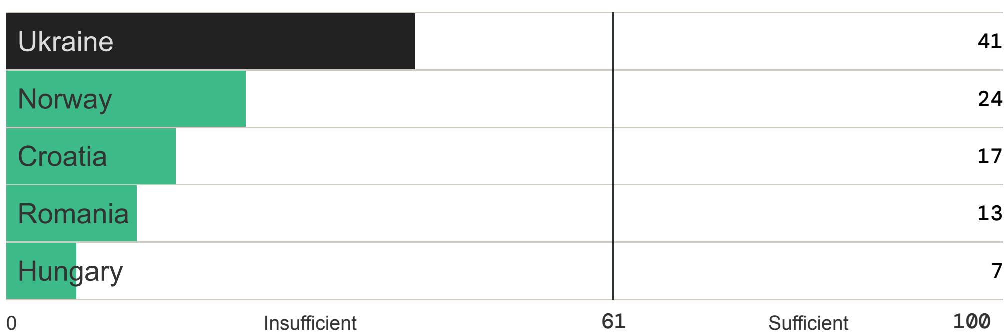
- Produce and publish the Mid-Year Review online in a timely manner.
- Strengthen the presentation of multi-year projections in the Executive's Budget Proposal by including updated revenue and expenditure estimates for at least two years beyond the budget year (BY+1 and BY+2), showing how changes introduced in the Draft Budget extend to forward-year projections.
- Strengthen the disclosure of fiscal risks in the Executive's Budget Proposal by providing more comprehensive information on assets, expenditure arrears, long-term fiscal sustainability, and transfers to public corporations.
- Enhance the comprehensiveness of the Year-End Report by strengthening disclosures on fiscal risks and debt, including clear comparisons between original estimates and actual outcomes for extra-budgetary funds and borrowing projections, and by including a financial statement.
- Strengthen the comprehensiveness of the Audit Report by expanding audit coverage to a larger share of total public expenditures and including systematic audits of extra-budgetary funds, with clear reporting of actual outcomes against approved budgets.
- Expand coverage of key fiscal and policy information in the Citizens Budget and strengthen public dissemination and outreach efforts.

Public Participation

The OBS assesses the extent to which governments provide formal and meaningful opportunities for public participation across the different stages of the budget process. It examines participation practices used by the central government's executive (including line ministries), the legislature, and the supreme audit institution (SAI), recognizing that engagement can occur across different institutions. Using 18 equally weighted indicators, the OBS evaluates whether these participation mechanisms are timely, inclusive, transparent, and responsive, in line with the Global Initiative for Fiscal Transparency (GIFT) Principles of Public Participation in Fiscal Policies . Each country is scored on a scale from 0 to 100, reflecting the strength of its formal public participation practices across institutions and throughout the budget process.

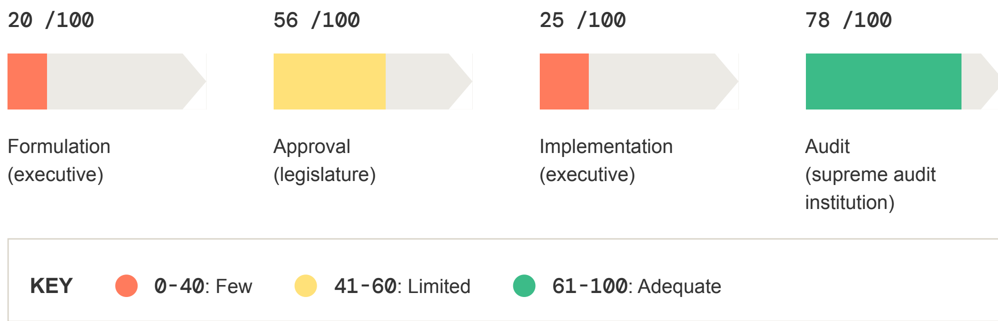
Ukraine has a public participation score of **41** (out of 100).

Public participation in Ukraine compared to others



For more information, see here for innovative public participation practices around the world.

Extent of opportunities for public participation in the budget process



Recommendations

Ukraine's Ministry of Finance has established pre-budget consultations during budget formulation and spending review consultations during budget implementation but, to further strengthen public participation in the budget process, should also prioritize the following actions:

- Expand mechanisms during budget formulation and implementation to engage any civil society organization or member of the public who wishes to participate.
- Actively engage with underrepresented communities, directly or through civil society organizations representing them.

Ukraine's Parliament has established committee hearings and submissions related to the approval of the annual budget, but should also prioritize the following actions:

- Allow any member of the public or any civil society organization to testify during its hearings on the budget proposal prior to its approval.
- Allow members of the public or civil society organizations to testify during its hearings on the Audit Report.

Oversight

The OBS examines the role that legislatures and supreme audit institutions (SAIs) play in overseeing the budget process, including how effectively they scrutinize budget proposals, monitor budget implementation and review government accounts. Using 18 equally weighted indicators, the OBS assesses the strength and independence of these oversight institutions and scores each country on a scale from 0 to 100. In addition, the survey collects supplementary information on the existence and role of independent fiscal institutions (IFIs), which can contribute to informed debate and enhanced oversight of fiscal policy (see box below).

The legislature and supreme audit institution in Ukraine, together, provide adequate oversight during the budget process, with a composite oversight score of **85** (out of 100). Taken individually, the extent of each institution's oversight is shown below:

Legislative oversight

0 83 100

adequate

Audit oversight

0 89 100

adequate

KEY	0-40: Few	41-60: Limited	61-100: Adequate

Recommendations

Ukraine's Parliament provides adequate oversight during the planning stage of the budget cycle and adequate oversight during the implementation stage. To further improve oversight, the following actions should be prioritized:

- A legislative committee should examine in-year budget implementation and publish reports with their findings online.

To strengthen independence and improve audit oversight by the Ukraine Chambers of Accounts, the following actions are recommended:

- Ensure audit processes are reviewed by an independent agency.

The benefit of establishing independent fiscal institutions

Ukraine does not have an independent fiscal institution (IFI). IFIs are widely recognized as valuable independent and nonpartisan information providers to the Executive and/or Parliament during the budget process.

**These indicators are *not* scored in the Open Budget Survey.*

Methodology

- Only documents published and events, activities, or developments that took place through 31 December 2024 were assessed in the OBS 2025.
- The survey is based on a questionnaire completed in each country by an independent budget expert:
  Volodymyr Tarnay
  Independent researcher
  vtarnay@gmail.com
- To further strengthen the research, in Ukraine the draft questionnaire is reviewed by a representative of the Ministry of Finance.