Податковому кодексі через такі принципи податкового законодавства, як рівність усіх платників перед законом, невідворотність виконання податкового обов'язку, соціальна справедливість (Ст. 4 ПКУ), та обов'язки платника: вести облік доходів і витрат, складати й подавати достовірну звітність, своєчасно і в повному обсязі сплачувати податки та збори (Ст. 16 ПКУ).

Відтак, вітчизняні автори акцентують на нормативно-правових засадах та механізмах адміністрування, тоді як іноземні – на етичних стандартах, податковій моралі та справедливому врядуванні.

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BUDGET TRANSPARENCY IN UKRAINE: RESTORATION DURING WARTIME

The Open Budget Survey (OBS) performed by the International Budget Partnership (IBP) is the world's leading biennial independent survey on budget accountability, which evaluates different countries across three dimensions: (1) budget transparency, i.e. public access to budgeting information through the whole budget cycle, (2) public participation which assesses opportunities of non-governmental entities to participate in the budgeting process, and (3) effectiveness of oversight by legislature and supreme audit institutions [1]. As of May 2026, the

IBP has partially published the most recent 2025 Open Budget Survey results, with all results expected by the end of June 2026. The 2025 OBS covers the calendar year 2024.

The most recent OBS results for Ukraine, published in mid-April 2026, demonstrate a significant recovery of Ukraine's performance on all three dimensions [2]. Table 1 presents the OBS results across all three dimensions for Ukraine over six consecutive Open Budget Surveys. The data in Table 1 demonstrates that in 2023 OBS, which assessed the calendar year 2022, the results for Ukraine significantly dropped on all three dimensions, which was a direct result of the initial shock from the full-scale Russian invasion in 2022, and the consecutive suspension of standard budgetary processes and practices [3]. The 2025 OBS results, assessing calendar year 2024, indicate the recovery to the pre-full-scale-invasion normal budgetary practices despite the ongoing high-intensity kinetic conflict and the resulting exceptionally high uncertainty levels for the Public Financial Management (PFM) system of Ukraine. As compared to the 2023 OBS, the 2025 OBS progress on the budget transparency indicator is related to restoring public access to: pre-budget statement (the medium-term Budget declaration, restored in 2024), citizens budget (materials by the Ministry of Finance of Ukraine), in-year reports (materials by the Ministry of Finance of Ukraine and restoration of functionality of specialized governmental budget data portals: openbudget.gov.ua, spending.gov.ua), year-end report by the Ministry of Finance of Ukraine, and Audit report by the Accounting Chamber of Ukraine. On the budget transparency score, Ukraine's 2025 OBS results (65 points) surpass such regional EU countries as Romania (62 points), Croatia (62 points), and Hungary (43 points) [2]. In the public participation OBS dimension, Ukraine reached a record-high score of 41 points despite the ongoing martial law limitations. The score for Ukraine on public participation (41) is significantly higher than the results for Norway (24 points), Croatia (17 points), Romania (13 points), and Hungary (7 points) [2].

Table 1

Open Budget Survey results for Ukraine

OBS	Budget Transparency Score (OBI)	Public Participation Score	Oversight Score (aggregated)
2015	46	23	n/a
2017	54	30	83
2019	63	33	87
2021	65	39	82
2023	38	24	76
2025	65	41	85

Source: adopted from [2]

In the oversight dimension, the 2025 OBS results for Ukraine (85 total score) indicate the adequacy of the budget process oversight by the Parliament of

Ukraine with the legislative oversight score of 83 points, and the Supreme Audit Institution (the Accounting Chamber of Ukraine), with the audit oversight score of 89 points [2].

Overall, the progress of Ukraine on budget accountability and transparency, as assessed in the 2025 OBS, highlights the country's significant progress in the three dimensions of the OBS despite the persistent extremely high uncertainty caused by the ongoing full-scale Russian invasion. Notably, the budget transparency in Ukraine is higher than the results for Romania, Croatia, and Hungary, which are all EU countries with established PFM Systems aligned to the EU PFM framework. This result also outperforms the target values established by the Government of Ukraine in the PFM System Reform Strategy for 2026-2030, which envisage the return to the "sufficient" budget transparency score of 61 points in 2030 [4]. Despite being the single-point observation, the case of Ukraine, which was able to restore budget accountability and transparency practices during the continuing high-intensity kinetic conflict and the martial law limitations, may be the first such case in modern history, and as such requires deeper systematic analysis and research to identify specific systemic incentives, mechanisms and dynamics that allow the PFM system to function under exceptionally high uncertainty while maintaining accountability and transparency.

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