Appendix 2 to the Anti-Corruption Program of the State Agency for Restoration and Infrastructure Development of Ukraine for 2026–2028 (paragraph 29 of Section VII)

Risk register

№	Function, organizational process	Corruption Risk	Description of the Corruption Risk	Source(s) of Corruption Risk	Probability of corruption risk materializing (score "x")	Corruption Risk Analysis. Level of Corruption Risk			Measures to Mitigate Corruption Risk	Timelines (deadlines) for implementing measures to mitigate corruption risk	Responsible parties	Required resources	Indicators of the implementation of measures to mitigate corruption risk
						Probability of corruption risk materializing (score "x")	Severity of consequences if the corruption risk materializes (score "y")	Level of corruption risk (score "x" × score "y")					
1	Development of proposals for the formulation and implementation of state policy (strategy) in the field of road infrastructure and the management of public roads of national importance, as well as road infrastructure development programs.	The possibility of using official authority or related opportunities for private gain while preparing proposals for the formulation and implementation of state policy (strategy) in the field of road infrastructure and road infrastructure development programs.	In accordance with the Law of Ukraine "On Motor Roads," the Road Restoration Agency's powers include the development of proposals regarding the formulation and implementation of state policy (strategy) in the field of road infrastructure and the management of public roads of national importance, as well as road infrastructure development programs. The term for implementing the State Targeted Economic Program for the Development of Public Motor Roads of National Importance for 2018–2023, approved by Resolution No. 382 of the Cabinet of Ministers of Ukraine dated March 21, 2018, expired in 2023. The lack of up-to-date road infrastructure development programs, as well as a projected, designated source of funding for them, complicates long-term planning for the development of public roads of national importance. In the absence of up-to-date policy documents, clearly defined strategic priorities, and criteria for road infrastructure development, officials of the Road Restoration Agency are granted broad discretionary powers when preparing relevant proposals. Under such conditions, officials of the Agency for Restoration may use their official powers or related opportunities for private gain when determining strategic directions, priorities, and measures for the development of the road sector, which may lead to biased prioritization of public policy and inefficient planning of the use of public resources.	The absence of up-to-date policy documents on road sector development—particularly in the absence of a projected, designated source of funding—and the lack of clarity regarding strategic priorities and criteria for the development of public roads of national importance create conditions for excessive discretion during the preparation of relevant proposals.	1. The powers of the Road Agency for Restoration in the field of road management are regulated by the Law of Ukraine "On Motor Roads" and the Regulations on the State Agency for Infrastructure Restoration and Development of Ukraine, approved by Resolution of the Cabinet of Ministers of Ukraine No. 439 dated September 10, 2014 (as amended by Resolution of the Cabinet of Ministers of Ukraine No. 193 dated February 21, 2023). 2. Implementation of the provisions of Ukraine's National Transport Strategy for the period up to 2030, which defines the strategic directions for the development of the transport sector. 3. Conducting budget planning and formulating proposals for the financing of the road sector in accordance with the requirements of budget legislation. 4. Ensuring the functioning of the internal control and internal audit systems, as well as implementing measures to prevent and detect corruption within the Agency for Restoration.	2	4	8	1. Conduct an analysis of the condition of public roads of national importance, the needs and prospects for their development, and prepare proposals regarding strategic directions and priorities for state policy in the field of road infrastructure. 2. To ensure that consultations are held with stakeholders regarding the prepared proposals, that the proposals are revised based on the results of these consultations, and that they are submitted in accordance with established procedures to the central executive authority responsible for formulating state policy in the field of road infrastructure. 3. In the event of the restoration or establishment of a projected dedicated source of funding for the road sector, the development and submission, in accordance with established procedures, of a draft program for the development of public roads of national importance	1. Second quarter of 2027 2. Fourth quarter of 2027 3. Within 12 months from the date of the restoration or establishment of the projected earmarked source of funding for the road sector.	1. Head of the Road Infrastructure Restoration and Development Division; Director of the Financial and Economic Department 2. Head of the Road Infrastructure Restoration and Development Division; Head of the Legal Division; 3. Head of the Road Infrastructure Restoration and Development Division; Director of the Financial and Economic Department; Head of the Legal Division	Within the limits of expenditures provided for in the state budget and international aid funds	1. Analytical materials were prepared regarding the condition of public roads of national importance, the needs and prospects for their development, and proposals regarding strategic directions and priorities for state policy in the field of road management. 2. Consultations were held with stakeholders; the proposals were revised to reflect the results of these consultations and submitted in accordance with established procedures to the central executive authority responsible for shaping state policy in the field of road management. 3. In the event of the restoration or establishment of a projected targeted source of funding for the road sector, a draft program for the development of public roads of national importance has been developed and submitted in accordance with established procedures.

2	Implementation of pilot projects, synthesis of their results, and preparation of information and proposals regarding the further application of tested mechanisms and procedures.	The possibility that officials of the Restoration Agency may use their official powers or related opportunities for private gain while preparing information and proposals regarding the further application of mechanisms and procedures tested within the framework of pilot projects, due to insufficient transparency regarding the results of their implementation.	When preparing information on the results of pilot projects, assessing the effectiveness of the tested mechanisms and procedures, and preparing proposals for their further application, officials of the Restoration Agency analyze the results of the pilot projects and prepare relevant materials for submission to the Ministry of Infrastructure and the Cabinet of Ministers of Ukraine. At the same time, the regulatory acts establishing these pilot projects do not always stipulate an obligation to publish the results of their implementation or define the procedure for such publication, which limits the possibility of an external assessment of the validity of the prepared proposals. In the absence of requirements for the public disclosure of the results of pilot project implementation, assessments of the effectiveness of the mechanisms used, their advantages and disadvantages, as well as a proper justification for the advisability of continuing to apply the tested procedures, conditions arise that allow Agency officials to use their official powers or related opportunities for private gain while preparing the relevant information and proposals. Under such conditions, there is a risk of biased evaluation of the results of experimental projects, selective reporting of their results, or the preparation of unfounded proposals regarding the continuation, expansion, or further application of certain mechanisms and procedures—all of which may lead to the adoption of unfounded management decisions, the inefficient use of budget funds, and the introduction of mechanisms whose effectiveness has not been properly confirmed.	The absence of, or insufficient regulation regarding, requirements for the publication of the results of experimental projects and the assessment of the effectiveness of their implementation.	1. General legal requirements regarding the transparency of government agencies' activities. 2. Publication of regulatory acts and information on the Agency's official website.	**2**	**4**	**8**	1. Development and approval of internal procedures for the preparation, approval, publication, and storage of reports on the results of experimental projects in which the Agency for Restoration acts as a coordinator or participant. 2. Designation of the responsible organizational unit (officials) for the preparation, approval, and timely publication of summarized results of pilot projects on the official website of the Agency for Restoration. 3. Preparation of an analytical report based on the results of the pilot project, including conclusions regarding the effectiveness of the tested mechanisms, identified risks, advantages, and disadvantages, as well as recommendations for their further application. 4. Preparation of proposals to improve the legislative regulation of the relevant relationships. 5. Introduction of a standardized report form on the results of pilot projects, which will include an assessment of the project's goal achievement, an analysis of effectiveness, identified risks, financial indicators, and recommendations regarding the continued application or termination of the pilot mechanism. 6. Ensuring the publication of the report on the results of the pilot project (excluding restricted information) on the official website of the Agency for Restoration.	1. Fourth quarter of 2026 2. Fourth quarter of 2026 3. Second quarter of 2027 4. Second quarter of 2028 5. Third quarter of 2028 6. Fourth quarter of 2028	1. Head of the Legal Department; Head of the Department of Civil Construction Restoration and Development; Head of the Department for Management Support 2. Head of the Department for Management Support; Head of the Human Resources Department. 3. Head of the Department of Civil Construction Restoration and Development: Head of the Department of Digital and Innovative Development; Head of the Internal Audit Division. 4. Head of the Legal Department; Head of the Department of Civil Construction Restoration and Development; 5. Head of the Department for the Restoration and Development of Civil Construction; Head of the Department for the Restoration of Critical Infrastructure; Head of the Department for the Restoration and Development of Road Infrastructure; Head of the Division for the Development of State Border Crossing Points; Director of the Financial and Economic Department. 6. Head of the Communications Sector; Head of the Department of Digital and Innovative Development.	Within the limits of expenditures provided for in the state budget and international aid funds	1. Internal procedures for the preparation, approval, publication, and storage of reports on the results of pilot projects have been approved. 2. The responsible organizational unit (officials) has been designated, and its authority is defined in internal organizational and administrative documents. 3. An analytical report has been prepared based on the results of the pilot project, which includes an assessment of effectiveness, a risk analysis, and recommendations for the further application of the tested mechanisms and procedures. 4. Proposals for amendments to regulatory acts based on the results of the pilot project have been prepared and submitted in accordance with established procedures. 5. A standardized report form on the results of pilot projects was approved, which includes an assessment of the project's goal achievement, an analysis of effectiveness, identified risks, financial indicators, and recommendations regarding the continued use or termination of the pilot mechanism. 6. The report on the results of the pilot project (excluding information with restricted access) has been published on the official website of the Agency for Restoration.

3	Prioritizing funding for unfinished construction projects and compiling lists of projects funded from the budget.	The potential for the misuse of official authority or related opportunities for private gain when prioritizing funding, including or excluding unfinished construction projects from funding lists, and making decisions regarding the continuation, suspension, or termination of their implementation.	The absence of legally defined uniform criteria and insufficient regulation of procedures for prioritizing funding for uncompleted construction projects—which are funded through the Agency for Restoration as the chief administrator of budget funds—create conditions for the adoption of unfounded or biased management decisions. The existence of a significant number of unfinished construction projects, limited financial resources, and broad discretionary powers when making decisions regarding the order of funding, the inclusion or exclusion of individual projects from funding lists, as well as the continuation, suspension, or termination of their implementation, create conditions for a subjective approach to making such decisions. Under these conditions, officials of the Agency for Restoration may use their official authority or related opportunities for private gain or under the influence of interested parties when determining the funding priorities for specific projects, which may lead to the unjustified allocation of budget funds, the creation of undue advantages for specific projects or entities, inefficient use of state financial resources, and delays in project implementation.	The absence of regulatory criteria and procedures for prioritizing funding for projects under construction, for making decisions regarding the continuation, suspension, or termination of their implementation, as well as insufficient regulation of monitoring and control over their implementation.	1. Methodology for Determining the Amount of Funding for the Construction, Reconstruction, Repair, and Maintenance of Highways, approved by Order No. 573/1019 of the Ministry of Infrastructure of Ukraine and the Ministry of Finance of Ukraine dated September 21, 2012, registered with the Ministry of Justice of Ukraine on October 16, 2012, under No. 1734/22046. 2. Planning of funding needs and allocation of budget funds within the framework of budget programs in accordance with budget legislation. 3. Approval by the Cabinet of Ministers of Ukraine (or an authorized body) of lists of projects financed from budget funds, in accordance with the requirements of the law. 4. Conducting technical supervision and control over the performance of construction work in accordance with the law. 5. Conducting internal control and internal audits of the use of budget funds and the implementation of budget programs.	3	4	12	1. Developing and approving procedures for managing construction projects in progress, which will establish uniform criteria and procedures for determining funding priorities, analyzing and assessing the technical condition of facilities, their technical inspection, review of the feasibility of further funding, and decision-making regarding the continuation, suspension, termination, preservation, and reactivation of projects, as well as the procedure for making relevant management decisions. 2. Introduction of a system for regularly monitoring the implementation status and technical condition of unfinished construction projects, including the designation of responsible persons, reporting frequency, and the procedure for reviewing adopted management decisions. 3. Introduce the use of the E-ROAD information and analytical platform for recording, monitoring, and analyzing the implementation status and technical condition of uncompleted construction projects, as well as ensure the publication of summary information regarding their implementation via the official website of the Agency for Restoration and/or other open information resources. 4. Introduction of mandatory written justification for decisions regarding the inclusion, exclusion, change in funding priority, extension, suspension, or termination of the implementation of unfinished construction projects based on approved criteria and the results of technical inspections.	1. First quarter of 2027 2. Fourth quarter of 2027 3. Third quarter of 2028 4. Beginning in the third quarter of 2027 – on an ongoing basis; monitoring of implementation—every six months, final assessment—fourth quarter of 2028	1. Director of the Finance and Economics Department; Head of the Road Infrastructure Restoration and Development Division; Head of the Civil Construction Restoration and Development Division; Head of the Legal Division; heads of other structural units in accordance with their respective areas of responsibility. 2. Director of the Finance and Economics Department; Head of the Road Infrastructure Restoration and Development Division; heads of other organizational units in accordance with their respective areas of responsibility. 3. Director of the Finance and Economics Department; Head of the Civil Engineering Restoration and Development Division. Head of the Digital and Innovation Development Department; Head of the Road Infrastructure Restoration and Development Department; Head of the Communications Sector; heads of other organizational units within their respective areas of responsibility. 4. Director of the Finance and Economics Department; Head of the Road Infrastructure Restoration and Development Division; Head of	Within the limits of expenditures provided for in the state budget	1. A procedure for managing construction projects in progress has been approved, establishing uniform criteria and procedures for determining funding priorities, analyzing and assessing technical condition, conducting technical inspections, and making decisions regarding the continuation, suspension, termination, preservation, and reactivation of projects, as well as the procedure for making relevant management decisions. 2. A system for regularly monitoring the implementation status and technical condition of unfinished construction projects has been introduced; responsible individuals, reporting frequency, and the procedure for reviewing adopted management decisions have been defined. 3. The functionality of the E-ROAD information and analytical platform ensures the tracking, monitoring, and analysis of the implementation status and technical condition of unfinished construction projects, and summarized information on their implementation is regularly published on the official website of the Agency for Restoration and/or other public information resources. 4. Decisions regarding the inclusion, exclusion, change in funding priority, extension,

3											the Civil Construction Restoration and Development Division; heads of other structural units in accordance with their respective areas of responsibility.		suspension, or termination of construction projects under way are documented with supporting justification in accordance with approved criteria and the results of technical inspections.
4	Preparation and implementation of investment projects financed by international financial organizations, including coordination, monitoring of their implementation, and oversight of contract execution.	The potential for the misuse of official authority or related opportunities for private gain during the preparation and implementation of investment projects financed by international financial organizations, due to overlapping functions and authorities between the Agency for Restoration and the state-owned enterprise "Restoration Project Management Group."	During the preparation, approval, and implementation of investment projects financed by international financial organizations, officials of the Agency for Restoration and the state-owned enterprise "Restoration Project Management Group" face the risk of using their official powers or related opportunities for private gain due to insufficient separation of functions, powers, and responsibilities between these entities. Insufficient separation of functions, powers, and responsibilities, as well as the absence of a clearly defined procedure for interaction between the Agency for Restoration and the state-owned enterprise "Restoration Project Management Group," create conditions for officials to use their official powers or related opportunities for private gain, biased management decisions, and the emergence of actual or potential conflicts of interest during the preparation, approval, and implementation of investment projects. Under such conditions, there may be an unjustified division of powers, duplication of efforts, or evasion of responsibility for decisions made, which could lead to the inefficient use of funds from international financial organizations, delays in the implementation of investment projects, the adoption of unjustified management decisions, and the inability to properly identify responsible parties.	Insufficient regulatory framework governing the delineation of functions, powers, and responsibilities between the Agency for Restoration and the state-owned enterprise "Restoration Project Management Group," as well as the absence of clearly defined procedures for interaction, coordination, accountability, and oversight during the preparation and implementation of investment projects financed by international financial institutions.	1. Regulations on the structural units of the Agency for Restoration and the charter of the state-owned enterprise "Restoration Project Management Group." 2. Contracts (agreements) defining the distribution of functions, powers, and responsibilities. 3. Internal control and internal audit. 4. Application of the requirements and procedures of international financial organizations during project implementation.	3	4	12	1. Defining and formally establishing the functions, authorities, and responsibilities among the structural units of the Agency for Restoration and the state-owned enterprise "Restoration Project Management Group." 2. Developing and approving regulations governing the interaction between the Agency for Restoration and the state-owned enterprise "Restoration Project Management Group" during the preparation and implementation of investment projects. 3. Improving the internal documents of the Agency for Restoration and the charter of the state-owned enterprise "Restoration Project Management Group" to eliminate duplication of functions. 4. Introducing control and accountability mechanisms for the state-owned enterprise "Restoration Project Management Group" during the performance of project management functions.	1. First quarter of 2027 2. Third quarter of 2027 3. First quarter of 2028 4. Starting in the third quarter of 2028 – on an ongoing basis; thereafter – on an ongoing basis, with annual internal audits	1. Head of the International Cooperation Department; Head of the Legal Department; Head of the Executive Support Department; Chief Specialist for Internal Control Coordination. 2. Head of the International Cooperation Department; Head of the Legal Department. 3. Head of the International Cooperation Department; Head of the Legal Department. 4. Head of the Internal Audit Division; Head of the International Cooperation Department	Within the limits of expenditures provided for in the state budget	1. Internal and/or organizational and administrative documents defining the functions, powers, and responsibilities between the structural units of the Agency for Restoration and the state-owned enterprise "Project Management Group" have been reviewed and approved. 2. Regulations governing the interaction between the Agency for Restoration and the State Enterprise during the preparation and implementation of investment projects have been developed and approved. 3. The distribution of functions and responsibilities among participants at all stages of investment project implementation has been defined and documented. 4. Mechanisms for monitoring the activities of the state-owned enterprise have been introduced, and compliance with the defined distribution of functions has been ensured, including the absence of any duplication of functions as determined by internal controls or audits.

5	Compilation of lists of projects for the construction, reconstruction, major repair, and routine maintenance of public roads of national importance.	The possibility of using official authority or related opportunities for private gain when prioritizing and including (or excluding) projects in the list of construction, reconstruction, major repairs, and routine maintenance of public roads of national importance.	When reviewing proposals from regional restoration services and compiling the list of projects for the construction, reconstruction, overhaul, and routine maintenance of public highways of national importance, officials of the Restoration Agency may use their official powers or related opportunities for private gain when prioritizing, including, or excluding specific projects, delaying their review, or unjustifiably rejecting documents. Under such conditions, conditions arise for the fulfillment of private interests or the improper influence of interested parties on the management decision-making process, which may lead to the inefficient use of budget funds and violations of the principles of objectivity and transparency during the formation of project lists.	1. The absence of an internal procedure within the Road Agency for Restoration for compiling a list of projects for the construction, reconstruction, major repair, and routine maintenance of public roads of national importance, which would define the procedures for reviewing proposals, the criteria for their evaluation, the review deadlines, and the grounds for including or rejecting projects. 2. The methodology for determining the amount of funding for the construction, reconstruction, repair, and maintenance of highways, approved by Order No. 573/1019 of the Ministry of Infrastructure of Ukraine and the Ministry of Finance of Ukraine dated September 21, 2012, contains provisions that do not comply with current legislation and require updating, which may lead to ambiguous application of the mechanisms for determining funding levels. 3. Insufficient digitization and automation of the process for compiling the list of projects for the construction, reconstruction, major repairs, and routine maintenance of highways, due to limited funding under martial law.	1. The methodology for determining the amount of funding for the construction, reconstruction, repair, and maintenance of highways, as well as the cost standards related to highway maintenance, was approved by a joint Order of the Ministry of Infrastructure of Ukraine and the Ministry of Finance of Ukraine dated September 21, 2012 No. 573/1019, registered with the Ministry of Justice of Ukraine on October 16, 2012, under No. 1734/22046. 2. OD-28 dated May 28, 2024, regarding the submission by regional reconstruction services of schedules for the collection of transportation and operational indicators	2	3	6	1. Implement the HDM-4 system in designated regional restoration services, train users, test the system's functionality, and approve operating procedures for the system. 2. Within the limits of available funding, ensure the inspection and collection of information on the condition of public roads of national importance to populate the HDM-4 system. 3. Implement the use of the HDM-4 system to justify the prioritization of lists of projects for the construction, reconstruction, repair, and maintenance of public roads of national importance. 4. Implement automated monitoring of the completeness and timeliness of entering traffic and operational indicators into the HDM-4 system. 5. Ensure the preparation of regular management reports on the completeness of data entry into the HDM-4 system and the use of its results when prioritizing projects.	1. Second quarter of 2027 2. Ongoing 3. Starting in the third quarter of 2027—on an ongoing basis 4. Starting in the first quarter of 2028—on an ongoing basis 5. Starting in the first quarter of 2028—quarterly	1. Head of the Department of Digital and Innovative Development; Head of the Department of Road Infrastructure Restoration and Development; Head of the Human Resources Department; Head of the Public Procurement Department. 2. Department of Road Infrastructure Restoration and Development; 3. Head of the Department of Road Infrastructure Restoration and Development; Head of the Department of Digital and Innovative Development; Head of the Legal Department. 4. Head of the Department of Digital and Innovative Development; Head of the Department of Road Infrastructure Restoration and Development. 5. Head of the Department of Road Infrastructure Restoration and Development; Head of the Department of Digital and Innovative Development.	Funded by international aid	1. The HDM-4 system has been implemented in designated Road Maintenance Services across the regions; user training and functional testing have been conducted, and operating procedures for the system have been approved. 2. A survey has been conducted and information gathered regarding the condition of public roads of national importance. 3. The results from the HDM-4 system are used to justify the prioritization of lists of projects for the construction, reconstruction, repair, and maintenance of public roads of national importance. 4. Automated monitoring has been implemented to ensure the completeness and timeliness of entering traffic and operational indicators into the HDM-4 system. 5. Management reports are regularly generated regarding the completeness of data entry into the HDM-4 system and the use of its results when prioritizing projects.

6	Organization of the tender commission's activities and conduct of tender procedures to select a private partner in the field of public-private partnerships (including in the form of concessions).	The possibility of disclosing or using confidential information for private gain, as well as making decisions under conditions of an actual or potential conflict of interest during the conduct of competitive procedures to select a private partner in the context of public-private partnerships.	During the organization and conduct of competitive procedures to select a private partner in the field of public-private partnerships (including in the form of a concession), members of the Agency for Restoration's competitive commission gain access to participants' confidential information, including technical, financial, and commercial information, which, in accordance with the law, is subject to protection and non-disclosure. The absence of approved regulations governing the tender committee—which would define its operating procedures, as well as the rights, duties, and responsibilities of its members, procedures for handling confidential information, conflict-of-interest regulations, procedures for accessing information, and mechanisms for monitoring compliance with established requirements, creates conditions for the unauthorized use or disclosure of such information and the improper resolution of conflicts of interest. Under such conditions, there is a risk that confidential information may be disclosed or used to benefit individual participants in the competitive procedures, as well as that decisions may be made under conditions of actual or potential conflicts of interest during the evaluation of competitive proposals and the selection of a private partner, which could lead to violations of the principles of transparency, fair competition, and the effective use of state property and funds.	Insufficient regulatory framework governing the activities of the tender commission responsible for selecting a private partner, particularly regarding procedures for handling confidential information, the delineation of powers, the resolution of conflicts of interest, control over access to information, and the personal liability of commission members.	1. Legal requirements in the field of public-private partnerships and concessions regarding the protection and non-disclosure of confidential information of participants in competitive procedures. 2. Defining the conditions for access to confidential information and the procedures for its use in the competitive documentation. 3. Forming a competitive selection committee and conducting competitive procedures in accordance with legal requirements. 4. Application of anti-corruption legislation regarding the prevention and resolution of conflicts of interest. 5. Restricting access to confidential information by individuals who are not participants in the relevant stages of the competitive selection process, in accordance with legal requirements.	2	4	8	1. Development and approval of the Regulations on the Tender Commission for Selecting a Private Partner in the Field of Public-Private Partnerships (including in the form of a concession), which shall define the commission's operating procedures, the rights, duties, and responsibilities of its members, decision-making procedures, as well as procedures for handling confidential information, including procedures for obtaining, using, storing, transferring, returning (destruction), restricting access to, and monitoring compliance with confidentiality requirements. 2. Introduction of a mandatory requirement for members of the competitive selection committee to declare the absence of any actual or potential conflict of interest prior to participating in the competitive selection process, and establishment of procedures for resolving such conflicts. 3. Establish a registry of individuals who gain access to confidential information during competitive procedures, documenting the scope of access granted and actions taken. 4. Require members of the competitive selection committee to sign a written non-disclosure agreement regarding confidential information and to assume liability for violations of established requirements. 5. Conduct periodic training for members of the competitive selection committee on compliance with legal requirements in the field of public-private partnerships, rules for handling confidential information, the prevention and resolution of conflicts of interest, as well as standards of integrity during competitive selection procedures.	1. First quarter of 2028 2. Second quarter of 2028; provided that a competitive bidding procedure is conducted; thereafter—before the start of each competitive bidding procedure. 3. First quarter of 2028; upon the formation of the competitive bidding commission; thereafter—on an ongoing basis during each competitive bidding procedure. 4. First quarter of 2028; upon the formation of the competitive selection committee; provided that a competitive selection procedure is conducted; thereafter—prior to participation in each competitive selection procedure. 5. Second quarter of 2028; provided that a competitive selection procedure is conducted; thereafter—at least once a year and prior to the commencement of work by a newly formed competitive selection committee.	1. Head of the International Cooperation Department; Head of the Legal Department; State Property Management Division. 2. Head of the Corruption Prevention and Detection Sector. 3. Head of the International Cooperation Department; Head of the Information Systems Security Sector. 4. Head of the International Cooperation Department; Head of the Legal Department. 5. Head of the International Cooperation Department; Head of the Digital and Innovation Development Department; Head of the Corruption Prevention and Detection Sector	Within the limits of expenditures provided for in the state budget and international aid funds	1. The Regulations on the Selection Committee for Identifying a Private Partner in the Field of Public-Private Partnerships (including in the form of concessions) were approved, governing the committee's operations, decision-making procedures, handling of confidential information, and the rights, duties, and responsibilities of its members. 2. A requirement has been introduced for members of the selection committee to declare the absence of any actual or potential conflict of interest, and procedures for resolving such conflicts have been established. 3. A system has been implemented to track individuals who gain access to confidential information during competitive procedures, recording the scope of access granted and the actions taken. 4. A requirement has been introduced for members of the competitive selection committee to sign a written non-disclosure agreement regarding confidential information prior to their participation in the competitive selection procedure. 5. Training was provided to members of the competitive selection committee on the requirements of legislation governing public-private partnerships, rules for handling confidential information, the prevention and resolution of conflicts of interest, as well as standards of integrity during competitive selection procedures.

7	Review of documents and approval of design projects for on-ramps (off-ramps) to public highways of national significance, acceleration lanes, and intersections where utility lines cross highway right-of-ways.	The possibility of exercising discretionary authority during the approval of projects for on-ramps (off-ramps), acceleration lanes, and intersections of road right-of-ways with utility lines in the private interest due to insufficient regulatory framework governing the relevant procedures.	The Agency for Restoration approves projects for on-ramps (off-ramps) to public highways of national significance, acceleration lanes, and intersections of highway right-of-ways with utility lines in accordance with the requirements of the law. Insufficient regulatory framework governing the approval process for such projects, gaps and legal conflicts in the regulatory framework, as well as the absence of a unified internal procedure for their review, may lead to the application of different approaches during decision-making. Under such conditions, there is a risk that officials of the Agency for Restoration may make decisions under conditions of actual or potential conflicts of interest when approving or rejecting relevant projects, which may lead to the unjustified approval or rejection of projects, violations of the principle of equality among applicants, delays in the review of documents, and inefficient use of land within the right-of-way of motorways.	Insufficient regulatory framework governing the approval process for projects involving on-ramps (off-ramps), acceleration and deceleration lanes, and the crossing of highway right-of-way by utility lines, the presence of gaps and legal conflicts in regulatory frameworks, as well as the absence of a unified internal procedure for reviewing such projects.	1. Review of documents and decision-making in accordance with the requirements of legislation governing highways, road infrastructure, urban planning, and other regulatory acts. 2. Verification of the completeness and compliance of submitted documents with legal requirements. 3. Engaging the structural units of the Agency for Restoration in the review and approval of project documentation in accordance with their respective areas of competence. 4. Exercising internal control over compliance with legal requirements during the review of documents and the decision-making process.	2	3	6	1. Ensure the preparation and support, in accordance with the procedure established by law, of the draft (drafts) of the Law of Ukraine on improving the legal regulation of the use of the right-of-way of public roads by business entities for the construction of entrances (exits) and acceleration lanes to road service facilities, as well as the crossing of the right-of-way by utility lines and networks. 2. Develop, conduct a regulatory impact analysis, and ensure the approval of an organizational and administrative document governing the issuance of permits to business entities for the construction of entry and exit ramps, acceleration and deceleration lanes to road service facilities, as well as the crossing of the right-of-way by utility lines and networks within the right-of-way of public roads of national importance. 3. Ensure that information on road service facilities, entry (exit) points, and other facilities located within the right-of-way of public highways of national significance is entered into the “Roadside Infrastructure” module of the “E-road” platform, specifying their main characteristics, the entity responsible for the asset (owner), information on permits, location, and photographic evidence. 4. Introduce automated monitoring of the completeness and timeliness of information entered by regional restoration services into the “Roadside Infrastructure” module of the “E-road” platform, with the generation of regular management reports.	1. Fourth quarter of 2027. 2. First quarter of 2028. 3. Second–third quarters of 2028. 4. Beginning in the fourth quarter of 2028—on an ongoing basis (quarterly).	1. Head of the Road Infrastructure Restoration and Development Department; Head of the Legal Department. 2. Head of the Road Infrastructure Restoration and Development Department; Head of the Legal Department. 3. Head of the Road Infrastructure Restoration and Development Department; Head of the Digital and Innovation Development Department. 4. Head of the Department of Road Infrastructure Restoration and Development; Head of the Department of Digital and Innovative Development.	Within the limits of expenditures provided for in the state budget	1. The draft laws “On Amendments to Certain Legislative Acts of Ukraine Regarding Specific Issues of Conducting Production Activities in the Right-of-Way of Public Roads” and “On Amendments to the Budget Code of Ukraine Regarding Certain Issues of Conducting Production Activities within the Right-of-Way of Public Roads” have been finalized in accordance with regulatory procedures and are currently under review by the relevant central executive authorities. 2. Following approval by the relevant central executive authorities, a regulatory impact analysis was conducted, and a mechanism (procedure) was approved for issuing permits to business entities for the construction of entry (exit) ramps, acceleration and deceleration lanes to roadside service facilities, as well as the crossing of the right-of-way by utility lines and networks within the right-of-way of public highways of national significance. 3. The “Roadside Infrastructure” module has been populated with up-to-date information in accordance with established requirements. 4. The generation of regular reports on the status of data entry in the “Roadside Infrastructure” module has been automated, and these reports are used for monitoring purposes.

8	Ensuring the organization of the development, construction, repair, equipping, modernization, and maintenance of state border crossing points for road traffic under the jurisdiction of the Agency for Restoration.	The possibility of using official authority or related opportunities for private gain when making management decisions regarding the determination of needs and the allocation of funding for the development, repair, equipping, modernization, and maintenance of state border crossing points for road traffic.	The Agency for Restoration is responsible for organizing the development, construction, repair, equipping, modernization, and maintenance of state border crossing points for road traffic under its jurisdiction. The lack of adequate regulatory frameworks governing the procedures for interaction between the Agency for Restoration, regional infrastructure restoration and development services—as the entities responsible for maintaining border infrastructure facilities—and other participants in the process, as well as the lack of uniform methodological approaches to determining the scope of work, funding needs, and calculating the costs of maintaining and repairing border crossing points, creates conditions for the inconsistent application of relevant approaches and the adoption of discretionary management decisions. Under such conditions, officials of the Agency for Restoration who participate in the formulation and adoption of relevant management decisions may have the opportunity to use their official powers or related opportunities for private gain when determining needs and allocating funding among border crossing points, which may lead to the unjustified prioritization of funding for certain facilities, the inefficient use of budget funds, and the creation of undue advantages for specific facilities or interested parties.	1. Insufficient regulatory framework governing the interaction between the Agency for Restoration, the regional infrastructure restoration and development services—as the entities responsible for managing border infrastructure facilities—and other stakeholders involved in the development, repair, equipping, modernization, and maintenance of border crossing points. 2. Lack of uniform methodological approaches to determining needs, scopes of work, and calculating costs for the maintenance and repair of border crossing points. 3. Insufficient formalization of criteria for prioritizing needs and allocating funding among border crossing points.	1. Regulatory framework governing the operation and equipping of border crossing points in accordance with the law, specifically the Regulations on Border Crossing Points and Control Points, approved by Resolution No. 751 of the Cabinet of Ministers of Ukraine dated August 18, 2010, and the General Requirements for the Development of State Border Crossing Points, approved by Resolution No. 1142 of the Cabinet of Ministers of Ukraine dated August 17, 2002. 2. The distribution of authority regarding the development and operation of border crossing points between the Agency for Restoration and the Regional Infrastructure Reconstruction and Development Services in accordance with legislation and organizational and administrative documents. 3. Planning and financing expenditures for the development, repair, equipping, modernization, and maintenance of border crossing points in accordance with budget legislation and within the limits of approved budget allocations. 4. Procurement of goods, works, and services for the repair, equipping, modernization, and maintenance of border crossing points in accordance with public procurement legislation, using competitive procedures in cases provided for by law.	2	2	4	Ensure the preparation and support, in accordance with established procedures, of a draft regulatory act governing the organization of the development, repair, equipping, modernization, and maintenance of border crossing points for road traffic, providing for a mechanism for cooperation between the Restoration Agency, the entities responsible for maintaining border infrastructure facilities, and other participants in the process; establish uniform methodological approaches for determining needs, scopes of work, and cost calculations; and define criteria for prioritizing needs during planning and the allocation of funding.	Second quarter of 2027—preparation and submission, in accordance with established procedures, of a draft regulatory act; thereafter—monitoring the draft within the scope of the Agency for Restoration's authority until its adoption, but no later than the expiration of the Anti-Corruption Program.	1. Head of the Department for the Development of State Border Crossing Points; Head of the Legal Department; Director of the Financial and Economic Department.	Within the limits of expenditures provided for in the state budget	A draft regulatory act has been prepared and submitted in accordance with established procedures, which regulates the interaction among process participants, methodological approaches to determining needs, scope of work, and costs, as well as priority criteria during the planning and allocation of funding for border crossing points.

9	Review of documents and decision-making regarding the identification of enterprises, institutions, and organizations critical to the construction industry.	The possibility of using official authority or related opportunities for private gain during the review of documents and the making of decisions regarding the identification of enterprises, institutions, and organizations that are critical to the construction industry.	The absence of established regulations governing the procedure for submitting, registration, processing, and tracking of documents regarding the identification of enterprises, institutions, and organizations as critical to the construction industry creates the possibility for officials of the Agency for Restoration to use their official powers for private gain, to unjustifiably expedite or delay the review of documents, and to make decisions in the interests of specific business entities.	1. The absence of established regulations governing the procedures for submitting, registering, processing, and tracking documents related to the identification of enterprises, institutions, and organizations that are critical to the construction industry 2. A significant degree of discretionary authority during the review of documents. 3. The absence of automated monitoring of document processing timelines and the recording of all stages of their processing.	1. Documents are reviewed collectively by a commission (working group) established by a relevant administrative order of the Agency for Restoration. 2. The list of documents and criteria are defined by regulatory acts. 3. The registration, tracking, and processing of documents are carried out using the ASKOD electronic document management system, which ensures that document flow and responsible personnel are recorded.	2	3	6	1. Development and approval of internal procedures for the submission, registration, and review of documents, as well as for decision-making regarding the identification of enterprises, institutions, and organizations that are critical to the construction industry. 2. Implementation of a division of authority among employees who receive documents, review them, and prepare draft decisions, with the aim of preventing unilateral decision-making. 3. Ensuring the identification and resolution of conflicts of interest among employees involved in reviewing documents and making relevant decisions.	1. Fourth quarter of 2026. 2. First quarter of 2027 and on an ongoing basis from the moment such a system is implemented. 3. Fourth quarter of 2026. 4. On an ongoing basis. 5. Once per quarter.	1. Chief Specialist for Mobilization; 2. Head of the Department of Road Infrastructure Restoration and Development; Head of the Department of Critical Infrastructure Restoration; Head of the Department of Civil Construction Restoration and Development; Head of the Legal Department; heads of other structural units in accordance with their respective areas of responsibility; 3. Head of the Corruption Prevention and Detection Sector. 4. Chief Specialist for Mobilization Work	Within the limits of expenditures provided for in the state budget; funds from international technical assistance	1. An internal procedure has been developed and approved for the submission, registration, review of documents, and decision-making regarding the identification of enterprises, institutions, and organizations critical to the construction industry. 2. A clear division of authority has been established among employees who receive documents, review them, and prepare draft decisions, with the aim of preventing unilateral decision-making. 3. Measures have been put in place to identify and resolve conflicts of interest among employees involved in reviewing documents and making related decisions.
10	Organization and conduct of public procurement with regard to decisions on the use of the negotiated procurement procedure, in particular the selection of the grounds for its application and the participant(s) invited to the negotiations, in accordance with paragraph 13 of the Specifics of Public Procurement, approved by Resolution of the Cabinet of Ministers of Ukraine No. 1178 dated October 12, 2022 (as amended by Resolution of the Cabinet of Ministers of Ukraine No. 957 dated July 15, 2026).	The possibility of using official authority or related opportunities for private interests when justifying the grounds for applying the negotiated procurement procedure and selecting the participant(s) invited to the negotiations.	When applying the negotiated procurement procedure, officials of the Agency for Restoration and of enterprises, institutions, and organizations under its jurisdiction have discretionary authority to justify the grounds for applying the negotiated procedure (in particular, urgent need, the list of cases for which is non-exhaustive) and to select the participant(s) invited to negotiations, when there are several potential suppliers (in particular, based on the grounds of "exclusive right" and "additional volume from the same supplier"). In the absence of clear internal criteria for justifying urgency, a procedure for preliminary market analysis and the selection of the participant(s) in the negotiations, as well as proper documentary evidence of such decisions, there is a risk of artificially justifying the grounds for applying the negotiated procedure in order to avoid open bidding, as well as the risk of selecting a pre-determined counterparty when alternative suppliers are available.	Insufficient regulation in the Agency for Restoration's administrative documents governing the organization and conduct of procurement activities regarding the criteria and procedures for justifying the grounds for applying the negotiated procurement procedure, conducting a preliminary market analysis, selecting the participant(s) invited to negotiations, and documenting the relevant decisions.	1. Conducting procurements in accordance with the requirements of the Law of Ukraine "On Public Procurement." 2. Application of the "Specifics of Public Procurement of Goods, Works, and Services for Contracting Authorities as Provided for by the Law of Ukraine 'On Public Procurement' for the Period of the Legal Regime of Martial Law in Ukraine and for 90 Days from the Date of Its Termination or Repeal," approved by Resolution No. 1178 of the Cabinet of Ministers of Ukraine dated October 12, 2022. 3. Conducting internal oversight to ensure compliance with public procurement legislation.	3	4	12	Amend the Agency for Restoration's administrative document governing the organization and conduct of procurement activities to include criteria for justifying the use of the negotiated procurement procedure, procedures for conducting a preliminary market analysis and selecting the participant(s), requirements for the documentation of decisions made, as well as a standardized form (checklist) for justifying the use of the negotiated procurement procedure and the selection of a participant (or participants).	Second quarter of 2027—pending changes in legislation.	Head of the Public Procurement Department; Head of the Legal Department; Head of the Corruption Prevention and Detection Sector; heads of the Agency for Restoration's independent structural units—procurement initiators.	Within the limits of expenditures provided for in the state budget; funds from international technical assistance	Amendments have been made to the Agency for Restoration's administrative document governing the organization and conduct of procurement activities; these amendments regulate the procedure for justifying the grounds for applying the negotiated procurement procedure, conducting a preliminary market analysis, selecting a participant (or participants), and documenting the relevant decisions; it also approves a standardized form (checklist) for the corresponding justification.

			Under such conditions, there is a possibility of decisions being made in the context of an actual or potential conflict of interest or the use of discretionary powers for private gain during the selection of a contractor, which may lead to the unjustified use of the negotiated procurement procedure, the unwarranted selection of a negotiation participant, and violations of the principles of fair competition and the efficient use of budget funds.										
11	Organization of procurement and management of contractual activities regarding the selection of contractors in cases where contracts are concluded without competitive procurement procedures, monitoring contract performance, and responding to breaches of contractual obligations.	The potential for using official authority or related opportunities for private gain during the selection of a contractor in cases where contracts are concluded without competitive procurement procedures, monitoring contract performance, and responding to breaches of contractual obligations.	Officials of the Agency for Restoration, the Regional Infrastructure Restoration and Development Services, as well as enterprises, institutions, and organizations under the jurisdiction of the Agency for Restoration, may use their official authority or related opportunities for private gain when selecting contractors in cases where contracts are concluded without competitive procurement procedures, as well as when monitoring contract performance and making decisions regarding responses to breaches of contractual obligations. The lack of systematic, comprehensive, and documented information on the status and results of contract performance may create conditions for a subjective or selective approach to the selection of contractors, the assessment of their compliance with contractual obligations, the imposition of penalties, the handling of claims and lawsuits, the termination of contracts, and the adoption of other related management decisions.	1. The lack of a unified approach and a centralized information and analytical tool for collecting, verifying, organizing, and analyzing documented information regarding the status and results of contract implementation, breaches of contractual obligations by counterparties, and the corresponding corrective measures taken. 2. The fragmented and scattered nature of information regarding contract performance among the structural units of the Agency for Restoration, the Regional Infrastructure Reconstruction and Development Services, enterprises, institutions, and organizations under the Agency for Restoration's jurisdiction, as well as within individual information systems and government information resources. 3. Insufficient regulation of the procedure for taking into account objective and documented information	1. Regulatory oversight of procurement and contractual activities in accordance with public procurement legislation. 2. Conducting procurements using an electronic procurement system and publishing information on procurements and contracts as required by law. 3. Contractual oversight of counterparties' fulfillment of their obligations. 4. Handling claims and lawsuits and applying contractual liability measures for breaches of contractual obligations. 5. Utilizing Prozorro, E-ROAD, and other information resources regarding project implementation and contract performance. 6. Conducting internal controls, internal audits, and measures to prevent and detect corruption.	3	4	12	1. Development and approval of procedures for the creation, maintenance, and use of a unified information and analytical database regarding the performance of contracts concluded by the Agency for Restoration, the Regional Infrastructure Reconstruction and Development Services, as well as enterprises, institutions, and organizations under the jurisdiction of the Agency for Restoration, including the definition of the list of data, information sources, procedures for their entry, verification and updating, the responsible persons, and the purposes for which the information may be used. 2. Implementation of a unified information and analytical resource regarding the performance of contracts, ensuring the systematization of information on concluded contracts, the status and results of their performance, breaches of contractual obligations, and the response measures taken. 3. Ensuring integration and/or automated data exchange with designated information systems and government information resources, in particular the electronic public procurement system, E-ROAD, and other resources, within the limits defined by law.	1. Second quarter of 2027. 2. Fourth quarter of 2027. 3. Second quarter of 2028.	1. Head of the Legal Department; Head of the Public Procurement Department; Head of the Digital and Innovation Development Department; Head of the Corruption Prevention and Detection Sector 2–3. Head of the Digital and Innovation Development Department; heads of structural units by area of activity.	Within the limits of expenditures provided for in the state budget; international technical assistance funds	1. The procedure for creating, maintaining, and using a unified information and analytical database on contract performance has been approved; the list of data, information sources, the procedure for entering, verifying, and updating the information, responsible persons, and areas of use have been defined. 2. A unified information and analytical resource has been created and put into operation; the generation of structured information on concluded contracts, the status and results of their implementation, breaches of contractual obligations, and the response measures taken has been ensured. 3. Integration and/or automated data exchange with designated priority information systems and resources has been ensured; regular updates of the relevant information have been ensured.

				regarding the prior fulfillment of contractual obligations when making management decisions, including regarding the selection of a counterparty in cases where contracts are concluded without the use of competitive procurement procedures. 4. Lack of standardized analytical indicators (risk indicators) for identifying risky trends in contractual activities and for exercising risk-based control over contract performance and ensuring an appropriate response to contract violations.									
12	Cooperation between the Agency for Restoration and the Reconstruction Services during the public procurement of road maintenance services	The potential for abuse of discretionary powers, as well as for taking actions and making decisions under conditions of a conflict of interest during the review of the Restoration Services' draft tender documentation for the procurement of road maintenance services, which may create non-competitive advantages for certain procurement participants	During the review and approval of draft tender documentation prepared by the Restoration Services for the procurement of road maintenance services, officials of the Restoration Agency have discretionary authority regarding: - assessing the requirements for the subject of the procurement and the requirements for bidders for discriminatory practices and compliance with the provisions of the Restoration Agency's methodology for the procurement of road maintenance services, as communicated by a separate directive from the Head of the Restoration Agency dated March 1, 2024; - providing recommendations to the Restoration Services on how to rectify deficiencies; - approving documentation.	1. The absence of necessary anti-corruption safeguards in the Methodological Recommendations on the Specifics of Procuring Services for the Operational Maintenance of Public Roads of State and Local Significance, approved by Order of the Ministry of Economy No. 6204 dated May 25, 2026 (as amended by Order No. 6836 dated June 18, 2026), compared to the Restoration Agency's methodology, which creates an alternative legal framework and may lead to conflicts in the application of the law. 2. The absence of the Agency for Restoration's Methodology on the Procurement of Road Maintenance Services dated	1. Regulations on the Public Procurement Directorate; Regulations on the Department for Analysis and Evaluation of Public Procurement Effectiveness The Regulations on the Public Procurement Directorate define the tasks of the Directorate's and Department's staff when conducting analyses of the Restoration Services' procurements. 2. Interaction between the Agency for Restoration and the Restoration Services in the process of organizing and conducting public procurement is formalized and regulated by Order No. 379 of the Agency for Restoration dated May 20, 2026.	4	4	16	1. Initiate amendments with the Ministry of Economy to the Methodological Recommendations on the Specifics of Procuring Services for the Operational Maintenance of Public Roads of State and Local Significance, approved by Order of the Ministry of Economy No. 6204 dated May 25, 2026 (as amended by Order No. 6836 dated June 18, 2026) with the aim of including the necessary anti-corruption provisions and safeguards. 2. Reiterate to the Restoration Services their obligation to comply with the provisions of the Restoration Agency's Methodology for the Procurement of Road Maintenance Services dated March 1, 2024, in particular regarding the uniform qualification requirements for procurement participants and the requirements for defining the subject matter of procurement.	1, 2, 4 — No later than ten business days from the date of approval of the Restoration Agency's Anti-Corruption Program for 2026–2028 by the National Agency for the Prevention of Corruption. 3. No later than three business days from the date of appointment of a new specialized Deputy Head of the Restoration Agency. 5. Initially—no later than ten business days from the date of approval of the Agency for Restoration's Anti-Corruption Program for 2026–2028 by the National Agency for Corruption Prevention; thereafter—on a quarterly basis.	1, 2, 3. Head of the Public Procurement Department; Head of the Corruption Prevention and Detection Sector; relevant Deputy Head of the Agency for Restoration. 4, 5. Head of the Public Procurement Department; Head of the Communications Sector; relevant Deputy Head of the Agency for Restoration. 6. Head of the Public Procurement Department. 7. Head of the Public Procurement Department; the relevant Deputy Head of the Agency for Restoration. 8. The relevant Deputy Head of the Agency for Restoration.	Within the limits of expenditures provided for in the state budget	1. A letter sent by the Agency for Restoration / Ministry of Reconstruction, Infrastructure, and Transportation to the Ministry of Economy, initiating amendments to the Methodological Recommendations on the Specifics of Procuring Services for the Operational Maintenance of Public Roads of State and Local Significance, approved by Order of the Ministry of Economy No. 6204 dated May 25, 2026 (as amended by Order No. 6836 dated June 18, 2026), with the aim of incorporating the necessary anti-corruption provisions and safeguards..

			Officials of the Restoration Agency may intentionally ignore discriminatory requirements contained in draft tender documentation and fail to apply the uniform qualification requirements for procurement participants stipulated in the Methodology, particularly in cases of unlawful influence by interested market participants or other third parties. Under such conditions, there is a risk that discretionary powers may be exercised in the private interests of individuals or third parties, or that decisions may be made or actions taken in situations involving a conflict of interest. This could lead to restricted competition in the market, an artificial narrowing of the pool of procurement participants, the granting of a non-competitive advantage to certain business entities, inflated service costs, and the inefficient use of budget funds.	March 1, 2024, in the public domain on the official website as a current internal document that continues to be applied in procurement procedures. 3. The lack of consistent public and internal communication by the Agency for Restoration regarding the implementation of anti-corruption safeguards provided for in the Agency for Restoration's Methodology for the Procurement of Road Maintenance Services dated March 1, 2024. 4. The absence of an obligation for officials of the Agency for Restoration to document in writing all deviations from regulatory requirements and discriminatory requirements identified in draft tender documentation. 5. The right—rather than the obligation—of officials of the Restoration Agency to inform the Restoration Services of identified non-compliance and discriminatory requirements in draft tender documentation, as specified in the Procedure for Interaction approved by Order No. 379 of the Restoration Agency dated May 20, 2026. 6. Unlawful pressure on officials of the Agency for Restoration exerted by third parties, and the private interests of officials of the Agency for Restoration.	. The Agency for Restoration is authorized to analyze draft tender documents prepared by the Restoration Services and to inform the Restoration Services of any discriminatory requirements identified therein. The scope and extent of the Agency for Restoration's analysis of draft tender documents are specified. 3. The Methodology for Procuring Road Maintenance Services by the Restoration Agency, which was communicated to the Restoration Services for implementation via a separate directive dated March 1, 2024, establishes uniform qualification requirements for procurement participants and contains other provisions aimed at preventing violations of the principles of non-discrimination and fair competition. 4. An electronic system for monitoring and assessing risks in the Restoration Services' procurement procedures is in operation. 5. Oversight of the analysis of the Restoration Services' procurement procedures is entrusted to the Deputy Head of the Restoration Agency.			3. In the event of a change in the relevant Deputy Head of the Restoration Agency, the Head of the Restoration Agency shall, by an official act, personally assign oversight of compliance with the Restoration Agency's Methodology for the Procurement of Road Maintenance Services dated March 1, 2024, to the new relevant Deputy Head of the Restoration Agency. 4. Make the Restoration Agency's Methodology for the Procurement of Road Maintenance Services dated March 1, 2024, freely available on the Restoration Agency's official website as a current internal document that continues to apply in procurement procedures. 5. Ensure consistent public and internal communication by the Restoration Agency regarding its policy aimed at compliance with the Restoration Agency's Methodology for the Procurement of Road Maintenance Services dated March 1, 2024. 6. Ensure that all deviations identified in the tender documentation for the procurement of road maintenance services are mandatorily recorded in writing in official correspondence addressed tothe relevant Deputy Head of the Agency for Restoration, of all deviations from regulatory requirements and the Agency for Restoration's Methodology for the Procurement of Road Maintenance Services dated March 1, 2024, identified in draft tender documentation for the procurement of road maintenance services.	6, 7. On an ongoing basis—for each set of tender documents. 8. On an ongoing basis.	1, 2, 3. Head of the Public Procurement Department; Head of the Corruption Prevention and Detection Sector; relevant Deputy Head of the Agency for Restoration. 4, 5. Head of the Public Procurement Department; Head of the Communications Sector; relevant Deputy Head of the Agency for Restoration. 6. Head of the Public Procurement Department. 7. Head of the Public Procurement Department; the relevant Deputy Head of the Agency for Restoration. 8. The relevant Deputy Head of the Agency for Restoration.	Within the limits of expenditures provided for in the state budget	2. A separate directive was issued by the Head of the Agency for Restoration. The Restoration Services were once again reminded of their obligation to comply with the provisions of the Restoration Agency's Methodology for the Procurement of Road Maintenance Services dated March 1, 2024, in particular regarding the uniform qualification requirements for procurement participants and the requirements for formulating the subject matter of procurement. 3. By a separate directive from the Head of the Restoration Agency or by an order on the distribution of duties between the Head of the Restoration Agency and his deputies, responsibility for monitoring compliance with the Restoration Agency's Methodology for the Procurement of Road Maintenance Services dated March 1, 2024, is assigned to the new deputy chair of the Restoration Agency responsible for this area. 4. The Restoration Agency's Methodology for the Procurement of Road Maintenance Services dated March 1, 2024, is freely available on the Restoration Agency's official website as a current internal document that continues to be applied in procurement procedures.

									7. Ensure that the Restoration Services are notified in writing of any deviations from regulatory requirements and the Restoration Agency's Methodology for the Procurement of Road Maintenance Services dated March 1, 2024, identified in draft tender documentation for the procurement of road maintenance services. 8. Personally oversee the analysis of the Restoration Services' procurement procedures and the compliance of the Restoration Services' draft tender documentation with the requirements of legislation and the Restoration Agency's regulations.				5. Communication materials have been published on the Agency for Restoration's official website in the "News" section and on the Agency's social media pages. Letters have been sent to the Restoration Services. 6. All deviations from regulatory requirements and the Restoration Agency's Methodology for the Procurement of Road Maintenance Services dated March 1, 2024, identified in draft tender documentation for the procurement of road maintenance services have been documented in official correspondence, which was officially addressed to the relevant Deputy Head of the Restoration Agency. 7. The Restoration Services have been informed in writing via letters of the deviations from regulatory requirements and the Restoration Agency's Methodology for the Procurement of Road Maintenance Services dated March 1, 2024, identified in the draft tender documentation for the procurement of road maintenance services. 8. The relevant Deputy Head of the Restoration Agency exercises ongoing personal oversight over the analysis of the Restoration Services' procurement procedures and the compliance of the Restoration Services' draft tender documentation with the requirements of the law and the Restoration Agency's regulations.

13	Organizing the performance of scientific (scientific and technical) work by planning needs, determining the subject matter of the procurement and the expected cost, accepting the results of the work performed, and monitoring contract performance.	The potential to use official authority or related opportunities for private gain when planning needs, determining the subject matter of procurement and the expected cost, accepting the results, and monitoring the performance of scientific (scientific and technical) work.	When planning procurement, prioritizing scientific (scientific and technical) work, defining the subject matter of procurement, determining the expected cost, accepting the results of completed work, and monitoring its performance, officials of the Agency for Restoration make management decisions that require professional judgment and may involve elements of discretion. In the absence of internal criteria for prioritizing scientific research, uniform approaches to defining the subject matter of procurement, determining the expected cost, evaluating the results of completed work, and monitoring its execution, conditions are created for the exercise of discretionary powers in the pursuit of private interests. Under such conditions, there is a risk of decisions being made in the context of an actual or potential conflict of interest, or of discretionary powers being exercised for private gain during the procurement, acceptance, and monitoring of scientific (scientific and technical) work, which may lead to the inefficient use of budget funds and the procurement of work that does not meet the needs of the Agency for Restoration.	Methodology for Determining the Planned Cost of Research and Development Work M18-00018112-435:No. 2005 dated November 30, 2005, has not been revised for a long time and requires updating in accordance with current legislation and modern approaches to determining the cost of scientific (scientific and technical) work, which may create conditions for the unjustified determination of their expected cost.	1. The Procedure for Planning, Accepting Results, and Monitoring the Performance of Scientific (Scientific and Technical) Work of the State Agency for Restoration and Infrastructure Development of Ukraine, approved by Order No. 591 of the Agency for Restoration dated August 3, 2026. 2. Application of public procurement laws and regulations when procuring scientific (scientific and technical) work. 3. Approval of the subject matter of the procurement, technical requirements, expected cost, and draft contract by the relevant structural units within the scope of their established authorities. 4. Documentation of the acceptance of the results of scientific (scientific and technical) work and monitoring of contract performance.	2	3	6	Review and approval, in accordance with established procedures, of a new version of the Methodology for Determining the Planned Cost of Scientific (Scientific and Technical) Work in order to bring it into compliance with current legislation and to introduce up-to-date and objective approaches to determining the planned (expected) cost of such work.	Third quarter of 2027	Head of the Digital and Innovation Development Division; Head of the Legal Division; Director of the Financial and Economic Department.	Within the limits of expenditures provided for in the state budget; funds from international technical assistance	A new version of the Methodology for Determining the Planned Cost of Scientific (Scientific and Technical) Work has been approved, brought into compliance with current legislation and updated with regard to approaches for determining the planned (expected) cost.
14	Ensuring the protection of critical infrastructure facilities. Monitoring the targeted and effective use of budget funds	Possible inaction on the part of officials of the Agency for Restoration authorized to monitor the targeted and effective spending of budget funds in construction and repair projects and other engineering and technical measures to protect critical infrastructure facilities, and failure to exercise such proper oversight due to an unresolved conflict of interest or unlawful influence by third parties	During construction, repair, and other engineering and technical measures to protect critical infrastructure facilities—if such measures are entrusted to regional Restoration Services acting as the contracting authorities for the relevant works—authorized officials of the Agency for Restoration are required to exercise ongoing oversight over the effective and targeted use of budget funds and to prevent the risk of embezzlement. There is a risk of inaction on the part of officials of the Agency for Restoration and a failure to ensure proper oversight due to an unaddressed conflict of interest, unlawful influence by third parties, the lack of a properly regulated	1. The lack of a formally regulated procedure within the Agency for Restoration for coordination between the Agency and regional reconstruction services to effectively control prices for price-determining materials. 2. The lack of institutional expertise within the Agency for Restoration to analyze and control prices (the absence in the staffing table of a pricing economist position, where	1. Continuous price monitoring carried out personally by the Deputy Head of the Agency for Restoration (the existing control measure is not institutionally sustainable). 2. The obligation for regional Infrastructure Restoration and Development Services to provide the Agency for Restoration daily with information on procurements (planned procurements) of material resources by contractors for critical infrastructure	2	4	8	Provided that the Regional Infrastructure Restoration and Development Services are designated as the contracting authorities for works related to the protection of critical infrastructure facilities: 1. Develop and approve an internal document (procedure) of the Restoration Agency to define: - the procedure for interaction between the Restoration Agency and the Regional Restoration Services to ensure effective control over prices for price-determining materials; - the procedure and scope of disclosure of information on material prices on the Analytical	Provided that the Regional Infrastructure Restoration and Development Services are designated as the contracting authorities for works related to the protection of critical infrastructure facilities: 1. Fourth quarter of 2026 2. First quarter of 2027	Provided that the Regional Infrastructure Restoration and Development Services are designated as the contracting authorities for work related to the protection of critical infrastructure facilities: 1. Head of the Critical Infrastructure Restoration Division; Head of the Public Procurement Division; Director of the Finance and Economics Department; Head of the Legal Division.	Within the limits of expenditures provided for in the state budget	1. An internal document (procedure) of the Agency for Restoration has been approved regarding the Agency's interaction with contracting entities (Reconstruction Services) to ensure effective control over prices for cost-determining materials. 2. A permanent civil service position—pricing economist (cost estimator)—has been added to the staffing table of the Agency for Restoration.

			procedure for interaction between the Agency for Restoration and regional restoration services to effectively control prices for key materials, as well as the Agency for Restoration's lack of institutional expertise to analyze and monitor prices. The materialization of this risk could lead to inflated procurement prices for materials, the misappropriation of budget funds, exacerbate the funding shortfall for critical infrastructure protection efforts, and increase the vulnerability of critical infrastructure to damage or destruction.	the holder bears personal responsibility for their decisions, actions, or inaction in accordance with civil service legislation, and ensures institutional continuity and sustainability of the process).	critical infrastructure facilities (in accordance with Separate Order No. 73-OD dated November 12, 2025). 3. The obligation of the Regional Infrastructure Restoration and Development Services to continuously provide the Restoration Agency, prior to the expert review of project documentation for each construction project, with a local cost estimate and a summary statement of resources for the consolidated cost estimate in the investor's documentation (in accordance with Special Instruction No. 73-OD dated November 12, 2025). 4. A public analytical tool on the official website of the Agency for Restoration—the Analytical Price Monitoring Dashboard for Materials—which allows for the public disclosure of price information to facilitate public and institutional oversight.				Price Monitoring Board for materials, as well as the procedure for administering this Board. 2. Establish a permanent civil service position—a pricing economist (cost estimator)—in the staffing table of the Agency for Restoration.		2. Director of the Financial and Economic Department; Head of the Human Resources Department; Head of the Legal Department.		
15	Organization of planning and financial work within the Agency for Restoration's administration, at enterprises, institutions, and organizations under its jurisdiction, as well as in business entities for which the Agency for Restoration exercises corporate rights management functions	The possibility of officials of the Agency for Restoration and/or the Reconstruction Services subordinate to it committing a corrupt or corruption-related offense during the planning, approving, and making advance payments under contracts for the performance of work, the provision of services, or the	The likelihood of influence by interested parties from contracting organizations on officials of the Agency for Restoration who approve payments under contracts, which may lead to ineffective management of state budget funds and the conclusion of contracts with unscrupulous contractors who have violated the terms of contracts providing for advance payment for goods, works, and services using budget funds to implement budget programs.	1. The absence of a single, centralized mechanism for tracking and identifying contractors who have violated the terms of contracts regarding the use or return of advance payments across all Reconstruction Services. 2. Insufficient information sharing between the Agency for Restoration and the Reconstruction Services regarding	1. Resolution of the Cabinet of Ministers of Ukraine No. 1070 of December 4, 2019, "Certain Issues Regarding the Making of Advance Payments by Administrators (Recipients) of Budget Funds for Goods, Works, and Services Procured with Budget Funds"; 2. The obligation of budget fund administrators (recipients) not to	2	3	6	1. Prepare an order from the Agency for Restoration regarding strict compliance with the requirements of Resolution No. 1070, namely, not to make advance payments to contractors, suppliers of goods, and service providers who have violated the terms of contracts regarding advance payments for goods, works, and services procured with budget funds, concluded with budget fund administrators (recipients) within the network of the direct chief administrator of budget funds.	1. First quarter of 2027. 2. First quarter of 2027. 3. Second quarter of 2027. 4. Third quarter of 2027.	1. Director of the Financial and Economic Department. 2. Director of the Financial and Economic Department. 3. Director of the Financial and Economic Department. 4. Director of the Financial and Economic Department.	Within the limits of expenditures provided for in the state budget	1. An order of the Agency for Restoration was prepared regarding strict compliance with the requirements of Resolution No. 1070 of the Cabinet of Ministers of Ukraine, namely, not to make advance payments to contractors, suppliers of goods, and service providers who have violated the terms of contracts regarding advance payments for goods, works, and services procured with

		supply of goods—including by making unjustified decisions to make or approve advance payments to contractors who have violated the terms of the contracts regarding the use or return of advance payments, failure to take measures to recover unearned advance payments and/or to impose contractual penalties, as well as concealing or failing to timely report information about such violations for the purpose of obtaining an unlawful benefit or satisfying a private interest.		instances where contractors have violated the terms of advance payment contracts. 3. The absence of a standardized procedure for documenting the use of advance payments, including the identification of required documents, deadlines, and the procedure for their submission and verification.	make advance payments to contractors who have violated the relevant terms of the contracts; 3. Contractual provisions regarding the timeframes for the use and return of advance payments; 4. Contractors' liability, as provided for in the contracts, for the untimely use or return of advance payments.				2. Prepare a separate directive requiring the Reconstruction Services to inform the Agency for Restoration of any failure by contractors to provide proof of the use of advance payments. 3. Prepare a separate directive from the Agency for Restoration, pursuant to which the Financial and Economic Department of the Agency for Restoration will, on a quarterly basis, inform budget fund administrators (recipients)—namely, the Reconstruction Services—of the list of contractors, goods suppliers, and service providers who have violated the terms of contracts regarding advance payments for goods, works, and services. 4. Standardize the requirements for documentary evidence of the use of advance funds by defining the list of documents, deadlines for their submission, responsible persons, and the procedure for verifying that the actual use of the advance complies with the terms of the contract.				budget funds, concluded with budget fund administrators (recipients) within the network of the direct chief administrator of budget funds. 2. A separate directive was prepared and communicated to the Reconstruction Services, requiring them to inform the Agency for Restoration of any cases where contractors have failed to provide proof of the use of advance payments. 3. A separate directive from the Agency for Restoration was prepared and communicated to the Reconstruction Services, pursuant to which the Financial and Economic Department of the Agency for Restoration will, on a quarterly basis, inform the administrators (recipients) of budget funds—namely, the Restoration Services—of the list of contractors, suppliers of goods, and service providers who have violated the terms of contracts regarding advance payments for goods, works, and services. 4. The requirements for documentary evidence of the use of advance funds have been standardized and communicated to the Reconstruction Services, specifying the list of documents, deadlines for their submission, responsible persons, and the procedure for verifying that the actual use of the advance complies with the terms of the contract.

16	Human Resources Management. Appointments to Positions at the Agency for Restoration.	The possibility of officials of the Agency for Restoration demanding or receiving an improper benefit, abusing their official position, or making decisions or taking actions in a conflict of interest when selecting candidates for appointment to positions at the Agency for Restoration	Officials of the Agency for Restoration may demand or receive improper benefits, abuse their official position, or make decisions or take actions while in a conflict of interest when selecting candidates for appointment to positions at the Agency for Restoration. The risk of corruption may materialize through deviations from the Agency for Restoration's established internal candidate selection procedure and the granting of unjustified preferential treatment to predetermined candidates without conducting a genuinely competitive selection process or by simulating such a process.	1. Insufficient internal oversight of compliance with employee selection procedures and the transparency of processes.	The selection of candidates for appointment to positions at the Agency for Restoration during martial law is carried out in accordance with the Procedure for Interaction Among Structural Units of the State Agency for Agency for Restoration and Infrastructure Development of Ukraine When Selecting Candidates for Appointment to Category "B" and "C" Civil Service Positions under martial law, approved by Order No. N-413 of the Agency for Restoration dated November 24, 2024. This internal document of the Agency for Restoration provides for a competitive selection process and transparency regarding the selection process.	2	2	4	1. Conduct an audit of compliance with the requirements of the Procedure for Interaction Among Structural Units of the State Agency for Reconstruction and Infrastructure Development of Ukraine When Selecting Candidates for Appointment to Category "B" and "C" Civil Service Positions Under Martial Law, approved by Order No. No. N-413—a comprehensive review of appointments to Category "B" positions—for the period beginning with the date of approval of the Procedure through the date the audit commenced. Prepare a report based on the audit findings, including recommendations for improving internal procedures and strengthening official discipline. Submit the report to the Head of the Agency for Restoration. 2. Notifying the Human Resources Department of the audit results and the resulting recommendations. 3. If violations of official discipline by civil servants of the Agency for Restoration are detected during the selection of candidates for appointment to positions at the Agency for Restoration, initiating disciplinary proceedings against the persons responsible.	1. Quarterly. 2. Quarterly 3. Immediately, if grounds are identified	1. Chief Specialist for Internal Control Coordination; Head of the Corruption Prevention and Detection Sector. 2. Head of the Corruption Prevention and Detection Sector; Head of the Human Resources Department 3. Chief Specialist for Internal Control Coordination.	Within the limits of expenditures provided for in the state budget	1. An audit was conducted to verify compliance with the requirements of the Procedure for Interaction Among Structural Units of the State Agency for the Restoration and Development of Infrastructure of Ukraine During the Selection of Candidates for Appointment to Category "B" and "C" Civil Service Positions Under Martial Law, approved by Order No. N-413 of the Restoration Agency dated November 24, 2024. A report was prepared based on the audit findings, containing recommendations for improving internal procedures and strengthening workplace discipline. The report was submitted to the Head of the Agency for Restoration. 2. The audit findings and resulting recommendations were communicated to the Human Resources Department. 3. Disciplinary proceedings were initiated where grounds were found.
17	Human Resources Department, Department of State Property Management. Appointment of heads of public-law legal entities falling under the jurisdiction of the Agency for Restoration.	The possibility of personnel decisions being made in the context of an actual or potential conflict of interest, or the abuse of official authority by officials of the Agency for Restoration during the selection and appointment of heads of regional Reconstruction Services and heads of other	The appointment of heads of regional Restoration Services and heads of other legal entities under the jurisdiction of the Agency for Restoration is carried out without a competitive selection process. The absence of a transparent and formalized candidate selection procedure, defined requirements for candidates, clear criteria for their evaluation, documented justification for personnel decisions, and proper oversight of the appointment process	1. The absence of a transparent, formalized, and competitive selection procedure for candidates for leadership positions in the Restoration Services and other legal entities under the jurisdiction of the Restoration Agency, which would establish a unified approach to defining requirements for	1. In accordance with the Regulations on the State Agency for the Restoration and Development of Infrastructure of Ukraine, approved by Resolution No. 439 of the Cabinet of Ministers of Ukraine dated September 10, 2014, the appointment of heads of restoration services and heads of legal entities.	2	3	6	1. Ensuring open and timely (no later than 5 days in advance) notification of vacant positions for heads of regional Restoration Services, budgetary institutions, and state-owned enterprises by publishing information on vacancies, professional competency requirements, a list of required documents and their specifications, deadlines for submitting documents, and contact information on the official website of the	1. Each time candidates are selected for the positions of heads of legal entities under the jurisdiction of the Agency for Restoration, no later than 5 calendar days before the specified deadline for candidates to submit their documents. 2. Third quarter of 2027	1. Head of the Human Resources Department; Head of the Corruption Prevention and Detection Sector; Head of the Communications Sector. 2. The relevant Deputy Head of the Agency for Restoration; Head of the Human Resources Department; Head of the Legal Department.	Within the limits of expenditures provided for in the state budget.	1. The information has been published on the official website of the Agency for Restoration and is accessible from the homepage of the Agency for Restoration's official website. 2. An internal document (procedure) for the selection of candidates for the positions of heads of Restoration Services and directors of

		legal entities under the jurisdiction of the Agency for Restoration, without a transparent selection procedure.	creates conditions for personnel decisions to be made in a non-transparent manner, without a competitive selection process or through the simulation of such a process, based on various approaches to evaluating candidates according to the principle of personal loyalty rather than professional competence. Under such conditions, there is a risk that personnel decisions may be made in the context of actual or potential conflicts of interest or through the abuse of official position by officials of the Agency for Restoration during the selection and appointment of managers, which may lead to a reduction in the transparency of personnel decisions, the appointment of candidates who lack the necessary professional competence, a loss of public trust in the selection results, and a decline in the effectiveness of legal entities under the Agency for Restoration's jurisdiction	candidates' professional competence, the conditions and procedure for conducting the selection, uniform criteria for assessing professional competence (compliance with qualification and competency requirements, including the integrity of candidates), requirements for justifying and documenting decisions, and requirements for procedural transparency.	under the jurisdiction of the Restoration Agency is carried out by the Head of the Agency for Restoration or the person acting in his or her stead. 2. Verification of candidates' compliance with the qualification requirements established by law and the founding documents of legal entities. 3. Application of the requirements of the Law of Ukraine "On Preventing Corruption" regarding the prevention and resolution of conflicts of interest. 4. Approval of candidates in accordance with the procedure established by law and the organizational and administrative documents of the Agency for Restoration. 5. Conducting special background checks or other vetting of candidates in cases provided for by law. 6. Internal oversight of compliance with legal requirements when making personnel decisions.				Agency for Restoration. Publishing information regarding the selection process in the "Careers" section of the Agency for Restoration's official website. 2. Approving internal procedures for selecting candidates for the positions of heads of regional Restoration Services and heads of state-owned enterprises, which establish a transparent and competitive selection process, a unified approach to defining requirements for candidates' professional competence, the conditions and procedure for conducting the selection (submission of documents, their collegial review, conducting interviews, evaluation of candidates, mechanisms for preventing and resolving conflicts of interest among those conducting the selection), uniform criteria for assessing professional competence (compliance with qualification and competency requirements, including candidates' integrity), requirements for justifying and documenting decisions, requirements for procedural transparency, and the composition, powers, and operating procedures of the candidate selection committee. 3. Establishment of a candidate selection committee in accordance with the procedure (para. 2).	3. After the internal procedure for selecting candidates is approved—prior to the start of the relevant selection process.	3. The relevant Deputy Head of the Agency for Restoration; the Head of the Human Resources Department		state-owned enterprises has been approved. 3. A commission has been established in accordance with the procedure (item 2).
18	Human Resources Management, Management of State-Owned Assets. Determination of the terms of employment agreements (contracts) with the heads of legal entities under the jurisdiction of the Agency for Restoration.	The possibility of using official authority for private interests or the interests of third parties, making decisions in situations involving conflicts of interest, and when determining the terms of employment agreements (contracts) with the heads of enterprises, institutions, and	When determining, approving, and drafting the terms of employment agreements (contracts) with the heads of enterprises, institutions, and organizations under the jurisdiction of the Agency for Restoration, the lack of a unified approach to the content, structure, and approval process for such agreements creates conditions for inconsistent determination of their terms.	The absence of a standardized procedure for concluding, amending, and terminating employment agreements (contracts) with the heads of enterprises, institutions, and organizations under the jurisdiction of the Agency for Restoration.	1. The Regulations on the State Agency for Restoration and Infrastructure Development of Ukraine, approved by Resolution No. 439 of the Cabinet of Ministers of Ukraine dated September 10, 2014, which define the Agency's powers regarding the management of state-owned property and the	2	3	6	Developing and approving a regulatory/internal document of the Agency for Restoration that will regulate the procedure for determining the terms of employment agreements (contracts) with heads of enterprises, institutions, and organizations under the jurisdiction of the Agency for Restoration, as well as the conclusion, amendment, and termination of such agreements (contracts).	Third Quarter of 2027	Head of the Legal Department; Head of the Human Resources Department; Director of the Financial and Economic Department; Head of the Corruption Prevention and Detection Sector; and other structural units according to their respective areas of competence.	Within the limits of expenditures provided for in the state budget	A regulatory/internal document of the Agency for Restoration has been approved, regulating the procedure for determining the terms of employment agreements (contracts) with the heads of enterprises, institutions, and organizations under the Agency for Restoration's jurisdiction, as well as the conclusion,

		organizations under the jurisdiction of the Agency for Restoration, due to the lack of a unified approach to their drafting and the determination of their terms.	In the absence of standardized requirements regarding the content of employment agreements (contracts), the procedure for approving their terms, and proper oversight of their drafting, there is a risk that official authority may be abused for private gain, and decisions may be made under conditions of a conflict of interest when determining the terms of employment agreements (contracts). This may lead to the establishment of unreasonably disparate terms in employment agreements (contracts), the inefficient use of funds, and a violation of the principle of equal treatment in the formalization of employment relationships with the heads of enterprises, institutions, and organizations.		appointment of enterprise executives. 2. Application of the Standard Contract Form with the head of a state-owned enterprise in cases provided for by law, which does not apply to the heads of regional infrastructure restoration and development services. 3. Maintaining a Register of contracts concluded with heads of state-owned unitary enterprises in accordance with Resolution No. 991 of the Cabinet of Ministers of Ukraine dated December 21, 2016. 4. Application of the requirements of the Law of Ukraine "On Preventing Corruption" regarding the prevention and resolution of conflicts of interest when making personnel decisions.								amendment, and termination of such agreements (contracts).
19	Human resources management; management of state-owned property. Decision-making regarding the temporary assignment of duties to heads of legal entities under the jurisdiction of the Agency for Restoration and the appointment of their heads	The potential for officials of the Agency for Restoration to abuse their official powers in the procedure for temporarily assigning the duties of a head of an enterprise, institution, or organization under the Agency for Restoration's jurisdiction, and for the prolonged failure to appoint a head in accordance with the procedure established by law	Due to the lack of a clear legislative framework for the mechanism of temporarily assigning the duties of the head of a legal entity under public law—in particular, limitations on the duration of such temporary assignments—there is a possibility that the mechanism for assigning the duties of the head of a state-owned enterprise, institution, or organization could be used indefinitely, rather than appointing a permanent head in accordance with the procedure established by law. The potential for abuse of this procedure creates an opportunity for officials of the Agency for Restoration to abuse their official powers by exploiting the administrative dependence of the person acting as the head of a state-owned enterprise, institution, or organization under the Agency for Restoration's jurisdiction, in order to exert undue influence on that person's managerial decisions.	1. The law does not establish a time limit for a person to serve as the acting head of a legal entity governed by public law, nor does it provide for effective consequences for violating the obligation to appoint a head and enter into an employment agreement (contract) with that person. 2. The absence of an internal policy of the Agency for Restoration regarding the appointment of heads of legal entities under the Agency's jurisdiction and oversight of its implementation	1. The Regulations on the Agency for Restoration, which grant the Head of the Agency for Restoration the authority to appoint heads of legal entities under the Agency for Restoration's jurisdiction. 2. General provisions of labor law regarding the formalization of employment relationships. 3. The Agency for Restoration's internal control system	3	3	9	1. Set a three-month limit on the period during which a person may serve as acting head of a legal entity under the jurisdiction of the Agency for Restoration. 2. Ensure an open and competitive selection process for candidates for vacant positions as heads of legal entities under the jurisdiction of the Agency for Restoration, in accordance with the procedure established by the Agency for Restoration. 3. Ensure oversight of compliance with the maximum term for which a person may serve as acting head of a legal entity under the jurisdiction of the Agency for Restoration. Report the results of such oversight to the Head of the Agency for Restoration or the person acting in that capacity.	1. On the day of assuming the duties of the head of a legal entity under the jurisdiction of the Agency for Restoration. 2. Within 2 months of the vacancy for the head of a legal entity under the jurisdiction of the Agency for Restoration becoming open. 3. Monthly	1. Head of the Human Resources Department, Head of the Legal Department. 2. Head of the Human Resources Department, relevant Deputy Head of the Agency for Restoration. 3. Head of the Human Resources Department, relevant Deputy Head of the Agency for Restoration.	Within the limits of expenditures provided for in the state budget	1. A three-month limit has been established for the duration of a person's tenure as acting head of a legal entity under the jurisdiction of the Agency for Restoration. 2. Within a two-month period, an open and competitive selection process was conducted for candidates for vacant executive positions at legal entities under the jurisdiction of the Agency for Restoration, in accordance with the procedure established by the Agency for Restoration. An appointment to the vacant executive position was made no later than three months from the date the position was advertised.

													3. A report was prepared based on the results of monitoring compliance with the maximum time limit for a person to serve as acting head of a legal entity under the jurisdiction of the Agency for Restoration, containing information on the duration of the person's tenure as acting head and the status of the selection process for candidates for the vacant executive position. The report has been brought to the attention of the Head of the Agency for Restoration or the person acting in that capacity.
20	Human resources management; management of state-owned property. Oversight of the establishment of bonuses, additional payments, allowances, and other incentive-based payments to individuals entrusted with the duties of heads of legal entities under the jurisdiction of the Agency for Restoration.	The absence of an effective internal control system within the Agency for Restoration to oversee the exercise by individuals entrusted with the duties of heads of enterprises, institutions, and organizations under the Agency for Restoration's jurisdiction of their discretionary authority to award themselves bonuses, supplements, allowances, and other incentive-based payments creates the possibility of abusing such powers for private gain and making decisions under conditions of a conflict of interest	The procedure for establishing bonuses, additional payments, allowances, and other incentive-based payments for individuals entrusted with the duties of heads (or appointed as acting heads) of enterprises, institutions, and organizations under the jurisdiction of the Agency for Restoration is not clearly regulated. There is also room for ambiguous interpretation of the relevant provisions of sectoral agreements, collective bargaining agreements, and the Agency for Restoration's internal documents. Furthermore, the Agency for Restoration lacks an effective internal control system to monitor the exercise by individuals entrusted with the duties of managers of enterprises, institutions, and organizations under the Agency for Restoration's jurisdiction of their discretionary authority to award themselves bonuses, additional payments, allowances, and other incentive-based payments. This creates an opportunity for managers to abuse such powers for personal gain and to make decisions in situations involving conflicts of interest, particularly when determining the amount of such payments.	1. The absence of clear regulations governing the procedure, grounds, and criteria for establishing bonuses, additional payments, allowances, and other incentive-based payments for individuals entrusted with the duties of heads (appointed as acting heads) of enterprises, institutions, and organizations under the jurisdiction of the Agency for Restoration. 2. Insufficient oversight by officials of the Agency for Restoration over the exercise of discretionary powers by individuals entrusted with the duties of heads of enterprises, institutions, and organizations under the Agency for Restoration's jurisdiction	1. Internal audit of the Agency for Restoration. 2. Requirements set forth in the Law of Ukraine "On Preventing Corruption" regarding the prevention and resolution of conflicts of interest among officials of legal entities governed by public law. 3. The obligation of officials of the Agency for Restoration, as defined in the Law of Ukraine "On Preventing Corruption," to immediately—within 24 hours—inform specially authorized bodies of any detected acts of corruption, corruption-related offenses, or other violations of the law.	3	2	6	1. Establishment in an internal document of the Agency for Restoration of the procedure, grounds, and criteria for determining bonuses, additional payments, allowances, and other incentive-based payments to individuals entrusted with the duties of heads (or appointed as acting heads) of enterprises, institutions, and organizations under the jurisdiction of the Agency for Restoration. The procedure must provide for prior approval by the Agency for Restoration of the decision to make the payment and its amount as a means of externally resolving conflicts of interest. 1.2. Bringing the Agency for Restoration's internal document to the attention of individuals who perform the duties of heads of enterprises, institutions, and organizations under the Agency for Restoration's jurisdiction. 2. Ensuring that individuals who, pursuant to an order of the Agency for Restoration, serve as heads of enterprises, institutions, and organizations under the Agency for Restoration's	1.1. First quarter of 2027 1.2. Immediately upon the adoption of the Agency for Restoration's internal document; thereafter, concurrently with the decision to assign the duties of a manager of an enterprise, institution, or organization to an individual. 2. Every six months 3. Third quarter of 2027, third quarter of 2028, third quarter of 2028	1.1. Director of the Finance and Economics Department; Head of the Human Resources Division; Head of the Legal Division. 1.2. Head of the Human Resources Division 2. Head of the Human Resources Division; Director of the Finance and Economics Department; Head of the Corruption Prevention and Detection Sector. 3. Head of the Internal Audit Division	Within the limits of expenditures provided for in the state budget	1. The internal document of the Agency for Restoration defines the procedure, grounds, and criteria for establishing bonuses, additional payments, allowances, and other incentive-based payments to individuals entrusted with the duties of heads of enterprises, institutions, and organizations falling within the Agency for Restoration's sphere of management. The procedure provides for the Agency for Restoration's prior approval of the decision to make a payment and its amount as a means of externally resolving conflicts of interest. 1.2. The Agency for Restoration's internal document has been brought to the attention of individuals who perform the duties of heads of enterprises, institutions, and organizations under the jurisdiction of the Agency for Restoration.

									Agency for Restoration's jurisdiction are periodically informed regarding the procedure for making incentive payments, the prohibition on independently deciding to award themselves bonuses, additional payments, allowances, and other incentive-based payments, and the grounds, criteria, and procedure for establishing such payments. 3. An internal audit of compliance with the procedure for making incentive payments to individuals entrusted with the duties of heads (appointed as acting heads) of enterprises, institutions, and organizations under the jurisdiction of the Agency for Restoration.				2. A letter has been sent to individuals who, pursuant to an order of the Agency for Restoration, serve as heads of enterprises, institutions, and organizations under the Agency for Restoration's jurisdiction, informing them of the prohibition on independently making decisions to award themselves bonuses, additional payments, allowances, and other incentive-based payments, as well as the procedure for establishing such payments. 3. An internal audit was conducted.
21	Human resources management, management of state-owned property. Compensation (setting salaries), bonuses, and other payments to heads of regional Restoration Services.	Potential for abuse of official position in the interests of third parties; Agency officials making decisions under conditions of conflict of interest when determining the terms of compensation and bonuses for heads of regional restoration services.	Lack of uniform criteria for determining the terms of remuneration, grounds for payment, updated performance indicators, and the amount of bonuses for heads of regional reconstruction services, and the existing bonus system—under which bonuses are guaranteed and paid in the absence of established facts of failure to meet performance indicators, rather than as an incentive for achieving specific results—create conditions for excessive discretion and a selective approach by officials of the Agency for Restoration when determining the terms of compensation and bonuses for the heads of regional Restoration Services. Under such conditions, officials of the Agency for Restoration may abuse their official positions in the interests of third parties and make decisions while in a conflict of interest when determining the terms of compensation and bonuses for the heads of Reconstruction Services. This may lead to the establishment of unreasonably different terms of remuneration and bonuses, the inefficient use of budget funds, and a violation of the principle of equal treatment in determining the terms of remuneration for heads of Restoration Services under identical working conditions.	1. The absence of a regulatory act establishing approaches for determining compensation terms, base salaries, allowances, supplements, bonuses, and other payments for heads of the Restoration Services. Excessive discretion on the part of officials of the Agency for Restoration, particularly when setting specific components of compensation (supplements and allowances), salary amounts, supplements, allowances, and bonuses within the permitted ranges. 2. Insufficient standardization, relevance, and prioritization of key performance indicators (hereinafter "KPIs") for awarding bonuses to heads of regional Reconstruction and Infrastructure Development Services; the presumption of bonus eligibility—.	1. Individual orders issued by the Restoration Agency establishing the terms of compensation, performance indicators, and conditions for awarding bonuses to the heads of regional Infrastructure Restoration and Development Services. 2. Study on determining key performance indicators and justifying the salary of the head of a regional infrastructure restoration service (Excerpt from the minutes of the meeting of the Scientific and Technical Council of the State Enterprise "NIRI" dated December 8, 2025, No. 8)	3	3	9	1. Develop and submit for approval by the Ministry of Restoration, Infrastructure, and Transport of Ukraine a draft regulatory act, or adopt an internal regulatory document of the Agency for Restoration that will define an exhaustive list of components of the compensation for heads of regional infrastructure restoration and development services, as well as clear, transparent, and unambiguous conditions and criteria for bonus payments without the use of payment ranges. In the regulatory act, revise the approaches to bonus payments for heads of these services by transitioning from a guaranteed bonus model to a model of incentive payments, the amount of which depends on the degree to which established KPIs are achieved and confirmed performance results. The regulatory document should specify a methodology for calculating the bonus amount.	1. Third quarter of 2027. 2. Within one month after the regulatory act enters into force, but no later than the fourth quarter of 2027.	1. Director of the Finance and Economics Department; Head of the Human Resources Office; Head of the Legal Department. 2. Head of the Human Resources Office; Head of the Corruption Prevention and Detection Sector.	Within the limits of expenditures provided for in the state budget	1. A draft regulatory act has been developed and submitted for approval to the Ministry of Restoration, Infrastructure, and Transport of Ukraine or, alternatively, an internal regulatory document of the Agency for Restoration has been approved, which defines an exhaustive list of components of compensation and the conditions for their determination for the heads of regional Infrastructure Restoration and Development Services and persons performing their duties, as well as clear, transparent, and unambiguous conditions and criteria for bonus payments without the use of payment ranges. The regulatory act revises the approaches to bonus payments for heads of services by transitioning from a guaranteed bonus model to a model of incentive payments, the amount of which depends on the degree to which established KPIs are

				– bonuses are awarded in the absence of evidence of failure to meet targets, rather than for achieving specific operational results or meeting established KPIs.					2. In accordance with the regulatory document referred to in paragraph 1, establish new, relevant, prioritized, achievable, time-bound, and measurable KPIs for bonus payments for the heads of the Regional Infrastructure Restoration and Development Services.				met and verified performance results are achieved. The regulatory document sets forth a methodology for calculating the amount of bonuses and other incentive payments based on the degree to which established KPIs are met and verified performance results. 2. In accordance with the regulatory document referred to in paragraph 1, new, relevant, priority, achievable, time-bound, and measurable KPIs for bonus payments have been established for the heads of the Infrastructure Restoration and Development Services in the regions, as well as for those acting in their stead.
22	Human Resources Management, Management of State-Owned Property. Compensation, bonuses, and other payments to heads of enterprises under the jurisdiction of the Agency for Restoration.	The potential for decision-making in situations involving conflicts of interest, or the abuse of official authority by officials of the Agency for Restoration when determining the amount of salaries, conditions, criteria, and amounts of bonuses, as well as other payments (remuneration) to the heads of enterprises under the Agency for Restoration's jurisdiction.	The absence of uniform criteria (methodology) for calculating salary amounts within the limits established by law, the absence of approved conditions, differentiated indicators, and the amounts of bonuses and other remuneration for executives of enterprises under the jurisdiction of the Agency for Restoration, as well as insufficient regulation of the procedure for making relevant decisions, grant officials of the Agency for Restoration excessive discretion. Under such conditions, officials of the Agency for Restoration may be tempted to use their official powers for their own private interests or those of third parties when determining the terms of compensation for executives of enterprises under the Agency for Restoration's jurisdiction. This may lead to the inefficient use of enterprise funds and violations of the principles of reasonableness and proportionality when determining the terms of compensation for executives.	1. Excessive discretion on the part of officials of the Agency for Restoration, particularly when setting specific salary amounts within permitted ranges, as well as the terms, performance indicators, and amounts of bonuses, allowances, and other forms of compensation, due to the absence of an up-to-date departmental regulatory act governing the remuneration of executives at enterprises under the Agency for Restoration's jurisdiction. 2. Insufficient clarity, relevance, and prioritization of performance criteria and indicators (KPIs) for awarding bonuses to executives of enterprises under the jurisdiction of the Agency for Restoration.	1. Labor Law Provisions. Resolution of the Cabinet of Ministers of Ukraine No. 859 of May 19, 1999, "On the Conditions and Amounts of Remuneration for Heads of Enterprises Based on State or Municipal Property and Associations of State-Owned Enterprises"; Standard form of a contract with the head of a state-owned enterprise (Resolution of the Cabinet of Ministers of Ukraine No. 597 of August 2, 1995). 2. Contracts concluded with the heads of enterprises under the jurisdiction of the Agency for Restoration.	3	3	9	1. Approve a departmental regulatory act that will define an exhaustive list of remuneration components and the conditions for their determination for executives of enterprises under the jurisdiction of the Agency for Restoration, as well as clear, transparent conditions, differentiated performance indicators, and the amounts of bonuses and other forms of compensation. The conditions for bonuses shall be determined based on the degree to which established performance indicators are met and confirmed operational results are achieved. 2. In accordance with the regulatory act referred to in paragraph 1, new, relevant, prioritized, achievable, time-bound, and measurable KPIs for bonus payments shall be established for enterprise executives, as well as for individuals performing their duties.	1. Third quarter of 2027. 2. Within one month after the regulatory act enters into force, but no later than the fourth quarter of 2027.	1. Director of the Finance and Economics Department; Head of the Human Resources Department; Head of the Legal Department; heads of other structural units in accordance with their respective areas of responsibility. 2. Director of the Finance and Economics Department; Head of the Human Resources Division; Head of the Corruption Prevention and Detection Sector; heads of other structural units in accordance with their respective areas of responsibility.	Within the limits of expenditures provided for in the state budget	1. An internal regulatory act has been approved that defines an exhaustive list of compensation components and the conditions for their determination for the heads of enterprises under the jurisdiction of the Agency for Restoration, as well as clear, transparent conditions, differentiated performance indicators, and the amounts of bonuses and other remuneration. The conditions for bonuses are determined based on the degree to which established performance indicators are met and confirmed operational results are achieved. 2. In accordance with the regulatory act referred to in paragraph 1, new, relevant, prioritized, achievable, time-bound, and measurable KPIs for bonus payments have been established for enterprise managers, as well as for individuals performing their duties.

23	Human Resources Management. Management of State-Owned Assets. Monitoring compliance with legal requirements regarding the prevention and resolution of conflicts of interest.	The possibility of an inadequate response by officials of the Agency for Restoration to instances of violations of legal requirements regarding the prevention and resolution of conflicts of interest by heads of regional Infrastructure Restoration and Development Services, heads of enterprises, institutions, and organizations under the jurisdiction of the Agency for Restoration, or persons performing their duties.	In the event of a violation of the legal requirements regarding the prevention and resolution of conflicts of interest by the heads of regional Infrastructure Restoration and Development Services, the heads of enterprises, institutions, and organizations under the jurisdiction of the Agency for Restoration, or persons acting in their stead, the Agency for Restoration must ensure the timely detection of such violations and the implementation of response measures provided for by law and the Agency for Restoration's internal documents. The absence of a defined procedure for coordination among the Agency for Restoration's structural units regarding the identification of signs of violations of anti-corruption laws, the transmission of relevant information to the Sector for the Prevention and Detection of Corruption and to the Agency's management, as well as insufficient awareness among the Agency for Restoration's employees regarding signs of conflicts of interest among the heads of legal entities under the Agency for Restoration's jurisdiction, may lead to the untimely detection of and inadequate response to such violations. This may result in a failure to take or a delay in taking corrective measures, missing deadlines for holding those responsible to disciplinary accountability, and non-compliance with anti-corruption legislation.	1. Insufficient awareness among employees of the Agency for Restoration's structural units regarding the signs of an actual conflict of interest, as well as violations related to the prevention and resolution of conflicts of interest in the actions and decisions of the heads of regional Infrastructure Restoration and Development Services, the heads of enterprises under the Agency for Restoration's jurisdiction, or persons acting in their stead. 2. Lack of a clear internal procedure for reviewing documents for signs of a conflict of interest; lack of checklists with risk indicators. 3. Lack of a defined procedure for informing the Sector for the Prevention and Detection of Corruption and the leadership of the Agency for Restoration about identified signs or risks of violations. 4. Ineffectiveness of control procedures regarding actions and decisions taken by the heads of the Services for the Restoration and Development of Ukraine's Infrastructure, the heads of enterprises under the jurisdiction of the Agency for Restoration, or persons performing their duties, which are committed or adopted in their own interest.	1. The Procedure for Organizing Measures to Prevent and Resolve Conflicts of Interest at the State Agency for the Restoration and Development of Infrastructure of Ukraine, approved by Order No. N-254 of the Restoration Agency dated June 4, 2025. 2. The State Agency for Reconstruction's internal, undocumented operational procedures regarding the approval of incentive payments to heads of regional infrastructure reconstruction and development services. 3. The Code of Ethics and Conduct of the Agency for Restoration, which sets forth rules for the prevention and resolution of conflicts of interest among heads of regional infrastructure restoration and development services and persons entrusted with performing their duties. 4. An internal audit that identifies instances of violations but does not prevent them.	4	2	8	1. Amend the Procedure for Organizing Measures to Prevent and Resolve Conflicts of Interest at the State Agency for Restoration and Infrastructure Development of Ukraine, approved by Order No. H-254 of the Agency for Restoration dated June 4, 2025 No. N-254, to establish the procedure for interaction and information exchange between the Financial and Economic Department, the Human Resources Department, other structural units, and the sector for the prevention and detection of corruption regarding identified signs or risks of violations of the law, internal documents of the Agency for Restoration regarding the prevention and resolution of conflicts of interest in the actions and decisions of the heads of regional Infrastructure Reconstruction and Development Services, enterprises under the jurisdiction of the Agency for Restoration, or persons performing their duties; and the procedure for informing the leadership of the Agency for Restoration. 2. Develop and disseminate to the Financial and Economic Department, the Human Resources Department, and other structural units for use in their work a checklist describing typical risk indicators of violations regarding the prevention and resolution of conflicts of interest in the actions and decisions of the heads of regional Infrastructure Restoration and Development Services, enterprises under the jurisdiction of the Restoration Agency, or persons performing their duties. 3. Conduct internal training on (1) the implementation of the Procedure for Organizing Measures to Prevent and Resolve Conflicts of	December 1–2, 2026 January 2027 February 2027	1–3. Head of the Corruption Prevention and Detection Sector; Director of the Financial and Economic Department; Head of the Human Resources Department. 4. Chief Specialist for Internal Control Coordination; Head of the Corruption Prevention and Detection Sector.	Within the limits of expenditures provided for in the state budget	1. Amendments to the Procedure, approved by Order No. N-254 of the Agency for Restoration dated June 4, 2025, have been made. 2. A checklist has been developed and communicated to the Finance and Economics Department, the Human Resources Department, and other organizational units for use in their work. 3. An internal training session has been conducted. 4. A scheduled audit has been conducted. The audit findings have been brought to the attention of the Head of the Agency for Restoration for management decision-making.

									Interest at the State Agency for Restoration and Infrastructure Development of Ukraine, approved by Order No. H-254 of the Restoration Agency dated June 4, 2025 No. N-254, as amended in paragraph 1; (2) the application of the checklist provided for in paragraph 2; and (3) the procedure for holding the head (acting head) disciplinarily accountable. 4. Conduct a scheduled inspection of compliance with the Procedure, approved by Order of the Agency for Restoration No. N-254 dated June 4, 2025, at the Agency for Restoration and, on a selective basis, at the Restoration Services.				
24	Human Resources Department. Conducting a special review of candidates and appointing heads of legal entities under the jurisdiction of the Agency for Restoration	The possibility that an official of the Agency for Restoration may make an unlawful decision to appoint a candidate to the position of head of the Regional Infrastructure Restoration and Development Service, head of a legal entity under the Agency for Restoration's jurisdiction, or fail to notify law enforcement agencies despite established evidence that the candidate submitted forged documents or false information and failed to pass the special background check	Officials of the Agency for Restoration, due to ignorance of the law, a conflict of interest, external influence, the receipt of an unlawful benefit, or the negligent performance of official duties by subordinate employees, may—in violation of Part 2 of Article 58 of the Law of Ukraine "On Preventing Corruption"—decide to appoint a candidate to the position of head of the Regional Infrastructure Restoration and Development Service, or as the head of a legal entity under the jurisdiction of the Agency for Restoration, or fail to notify law enforcement authorities despite the established fact that a candidate submitted forged documents or false information and failed to pass a special background check	1. Official negligence on the part of officials and employees of the Agency for Restoration during the special vetting of candidates for positions. 2. Insufficient awareness among officials of the Agency for Restoration regarding the requirements of anti-corruption legislation. 3. Unresolved conflicts of interest among officials of the Agency for Restoration. 4. Unlawful influence by third parties on management decisions made by officials of the Agency for Restoration.	1. The Agency for Restoration conducts a special vetting of candidates for positions specified in the Law of Ukraine "On Preventing Corruption," in accordance with the procedures established by law. 2. Orders appointing candidates to positions specified in the Law of Ukraine "On Preventing Corruption" are approved, in accordance with the procedures established by law and the Agency's internal documents, by the Human Resources Department, the Legal Department, and the Corruption Prevention and Detection Unit, including for the purpose of conducting anti-corruption vetting of candidates for positions and identifying and resolving potential or actual conflicts of interest involving candidates for positions or officials of the	2	1	2	1. Conduct internal training for Human Resources Department staff on documenting the results of special background checks of candidates for positions, reporting the results of the checks, and the procedure for acting on them to the leadership of the Agency for Restoration. 2. Develop a checklist and action plan for the Human Resources Department based on the results of the special background check. 3. Ensure that all orders appointing candidates to positions—who are required to undergo a special background check—are approved in a sequential manner to prevent the appointment of individuals who have not passed the special background check. 4. Publish on the Agency for Restoration's website, in the "Transparency" section under "Government Cleanup," information regarding the special vetting of a candidate for the position of head of the Regional Infrastructure Restoration and Development Service, or as the head of a legal entity under the jurisdiction of the	1. October 2026. 2. October 2026. 3. On an ongoing basis, for each appointment order. 4. Within three days of the candidate's appointment to the position.	1. Head of the Human Resources Department; Head of the Corruption Prevention and Detection Sector. 2. Head of the Human Resources Department; Head of the Corruption Prevention and Detection Sector. 3. Head of the Human Resources Department; Head of the Corruption Prevention and Detection Sector. 4. Head of the Human Resources Department; Head of the Communications Sector	Within the limits of expenditures provided for in the state budget	1. An internal training session was conducted for civil servants of the Human Resources Department on documenting the results of special background checks of candidates for positions, reporting the results of the checks, and the procedure for acting on the findings to the leadership of the Agency for Restoration. 2. A checklist and action plan for the Human Resources Department based on the results of the special background check were developed. 3. A system was established to ensure that all orders appointing candidates to positions requiring a special background check are approved in a sequential manner. 4. Information regarding the appointment of the head of the Regional Infrastructure Restoration and Development Service and the head of a legal entity under the

					Agency for Restoration (in the event that a connection with the candidate or any other private interest that could influence decision-making is identified). 3. Provisions of anti-corruption legislation regarding the prevention and resolution of conflicts of interest, as well as the establishment of restrictions and prohibitions for public servants. Existing control measures allow for the minimization of the sources of corruption risk identified in paragraphs 3 and 4.				Agency for Restoration, specifying the last name, first name, and patronymic of the person to be appointed, as well as information regarding their actual appointment—to enable public oversight.				under the jurisdiction of the Agency for Restoration—including the appointee's last name, first name, and patronymic—is published on the Agency for Restoration's website in the "News" section within three days of the appointment.
25	Human Resources Management. Management of State-Owned Assets. Approval of leave for heads of legal entities under the jurisdiction of the Agency for Restoration	Potential for abuse of official position, decision-making, or failure to act in the face of an unregulated conflict of interest by officials of the Agency for Restoration when approving leave for heads of public-law legal entities under the Agency for Restoration's jurisdiction	Officials of the Agency for Restoration are authorized to approve leave for the heads of legal entities under the Agency's jurisdiction in accordance with the relevant requirements set forth in the entities' charters, service regulations, or contracts with their heads. There is a risk of abuse of excessive discretionary powers, official position, or decision-making (taking or refraining from taking actions) in situations involving an unregulated conflict of interest when approving leave, with the aim of enabling officials of the Agency for Restoration to exert administrative pressure, create administrative dependence, and exert unlawful influence on the decision-making of executives of legal entities under the Agency for Restoration's jurisdiction.	1. Excessive discretionary powers of officials of the Agency for Restoration, the procedure for exercising which is not defined (para. 20 of the Model Contract with the Head of a State-Owned Enterprise). 2. Lack of approved schedules for annual leave for heads of legal entities under the jurisdiction of the Agency for Restoration.	1. Provisions of contracts with heads of state-owned enterprises under the jurisdiction of the Agency for Restoration. 2. Prohibitions, restrictions, and procedures provided for by anti-corruption legislation. 3. Provisions of labor legislation.	3	2	6	1. Implement a procedure for approving annual leave schedules for heads of legal entities under the jurisdiction of the Agency for Restoration and for persons acting in their stead. 2. When approving vacations for heads of legal entities under the jurisdiction of the Agency for Restoration, or for persons acting in their stead, adhere to the approved vacation schedules (para. 1).	1. January 2027 (for 2027 vacations), January 2028 (for 2028 vacations), January 2029 (for 2029 vacations) 2. On an ongoing basis, when approving vacations for heads of legal entities under the jurisdiction of the Agency for Restoration, or for persons performing their duties.	1. Head of the Human Resources Department 2. Head of the Human Resources Department	Within the limits of expenditures provided for in the state budget	1. The procedure for approving annual leave schedules for heads of legal entities under the jurisdiction of the Agency for Restoration and persons acting in their stead has been implemented. Annual schedules have been approved. 2. Annual leave has been granted in accordance with the approved schedules.
26	Organization and maintenance of the internal control and risk management system at the Agency for Restoration and at enterprises, institutions, and organizations under its jurisdiction.	The possibility of improper functioning of the internal control and risk management system, which may contribute to the emergence of corruption risks at the Agency for Restoration and at enterprises, institutions, and organizations under its jurisdiction.	The regulatory framework governing the powers of the Agency for Restoration and the enterprises, institutions, and organizations under its jurisdiction—with regard to organizing and ensuring the functioning of the internal control and risk management system—does not fully comply with the requirements of budgetary legislation. Insufficient integration of internal control and risk management into	1. The definition of the Agency for Restoration's authorities regarding ensuring the functioning of the internal control system, as provided for in the Regulations on the State Agency for the Restoration and Development of Infrastructure of Ukraine, does not comply with the requirements	1. Budget Code of Ukraine. 2. "Basic Principles for the Implementation of Internal Control by Budget Fund Administrators," approved by Resolution of the Cabinet of Ministers of Ukraine No. 1062 dated December 12, 2018.	3	4	12	1. Conduct a comprehensive assessment of the status and functioning of the internal control and risk management system at the Agency for Infrastructure Restoration and Development and at the enterprises, institutions, and organizations under its jurisdiction, including compliance with the requirements of Article 26 of the Budget Code	1. Fourth quarter of 2026 2. Fourth quarter of 2026. 3. First quarter of 2027 4. Fourth quarter of 2027 5. Beginning in the first quarter of 2028—on an ongoing basis (at least once a year) 6. Beginning in the third quarter of 2028—on an ongoing basis	1. Chief Specialist for Internal Control Coordination; Head of the Internal Audit Department 2. Head of the Legal Department; heads of structural units, independent chief specialists, Chief Specialist for Internal Control Coordination.	Within the limits of expenditures provided for in the state budget	1. A comprehensive assessment of the organisation and operation of the internal control and risk management system at the Agency for Restoration and at the enterprises, institutions, and organizations under its jurisdiction was conducted; based on the assessment results,

			unclear division of powers and responsibilities, a formalistic approach to risk identification and assessment, as well as insufficiently effective monitoring and control mechanisms create conditions for the improper functioning of the internal control system. Under these conditions, the timely detection of violations, deficiencies, and corruption risks is hindered, which may lead to officials of the Agency for Restoration making management decisions without proper oversight, breaches of executive discipline, the illegal, inefficient, or ineffective use of budget funds, as well as delayed responses to identified violations.	of the Budget Code of Ukraine and the Basic Principles for the Implementation of Internal Control by Budget Fund Administrators, approved by Resolution of the Cabinet of Ministers of Ukraine No. 1062 of December 12, 2018 No. 1062 (as amended). 2. A formalistic approach to the organization and functioning of the internal control and risk management system. 3. Insufficient integration of internal control into management processes, as well as the absence of adequate mechanisms for process owners to be accountable to and subject to oversight by the Agency's management. 4. Inadequate organization of processes for identifying, assessing, documenting, monitoring, and responding to risks. 5. Unclear allocation of functions, authorities, and responsibilities among participants in the internal control system. 6. Insufficient effectiveness of procedures for monitoring the functioning of the internal control system, implementing response measures, and rectifying identified deficiencies.	3. Order of the Ministry of Finance No. 326 dated June 27, 2025, "On Approval of the Form of the Head's Declaration on Internal Control" 4. Conducting internal audits in accordance with approved plans and providing recommendations for rectifying identified deficiencies. 5. Conducting internal monitoring of the implementation of measures to ensure the functioning of the internal control and risk management system. 5. Periodically reviewing and updating internal regulatory documents on internal control and risk management				of Ukraine and the Basic Principles of Internal Control approved by Resolution No. 1062 of the Cabinet of Ministers of Ukraine. 2. Prepare and introduce amendments to the Regulations on the State Agency for Infrastructure Restoration and Development of Ukraine, as well as to the founding and internal documents of enterprises, institutions, and organizations under its jurisdiction, in order to bring the authorities responsible for ensuring the functioning of the internal control system into compliance with the requirements of the law. 3. Develop and approve internal regulatory documents governing the organization and operation of the internal control and risk management system, in particular regarding the allocation of roles and responsibilities, risk management, monitoring, and reporting. 4. Ensure the implementation of the internal control and risk management system in the activities of the structural units of the Agency for Restoration and the enterprises, institutions, and organizations under its jurisdiction, including the identification of process owners, their authorities, responsibilities, and accountability mechanisms. 5. Introduce regular monitoring of the functioning of the internal control and risk management system, including self-assessment, analysis of performance results, internal audit, and monitoring of the implementation of risk mitigation measures. 6. Ensure the development, implementation, and monitoring of corrective actions based on the results of monitoring, self-assessments, and	7. Beginning in the third quarter of 2027—annually	3. Heads of structural units, independent chief specialists, and the chief specialist for internal control coordination. 4. Chief specialist for internal control coordination. 5. Chief specialist for internal control coordination. 6. Chief Specialist for Internal Control Coordination; Head of the Internal Audit Division 7. Chief Specialist for Internal Control Coordination; Head of the Human Resources Department.		corresponding conclusions and recommendations were prepared. 2. Proposals to amend the Regulations on the Agency for Restoration were prepared and submitted in accordance with established procedures, and the relevant founding and internal documents were brought into compliance with legal requirements. 3. Internal regulatory documents governing the organization and operation of the internal control and risk management system were approved. 4. The internal control and risk management system has been implemented; process owners, their authorities, responsibilities, and accountability mechanisms have been defined. 5. Regular monitoring of the functioning of the internal control and risk management system has been introduced. 6. Based on the results of monitoring, self-assessments, and internal audits, corrective actions are developed and implemented; their execution is monitored. 7. Training has been conducted for heads of organizational units, process owners, and other responsible individuals on internal control and risk management.

									self-assessments, and internal audits, including the rectification of identified deficiencies, the improvement of control measures, and the adjustment of management processes. 7. Organize training for heads of structural units, process owners, and other responsible persons regarding the organization and functioning of the internal control and risk management system in accordance with the requirements of budgetary legislation and Resolution No. 1062 of the Cabinet of Ministers of Ukraine.				
27	Conducting audit engagements and providing audit consulting while ensuring the independence and objectivity of internal auditors.	The ability to conduct internal audits in situations involving actual or potential conflicts of interest during the performance of audit engagements and audit consulting.	During the conduct of audit engagements and audit consulting, employees of the Agency for Restoration's internal audit department may have a personal interest in the activities of the entity being audited, its officials, or the results of the audit. In the absence of appropriate mechanisms for the timely identification and resolution of conflicts of interest, as well as procedures for recusal (self-recusal) of employees from participating in audit investigations or audit consulting, there is a risk that internal audits may be conducted under conditions of an actual or potential conflict of interest. This can lead to incomplete identification of violations, distortion of internal audit results, management decisions based on unreliable or incomplete audit findings, and a loss of confidence in the internal audit function.	1. Potential misconduct on the part of the person conducting the internal audit. 2. The presence of a conflict of interest. 3. Lack of a protocol for action, procedures for documenting and responding to instances of interference in the auditors' activities. 4. Auditors' dependence on management or employees of the audited entity. 5. Lack of safeguards to protect auditors from undue influence.	Procedures for Conducting Internal Audits and Establishing Internal Audit Units, approved by Resolution of the Cabinet of Ministers of Ukraine No. 1001 dated September 28, 2011; Internal Audit Standards, approved by Order of the Ministry of Finance of Ukraine No. 1247 dated October 4, 2011 (as amended by Order of the Ministry of Finance of Ukraine No. 147 dated May 24, 2022), registered with the Ministry of Justice of Ukraine on October 20, 2011 under No. 1219/19957, Code of Ethics for Employees of the Internal Audit Unit, approved by Order of the Ministry of Finance of Ukraine No. 1217 dated September 29, 2011, registered with the Ministry of Justice of Ukraine on October 17, 2011 under No. 1195/19933. Procedure for Conducting Internal Audit Activities within the System of the State Agency for Restoration and Infrastructure Development of Ukraine (Order of the Agency for Restoration No. N-208 dated May 19, 2023)	2	4	8	1. Development and approval of a list of indicators (criteria) according to which selective monitoring of compliance with the requirements of the Procedure for Conducting Internal Audit Activities within the Agency for Restoration is carried out. 2. Conducting selective monitoring of audit procedures. 3. Training auditors on the protocol for action, procedures for documenting and responding to instances of interference in auditors' activities, adherence to the principles of independence, ethics, and the prevention of conflicts of interest.	1. First quarter of 2027 2. Beginning in the second quarter of 2027—on an ongoing basis (at least once a year) 3. Beginning in the second quarter of 2027—annually	1-2. Head of the Internal Audit Division; Head of the Corruption Prevention and Detection Sector. 3. Head of the Corruption Prevention and Detection Sector; Head of the Human Resources Department; Head of the Internal Audit Division.	Within the limits of expenditures provided for in the state budget	1. A list of indicators (criteria) has been approved, in accordance with which selective monitoring of compliance with the requirements of the Procedure for Conducting Internal Audit Activities within the Agency for Restoration's system is carried out. 2. Random checks were conducted on internal audit procedures in accordance with the approved indicators (criteria); a report (or reports) was prepared based on the results of the checks, identifying the deficiencies found and providing recommendations for their correction. 3. Training (seminars, workshops, and working meetings) was conducted for auditors on the procedure for responding to and documenting instances of interference in their activities, as well as on adherence to the principles of independence, professional ethics, and the prevention of conflicts of interest; at least 80% of auditors completed the training. .

28	Legal support for the activities of the Agency for Restoration regarding the representation of its interests in court, the preparation of procedural documents, the formulation of legal positions, and the conduct of procedural actions.	The possibility of using official authority or related opportunities for private gain while representing the Agency for Restoration's interests in court, which may lead to inadequate protection of the state's interests, loss of state property or budget funds, or court decisions in favor of interested parties.	When representing the Agency for Restoration in court, employees of the Agency's legal department prepare procedural documents, formulate legal positions, ensure the submission of evidence, participate in court hearings, and perform other procedural actions necessary for the proper protection of the Agency for Restoration's interests. In accordance with the Code of Administrative Procedure of Ukraine, the Civil Procedure Code of Ukraine, and the Commercial Procedure Code of Ukraine, the parties are obligated to prove the circumstances to which they refer; in cases specified by law, the burden of proving the legality of decisions, actions, or inactions by a public authority rests with that authority. In the absence of adequate mechanisms for internal control, verification of legal positions, allocation of responsibility, and timely resolution of conflicts of interest, there is a risk that official powers may be abused for private gain while representing the interests of the Agency for Restoration in court—specifically through the failure to submit or the untimely submission of evidence, the failure to meet procedural deadlines, failure to take necessary procedural steps or other actions (inaction), which may negatively affect the outcome of court proceedings. This may result in inadequate protection of the interests of the Agency for Restoration and the state, the loss of court cases, the loss of state property or budget funds, as well as financial damage to the interests of the state.	1. Insufficient regulation of internal control procedures governing the representation of the Agency for Restoration's interests in court, particularly regarding the verification of legal positions and the adoption of key procedural decisions. 2. Lack of proper procedures for approving legal positions and specific procedural decisions (admitting a claim, dismissing a claim, waiving the right to appeal or file a cassation appeal, etc.). 3. The existence of discretionary powers when representing the interests of the Agency for Restoration in court, coupled with a lack of sufficient mechanisms to ensure compliance with procedural deadlines, the completeness of the evidentiary record, and the proper conduct of procedural actions. 4. Insufficient integrity among employees, improper performance of their official duties (negligence), and the absence of systematic measures to foster a culture of integrity when representing the interests of the Agency for Restoration in court.	1. Oversight by the legal department's management of the handling of claims and lawsuits and the representation of the Agency for Restoration's interests in court. 2. Reporting on the status of claims and litigation work in accordance with subparagraph 14 of paragraph 8.1 of Section VIII of the Procedure for Interaction, approved by Order No. 319 of the Ministry of Infrastructure of Ukraine dated August 17, 2015. 3. Application of the provisions of Ukrainian procedural law regarding the procedure for legal representation in court. 4. Internal document flow and approval of procedural documents (where relevant procedures exist). 5. General requirements of anti-corruption legislation regarding the prevention and resolution of conflicts of interest.	2	2	4	1. Development and approval of an internal document defining the list of procedural actions to be carried out exclusively with the approval of the Agency for Restoration's management or the head of the legal department, including withdrawal of a claim, dismissal of a claim, admission of a claim, conclusion of a settlement agreement, and waiver of an appeal or cassation appeal. 2. Introduction of selective internal oversight over the representation of the Agency for Restoration's interests in court through the analysis of procedural documents, court decisions, and, if necessary, technical records of court hearings. 3. Introduce collegial representation of the Agency for Restoration's interests in court in cases of heightened importance by ensuring the participation of two or more representatives, as decided by the head of the Legal Department. 4. Introduce periodic internal monitoring of the quality of the Agency for Restoration's representation in court, including compliance with procedural deadlines, the completeness of evidence submitted, and the fulfillment of procedural obligations. 5. Conduct training for employees of legal departments on professional ethics, integrity, the prevention and resolution of conflicts of interest, as well as the proper representation of the Agency for Restoration's interests in court.	1. First quarter of 2027 2. Beginning in the second quarter of 2027—on an ongoing basis 3. Second quarter of 2027 4. Beginning in the third quarter of 2027—on an ongoing basis 5. Beginning in the third quarter of 2027—on an ongoing basis	1. Head of the Legal Department. 2. Head of the Legal Department; Chief Specialist for Internal Control Coordination 3. Head of the Legal Department 4. Head of the Legal Department; Chief Specialist for Internal Control Coordination. 5. Head of the Legal Department; Head of the Corruption Prevention and Counteraction Sector.	Within the limits of expenditures provided for in the state budget	1. An internal document has been approved that defines the list of procedural actions carried out exclusively with the approval of the management of the Agency for Restoration or the head of the Legal Department. 2. Selective internal controls have been introduced to monitor the representation of the Agency for Restoration's interests in court; based on the results of these controls, relevant certificates, reports, or statements are prepared, identifying any deficiencies found and providing recommendations for their correction. 3. Categories of court cases in which collegial representation is applied have been defined, and the participation of two or more representatives in such cases has been ensured in accordance with the established procedure. 4. Periodic monitoring of the status of court cases and compliance with procedural deadlines has been introduced; the results of this monitoring are documented and used to address identified shortcomings. 5. Training has been conducted

29	Legal support for the activities of the Agency for Restoration regarding the initiation, consideration, and adoption of decisions on holding officials materially liable in accordance with Article 237 of the Labor Code of Ukraine.	The potential for the misuse of official authority or related opportunities for private gain by failing to take measures to hold officials financially liable who are guilty of unlawfully dismissing or transferring employees, or of delaying the execution of a court decision regarding reinstatement.	Pursuant to Article 237 of the Labor Code of Ukraine, an official guilty of unlawfully dismissing or transferring an employee to another position, or of delaying the execution of a court order to reinstate an employee, shall be liable to compensate for the damage caused to the enterprise, institution, or organization in connection with the payment to the employee for time of forced absence from work or time spent performing lower-paid work. In the absence of an internal control procedure for the application of Article 237 of the Labor Code of Ukraine—which defines the procedure for coordination among structural units, the analysis of court decisions, and the adoption of management decisions regarding holding responsible officials financially liable—officials of the Agency for Restoration may fail to take appropriate measures. This may result in failure to recover damages caused to the Agency for Restoration, as well as to enterprises, institutions, and organizations under its jurisdiction; inefficient use of budget funds; and inadequate protection of the state's property interests.	The absence of an internal control procedure for the application of Article 237 of the Labor Code of Ukraine, which would define the procedure for interaction between the legal, human resources, and financial departments, the analysis of court decisions, and the initiation of proceedings to hold responsible officials financially liable in accordance with Article 237 of the Labor Code of Ukraine.	1. The Legal Department provides support for court cases related to labor disputes. 2. Court decisions are enforced in accordance with the law. 3. The Legal Department conducts a legal analysis of court decisions that have become final.	2	3	6	Developing and implementing an internal procedure to monitor the application of Article 237 of the Labor Code of Ukraine, which will define the procedure for coordination between the legal, human resources, and financial departments; analyzing each court decision regarding the reinstatement of an employee; assessing whether there are grounds for holding the responsible officials financially liable, making the appropriate management decisions, and monitoring their implementation.	1. Second quarter of 2027; 2. Beginning in the third quarter of 2027—on an ongoing basis.	Head of the Legal Department; Head of the Human Resources Department; Director of the Finance and Economics Department; Chief Specialist for Internal Control Coordination.	Within the limits of expenditures provided for in the state budget	1. The internal procedure for monitoring the application of Article 237 of the Labor Code of Ukraine—which defines the procedure for coordination among structural units, the analysis of court decisions, and the initiation of proceedings to hold responsible officials financially liable—has been approved and put into effect. 2. All court decisions regarding the reinstatement of employees of enterprises, institutions, and organizations under the jurisdiction of the Agency for Restoration are analyzed in accordance with the approved internal procedure, and, where grounds exist, proceedings are initiated to hold responsible officials financially liable.
30	Management of state-owned assets with regard to the review, analysis, and approval of financial and investment plans for state-owned enterprises under the jurisdiction of the Agency for Restoration.	The possibility of using official authority or related opportunities for private gain during the review and approval of financial and investment plans for state-owned enterprises under the jurisdiction of the Agency for Restoration.	The Agency for Restoration reviews, analyzes, and approves the financial and investment plans of state-owned enterprises under its jurisdiction based on the submitted documents, calculations, and other materials. In the absence of clear criteria for assessing the validity of the indicators in financial and investment plans, a uniform procedure for their analysis, requirements for documentary support of calculations, adequate internal controls, and the timely resolution of conflicts of interest among officials of the Agency for Restoration, there is a risk that officials may use their official authority or related opportunities for private gain during the review and approval of financial and investment plans of state-owned enterprises.	1. The existence of discretionary authority during the review and approval of financial and investment plans of state-owned enterprises in the absence of clear and sufficiently detailed criteria for assessing their economic soundness. 2. Insufficient regulation of the procedure for analyzing the financial and investment plans of state-owned enterprises, as well as insufficient oversight of the validity of their indicators and the decision-making process regarding their approval.	1. The requirements for developing a financial plan for a state-owned enterprise and preparing a report on its implementation were approved by Order No. 350 of the Ministry of Economy, Environment, and Agriculture of Ukraine dated August 28, 2025, No. 350, "On the Approval of a Standard Form for Submitting Consolidated Indicators of Financial Plans of State-Owned Enterprises and Methodological Recommendations for the Development of Financial Plans for State-Owned Enterprises."	2	3	6	1. Develop and approve internal criteria for assessing the economic soundness of the indicators in the financial and investment plans of state-owned enterprises, based on the requirements of the law, in particular the Methodological Recommendations on the Development of Financial Plans for State-Owned Enterprises, approved by Order No. 350 of the Ministry of Economy dated August 28, 2025. 2. Conduct selective audits of the financial and investment plans of state-owned enterprises to verify their compliance with legal requirements, in particular the Methodological Recommendations on the Development of Financial Plans	1. Fourth quarter of 2027. 2. Beginning in 2028.	1-2 Director of the Financial and Economic Department; Head of the Financial and Economic Monitoring Division.	Within the limits of expenditures provided for in the state budget;	1. Internal criteria for assessing the economic soundness of the indicators in the financial and investment plans of state-owned enterprises have been approved and are applied during their review. 2. Internal assessment criteria have been approved and are applied during the review of the financial and investment plans of state-owned enterprises.

			This could lead to the approval of financial and investment plans whose figures are not supported by proper calculations, contain economically unsound indicators, or do not correspond to the enterprise's actual financial condition, the enterprise's production needs or investment priorities, which may result in the adoption of unfounded management decisions, the inefficient use of state resources, and the improper management of state-owned assets.		2. The submission, review, and approval of financial plans are carried out in the Ministry of Economy of Ukraine's information and analytical system, "Unified Database of Financial Reports," which automatically records user actions and maintains a history of document processing. 3. If inconsistencies or insufficient justification of indicators are identified, draft financial plans shall be returned to the subordinate entities for revision.				State-Owned Enterprises, approved by Order No. 350 of the Ministry of Economy dated August 28, 2025, as well as the soundness of their indicators.				
31	Management of state-owned property with regard to the review of documents and approval of the disposal or leasing of property belonging to public-law legal entities under the jurisdiction of the Agency for Restoration.	The possibility of using official authority or related opportunities for private gain during the approval of the alienation or leasing of property belonging to public-law legal entities under the jurisdiction of the Agency for Restoration.	The Agency for Restoration reviews documents regarding the approval of the alienation or lease of property belonging to business entities under its jurisdiction, verifies their compliance with legal requirements, and prepares draft decisions. The presence of discretionary powers during the review of documents, the absence of sufficiently detailed criteria for assessing the validity of decisions, and insufficient oversight of their preparation create an opportunity for officials of the Agency for Restoration to use their official powers or related opportunities for private gain when approving the disposal or leasing of property. This may lead to the approval of the disposal or leasing of state property without proper economic and legal justification, the inefficient use of state property, harm to the state's property interests, and the adoption of unfounded management decisions regarding the administration of state-owned assets.	1. Insufficient regulation of the procedure for approving the disposal of property and the leasing of property. 2. Insufficient internal control over decision-making regarding the management of state property. 3. Lack of clearly defined deadlines and oversight of document review.	1. The alienation of state-owned property is carried out in accordance with the Procedure for the Alienation of State-Owned Property, approved by Resolution No. 803 of the Cabinet of Ministers of Ukraine dated June 6, 2007. 2. The leasing of property is carried out in accordance with the Civil Code of Ukraine and the Law of Ukraine "On the Lease of State and Municipal Property." 3. Approval of property disposal is carried out by the Commission for Reviewing Issues Related to Property Disposal in accordance with Order No. N-186 of the Agency for Restoration dated April 24, 2025. 4. Decisions regarding the approval of property disposal are made taking into account the conclusions and recommendations of the Commission for Reviewing Issues Related to Property Disposal.	2	4	8	1. Establish permanent internal controls to ensure compliance with the procedures for approving the disposal of property and the leasing of property, as defined by law and the internal documents of the Agency for Restoration. 2. Develop and approve regulations for reviewing applications for approval of property disposition and property leasing. 3. Establish clear deadlines for reviewing applications for approval of property disposition and property leasing.	1. Starting in the second quarter of 2027—on an ongoing basis 2. Second quarter of 2027 3. Second quarter of 2027	1. Head of the State Property Management Division; Chief Specialist for Internal Control Coordination. 2. Head of the State Property Management Division; Head of the Legal Department. 3. Head of the State Property Management Division	Within the limits of expenditures provided for in the state budget	1. A permanent internal control system has been implemented to ensure compliance with the procedures for approving the disposal of property and the leasing of property in accordance with the requirements of the law and the internal documents of the Agency for Restoration; the results of this control are documented. 2. Regulations have been approved for the review of applications regarding the approval of property disposition and the leasing of property; these regulations define the review procedure, the responsible officials, the list of required documents, and the stages of decision-making. 3. The regulations establish deadlines for reviewing applications regarding the approval of property disposition and the leasing of property; compliance with these deadlines is ensured during the review process.

32	Management of state-owned property with regard to overseeing the activities of enterprises, institutions, and organizations under the jurisdiction of the Agency for Restoration concerning the management, use, and preservation of state-owned property.	The potential for the misuse of official authority for private gain while exercising oversight over the activities of enterprises, institutions, and organizations under the jurisdiction of the Agency for Restoration regarding the management, use, and preservation of state-owned property.	The Agency for Restoration exercises control over the activities of enterprises, institutions, and organizations under its jurisdiction regarding the management, use, and preservation of state-owned property assigned to such entities. In the absence of appropriate oversight mechanisms, defined procedures for conducting oversight measures, documentation of their results, proper monitoring of the implementation of adopted decisions, and timely resolution of conflicts of interest among officials of the Agency for Restoration, there is a risk that official powers may be used for private gain during the exercise of such oversight. This could lead to the failure to detect, or the delayed detection of, violations of legislation governing the management of state property; the illegal or inefficient use of state-owned assets; harm to the state's property interests; and the Restoration Agency's failure to properly fulfill its functions as the managing authority for state-owned assets.	Possible misconduct by officials while performing functions related to the management of state-owned property falling under the jurisdiction of the Agency for Restoration. Insufficient accounting and control over state-owned property falling under the jurisdiction of the Agency for Restoration.	Conducted in accordance with Resolution No. 439 of the Cabinet of Ministers of Ukraine dated September 10, 2014, "On Approval of the Regulations on the State Agency for the Restoration and Development of Ukraine's Infrastructure," and the Laws of Ukraine "On the Management of State-Owned Assets" and "On State Registration of Real Rights to Real Property and Encumbrances Thereon"	3	4	12	1. Implementation of the software system (database) for managing state-owned property (state property) of the Agency for Restoration, designed to automate the processes of managing state-owned property, maintaining records thereof, monitoring its condition and the efficiency of its use, as well as recording information regarding the assignment of property, its transfer, alienation, write-off, and leasing. 2. Development and approval of the Regulations on the system (database) for managing state-owned property (state assets) of the Agency for Restoration.	1. Q2–Q4 2027 2. Q3 2027	1. Head of the State Property Management Division; Head of the Digital and Innovation Development Department. 2. Head of the State Property Management Division; Head of the Legal Department.	Within the limits of expenditures provided for in the state budget	1. A system (database) for managing state-owned property (state assets) of the Agency for Restoration has been implemented and put into operational use; this system ensures the maintenance of records for state assets, the collection and updating of information on state-owned property, the recording of transactions involving the allocation, transfer, disposal, write-off, and leasing of property; the generation of analytical information regarding state property management; and the monitoring of the implementation of tasks related to the management of state-owned property. 2. The Regulations on the System (Database) for Managing State-Owned Assets (State Property) of the Agency for Restoration have been approved; these regulations define the procedures for its operation, administration, data entry and updating, the delineation of user access rights, and the use of the system.
33	Organizing efforts to prevent and detect corruption by ensuring the functioning of channels for reporting possible instances of corruption or corruption-related offenses and providing safeguards for whistleblowers.	The possibility of inadequate functioning of the corruption reporting system and whistleblower protection mechanisms.	At the Agency for Restoration, the system for reporting corruption and ensuring the protection of whistleblowers may not function effectively if employees lack sufficient awareness of the mechanisms for reporting possible instances of corruption or corruption-related offenses, the safeguards for whistleblower protection, and the procedures for using available reporting channels, in particular the Unified Whistleblower Reporting Portal.	Insufficient internal communication, training, and outreach regarding the procedure for reporting corruption, the rights and protections afforded to whistleblowers, as well as the lack of systematic measures to foster a culture of whistleblowing and trust in the corruption reporting system.	1. The Procedure for Handling Reports of Possible Acts of Corruption or Corruption-Related Offenses, as well as Other Violations of the Law of Ukraine "On Preventing Corruption," has been approved. 2. The Regulations on the Operation of Mechanisms to Encourage Whistleblowers and Foster a Culture of Reporting Possible Acts of Corruption	1	2	2	1. Ensuring that employees are required to be briefed upon hiring on the rights of whistleblowers, the safeguards for their protection, the procedure for reporting possible instances of corruption or corruption-related offenses, and the available reporting channels. 2. Conducting systematic outreach and awareness-raising activities regarding the rights of whistleblowers, guarantees of their protection, available reporting channels, and	1. Starting in the third quarter of 2026—on an ongoing basis 2. Starting in the first quarter of 2027—on an ongoing basis 3. Starting in the second quarter of 2027—annually 4. Starting in the first quarter of 2027—on an ongoing basis 5. Starting in the second quarter of 2027—on an ongoing basis 6. Starting in the fourth quarter of 2027—annually	1. Head of the Human Resources Department; Head of the Corruption Prevention and Detection Sector. 2. Head of the Communications Sector; Head of the Corruption Prevention and Detection Sector. 3. Head of the Corruption Prevention and Detection Sector; Head of the Human Resources Department. 4. Head of the Corruption Prevention and Detection Sector.	Within the limits of expenditures provided for in the state budget; funds from international technical assistance	1. 100% of newly hired employees have been briefed on the rights of whistleblowers, guarantees of their protection, the procedure for reporting possible acts of corruption or corruption-related offenses, and the available reporting channels, and have acknowledged receipt of this information in writing or electronically.

			A lack of a culture of reporting potential corruption, fears of negative consequences, insufficient awareness of state protections for whistleblowers, and the role of authorized officials in preventing and detecting corruption may lead to a reluctance among employees of the Agency for Restoration to report potential corruption or corruption-related offenses. Under such conditions, the timely detection and prevention of corruption-related offenses becomes more difficult, and the effectiveness of the corruption reporting system and employees' trust in whistleblower protection mechanisms may decline.		or Corruption-Related Offenses have been approved. An authorized unit (or authorized person) for the prevention and detection of corruption is in operation. 3. Internal, regular, and external channels for reporting possible instances of corruption or corruption-related offenses are operational, including the Unified Whistleblower Reporting Portal. Compliance with legal requirements regarding the protection of whistleblowers is ensured. 4. Informational materials have been developed and made available regarding the procedure for reporting possible instances of corruption or corruption-related offenses, as well as the rights and protections afforded to whistleblowers. 5. Information and awareness-raising activities are conducted regarding the operation of the corruption reporting system and the protection of whistleblowers.				the operation of the Unified Whistleblower Reporting Portal. 3. Organizing and conducting regular training for employees on the practical use of channels for reporting corruption—including the Unified Whistleblower Reporting Portal—and on safeguards for whistleblowers. 4. Strengthen the role of the designated unit (or designated person) responsible for preventing and detecting corruption by conducting consultations, providing methodological assistance, and offering informational support to employees regarding the operation of the corruption reporting system and the protection of whistleblowers. 5. Implementing systematic measures to foster a culture of whistleblowing and increase employees' trust in the corruption reporting system as an integral part of the Agency for Restoration's corporate culture. 6. Conducting periodic anonymous surveys of employees regarding their level of awareness of whistleblowers' rights, safeguards for their protection, and trust in the corruption reporting system.		5. Head of the Corruption Prevention and Detection Sector; Head of the Communications Sector. 6. Head of the Corruption Prevention and Detection Sector; Head of the Human Resources Department.		2. Information materials regarding the rights of whistleblowers, guarantees for their protection, available reporting channels, and the operation of the Unified Whistleblower Reporting Portal have been posted on the official website and internal information resources of the Agency for Restoration, and these materials are kept up to date. 3. Training for employees was conducted in accordance with the approved plan; information regarding completion of the training has been documented. 4. Consultations, informational and explanatory events, and methodological assistance were provided to employees regarding the operation of the corruption reporting system and the protection of whistleblowers. 5. Communication initiatives were implemented to foster a culture of whistleblowing, raise employee awareness, and build trust in the corruption reporting system. 6. An anonymous survey of employees was conducted regarding their level of awareness of whistleblowers' rights, guarantees of their protection, and the level of trust in the corruption reporting system; the survey results were analyzed and used to plan further informational and training activities.

34	Organizing efforts to prevent and detect corruption with regard to ensuring compliance with financial control requirements by persons authorized to perform state functions.	The possibility of failing to file a declaration or filing it late, as well as failure to report or late reporting of significant changes in financial status by persons authorized to perform state functions.	Persons authorized to perform state functions are required, in accordance with the Law of Ukraine "On the Prevention of Corruption," to submit declarations in a timely manner and to report significant changes in their financial status in the cases and in the manner prescribed by law. Insufficient awareness among certain employees of the Agency for Restoration regarding financial control requirements, the lack of proper internal communication, monitoring of compliance with established deadlines, and oversight of legislative compliance may result in the failure to file or the late filing of declarations, as well as the failure to report or the late reporting of significant changes in financial status. This could result in violations of financial control laws, legal liability for those responsible, and negatively impact the Agency's ability to uphold the principles of transparency, integrity, and openness in its operations.	1. Insufficient oversight of compliance with legal requirements regarding the timely submission of declarations and notifications of material changes in financial status by persons authorized to perform state functions. 2. Insufficient awareness among employees of the Agency for Restoration and entities under its jurisdiction regarding the requirements of legislation in the area of financial control, in particular the procedure for submitting declarations and notifications of significant changes in financial status. 3. The absence or insufficient automation of internal controls and reminders regarding deadlines for submitting declarations and notifications of significant changes in financial status.	1. Interaction between the Corruption Prevention and Detection Sector and the independent structural units of the Agency for Restoration during the hiring and dismissal of employees and the making of certain payments to employees is carried out in accordance with the Regulations approved by Order No. N-70 of the Agency for Restoration dated February 11, 2025. 2. Training and informational and educational activities are conducted on compliance with financial control legislation. 3. The Corruption Prevention and Detection Sector provides consultations to persons authorized to perform state functions regarding the completion and submission of declarations, as well as notifications of significant changes in financial status. 4. The Corruption Prevention and Detection Sector monitors the timeliness of declaration submissions and notifies declarants of upcoming submission deadlines.	3	3	9	1. Ensuring ongoing oversight of compliance with the Regulations on Interaction within the State Agency for the Restoration and Development of Infrastructure of Ukraine between the authorized unit for the prevention and detection of corruption and independent structural units during the hiring and dismissal of employees and the making of certain payments to employees. 2. Verifying the timely submission of declarations by employees of the Agency for Restoration, candidates for public office, and individuals who have ceased activities related to the performance of state functions. 3. Conducting training on compliance with financial control legislation. 4. Developing and disseminating informational and explanatory materials on financial control. 5. Providing consultations by staff of the Corruption Prevention and Detection Sector regarding compliance with financial control laws.	On an ongoing basis throughout 2026–2028, with updates as legislation changes	1. Head of the Corruption Prevention and Detection Sector; Head of the Human Resources Department. 2. Head of the Corruption Prevention and Detection Sector. 3. Head of the Corruption Prevention and Detection Sector; Head of the Human Resources Department. 4. Head of the Corruption Prevention and Detection Sector; Head of the Communications Sector. 5. Head of the Corruption Prevention and Detection Sector.	Within the limits of expenditures provided for in the state budget; funds from international technical assistance	1. Continuous monitoring was ensured of compliance with the Regulations on Interaction within the State Agency for Restoration and Infrastructure Development of Ukraine between the authorized unit for the prevention and detection of corruption and independent structural units during the hiring and dismissal of employees and the making of certain payments to employees. 2. An audit was conducted to verify the timely submission of declarations by 100% of declarants subject to such oversight under the law. 3. Training was provided to employees on compliance with financial control legislation in accordance with the approved plan; records of training completion were documented. 4. Informational and explanatory materials on financial control were developed and communicated to employees, and their updates were ensured in the event of changes to the law. 5. Employees were provided with consultations on compliance with financial control laws.

35	Organizing efforts to prevent and detect corruption, including providing information and advice, identifying and monitoring compliance with legal requirements regarding the prevention and resolution of conflicts of interest.	The possibility that Agency for Restoration employees may violate legal requirements regarding the prevention and resolution of conflicts of interest while performing their official duties.	Insufficient awareness among Agency for Restoration employees regarding legal requirements for the prevention and resolution of conflicts of interest, a lack of adequate internal communication and advisory support, as well as insufficient oversight of compliance with relevant requirements, may lead to Agency for Restoration employees failing to report the existence of an actual or potential conflict of interest, failure to take measures to resolve it, and the making of decisions or taking of actions while in a conflict of interest. This could result in Agency of Reconstruction employees violating legal requirements regarding the prevention of corruption, making decisions while in a conflict of interest, subjecting those responsible to legal liability, and negatively impacting public trust in the Agency of Reconstruction's activities.	1. Insufficient awareness among the Agency for Restoration's employees regarding the legal requirements for preventing and resolving conflicts of interest and the procedures to follow should one arise. 2. Insufficient oversight of employees' compliance with legal requirements regarding the prevention and resolution of conflicts of interest.	1. The prevention and resolution of conflicts of interest at the Agency for Restoration are carried out in accordance with the requirements of Section V of the Law of Ukraine "On the Prevention of Corruption." 2. The organization of work to prevent and resolve conflicts of interest at the Agency for Restoration is carried out in accordance with the Procedure for Organizing Measures to Prevent and Resolve Conflicts of Interest at the State Agency for Restoration and Infrastructure Development of Ukraine. 3. Agency employees are provided with guidance on preventing and resolving conflicts of interest. 4. The Sector for the Prevention and Detection of Corruption reviews reports of actual or potential conflicts of interest and provides appropriate recommendations for their resolution.	2	3	6	1. Systematically conduct training sessions, briefings, and informational and educational activities on the prevention and resolution of conflicts of interest, as well as keep Agency employees informed of the latest clarifications, methodological recommendations, and other information from the National Agency for Corruption Prevention (NACP). 2. Conducting tests (assessments) to evaluate the knowledge of the Agency for Restoration's employees regarding the requirements of anti-corruption legislation, particularly concerning the prevention and resolution of conflicts of interest. 3. Conducting surveys (questionnaires) of the Agency for Restoration's employees regarding the presence of close relatives who work at the Agency for Restoration, at business entities under its jurisdiction, or who have contractual relationships with the Agency for Restoration or such entities. 4. Conducting random audits of employees' compliance with legal requirements regarding the prevention and resolution of conflicts of interest, as well as compliance with legislation and internal procedures.	1. Starting in the first quarter of 2027—on an ongoing basis 2. Starting in the second quarter of 2027—annually 3. Starting in the third quarter of 2027—annually 4. Starting in the second quarter of 2027—on an ongoing basis	1. Head of the Corruption Prevention and Detection Sector; Head of the Human Resources Department; Head of the Communications Sector. 2–3. Head of the Corruption Prevention and Detection Sector; Head of the Human Resources Department. 4. Head of the Corruption Prevention and Detection Sector.	Within the limits of expenditures provided for in the state budget; international technical assistance funds	1. Training (briefings) was conducted for employees on the prevention and resolution of conflicts of interest; employees were provided with the latest clarifications, methodological recommendations, and other informational materials from the National Agency for Corruption Prevention (NAZK). 2. Testing (assessment) was conducted to evaluate employees' knowledge of legal requirements regarding corruption prevention, particularly concerning the prevention and resolution of conflicts of interest; the test results were summarized and used to identify the need for additional training activities. 3. A survey was conducted among employees regarding whether they have close relatives working at the Agency for Restoration, at business entities under its jurisdiction, or in contractual relationships with the Agency for Restoration or such entities; the survey results were analyzed and taken into account when implementing measures to prevent and resolve conflicts of interest. 4. Random inspections were conducted to verify employees' compliance with legal requirements regarding the prevention and resolution of conflicts of interest and adherence to internal regulations; based on the inspection results, recommendations were prepared to address any identified violations (if any).

36	Organization of efforts to prevent and detect corruption with regard to providing information, offering consultations, and monitoring compliance by Agency for Restoration employees with the restrictions established by law regarding holding concurrent positions and engaging in other types of activities.	The possibility that Agency for Restoration employees may violate the requirements of Article 25 of the Law of Ukraine "On the Prevention of Corruption" regarding restrictions on holding concurrent positions and engaging in other activities.	Insufficient awareness among Agency for Restoration employees regarding the restrictions established by law on holding concurrent positions and engaging in other activities, the lack of adequate internal communication, oversight of compliance with such restrictions, and timely detection of violations may lead to non-compliance with the requirements of Article 25 of the Law of Ukraine "On Preventing Corruption." This could result in actual or potential conflicts of interest for employees of the Agency for Restoration while performing their official duties, violations of anti-corruption legislation, legal liability for those at fault, and a negative impact on ensuring the integrity of the Agency for Restoration's operations.	1. Insufficient awareness among employees of the Agency for Restoration and of enterprises, institutions, and organizations under the Agency's jurisdiction regarding the requirements of anti-corruption legislation concerning restrictions on holding concurrent positions and engaging in other types of activities. 2. Insufficient oversight of employees' compliance with legal requirements regarding restrictions on holding concurrent positions and engaging in other activities.	Employees of the Corruption Prevention and Detection Sector provide consultations to persons authorized to perform state functions on the application of anti-corruption legislation.	2	3	6	1. Systematically conduct training sessions, workshops, and informational and educational activities on compliance with restrictions regarding holding concurrent positions and engaging in other types of activities, as well as ensure that employees of the Agency for Restoration are informed of the latest clarifications, methodological recommendations, and other information from the National Agency for Corruption Prevention (NACP) on these issues. 2. Conducting tests for employees of the Agency for Restoration to assess their level of knowledge regarding the restrictions established by law on holding concurrent positions and engaging in other activities. 3. Conducting introductory orientation upon hiring regarding the requirements of anti-corruption legislation, in particular the established restrictions on holding concurrent positions and engaging in other activities.	1. Beginning with the approval of the Agency for Restoration's anti-corruption program in accordance with the approved schedule. 2. Twice a year. 3. Upon hiring	1. Head of the Corruption Prevention and Detection Sector; Head of the Human Resources Department; Head of the Communications Sector. 2–3 Head of the Corruption Prevention and Detection Sector; Head of the Human Resources Department.	Within the limits of expenditures provided for in the state budget; international technical assistance funds	1. Training and informational sessions were conducted on compliance with restrictions regarding holding concurrent positions and engaging in other activities; employees were provided with up-to-date explanations, methodological recommendations, and other informational materials from the National Agency for Corruption Prevention (NACP). 2. Testing (assessment) was conducted to evaluate employees' knowledge of the restrictions established by law regarding holding concurrent positions and engaging in other activities; the test results were summarized and used to determine the need for additional training activities. 3. Introductory training on the requirements of anti-corruption legislation—specifically, the established restrictions on holding concurrent positions and engaging in other activities—was provided to 100% of employees hired during the reporting period; the fact that the training was conducted was documented.