





“Institutional convergence of Ukraine’s international public procurement under the European integration”

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INSTITUTIONAL CONVERGENCE OF UKRAINE'S INTERNATIONAL PUBLIC PROCUREMENT UNDER THE EUROPEAN INTEGRATION

Abstract

The relevance of this study derives from the strategic role of international public procurement in Ukraine's public finance system and its critical importance for post-war reconstruction. The purpose is to assess how the transformation of Ukraine's procurement through institutional convergence with the EU *acquis*, a shift toward public-value creation, and readiness for value-oriented recovery affects its effectiveness under wartime conditions. The methodology combines a systemic and comparative approach with historical-institutional analysis and regulatory examination, drawing on more than forty Ukrainian legal acts, EU directives, OECD and Transparency International reports, and procurement data from ProZorro and TED for 2019–2025. Quantitative evidence indicates a marked increase in international donor financing, rising from €1.1 million in 2019 to €20.2 million in 2025, signaling intensified support for reconstruction and institutional alignment. The results indicate that institutional convergence, public value creation, and recovery readiness operate as mutually reinforcing processes. The findings partially confirm all three hypotheses: convergence enhances transparency, competition, and public trust; value transformation is reflected in procurement's evolution from a procedural function to a mechanism integrating economic, social, and innovation objectives; and readiness for value-driven reconstruction depends on combining accelerated procedures with legality, integrity, and digital oversight. The study concludes that further advancement requires sustained digitalization, professionalization, and continued adherence to EU standards.

Keywords

public procurement, public financial management, European integration, post-war recovery, institutional reform, governance, transparency, accountability, Ukraine, public value creation

JEL Classification

H57, H83, F15, O52, P35

INTRODUCTION

The reorganization of international public procurement in Ukraine has gained particular significance in the context of European integration and the ongoing war, which simultaneously accelerates and complicates public administration reform. Changes to the regulatory framework, the revision of managerial principles, and rising public expectations regarding transparency and integrity have created conditions under which procurement is no longer viewed as a purely technical function, but as a critical mechanism shaping the quality of the state. This dual dynamic – the imperative of European integration and the pressure of a wartime economy – renders the procurement domain a key subject of scholarly inquiry.

At the center of academic debate lies a set of conceptual uncertainties. It remains unclear whether alignment with EU standards entails not only legal harmonization but also an institutional transformation of behavioral practices; whether the system can maintain effectiveness

under crisis conditions without deviating from fundamental principles of accountability and legality; and whether procurement can genuinely evolve into an instrument for generating public value that integrates the state's economic, social, and innovation priorities. The absence of clear answers to these questions constitutes a research problem: the need to determine the depth and direction of institutional change in public procurement and to understand its actual role in shaping Ukraine's contemporary financial and administrative architecture.

This complexity arises because the public procurement sector stands at the intersection of three interconnected transformation processes. First, ongoing institutional convergence with the EU acquis is reshaping regulatory and managerial foundations, challenging established administrative norms. Second, the sector is increasingly expected to generate public value by integrating economic, social, and innovation-oriented objectives, requiring a departure from traditional compliance-driven bureaucratic models. Third, international procurement has become central to Ukraine's readiness for value-oriented post-war recovery, where accelerated procedures must coexist with robust transparency and integrity safeguards supported by digital oversight and donor-compliance mechanisms. It is at this multidimensional juncture that a distinct research field emerges – one aimed at understanding the substantive nature of procurement transformation and assessing the system's capacity to respond to the simultaneous pressures of war, reform, and reconstruction.

1. LITERATURE REVIEW AND HYPOTHESES

The evolution of public procurement theory demonstrates a gradual transition from a strictly legal-procedural approach to a strategically oriented mechanism of public governance capable of generating public value and supporting the state's institutional transformation. Early procurement models were embedded in administrative paradigms that prioritized formal compliance with legislation, transparency, and corruption prevention. While these frameworks established minimum standards of accountability, they offered limited flexibility for addressing broader socio-economic objectives or responding to dynamic managerial challenges (Flynn & Davis, 2015). As noted by Thai (2009) and Dimitri et al. (2006), such a purely procedural logic significantly constrained the development of procurement as an instrument of public policy and fiscal governance.

Consequently, since the mid-1990s, both theory and practice have undergone a conceptual shift toward models that conceptualize procurement as a mechanism of macroeconomic influence, a driver of innovation, a tool for labor market support, and an instrument for strengthening regional cohesion. Contemporary approaches emphasize not only cost minimization but also long-term public value creation and the strategic allocation of

public resources (Thai, 2009; Albano et al., 2013). The integration of life-cycle methodologies, risk-oriented management, environmental and social criteria, and innovation-driven procurement instruments illustrates the shift from a reactive bureaucratic function to a proactive, future-oriented governance tool (Alhola et al., 2017; Mélon, 2020; Pouikli, 2021).

This transformation has been reinforced by interdisciplinary perspectives that frame procurement as an expression of state capacity shaped by organizational competencies, professionalization, and institutional design (Almarri & Gardiner, 2014). Accordingly, the literature argues that price-based performance indicators alone are insufficient for assessing the broader societal outcomes of procurement and should be complemented by measures of social impact, public value, and institutional trust (Grandia & Volker, 2023; Schäfer et al., 2024). In this sense, procurement increasingly functions as a structural component of modern public administration, with the potential to enhance social cohesion, environmental sustainability, and local economic development (Thai, 2017; Flynn & Davis, 2015).

Empirical studies further demonstrate that public procurement can facilitate business access to credit, reduce investment uncertainty, and stimulate innovation – effects that are par-

ticularly relevant for post-war reconstruction (Gabriel, 2024; Schäfer et al., 2024). International frameworks, including the EU International Procurement Instrument and broader sustainable and circular procurement policies, reinforce the integration of environmental and innovation priorities into procurement systems (EC, 2012, 2025). The *acquis*, articulated through Directives 89/665/EEC, 92/13/EEC, 92/50/EEC, 2004/17/EC, 2004/18/EC, 2007/66/EC, 2014/23/EU, 2014/24/EU, 2014/25/EU, and 2014/55/EU (Legislation of EU, 1989, 1992a, 1992b, 2004a, 2004b, 2007, 2014a, 2014b, 2014c), provides a regulatory foundation governing competition, non-discrimination, review mechanisms, concession management, and digitalization in procurement processes. Existing research shows that compliance with EU standards enhances institutional resilience and governance quality but also introduces challenges related to administrative capacity and technical conformity (Gelderman et al., 2010; Ruohonen, 2020). In Ukraine, harmonization with the EU *acquis* has been pursued through comprehensive legislative reforms (Laws No. 1490-III; 1197-VII; 922-VIII), governmental strategies (Orders No. 175-r, 2016; No. 76-r, 2024), and the implementation of digital standards and institutional innovations (Resolutions No. 166/2016; No. 710/2019; No. 1216/2018). This trajectory reflects a continued shift toward a procurement system aligned with European norms and capable of supporting broader governance and reconstruction needs.

Recent scholarship also highlights the expanding significance of public value approaches, which assess procurement through its contribution to sustainable development, innovation, and social inclusion (Grandia & Volker, 2023; Núñez Ferrer, 2020). Within this framework, green and innovation-oriented procurement are increasingly recognized as mechanisms for stimulating clean technologies, fostering innovation markets, and generating high-value solutions (Alhola & Nissinen, 2018; EC, n.d.; UKRI, 2022). Accordingly, the role of public procurement has expanded beyond a technical function serving public needs to encompass the formation of innovation ecosystems, the creation of market incentives, and the delivery of socially oriented outcomes (Alhola et al., 2017; Mélon, 2020; Pouikli, 2021).

At the same time, the literature emphasizes that the future effectiveness of procurement systems depends significantly on digital automation, data-based oversight, and the strategic development of human capital (KPMG, n.d.). These trends reflect emerging governance challenges related to the use of artificial intelligence, ESG requirements, and rapid digital transformation in public-sector operations (Schapper et al., 2006). Scholars caution that fragmented or poorly coordinated reforms can weaken strategic coherence and undermine system performance (Grandia & Volker, 2023). Against this backdrop, Ukraine's ProZorro system is frequently cited as a prominent example of how "transparency by design" can be institutionalized amid large-scale administrative reform and heightened security constraints (Transparency International Ukraine, 2021, 2025).

Yet military operations significantly complicate the functioning of Ukraine's procurement system. Analytical studies document the necessity of accelerated procedures, temporary legal exemptions, and growing corruption risks under martial law (Bilobrovenko & Vyshniak, 2025; Polovynkina, 2024; Ministry of Economy of Ukraine, 2025). Nonetheless, digital monitoring tools, donor-driven oversight, and international financial controls partially mitigate these risks and help sustain accountability (EC, 2025; Pircher, 2022). Ukrainian scholarship (Hruzkyi, 2021; Ovrामets, 2018; Tkachenko, 2024; Zaiats et al., 2024) similarly demonstrates that procurement increasingly performs strategic and institutional functions even during wartime, while remaining constrained by uneven administrative capacity, operational risks, and structural vulnerabilities.

Collectively, contemporary literature identifies three principal trajectories in the evolution of public procurement systems. First, a structural shift toward EU-harmonized, digitally enabled, and accountability-oriented procurement regimes is evident, embedding European norms of competition, procedural review, and electronic interaction (Gelderman et al., 2010; Ruohonen, 2020). This shift defines the regulatory boundaries of transformation and provides the basis for institutional modernization – an agenda advancing in Ukraine through legislative reforms and procurement development strategies. Second, a substantial body

of research underscores the expanding public-value framework, within which procurement is seen as an instrument for achieving economic, innovation-driven, environmental, and social outcomes (Grandia & Volker, 2023; Núñez Ferrer, 2020). In this context, green and innovation-oriented procurement operate as catalysts for clean technologies and innovation markets (Alhola & Nissinen, 2018; EC, n.d.; UKRI, 2022). This trend is complemented by rising emphasis on digital automation, data governance, and professional capacity building as prerequisites for strategic effectiveness (KPMG, n.d.; Schapper et al., 2006). Ukraine's ProZorro system is widely recognized as a leading example of such approaches in a country undergoing deep administrative reform under security constraints (Transparency International Ukraine, 2021, 2025).

Third, persistent governance challenges continue to hinder the implementation of modern procurement approaches. These challenges are particularly acute in crisis and wartime environments, where corruption risks, procedural derogations, and informal pressures intensify (Bilobrovenko & Vyshniak, 2025; Polovynkina, 2024; Ministry of Economy of Ukraine, 2025). Nevertheless, digital monitoring mechanisms, donor-compliance frameworks, and international financial supervision can mitigate governance risks and strengthen institutional resilience under conditions of extreme volatility (EC, 2025; Pircher, 2022). Ukrainian studies indicate that, despite ongoing reforms, procurement remains vulnerable to uneven administrative capacity, wartime disruptions, and structural instability (Hruzkyi, 2021; Ovrarnets, 2018; Tkachenko, 2024; Zaiats et al., 2024).

Despite the expanding body of scholarship, several conceptual gaps remain. First, limited research examines how procurement systems adapt under the simultaneous pressures of European integration, wartime governance, and preparation for value-oriented post-war reconstruction. Second, little is known about how institutional convergence, public-value creation, and recovery readiness interact as mutually reinforcing – or potentially conflicting – processes. These gaps underscore the need for a systematic analysis of procurement transformation in Ukraine across the interconnected contexts of reform, conflict, and reconstruction.

Drawing on this conceptual landscape and recognizing the dual pressures of European integration and wartime governance, this study aimed to assess how the transformation of Ukraine's procurement – through institutional convergence with the EU acquis and shift toward public-value creation – affects its effectiveness under wartime conditions. Therefore, we formulate three interrelated hypotheses reflecting the core dimensions of procurement transformation in Ukraine:

- H1: Ukraine's public procurement system is moving toward alignment with EU standards, enhancing transparency, competition, and accountability.*
- H2: Procurement in Ukraine is shifting from an administrative function to a mechanism for generating public value by integrating economic, social, and innovation objectives.*
- H3: Ukraine's capacity for post-war, value-oriented reconstruction depends on the procurement system's ability to accelerate procedures while maintaining transparency and integrity, supported by digital oversight and donor-compliance mechanisms.*

2. METHODOLOGY

This study employs a systemic analytical framework to examine the transformation of Ukraine's public procurement system in the context of European integration and value-oriented recovery preparedness. The methodological design follows a three-stage algorithm aligned with the research hypotheses on institutional convergence (*H1*), value transformation (*H2*), and readiness for value-based post-war reconstruction (*H3*). A structured comparative analysis was conducted between Ukrainian public procurement legislation and the EU acquis, including Directives 2014/23/EU, 2014/24/EU, 2014/25/EU, as well as the regulatory frameworks of international financial institutions (EBRD, EIB, and OECD). This comparison identifies the degree of institutional convergence, remaining discrepancies, and the trajectory of alignment with European standards. Primary data were drawn from Ukrainian laws, government resolutions, and EU regulatory documents.

To assess the shift from cost-based procurement toward a public-value orientation, the study applied a politico-institutional analysis focused on the roles of domestic actors and external stakeholders (donor organizations, IFIs). Evidence was obtained from official policy reports (OECD, KPMG), Transparency International assessments, and operational data from the ProZorro and TED systems.

Using a historical-evolutionary approach, we traced wartime adaptations of procurement procedures and evaluated the system's readiness for post-war reconstruction. This included the examination of accelerated procedures, risk-mitigation instruments, and digital oversight mechanisms, based on Ukraine's emergency procurement regulations, wartime monitoring reports, and international evaluations.

Overall, the methodology integrates comparative, institutional, and evolutionary analytical methods, providing a coherent assessment of how Ukraine's procurement system evolves across the three dimensions captured by the research hypotheses.

3. RESULTS

At the empirical stage, Hypothesis 1 is examined through comparative institutional and legal analysis, enabling the assessment of how Ukraine's procurement system has progressively aligned with EU regulatory principles and governance standards.

EU public procurement aims to establish a unified internal market through directive compliance, which fights protectionism while promoting market competition. The single market introduction in the 1990s developed procurement directives that improved transparency and encouraged foreign companies to join procurement activities (Gelderman et al., 2010). The EU public procurement reform of 2014 brought a major change to procurement practices by redefining procurement as an instrument for promoting economic growth alongside social and environmental objectives (Pouikli, 2021). The 2014 Directives established core procurement principles: impartiality, procedural transparency, market competitiveness,

and efficiency in the use of public funds (Value for Money (VfM)). To maintain equilibrium between financial efficiency and product quality, the EU applied the MEAT (Most Economically Advantageous Tender) concept, which relies on a comprehensive life-cycle cost assessment. The procurement process evolves from basic cost reduction to achieve strategic goals through its new role. Evidence of this transformation is found in the European Commission's 2017 identification of six key priorities for turning public procurement into a powerful driver of sustainable, innovative, and fair market practices (Table 1).

Public procurement systems now focus on sustainable practices through Green Public Procurement (GPP) implementation across all EU Member States, according to Pouikli (2021) and Mélon (2020). The procurement systems of EU countries drive clean-tech solutions and innovative technology adoption through their market-shaping reforms, which promote innovative bids (Alhola & Nissinen, 2018). The procurement function has evolved into an instrument of strategic public policy, influencing economic outcomes, driving social progress, and supporting environmental sustainability. The EU uses pre-commercial purchasing (PCP) and innovation-oriented public procurement (PPI) as examples to drive innovation and encourage technological advancement. PCP formally fall outside the GPA, as they are concerned with R&D activities, enabling localization of development stages while maintaining competition (EC, n.d.). In the United Kingdom, a similar mechanism – SBRI – provides funding for innovation while ensuring the retention of intellectual property rights by companies (UKRI, 2022). An additional transformative tool is the application of VfM and LCC, which reconcile fiscal responsibility with sustainability objectives such as enhancing energy performance and minimizing environmental impact.

The implementation of strategic procurement needs enhanced transparency and integrity measures. The OECD and Transparency International state that innovative procurement methods require e-procedure accessibility together with strong review systems and anti-corruption protection (Transparency International, 2025).

Table 1. Key priorities and barriers to the transformation of public procurement within the EU's sustainable development policy

Source: Our composition based on Núñez Ferrer (2020).

| Strategic priority | Content | Obstacles |
|--|--|--|
| Widespread implementation of strategic procurement | Systematic application of Innovative, Green and Social Criteria (MEAT), including GPP, SPP, PCP, PPI in all procurement. | Lack of clarity of policy and legal framework, violation of the rules of the internal market when establishing environmental or social criteria, and lack of a single definition of "circularity" |
| Professionalization of public customers | Advanced training, skill development, involvement of specialists, and overcoming risk aversion in the field of procurement | |
| Improving access to the procurement market | Ensuring the participation of SMEs and reducing barriers for suppliers in cross-border procedures | Market barriers |
| Transparency, integrity, and quality data | Ensuring the openness of procurement information, access to data, and monitoring of environmental and social impacts | Lack of innovative products on the market, low business participation in PCP/PPI, and difficulty in agreeing on time and requirements in tenders |
| Digitalization of procurement processes | Using ICT to automate, analyze tenders, monitor results, and improve the efficiency of strategic procurement | Limited technical and administrative capacity Low level of technical awareness of GPP/SPP; lack of personnel, tools for monitoring, reporting, LCC analysis; lack of electronic procurement systems |
| Cooperation through centralized procurement | Creation of centralized procurement bodies or competence centers for procurement on a country or regional scale, allowing for the scaling of green procurement and the sharing of best practices | Financial and budgetary constraints Annual budgeting does not consider life cycle costs (LCCs); Environmental externalities are often ignored in assessments |

The EU also seeks to ensure that public expenditure is efficient and consistent with Member States' obligations towards cross-border integration and cooperation (Ruohonen, 2020). Policy shifts during global shocks, such as those triggered by the COVID-19 outbreak, have underscored the need for adaptive frameworks that enhance the EU's capacity for collective governance while maintaining transparency and legality in public contracting (Pircher, 2022). The rationale presented within the 2012 draft for the International Procurement Instrument stressed, from the outset, the necessity of this mechanism to improve the Union's capacity in trade negotiations (EC, 2012). The EU maintains control over third-country supplier access through Regulation (EU) 2022/1031, WTO GPA, bilateral agreements, and Association Agreement mechanisms. The European Commission used this instrument to limit Chinese medical product imports during 2025 (EC, 2025).

Thus, Europe drives sustainable development and worldwide market competition. Organizations achieve adaptable decision-making systems by integrating procurement into social transformation initiatives that support innovation and inclusivity.

The development of public procurement in Ukraine shows a slow yet disputed evolution that

continues in the present times while focusing on European Union law compliance (see Table 2). The procurement system of Ukraine underwent a major transformation from 2009 to 2026 through sequential steps, which focused on EU standardization, EU value implementation, procurement transparency, efficiency, and non-discrimination protection. This process has encompassed several strategic stages, each directed toward the ongoing adaptation of domestic legislation to the EU acquis, strengthening institutional capacity, digitalization of processes, and Ukraine's integration into the integrated European market for public purchasing.

The first period, from 2009 to 2015, brought about the closure of the Tenders Chamber of Ukraine, which marked the end of opaque practices while establishing a new regulatory structure. The revised Law of Ukraine on Procurement of Goods, Works, and Services with Public Funds from 2010 established the first major step toward transparent procurement practices with non-discriminatory procurement methods. The period saw Ukraine join the WTO Government Procurement Agreement (GPA), enabling participation in international public purchasing markets and requiring Ukraine to align its national procedures with international standards. The EU directives

Table 2. Institutional development of the Ukrainian public procurement system in view of the implementation of European values

Source: Cabinet of Ministers of Ukraine (2016a, 2016b, 2018, 2024), Legislation of EU (2007, 2014a, 2014b), Ministry of Social Policy of Ukraine (2019), Verkhovna Rada of Ukraine (2015).

| Period | Stage Name | Regulatory documents | Key reforms | Implemented European values |
|-----------|---|--|---|--|
| 2009–2015 | Preparing for transparency and harmonization | Law No. 922-VIII, 2015. Ratification of the WTO/GPA Agreement | Liquidation of the Tender Chamber; creation of an authorized body; the beginning of the adaptation of EU directives; ProZorro prototype | Transparency (elimination of corruption schemes) Non-discrimination (openness to international norms) Efficiency (the beginning of digital transformation) |
| 2016–2017 | Creation of legislative prerequisites for integration with the EU | Law No. 922-VIII, 2015, Resolution of the Cabinet of Ministers of Ukraine No. 166, 2016 Order of the Cabinet of Ministers of Ukraine No. 175-r, 2016 | Implementation of ProZorro, Reflection of the principles of Directives 2014/24/EU and 2014/25/EU | Transparency (electronic system) Competitiveness (open bidding) Non-discrimination (uniform rules for all) |
| 2017–2019 | Institutional transformation | Order of the Ministry of Social Policy of Ukraine No. 234, 2019, Resolution of the Cabinet of Ministers of Ukraine No. 1216, 2018 | Professionalization of buyers, Differentiation of the roles of institutions | Professionalism (personnel training) Efficiency (clear structure) Responsibility (delimitation of functions) |
| 2019–2020 | Harmonization of procedures | Law No. 114-IX Implementation of ProZorro Market | Updated tender documentation, E-catalogues | Innovativeness (electronic catalogues) Efficiency (simplification of procedures) Transparency (access to information) |
| 2020–2023 | Institutional strengthening | Settlement of framework agreements | Expansion of the functionality of the procurement system, Preparation for public-private partnership | Sustainability (long-term planning) Partnership (cooperation with business) Liability (framework agreements) |
| 2024–2026 | Extended harmonization | Resolution of the Cabinet of Ministers of Ukraine No. 76-r Strategy 2024–2026 | Implementation of EU Directives 2014/23/EU (on concessions), 2007/66/EU (on appeal procedures), 2014/25/EU (within the public services sector)- Decree of the Cabinet of Ministers of Ukraine No. 76-r, Unified Training System | Non-discrimination (appeal procedures) Professionalism (certification) Sustainability (institutional stability) |

from 2004, which included Directive 2004/18/EC and Directive 2004/17/EC, formed the basis for implementing additional regulatory integration measures.

The new procurement framework implemented competitive dialogue and innovation partnerships, framework agreements, dynamic purchasing systems, e-auctions, reserved contracts, transparency measures, competition promotion, digital transformation, and non-discrimination principles. The law required all public procurement activities to use the ProZorro e-procurement system, which functioned as an innovative tool to ensure transparency. Resolution of the Cabinet of Ministers of Ukraine No. 710, 2016, established procurement transparency standards, while Resolution of the Cabinet of Ministers of Ukraine No. 166, 2016, outlined

strategic objectives that included building institutional capacity and integrating the European information system.

The period from 2017 to 2019 focused on institutional development of professional procurement specialists through the Ministry of Social Policy Order No. 234, 2019, and the creation of centralized purchasing bodies through the Cabinet of Ministers Resolution No. 1216, 2018, and the definition of procurement entity roles and their authorized representatives. The established measures followed the principles defined in Directive 92/50/EEC and Directive 2004/18/EC. The procurement institutions achieved better performance and higher levels of accountability and integrity through these measures. The implementation of training programs, certification systems, and professional standards followed this period.

The 2019–2020 period introduced Law No. 114-IX (2019), which updated tender documentation and implemented ProZorro Market electronic catalogues and national registry integration. The new measures adopted Directive 2014/55/EU on electronic invoicing to create a more transparent system that promotes innovation and accessibility. The electronic system obtained new features that allowed it to perform automated procurement control, auditing, and monitoring functions.

The procurement system underwent institutional development from 2020 to 2023. The procurement system adopted framework agreement provisions set out in Article 33 of Directive 2014/24/EU to establish flexible and efficient long-term operational methods. The Government of Ukraine created the Public Procurement System Reform Strategy 2024–2026 to build public-private partnerships while advancing digital transformation, international collaboration, and sustainable practices. The current stage incorporates resilience values together with partnership principles and institutional unity into its framework.

The upcoming period from 2024 to 2026 will bring full EU norm alignment through the implementation of Directive 2014/23/EU (concessions), Directive 2007/66/EC (remedies procedures), and Directive 2014/25/EU (utilities procurement), and Directives 92/13/EEC and 89/665/EEC (remedies). The Cabinet of Ministers Order No. 76-r (2024) enables the development of a unified system for procurement specialist training and certification and professional growth, which follows European standards for professional conduct, discrimination prevention, and ethical conduct. The proposed new Public Procurement Law includes dynamic purchasing systems, innovation partnerships, and joint procurement and project competitions to optimize budget utilization during post-war reconstruction.

Taken together, these forthcoming regulatory, institutional, and procedural developments reflect the culmination of a long-term trajectory of Europeanisation and provide a coherent empirical foundation for assessing Hypothesis 1. The empirical material provides only partial confirmation of Hypothesis 1. Although Ukraine demonstrates sustained progress in aligning procure-

ment legislation with EU directives, establishing professionalization mechanisms, and expanding digital transparency tools, the convergence process remains incomplete. The evidence shows that full harmonization is planned for 2024–2026, including the implementation of directives on concessions, utilities procurement, and remedies, as well as the development of a unified training and certification system. These forthcoming steps indicate that institutional alignment is still in progress rather than fully achieved.

Given that institutional convergence under Hypothesis 1 is only partially confirmed, it becomes necessary to investigate whether these regulatory and structural shifts are accompanied by bigger qualitative changes. Accordingly, the analysis proceeds to examine Hypothesis 2, which focuses on the value-oriented transformation of the procurement system. To verify this hypothesis, the study applies a historical-evolutionary and institutional analysis, which enables an examination of how successive regulatory reforms, digitalization measures, and shifts in governance paradigms have shaped the transformation of Ukraine's public procurement system. This methodological lens provides the foundation for tracing the system's long-term trajectory, situating current institutional dynamics within the broader continuum of its development.

The formation of the national procurement system, along with its alignment to global standards, is characterized by both complexity and multi-staged reforms. Multiple institutional and regulatory changes have emerged throughout this development process. The academic study of Ukrainian public procurement development reveals that researchers hold differing opinions on how the system evolved through legal frameworks, economic systems, and technological advancements. Reflecting the positions of Ukrainian scholars, the transformation of the national procurement system (see Figure 1) is increasingly viewed as a key component of contemporary public governance, focused on creating public value.

According to Tkachenko (2024), the development of public procurement in Ukraine can be conditionally divided into four stages: from its initial legal formation in the 1990s to the phase of reform

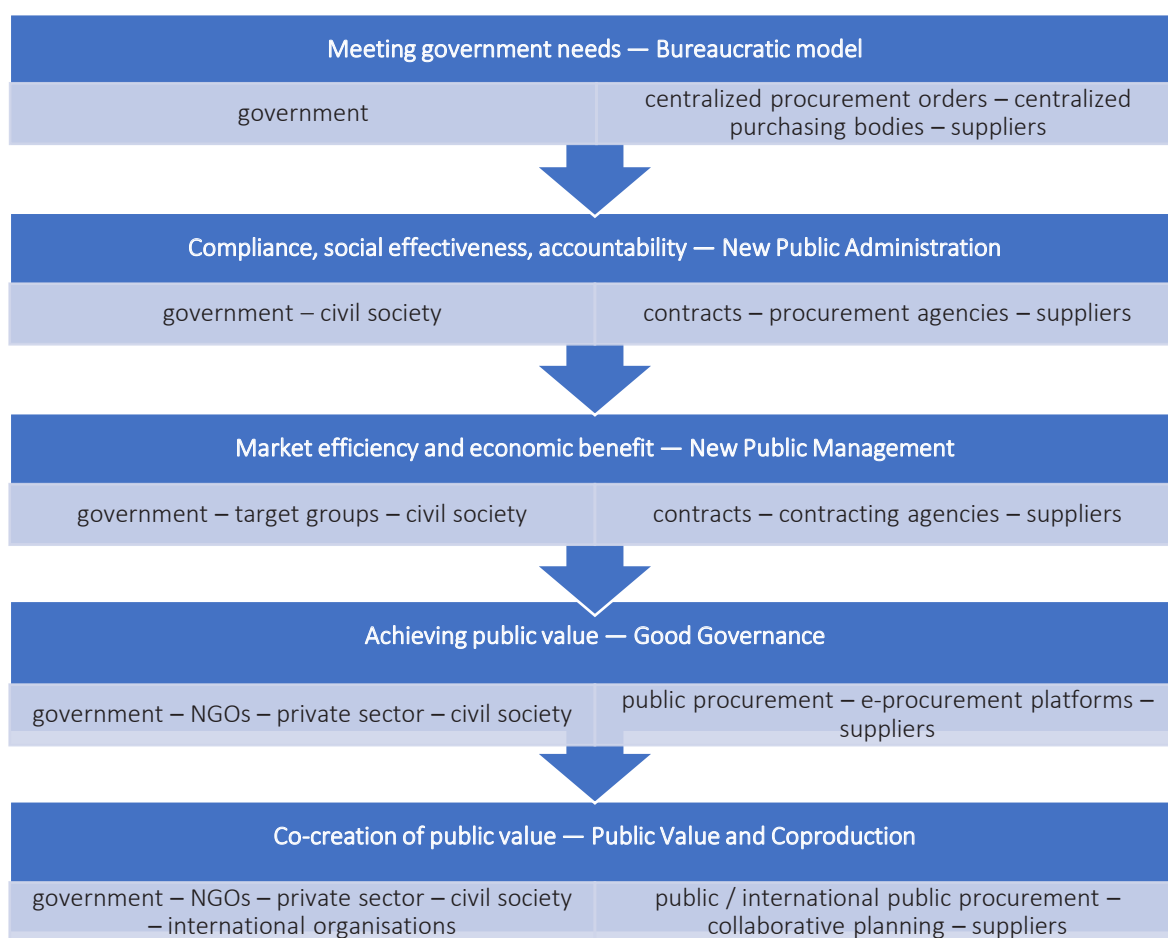


Figure 1. Evolutionary model of institutional interaction in public procurement

and digitalization after 2015. Supporting this perspective, Zdyrko (2019) proposes a three-phase model of the evolution of procurement forms: from centralized planning to contemporary publicity. Another approach is suggested by Bilobrovenko and Vyshniak (2025), who explore how transformations in normative interpretations of key notions – particularly the move from “state order” to “public procurement” – reflect the broader evolution of the procurement system. Complementing these approaches with an evolutionary perspective on procurement in terms of satisfying needs – from meeting state priorities to serving as a mechanism for addressing broader societal demands (see Table 3) – it should be emphasized that the preconditions for this transformation are linked to Ukraine’s shift away from a command economy toward market-oriented governance tools, the imperative to guarantee openness and accountability in public spending, and the country’s integration into the international legal system.

Following its independence, Ukraine introduced a state order to meet the government’s priority needs, which was implemented through state contracts. Hruzkyi (2021) observes that this model remained closed, creating risks of inefficient spending and corruption. Upon the implementation of the Law of Ukraine on the Procurement of Goods, Works, and Services with Public Funds in 2000, a transition began toward a state procurement system based on competitive tenders and statutory regulation of procedures. However, Boiko and Markevych (2025) still found that foreign supplier restrictions and insufficient public oversight persisted despite their implementation.

The 2015 Law on Public Procurement introduced a new procurement system that implemented electronic transparency for the public acquisition of essential goods and services. The development of procurement concepts relies on three essential elements: better regulatory frameworks,

Table 3. Taxonomy of public procurement in Ukraine – From meeting the state’s priority needs to serving societal demands

Source: Cabinet of Ministers of Ukraine (1997), Verkhovna Rada of Ukraine (1996, 2000, 2003, 2014, 2015).

| Concept | Interpretation | Regulatory background | Transformation of needs |
|---|--|---|--|
| State order (1991–1996) | A form of state economic regulation implemented through contractual arrangements aimed at determining and securing the required volumes of goods, works, and services to meet priority state needs, by concluding government contracts with domestic enterprises and organizations of various forms of ownership | Law No. 493/95-VR, 1996 Law No. 436-IV, 2003 | It is focused on the priority interests of the state, non-transparent, centralized |
| Government contracts (1993–2000) | An agreement established between a government-authorized customer and a contractor responsible for fulfilling a state order, setting out the legal and economic duties of both parties and defining the terms of their interaction | | One of the tools for the implementation of the concept of the state order serves to legally define and institutionalize the legally consolidating intentions of the state, but it is not necessarily transparent |
| Government Procurement (2000–2014) | The acquisition of goods, works, and services carried out by the procuring entity in line with the provisions of the Public Procurement Law | Law No. 1490-III, 2000 Law No. 1197-VII, 2014 | They are of national importance, but gradually evolve into a more transparent form, contain elements of competition, but are less open to public control |
| Public procurement (2015–present) | The process of obtaining goods, works, and services by the contracting entity in accordance with the regulatory framework established under the Public Procurement Law | Law No. 922-VIII, 2015 | It aimed at satisfying the public interest, carried out publicly, openly, with the help of electronic systems, with strong transparency and governance integrity |
| International Public Procurement (1997–present) | Procurements conducted in accordance with international treaties or standards (e.g., WTO GPA) open to the participation of foreign companies are carried out to ensure transparency, efficiency, and innovation in procurement | Law No. 493/95-VR, 1996 Law No. 436-IV, 2003 Law No. 1490-III, 2000 Law No. 1197-VII, 2014 Law No. 922-VIII, 2015, Resolution of the Cabinet of Ministers of Ukraine No. 1058, 1997, international obligations of Ukraine, WTO/GPA Agreement | It improves the quality of procurement, promotes integration with global sustainable goals and innovations |

advancements in digital systems, and improved monitoring systems. According to Transparency International Ukraine (2021), the institutional and functional development of public procurement in Ukraine represents a steady shift from legal disorder to a structured electronic system. At the same time, the “revolutionary” character of the reform lies precisely in the synergy of three components: legal regulation, technological innovation, and civic oversight. The active role of civil society in monitoring procurement has become a catalyst for change and a vital instrument of governmental accountability.

Thus, the findings offer partial confirmation of Hypothesis 2. The empirical material indicates that the development of Ukraine’s public procurement system is increasingly viewed as part of a broader shift toward public value creation, sup-

ported by regulatory reforms, digitalization, and institutional evolution. However, the evidence also demonstrates divergent scholarly assessments regarding the pace, depth, and mechanisms of this transformation. The coexistence of multiple developmental stages and differing interpretations indicates that the value-oriented shift is now emerging.

Since the value-oriented transformation assessed under Hypothesis 2 is only partially confirmed, it becomes essential to determine whether the existing institutional and qualitative shifts translate into practical readiness for post-war reconstruction. Therefore, we proceed to Hypothesis 3, which, based on financial-operational analysis, examines the procurement system’s capacity to support value-oriented recovery under wartime and post-war conditions.

The full-scale war triggered Ukraine to transform its national procurement system for maintaining defense, recovery, and critical infrastructure operations without interruptions. The Cabinet of Ministers passed Resolution No. 1178 on October 12, 2022, to establish a short-term procurement system that operated during martial law and its subsequent 90-day period. The security and defense sector, along with healthcare institutions, local self-government bodies, and critical infrastructure operators, gained access to fast and adaptable procurement methods through these provisions. The new procurement procedures have shortened the process duration while enabling direct contracting and negotiated procedures, as well as streamlining tender documentation requirements.

The streamlined administrative procedures do not protect against legal violations during operations. State authorities and civil society organizations need to monitor public procurement activities

under martial law, as this creates new challenges for enforcement. The Ukrainian government remains committed to upholding transparency and accountability amid its current challenging circumstances. The digital infrastructure of the ProZorro e-system, combined with the EU standard implementation through legal frameworks, ensures transparency in all operations. As a result, Ukraine has developed a unique hybrid procurement model that integrates European principles of integrity with adaptive wartime procedures.

For foreign suppliers, this system creates both opportunities and obligations. On the one hand, it provides access to substantial volumes of state expenditure; on the other hand, it requires careful strategic and legal planning for effective participation. Special rules established by international donors often precede national legislation in cases of legal conflict. These rules ensure predictability, transparent qualification criteria, the availability

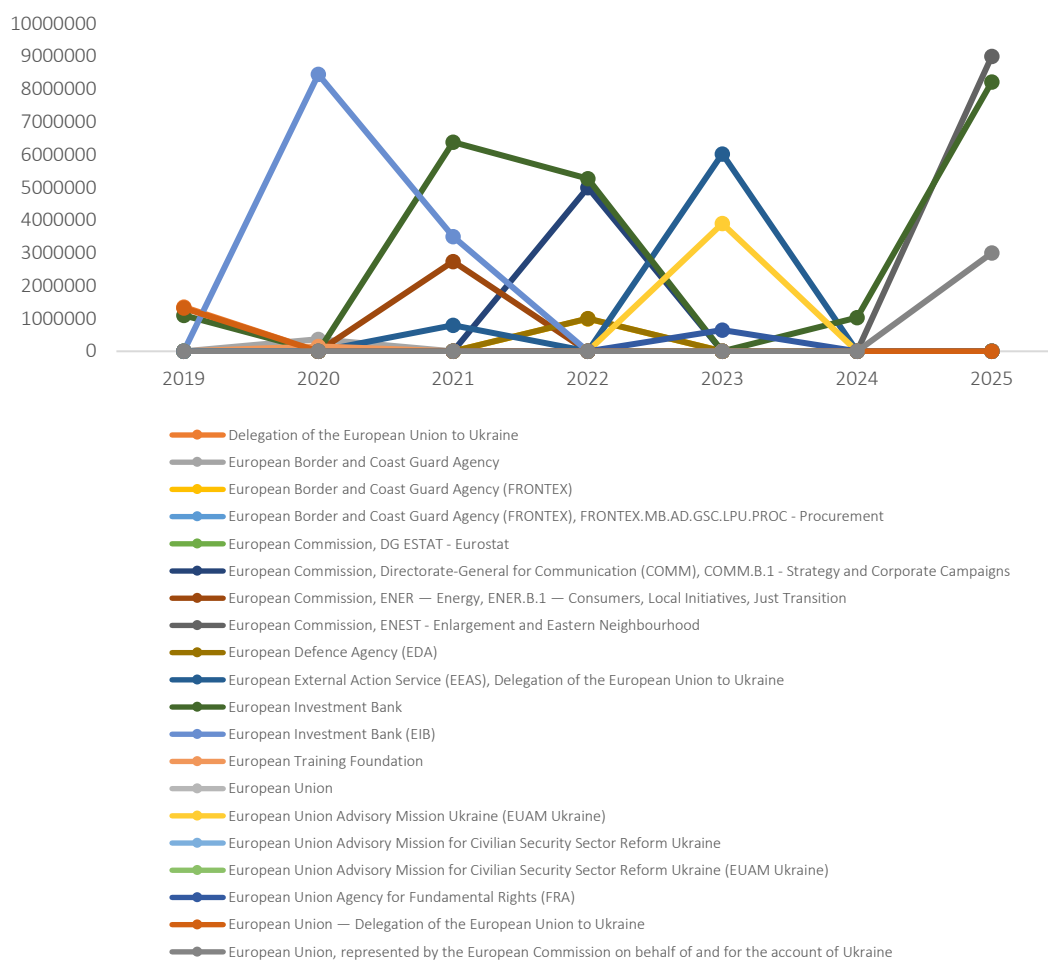


Figure 2. Value of contracts awarded by EU institutions for Ukraine, 2019–2025, EUR

of English documentation, and independent complaint mechanisms. Such characteristics reduce the risk of arbitrary decisions, strengthen trust in procedures, and create a more level playing field for foreign suppliers.

The effectiveness of the procurement system depends heavily on its financing sources. The rollout of significant infrastructure and innovation programs through loan and grant financing from international financial institutions, according to Gabriel (2024), produces substantial economic multiplier effects. To meet contemporary demands, Ukraine's procurement system incorporates mechanisms for leveraging international financial instruments, making the process more dynamic and effective (Zaiats et al., 2024). Within this framework, it is especially pertinent to examine empirical data on the financial support provided by EU institutions, as these data reveal not only the increasing scale of assistance but also the gradual transformation of public procurement into a central instrument for advancing the policy of solidarity and Ukraine's recovery.

The data in Figure 2 show that EU funding for international public procurement in Ukraine has grown consistently from 2019 through 2025. The 2019–2021 period saw incremental development driven by contemporary development initiatives, yet the 2022 and subsequent years saw a sharp rise

due to the war. The EU leads all organizations in funding procurement programs that support vital infrastructure development, as well as energy security and humanitarian relief operations. The trend demonstrates Ukraine's dual financial and institutional integration with the EU acquis, as procurement contracts now follow the Framework Agreement of the Ukraine Facility, which offers direct funding, investment support, and assistance with accession reform.

Figure 3 illustrates the sectoral distribution of recovery-related procurement financing, with the largest allocations directed to transport, water supply, and sewerage, and unallocated categories. Energy, housing, education, multisectoral initiatives, and healthcare also receive substantial funding, while smaller but targeted allocations support energy efficiency, heat supply, waste management, and humanitarian demining. This distribution indicates that recovery procurement activities during the full-scale aggression are concentrated in sectors essential for maintaining basic services, restoring damaged infrastructure, and addressing urgent operational needs.

The data demonstrate that European institutions contribute to procurement financing across all major sectors represented in Figure 3. Their involvement encompasses both high-value infrastructure categories and socially oriented sectors. A consid-

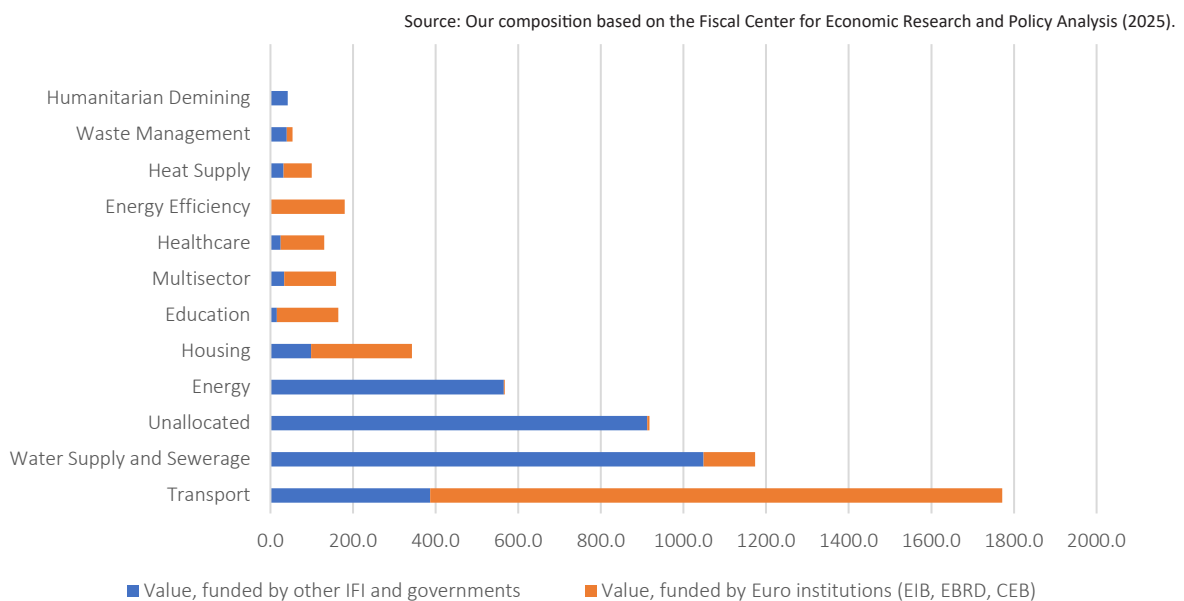


Figure 3. Value of rebuilding projects funded by international donors by sector in Ukraine, 2022–2024, million EUR

erable share of the financing is channeled through programs supported by European creditors (EIB, EBRD, and CEB), whose involvement in post-war damage-elimination projects has become a stable feature of Ukraine's procurement landscape. Since these institutions apply EU-based procedural requirements, their extensive participation contributes to the systematic introduction of European standards of transparency, non-discrimination, and accountability into domestic procurement practice. As a result, the implementation of recovery projects funded by European partners operates as an important mechanism through which EU public procurement values are embedded into Ukraine's institutional framework.

Concurrently, procurements financed through international loans often require separate approval procedures, adherence to specific rules governed by international agreements, and enhanced operational and legal capacity of participants. The evaluation process encompasses financial transparency and anti-corruption measures, environmental and social compliance, project delivery readiness, and a history of no sanctions or fraud. Undoubtedly, during the post-war recovery and modernization, tenders financed by international financial institutions are gradually shaping high standards of transparent procedures and fair market competition in government procurement (Ministry of Economy of Ukraine, 2025).

Thus, the empirical analysis provides partial confirmation of Hypothesis 3. The evidence shows that Ukraine has introduced accelerated wartime procedures (Resolution No. 1178), developed a hybrid procurement model that combines EU integrity principles with adaptive wartime mechanisms, and strengthened transparency through ProZorro and donor-driven compliance frameworks. At the same time, the findings demonstrate that streamlined procedures do not eliminate legal exposure, monitoring remains essential under martial law, and donor-financed tenders impose additional financial and operational requirements on suppliers. Moreover, varying international financing rules create differentiated conditions for participation. These empirically observed constraints indicate that, although important foundations exist for value-oriented post-war recovery, overall readiness remains conditional and incomplete.

4. DISCUSSION

The results indicate that the transformation of value orientations within Ukraine's public procurement system unfolds under the simultaneous influence of European integration requirements, wartime constraints, and ongoing institutional change. The interpretation of findings confirms the trend – identified in earlier research – toward a shift from procedural formalism and lowest-price dominance to a broader paradigm of public value creation. This conclusion aligns with the observations of Thai (2017) and Flynn and Davis (2015), who emphasized the limitations of traditional procurement models and the need to integrate innovation-driven, social, and environmental objectives. In the Ukrainian context, these changes manifest through the harmonization with EU Value for Money principles and the gradual adoption of sustainability- and innovation-oriented criteria, as demonstrated by the evolution of national legislation and the implementation of the ProZorro system.

Comparative analysis with previous studies also shows that the post-war recovery context generates an inherent trade-off between the urgency of reconstruction and the preservation of integrity standards. The findings concerning the effects of Cabinet of Ministers Resolution No. 1178 are consistent with the arguments of Transparency International Ukraine (2025), which highlight that accelerated procedures inherently heighten risks, even under conditions of digital openness and civic oversight. Thus, the results confirm that digital tools can mitigate – but not eliminate – risks in emergency procurement and cannot substitute for robust institutional safeguards.

At the same time, the role of international donors – particularly the EU, EBRD, CEB, and EIB – corroborates the conclusions of Albano et al. (2013) and Grandia and Volker (2023) regarding the capacity of external institutional standards to strengthen transparency, environmental sustainability, and risk-management practices. The study demonstrates that donor-financed procurement contributes to the adoption of life-cycle costing methodologies, innovation-oriented instruments, and modern governance principles, thereby mirroring global developments described in earlier

scholarship. However, domestic practice shows that the consolidation of a new value paradigm ultimately requires institutional embedding through staff professionalization and sustained harmonization with the EU *acquis*.

The comparison of research results with existing studies further reveals persistent contradictions in the governance of cross-border procurement. Similar to the findings of Schapper et al. (2006) and Ruohonen (2020), the Ukrainian system exhibits recurring oscillations between centralized and decentralized control models and between rigid and adaptive regulatory approaches. The results indicate that no existing governance model has yet achieved

a stable institutional balance – an outcome consistent with international literature emphasizing the cyclical nature of procurement reforms.

Overall, the findings demonstrate that Ukraine is undergoing an active yet incomplete transformation of procurement-related value orientations: European standards are being progressively integrated, institutional structures are modernizing, and integrity mechanisms are strengthened through digital tools and donor-driven compliance. At the same time, the pressures of national recovery generate an unprecedented need to balance speed with oversight – a dilemma that, as the analysis shows, remains only partially resolved.

CONCLUSION

The purpose of this study was to determine how the transformation of Ukraine's public procurement system – driven by European integration and the imperatives of post-war recovery – reshapes its institutional foundations, regulatory logic, and value orientations. The analysis provides a comprehensive understanding of these dynamics and enables an empirical assessment of the proposed hypotheses.

The results confirm that the progressive alignment with the EU *acquis* enhances transparency, competitiveness, and public trust in state institutions, thereby partially validating the institutional convergence hypothesis. The second hypothesis, centered on value transformation, is likewise confirmed: public procurement in Ukraine is increasingly functioning as a mechanism for generating public value by integrating economic, social, environmental, and innovation-oriented priorities. The third hypothesis, concerning recovery efficiency, is supported by the finding that the effectiveness of reconstruction depends on the system's capacity to reconcile accelerated procedures with strict adherence to legality, integrity, and digital oversight, which is particularly significant in wartime conditions that necessitate deviations from standard EU practices.

These findings allow for several overarching conclusions. The further advancement of the procurement system requires deeper professionalization of procurement personnel, expanded digital infrastructure, and the sustained institutionalization of European standards to prevent cyclical reforms and institutional fragmentation. Only under these conditions can public procurement fully realize its strategic role in Ukraine's European integration and national reconstruction.

The study is subject to certain limitations stemming from its evidence base. It relies primarily on Ukrainian legislation, EU directives, and analytical reports from international organizations, which constrains the use of micro-level data and limits the scope for broader empirical verification. Furthermore, the temporal span from the reform period to the early stages of recovery remains insufficient for assessing the long-term economic and institutional effects of the transformation.

Future research should prioritize empirical evaluation of procurement instruments applied during the recovery process, the measurement of international funding effects on institutional convergence, and the quantification of the socio-economic impacts of procurement reforms. Such investigations would deepen scholarly understanding of procurement transformation and provide a more robust foundation for policy design and governance improvements.

AUTHOR CONTRIBUTIONS

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Investigation: Hanna Kotina, Maryna Stepura, Ivan Ustych.
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