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# STRATEGY

**FOR DIGITAL DEVELOPMENT,  
DIGITAL TRANSFORMATION  
AND DIGITALIZATION OF PUBLIC  
FINANCE MANAGEMENT SYSTEM  
UNTIL 2025**

**APPROVED**

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# STRATEGY

## FOR DIGITAL DEVELOPMENT, DIGITAL TRANSFORMATION AND DIGITALIZATION OF PUBLIC FINANCE MANAGEMENT SYSTEM UNTIL 2025

### GENERAL PROVISIONS

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In recent years, significant progress has been made in public finance management system to ensure that it meets the requirements of a modern market economy and Ukraine's development priorities.

At the end of 2018, the amendments to the Budget Code of Ukraine were adopted, which allowed to implement a number of important reforms, including on transition to a medium-term budgeting, improvement of fiscal risk management, as well as to bring public finance management system closer into line with the world's best practices and standards of the European Union.

The further reform of decentralization and improvement of inter-budgetary relations is currently underway.

Digitalization and automation of customs control and clearance, development of institutional competencies of the State Customs Service are provided on a permanent basis.

Thus, the development of a mechanism for submitting applications to be

included in the register of the authorised economic operators has begun, altogether with the process of implementing the software for the New Computerized Transit System (NCTS), provided by the European Union.

The Single Window for International Trade unified public information web portal is in the process of updating and expanding its functionality, which will allow state authorities responsible for issuing permits submitted for customs clearance to generate permits in electronic form.

The Implementation Plan for conceptual directions of reforming the system of authorities that implement the state tax and customs policy was approved by Ordinance of the Cabinet of Ministers of Ukraine of 5 July 2019 No. 542 "On some issues of implementation of conceptual directions of reforming the system of authorities that implement the state tax and customs policy", and the Action Plan to reform and develop the system of authorities that implement the customs policy – by Ordinance of the Cabinet of Ministers of Ukraine of 13 May



2020 No. 569 “On some issues to reform and develop the system of authorities that implement the customs policy”.

As part of the implementation of these plans, it was possible to complete the preparations for the development of IT projects (terms of reference created, appropriate legal and normative acts adopted), which will allow to launch new services, including customs register of intellectual property rights, to integrate into port community information system and an automated risk management system.

The Register of applications for the refund of the amount of budget reimbursement of value added tax has also been introduced, the Tax Block information and telecommunications system has been finalized, a pilot project of using the latest models of software and/or software and hardware for registration of settlement transactions has been launched, an access to the services of the system of value added tax electronic administration and the services of the system of electronic administration of the sale of fuel and ethyl alcohol has been provided.

In addition, the procedures for suspending registration of a tax invoice / correction calculations in the Unified Register of Tax Invoices and automated monitoring of compliance of tax invoices / correction calculations with the risk assessment criteria have been introduced.

The implementation process of the LOGICA information system for management of local budget planning and implementation, which is a tool for budget planning and implementation, monitoring compliance with budget legislation at each stage of the budget process for local budgets, has begun.

The Unified Public Funds Spending Web Portal ([spending.gov.ua](http://spending.gov.ua)) and the State Web Portal of the Budget for Citizens of Ukraine ([openbudget.gov.ua](http://openbudget.gov.ua)) have

been established to publish information on expenditures of the budget holders and recipients, and to inform the public about budget planning and implementation.

In order to enhance the effectiveness of public financial control and analysis of information on budget expenditures of the subordinate institutions, in 2020 the State Audit Service was provided with an expanded access to the Unified Public Funds Spending Web Portal.

A single treasury account, which combines the funds of sub-accounts opened in the Treasury, and provides information on the state of public finances in real time, has been operating.

In December 2019, the Verkhovna Rada of Ukraine adopted the Law of Ukraine “On Verification and Monitoring of State Payments”, which provides for verification of state payments, including through the preventive verification mechanism, i.e. enabling bodies making state payments to carry out in real time and with the use of the information and analytical platform an electronic verification and monitoring of verification of compliance of information provided by the recipients of state aid with the requirements of the legislation that affect the determination of their right to receive and the amount of state payments.

At the same time, in order to ensure the further development of the public finance management system, which is currently being updated, it is envisaged to introduce an effective information technology management system through the use of project management approaches – a targeted model of IT management using recognized world practices and information technology management standards.

In order to develop this Strategy, a comprehensive audit of information technology of the MinFinance, the Treasury (the State Treasury Service),

the SFS (the State Fiscal Service) with the division into customs and tax blocks (hereinafter – the audit of information technology) has been carried out in 2018–2019 with the support of the World Bank and the European Union.

Leading international experts, audit companies were involved in conducting such an audit within the framework of technical assistance projects of the European Union and the World Bank, and the received recommendations were taken into account during the development of this Strategy.

**For the purposes of this Strategy, the following terms shall have the following meanings:**

**cloud computing technology** – technology of providing remote access on demand to the cloud infrastructure through electronic communications networks;

**cloud infrastructure** – a set of dynamically distributed and configurable cloud resources that can be quickly provided to the user of cloud services and released through global and local data networks;

**cloud resources** – any hardware and software or other components of an information (automated) system that are available through cloud computing technology, such as CPU time

(computing power), storage space, computer networks, databases and computer programs;

**cloud services** – the service of providing cloud resources using cloud computing technology;

**data processing centre** – a specialized technical platform consisting of engineering (uninterruptible power supply, ventilation, cooling and humidity control, fire safety, physical protection), information, electronic communications and software and hardware infrastructure, the means of which provide or implement the provision of storage services and data processing, including the provision of cloud services, data backup, data transmission, rental of communication racks, hosting services.

Other terms have the meanings given in the Civil Code of Ukraine, Laws of Ukraine “On Information”, “On Electronic Trust Services”, “On Electronic Documents and Electronic Document Management”, “On Information Protection in Information and Telecommunications Systems”, “On Standardization”, “On Technical Regulations and Conformity Assessment”, “On Scientific and Scientific and Technical Expertise”, “On Personal Data Protection”, “On Copyright and Related Rights”, “On Basic Principles of Cybersecurity of Ukraine”.

## IDENTIFICATION OF THE ISSUES THAT THE STRATEGY AIMS TO ADDRESS

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The audit of information technologies revealed a number of key problems, which make it impossible to proceed with further qualitative digital transformation of the public finance management system.

The main technical problems are the lack of integration between information systems of the public

finance management system online, the lack of a single data warehouse with an up-to-date information available to all state authorities, the obsolescence of individual platforms, the lack of automated information exchange with many other state authorities and large use of paper media.

There are also no common approaches

to designing information systems that will effectively integrate information systems of central executive bodies, whose activities are directed and coordinated by the Cabinet of Ministers of Ukraine through the Minister of Finance, into a single information system (there are no studies of possible automation options, the use of new information technologies and tools).

In addition, the support system for the state budget formation is implemented on an outdated software platform, which has a number of significant shortcomings that limit its further development.

There is no automation for monitoring and assessment of fiscal risks, processes The audit of information technologies revealed a number of key problems, which make it impossible to proceed with further qualitative digital transformation of the public finance management system.

The main technical problems are the lack of integration between information systems of the public finance management system online, the lack of a single data warehouse with an up-to-date information available to all state authorities, the obsolescence of individual platforms, the lack of automated information exchange with many other state authorities and large use of paper media.

There are also no common approaches to designing information systems that will effectively integrate information systems of central executive bodies, whose activities are directed and coordinated by the Cabinet of Ministers of Ukraine through the Minister of Finance, into a single information system (there are no studies of possible automation options, the use of new information technologies and tools).

In addition, the support system for the state budget formation is implemented on an outdated software platform,

which has a number of significant shortcomings that limit its further development.

There is no automation for monitoring and assessment of fiscal risks, processes of stress testing of fiscal risks, as well as non-automated processes in the field of public internal financial control.

Modern IT solutions, the implementation of which will allow to optimize the operational and management processes of public financial control, to ensure their clear multi-level control measures and systematic evaluation of the effectiveness of activities in the territorial bodies of the State Audit Office, have not been adopted.

The implemented software of the automated customs clearance system operates in the information and telecommunications system of customs authorities in violation of the Laws of Ukraine “On Personal Data Protection”, “On Information Protection in Information and Telecommunications Systems”, in particular, in terms of information processing without the use of a comprehensive information security system with confirmed compliance with the established requirements, including the absence of a complete package of technical documentation.

There is no automated exchange of information in a structured form with other public authorities on forecasted revenues to the state budget.

The development of new functionality is carried out under support agreements, in connection with which changes in the operation of systems are not properly documented in accordance with the specifications of software requirements (lack of technical documentation for deployment and configuration of systems, specifications of business processes, programs and methods of acceptance tests, data migration methods, etc.).



At present, the Ministry of Finance has an insufficient level of influence and control in the field of IT systems and IT projects of central executive bodies, the activities of which are directed and coordinated by the Cabinet of Ministers of Ukraine through the Minister of Finance. In this regard, there are a number of problems, including inconsistencies in the development of information technologies of the MinFinance, the Treasury, the STS (the State Tax Service), the State Customs Service, the State Audit Service and the State Financial Monitoring Service, which leads to partial duplication of functionality, decisions and relevant information flows.

The lack of the unified methodology, common standards and classifiers to ensure the functioning of information, telecommunications, information and telecommunications systems of the MinFinance, the Treasury, the STS, the State Customs Service, the State Audit Service, the State Financial Monitoring Service leads to inconsistency of information processing formats, impossibility to implement the principle of interoperability of information resources.

Despite the large number and scale of current projects, there is no structural unit that would monitor and control the implementation of a large-

scale program of modernization of information technologies of public finance management system (at the level of the MinFinance, the Treasury, the STS, the State Customs Service, the State Audit Service, the State Financial Monitoring Service).

Staffing of information support and development of information and telecommunications systems is in many cases critically insufficient. There is no centralized knowledge and documentation base (regulations, instructions, etc.) to solve common problems, the incident management process in the IT service is not established, which makes it impossible to achieve the expected level of quality of IT services.

When determining the amount of funding for programs and projects (their parts), which are aimed at creating, developing and integrating information systems, networks, resources and information technologies or provide for the acquisition of information tools to ensure their smooth operation, the Treasury, the STS, the State Customs Service, the State Audit Office, the State Financial Monitoring Service generally do not carry out detailed planning of resources for the creation and implementation of information and telecommunications systems.

## APPROACHES TO THE STRATEGY IMPLEMENTATION

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The main approach defined by this Strategy is the centralization of IT resources and IT functions of the MinFinance and central executive bodies, whose activities are directed and coordinated by the Cabinet of Ministers of Ukraine through the Minister of Finance, with the priority use of cloud technologies, creation of a single data warehouse, gradual transition to a new level of service-

oriented systems by ensuring the availability of public services online.

As part of this Strategy implementation, it is expected to create a cloud infrastructure of the public finance management system, which shall contain the computing capacity of existing data processing centres of the MinFinance, the Treasury, the STS, the State Customs Service, the State Audit



Service, the State Financial Monitoring Service (only in the part of processing the information that does not have the stamp of access restriction), the National Centre for Reservation of State Information Resources. Also, during the implementation of this Strategy, it is envisaged to create an interdepartmental data warehouse and implement tools for analytical processing of information accumulated in it.

Bringing the subjects of the Unified information and telecommunications system of the public finance management system in line with the same type of compatible cloud infrastructure requires the analysis of the current infrastructure, definition of IT architecture, gradual inclusion in the cloud infrastructure of public finance management system containing computing capacity of existing data centres of the MinFinance, the Treasury, the STS, the State Customs Service, the State Audit Service, the State Financial Monitoring Service.

It is planned to deploy backup copies of databases of central executive bodies, the activities of which are directed and coordinated by the Cabinet of Ministers of Ukraine through the Minister of Finance, using the cloud infrastructure of public finance management system, which contains computing capacity of existing data centres of the MinFinance, the Treasury, the STS, the State Customs Service, the State Audit Service, the State Financial Monitoring Service. In order to provide system management for the development and documentation of systems developed by external software developers, it is envisaged to create a test environment that can be deployed using external computing capacity located on the basis of a commercial data centre with

a confirmed level of compliance with information protection requirements.

This will ensure the availability and updating of the source code repository, the implementation of a mandatory control policy of the program code versions.

### **The stages of the Strategy implementation include:**

- the establishment of the Information Technology Management Committee in the public finance management system;
- the development of processes for interaction with the Treasury, the STS, the State Customs Service, the State Audit Office, the State Financial Monitoring Service;
- the development of Regulation on the functioning of the Unified information and telecommunications system of the public finance management system;
- the development of a catalogue of IT services, determination of IT functions that should be centralized and functions that will remain in the central executive bodies, whose activities are directed and coordinated by the Cabinet of Ministers of Ukraine through the Minister of Finance.

This Strategy also determines the priority of using the principle of open source software and software development by methods of joint creation, joint use and reuse in the MinFinance and central executive bodies, whose activities are directed and coordinated by the Cabinet of Ministers of Ukraine through the Minister of Finance.

## PURPOSE, GOALS AND MAIN TASKS OF THE STRATEGY

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The purpose of this Strategy is to build a modern and effective information technology management system with a view to ensuring the support and further digital development of an effective and transparent public finance management system.

This Strategy implementation should result in the introduction of the Unified information and telecommunications system of the public finance management system, based on the interoperability of electronic information resources with comprehensive information protection, technological independence and real-time information exchange.

This Strategy defines the directions and tasks aimed at modernization and development of the IT component of the MinFinance and central executive bodies, whose activities are directed and coordinated by the Cabinet of Ministers of Ukraine through the Minister of Finance, taking into account the provisions of the:

Laws of Ukraine “On Telecommunications” and “On Standardization”;

Resolution of the Cabinet of Ministers of Ukraine No. 375 of 20 August 2014 “On approval of the Resolution on the Ministry of Finance of Ukraine” (Official Journal of Ukraine, 2014, No. 69, Art. 1936);

Ordinance of the Cabinet of Ministers of Ukraine No. 92 of 11 February 2016 “On approval of the Concept of creation of the integrated information and analytical system” (Official Journal of Ukraine, 2016, No. 16, Art. 659);

Ordinance of the Cabinet of Ministers of Ukraine No. 142 of 8 February 2017 “On approval of the public finance

management system reform strategy for 2017–2020” (Official Journal of Ukraine, 2017, No. 23, Art. 659);

Ordinance of the Cabinet of Ministers of Ukraine No. 649 of 20 September 2017 “On approval of the Concept of e-government development in Ukraine” (Official Journal of Ukraine, 2017, No. 78, Art. 2402);

Ordinance of the Cabinet of Ministers of Ukraine No. 617 of 22 August 2018 “On adopting the Implementation Plan for the Concept of e-government in Ukraine”;

Ordinance of the Cabinet of Ministers of Ukraine No. 542 of 5 July 2019 “On some issues of implementation of conceptual directions of reforming the system of authorities that implement the state tax and customs policy”;

Ordinance of the Cabinet of Ministers of Ukraine No. 569 of 13 May 2020 “On some issues to reform and develop the system of authorities that implement the state customs policy”;

Resolution of the Cabinet of Ministers of Ukraine No. 92 of 8 February 2021 “On issues of information protection in information, telecommunications and information and telecommunications systems” (Official Journal of Ukraine, 2021, No. 14, Art. 576);

Resolution of the Cabinet of Ministers of Ukraine No. 94 of 8 February 2021 “On implementation of the experimental project concerning functioning of the National Centre for Reservation of State Information Resources” (Official Journal of Ukraine, 2021, No. 14, Art. 578);

Ordinance of the Cabinet of Ministers of Ukraine No. 365 of 17 February 2021 “On some issues of digital transformation” (Official Journal of Ukraine, 2021, No. 36, Art. 2153).





The main strategic principles of information technology development in the public finance management system are the principles developed on the basis of the Public Finance Management System Reform Strategy for 2017–2020, approved by the Cabinet of Ministers of Ukraine No. 142 of 8 February 2017, an independent audit of information technology and international experience study.

### **The principles in the field of business logic of information systems are:**

- efficiency and availability of the necessary information online for management decisions;
- providing information integration at the level of information systems, automatically online;

- consistency of projects, no duplication of information flows and systems;
- improving the risk-oriented approach to the implementation of business rules based on technologies for working with large amounts of data, reducing the impact of the human factor;
- openness and convenience of access to public information, use of modern communication channels and personalization of information provision.

### **The principles in the field of information systems architecture are:**

- use of ready-made software

## **STRATEGIC GOALS AND INDICATORS OF THEIR ACHIEVEMENT**

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At the first stage (2021–2022) an expert analysis of infrastructure and business processes is conducted to assess the feasibility of digital transformation.

The analysis determines which barriers limit the implementation of digital technologies.

At the second stage (2022–2023) pilot projects of digital transformation of specific processes are selected and implemented, while the effectiveness and efficiency of such projects are monitored and evaluated.

For the convenience of budget holders and in order to reduce the number of systems in the process of developing technical architecture, it is necessary to explore the possibility of using existing solutions used by major budget holders, the possibility of using ready-made

solutions to automate budgeting in accordance with modern world trends.

At the third stage (2024–2025) the introduction of digital technologies and assessment of their feasibility, modernization of equipment and systems, training and advanced training of staff, ensuring the possibility of cooperation of the Unified information and telecommunications system of the public finance management system with organizations, continuous elaboration of business process optimization opportunities take place.

This Strategy is implemented in accordance with the Action Plan for the respective years, which includes tasks and activities in accordance with the priority areas of the public finance management system for each strategic goal.

# I. STRATEGIC GOAL

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*“Centralization of IT management through the introduction of the unified IT standards, the development of the Unified information and telecommunications system of the public finance management system”*

## The areas of implementation of the strategic goal are:

- creation of a multifunctional integrated automated system, which is a logical combination of existing and future information systems of the MinFinance and central executive bodies, whose activities are directed and coordinated by the Cabinet of Ministers of Ukraine through the Minister of Finance, implementation of the unified IT standards using a centralized management model;
  - unambiguous interpretation of the mission, tasks and results by all participants in the framework of public finance management system, their clear understanding of their roles, functions and responsibilities, managed and clear implementation of information technology that meets the strategic goals and objectives of public finance management system;
  - implementation and support of IT products and IT services, creation of appropriate IT infrastructure for development of IT services and formation of approaches to building architecture of information and telecommunications systems that meet current and future needs of the of the MinFinance and central executive bodies, whose activities are directed and coordinated by the Cabinet of Ministers of Ukraine through the Minister of Finance.
- creation of a single data repository of the MinFinance and central executive bodies, whose activities are directed and coordinated by the Cabinet of Ministers of Ukraine through the Minister of Finance, by integrating information resources of customs and tax services, and treasury servicing of budget funds with further integration with other state information resources, including state registers;
  - automation of all business processes in the public finance management system, ensuring their centralized monitoring, as well as the transition of central executive bodies, whose activities are directed and coordinated by the Cabinet of Ministers of Ukraine through the Minister of Finance, to electronic document management;
  - ensuring reliable protection of information, including personal data;
  - creation of conditions for electronic interaction of the subjects of the Unified information and telecommunications system of the public finance management system in order to quickly perform the tasks assigned to them by law, reduce time and financial costs for administrative work, information retrieval, calculation and analytical work, reporting;
  - implementation and dissemination of standards and specifications that use open source software;
  - ensuring information interaction with state authorities, local self-government, international

## The tasks aimed at achieving the strategic goal are:

- organizations, economic operators and law enforcement bodies of other countries, including with the use of national information and telecommunications systems;
- determination of the organizational structure of the centralized model taking into account the powers and functions of the MinFinance and central executive bodies, whose activities are directed and coordinated by the Cabinet of Ministers of Ukraine through the Minister of Finance;
  - introduction of IT centralization in the public finance management system;
  - introduction of a service model for providing IT services;
  - implementation of a quality management system;
  - implementation of a risk management system;

- improving the approach to the organization of project activities in IT, creating a project management office.

### The expected results of achieving the strategic goal are:

- increasing the level of public confidence in the institutions of the public finance management system as a result of increasing the level of transparency and openness of data with the use of information technology;
- improving the quality of public services and administrative services for the subjects of appeal, as well as establishing interagency cooperation between central executive bodies, whose activities are directed and coordinated by the Cabinet of Ministers of Ukraine through the Minister of Finance, and other state authorities.

### The key indicator of the strategic goal is:

Indicator	Baseline	2021	2022	2023	2024	2025
Share of IT services provided by an IT institution within the IT centralization of the MinFinance, the Treasury, the STS, the State Customs Service, the State Audit Service and the State Financial Monitoring Service	15	15	30	50	75	90

## II. STRATEGIC GOAL

*"Introduction of electronic services"*

### The areas of implementation of the strategic goal are:

- introduction of paperless exchange of information between central executive bodies, whose activities are directed and coordinated by the Cabinet of Ministers of Ukraine through the Minister of Finance, and ensuring remote access to all services provided to citizens and businesses in the public finance management system.

### The tasks aimed at achieving the strategic goal are:

- transition to a paperless environment / full transition to electronic document management between central executive bodies, whose activities are directed and coordinated by the Cabinet of Ministers of Ukraine through the Minister of Finance, budget holders, as well as foreign economic activity entities and other taxpayers;

- ensuring electronic information interaction of the existing electronic services of the subjects of the public finance management system with the Unified State Web Portal of Electronic Services to give remote access to some services provided to citizens and businesses in the public finance management system;
- increasing the use of the cloud service models.

### The expected results of achieving the strategic goal are:

- development of a plan-schedule for transferring all administrative services provided by the STS and the State Customs Service to the online mode (including through integration with the Unified State Web Portal of Electronic Services and the integrated electronic identification system id.gov.ua).

### The key indicator of the strategic goal is:

Indicator	Baseline	2021	2022	2023	2024	2025
Share of administrative services provided through the Unified State Web Portal of Electronic Services, %	10	10	30	50	70	100



### III. STRATEGIC GOAL

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*"Implementation of priority projects to ensure the implementation of the priority tasks of the Strategy"*

#### The area of implementation of the strategic goal is:

- development of information and telecommunications systems based on the principles of transparency and publicity of planning and use of budget funds.
- The tasks aimed at achieving the strategic goal are:
- development and implementation of information system of budget planning and monitoring of state budget implementation (e-budget);
- introduction and further development of the LOGICA information system for management of local budget planning and implementation, creation of a single budget calendar, implementation by the MinFinance of monitoring and control over the budgeting process, including the availability of relevant data on local budgets;
- development (improvement) of the information and analytical platform of electronic verification and monitoring (refusal of file exchange with state authorities in the process of verification of state payments and transition to the use of application software interfaces, introduction of preventive verification);
- further development of the unified platform of the budget service system (Automated System "E-Kazna" ("E-Treasury")) and the electronic reporting system to be used by budget holders and recipients, and state trust funds (Automated System "E-Zvitnist" ("E-Reporting"));
- development of the system of remote servicing by the treasury service bodies of budget funds, implementation of information interaction with the bodies controlling the collection of revenues to the budget to automate the return of funds erroneously and/or excessively credited to the budget;
- automation of forecasting the movement of funds of the single treasury account – management of financial resources (electronic liquidity management system), in particular automation of calculation and forecasting of liquidity, etc. (tracking trends, in particular on budget implementation, liquidity in financial markets through analytical reports; implementation of automated calculation of the amount of temporarily free funds of a single treasury account that can be placed on the market);
- improvement of the Tax Block information and telecommunications system;
- improvement of the information system for collection, storage, use of data of registrars of settlement transactions and software registrars of settlement transactions, verification of authenticity and credibility of settlement documents, development of free software of registrars of settlement transactions, etc.;
- creation and implementation of a single automated information system of customs authorities, an automated system of customs clearance and a Single Window for International Trade unified public information web portal;
- introduction of an updated





- automated customs clearance system;
- development and implementation of software to ensure the work of authorised economic operators;
- implementation of the functionality of the updated Single Window for International Trade unified public information web portal;
- implementation of the functionality of the updated automated risk management system;
- implementation and ensuring the functioning of the customs audit information system;
- prevention and counteraction to the legalization of the proceeds from crime (e-financial monitoring);
- development and implementation of an integrated information system to support decision-making and business process management of the State Audit Office (introduction of an electronic “knowledge base” for the network of subordinate institutions; introduction of analytical tools for analysis and evaluation of resources of subordinate institutions; automation of risk management – improvement of risk-oriented selection when planning measures of state financial control);
- introduction of a hardware and software complex for control, including over the Ministry of Finance monitoring of the function of administering by the STS and the State Customs Service of databases and information resources;
- introduction of control systems for the actions of administrators of databases and information resources of the Unified information and telecommunications system of the public finance management system;

- development of an automated risk management system, as well as accelerating customs formalities by integrating and optimizing processes (including by developing a universal application software interface) with registers and systems of other state authorities, institutions and organizations authorized to perform permitting or control functions for the movement of goods, commercial vehicles across the customs border of Ukraine.

### **The expected results of achieving the strategic goal are:**

- creating conditions for the full-scale introduction of a comprehensive system for monitoring the processes of customs control and customs clearance of goods and vehicles;
- increasing the level of support for medium-term budgeting, providing users with convenient functions when working with the information system in the process of budget planning and implementation and reporting on its implementation;
- increasing the efficiency and speed of the budget process (local financial authorities, budget holders, the MinFinance);
- improving the efficiency of budget funds by increasing the effectiveness of verification of state payments;
- reducing operational risks and workload on staff and increasing the efficiency of processes by automating the interagency exchange of information at the level of application systems;
- reducing operational risks and workload on staff and increasing the level of efficiency of process implementation;

- improving the quality and reducing the time for forecasting the movement of funds in the accounts of the Treasury;
- ensuring an unbiased, risk-oriented approach to selecting taxpayers for audit, improving the quality of audits, the level of transparency and consistency, the use of a unified methodology, reducing the time costs of employees of the STS and taxpayers, the operation of a single account for taxes and fees, a single contribution to compulsory state social insurance, other payments;
- increasing the convenience and quality of service for taxpayers, reducing the time spent by taxpayers and tax officials by referring taxpayers to use online channels, reducing the number of errors when filling out tax returns, ensuring its integration with the Unified State Web Portal of Electronic Services and its mobile application;
- increasing the efficiency of control over compliance with the settlement transactions procedure;
- identification of risks before the audit, which will significantly speed up and simplify the procedure of data analysis, significantly reduce the cost of working time for the audit of both officials and taxpayers, reduce human intervention in the selection of risks for the audit and in-depth study;
- international exchange of financial information on financial accounts according to the standards of international exchange of financial information and reporting on transfer pricing in order to counteract the erosion of the tax base and the withdrawal of profits from taxation;
- reducing the workload of customs officials and loss of time;
- automation of the process of state financial control, creation of multi-level measures for control over operational and management processes, systematic assessment of their effectiveness.

### The key indicator of the strategic goal is:

Indicator	Baseline	2021	2022	2023	2024	2025
Share of implemented tasks, defined by the relevant items of the Implementation Plan for the Strategy, %	20	20	40	60	80	100



## IV. STRATEGIC GOAL

*“Preventing the influence of the human factor on the automatic processing of information”*

### The areas of implementation of the strategic goal are:

- implementation of measures aimed at counteracting the human factor, in particular by improving the technical equipment of the subjects of the Unified information and telecommunications system of the public finance management system and increasing the level of automation of processes involving staff to prevent interference of administrators in the process of generating primary data.

### The tasks aimed at achieving the strategic goal are:

- creation of new management information systems that take into account the peculiarities of the interaction of business processes at the intersystem level of the

subjects of the Unified information and telecommunications system of the public finance management system and will have the functions of decision support systems;

- ensuring the delimitation of access rights and providing controlled access of the users of the Unified information and telecommunications system of the public finance management system to information resources.

The expected outcome of achieving the strategic goal is to prevent the influence of the human factor on the automatic processing of information at the level of personnel responsible for the administration of the Unified information and telecommunications system of the public finance management system without the possibility of access to the primary data of accounting systems of the subjects of the public financial management system, without access to the modification of business processes, algorithms for their implementation, etc.

### The key indicator of the strategic goal is:

Indicator	Baseline	2021	2022	2023	2024	2025
Share of implementation of control systems and automatic tracking of access rights, information security management systems, %			20	40	60	100

## V. STRATEGIC GOAL

*“Preserving and strengthening staff capacity in compliance with the principle of ensuring equal rights and opportunities for women and men in order to ensure the improvement of the level of quality and availability of information and telecommunications systems that are part of the the Unified information and telecommunications system of the public finance management system”*

### The areas of implementation of the strategic goal are:

- preserving and strengthening staff capacity.

### The tasks aimed at achieving the strategic goal are:

- developing methods of involving IT personnel in compliance with the principle of equal rights and opportunities for women and men;
- introducing of special courses into the cycle of professional training of IT specialists,

- aimed at improving the quality of their training in the field of decision-making in critical situations and changing gender stereotypes regarding the choice of profession;
- ensuring professional development, including through further training, of IT personnel by supporting the implementation of modern approaches to the development of IT personnel, in compliance with the principle of equal rights and opportunities for women and men;
- developing a professional development program, increasing the level of involvement and readiness of employees to implement strategic goals in compliance with the principle of ensuring equal rights and opportunities for women and men.

The expected result of achieving the strategic goal is professional development (digital competencies) of IT personnel.

### The key indicator of the strategic goal is:

Indicator	Baseline	2021	2022	2023	2024	2025
The level of filling the specialized IT units of the MinFinance, the Treasury, the STS, the State Customs Service, the State Audit Service, the State Financial Monitoring Service with highly qualified staff			40	60	80	100

## VI. STRATEGIC GOAL

*"Information security in the Unified information and telecommunications system of the public finance management system"*

### The area of implementation of the strategic goal is:

- ensuring the integrity of information resources of the Unified information and telecommunications system of the public finance management system from modern cyber threats in the context of digitalization of management processes and the need for data exchange.

### The tasks aimed at achieving the strategic goal are:

- building a comprehensive system of information protection, creation and conduct of state examination of a comprehensive system of information protection in accordance with the requirements of regulatory documents on technical protection of information;
- developing information security management systems and their auditing;
- developing and issuing orders of the MinFinance on combating cyber threats;
- introducing modern means of combating cyber threats to minimize violations of confidentiality, integrity and availability of information;

- introducing an information security management system, as well as establishing a modern operational centre for counteracting cyber threats;
- testing for interference with the Unified information and telecommunications system of the public finance management system.

### The expected results of achieving the strategic goal are:

- implementation of a unified information security policy by the subjects of the Unified information and telecommunications system of the public finance management system, which will allow for automated processing of information, including with limited access, in accordance with regulations in the field of information protection;
- adoption of unified technical decisions on the implementation of the components of the Unified information and telecommunications system of the public finance management system determines the need to use joint decisions on information protection and development of a unified comprehensive protection system for information and telecommunication systems;

### The key indicator of the strategic goal is:

Indicator	Baseline	2021	2022	2023	2024	2025
Share of implementation of the unified information security policy, %			20	40	60	80





## CENTRALIZED IT MANAGEMENT

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The centralized model of IT management and development provides for centralized provision of IT services to the MinFinance and the subjects of the Unified information and telecommunications system of the public finance management system by an independent structural unit (expertise centre of information technology) of the MinFinance, determined to be responsible for the administration of the Unified information and telecommunications system of the public finance management system, as well as an IT institution that is part of the MinFinance.

### The powers of the MinFinance include:

- coordination of activities on design, ordering, creation, implementation, modernization and operation of information and telecommunications systems on the basis of industrial technologies, including issues of information protection in them;
- development of common standards, rules and regulations required during the creation and implementation of information resources and information and telecommunications systems, and control over their observance;
- development of IT strategy of the MinFinance, participation in development, coordination and approval of information technology strategic development programs in the Treasury, the STS, the State Customs Service, the State Audit Service and the State Financial Monitoring Service;
- participation in the development of IT architecture, formulation of development plans and procurement plans, implementation of mechanisms that allow to control their implementation;

- monitoring the solution of issues related to the training and further training of IT personnel;
- monitoring the effectiveness of tasks and resource use;
- IT budget approval;
- participation in the organization and conduct of internal and external IT audit.

The powers of an independent structural unit (expertise centre of information technology) include: implementation of measures for the development and implementation of IT strategy, including planning the architecture of the Unified information and telecommunications system of the public finance management system; administration of industrial information systems, databases, information resources and registers, server and network equipment, other elements of the IT infrastructure and IT resources of the Unified information and telecommunications system of the public finance management system, testing and acceptance testing of the developed software; development of IT security policies, support, implementation and development of information technologies; development of proposals to the IT budget of the MinFinance for further inclusion in the annual procurement plan or the formation of a procurement plan carried out at the expense of development partners, and participation in IT procurement (development of terms of reference, formation of the necessary technical support, development of technical requirements).

The powers of the subjects of the Unified information and telecommunications system of the public finance management system include: development of plans for digital transformation of customs and tax fields, the treasury servicing of



budget funds, financial control and audit in accordance with the tasks and goals of this Strategy; formation of functional requirements for improvement of existing and creation of new information systems; submission of proposals for consideration by the Committee for Information Technology Management in the Public Finance Management System; formation of budget requests; administration until the transition to the model of IT centralization of own information systems, databases, information resources and registers, server and network equipment, other elements of IT infrastructure and IT resources in the public financial management system; use of IT services; monitoring the implementation of information security measures; regulatory support for the Implementation Plan for the Strategy.

The powers of the Committee for Information Technology Management in the Public Finance Management System include: consideration and approval of IT strategy for the subjects of the Unified information and telecommunications system of the public finance management system; strategic management of IT resources and IT projects, including those financed by foreign states, governments and bodies or organizations authorized by foreign governments, foreign municipal bodies or international organizations providing international technical assistance in accordance with the international treaties of Ukraine (hereinafter – development partners), in particular, in terms of approving plans and defining deadlines and responsible persons for relevant activities; ensuring openness and coordination of IT processes in the subjects of the Unified information and telecommunications system of the public finance management system; consideration and approval of digital development plans and individual IT projects implemented at the expense of the state budget and development partners; control over the implementation of IT projects, including

those financed by development partners; drafting proposals for the formation and implementation of state policy in the field of information technology; preparation of methodological recommendations for the subjects of the Unified information and telecommunications system of the public finance management system on issues within the competence of the Committee on Information Technology Management in the Public Finance Management System.

The Committee on Information Technology Management in the Public Finance Management System should include representatives of all subjects of the Unified information and telecommunications system of the public finance management system, who have the right to make decisions in the field of information technology, not lower than the head or deputy head of the subject, the head (or their deputy) of the structural unit of the MinFinance on the implementation and development of information technology and the head (or their deputy) of the IT institution, as well as representatives of the MinDigital.

The powers of the IT institution, which is part of the MinFinance, include: implementation of the Strategy's activities, including support, implementation and development of information technology in the public financial management system; providing IT services by developing software, conducting business analysis by developing business process specifications; administration of information systems, databases, information resources and registers; preparation of proposals to the IT budget of the MinFinance within its competence, implementation of measures for the administration of information systems, databases, information resources and registers, server and network equipment, other elements of IT infrastructure and IT resources in the public finance management system



that are vested in the MinFinance and central executive bodies, the activities of which are directed and coordinated by the Cabinet of Ministers of Ukraine through the Minister of Finance.

In accordance with its powers within the framework of this Strategy, the MinDigital provides methodological, technological, technical and advisory assistance on digitalization and interaction with the general IT strategy of the state and together with the

MinFinance carries out external monitoring of this Strategy.

For the MinFinance and central executive bodies, whose activities are directed and coordinated by the Cabinet of Ministers of Ukraine through the Minister of Finance, a schedule of work on the gradual transition to a centralized model is being developed. This schedule may, if necessary, contain detailed activities to address anticipated emergencies.

## STRATEGY IMPLEMENTATION TECHNOLOGIES

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### The Unified information and telecommunications system of the public finance management system consists of:

- functional accounting subsystems of the MinFinance and the Treasury, the STS, the State Customs Service, the State Audit Office and the State Financial Monitoring Service;
- transport telecommunication data network (existing fibre-optic communication channels and the Internet);
- a single interdepartmental data warehouse and emergency recovery unit;
- private cloud for the public financial management system;
- complex information protection systems of the subsystems of the Unified information and telecommunications system of the public finance management system with the compliance confirmed in accordance with the procedure established by the legislation.

The structure and procedure of operation of functional accounting subsystems of the Unified information and telecommunications system of the

public finance management system are determined by the provisions on such subsystems developed by the subjects of the Unified information and telecommunications system of the public finance management system and approved in accordance with the legislation taking into account the regulations on the Unified information and telecommunications system of the public finance management system developed and approved by the MinFinance.

Reporting and data analysis are planned to be implemented at the level of a single interdepartmental data warehouse.

In order to ensure prompt recovery of information in case of an emergency situation with inability to access information in any segment of the Unified information and telecommunications system of the public finance management system, according to a separate regulation developed by the MinFinance, an emergency recovery unit is used.

The period during which the system may remain inaccessible in the event of an emergency should not exceed 15 minutes.

It is expected that the main tool of data security in the Unified information and telecommunications system of the public



finance management system will be the sectoral cybersecurity management centre for the MinFinance, the Treasury, the STS, the State Customs Service, the State Audit Service, the State Financial Monitoring Service, as well as institutions and organizations belonging to the MinFinance.

The purpose of the cybersecurity management centre is to detect incidents, exchange information on incidents with other organizations (including sectoral cybersecurity centres abroad), inform the MinFinance, the Treasury, the STS, the State Customs Service, the State Audit Service, the State Financial Monitoring Service on new threats and types of attacks, conducting incident analysis; providing response assistance, monitoring of security events and management with the use of appropriate technical means. Given the need to apply global IT security practices, monitoring international security guidelines, cybersecurity testing will be performed automatically and continuously to ensure that open source components that will be used in mobile applications, application software of the Unified information and telecommunications system of the public finance management system have no vulnerabilities.

### **The purpose of developing security policies is:**

- to ensure information security in the Unified information and telecommunications system of the public finance management system that corresponds to legal and normative acts in this sphere;
- to substantiate the expediency of the choice of information protection measures;
- to develop regulations for the creation, acquisition, use of certified software and hardware in order to ensure the technological processes of the subjects of the Unified information

and telecommunications system of the public finance management system;

- to ensure the information security in each of the objects of information activities;
- to develop and approve response and system recovery plans following emergencies for all functional areas in order to ensure the continuity of their work;
- to implement security information and event management system (SIEM);
- to ensure compliance of the complex system of information protection with normative and legal acts in the field of information protection.

In order to ensure controlled and guaranteed exchange of information between systems, online transaction processing between various elements of the public financial management system, it is expected to use the information interaction mechanism, including the use of the Trembita data exchange system of state electronic information resources and integrated electronic identification system (id.gov.ua).

One of the principles of implementation of new IT tools is openness and transparency, which provides access to public information, as well as statistical reporting, which is formed in the process of functioning of IT systems of public financial management system in the form of open data and public analytical tools, which does not contain commercial and/or state secrets or other data. In order to constantly improve the process of digital development of the public finance management system, it is advisable to introduce obtaining information from end users (feedback) on the availability and quality of electronic services. Electronic means of communication may be used to obtain such information.

## FINANCIAL SUPPORT FOR THE STRATEGY IMPLEMENTATION

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The implementation of this Strategy does not require additional material and other costs from the state and/or local budgets.

Financial support for the Strategy implementation is derived from the

funds provided for in the state budget for the relevant year to state authorities responsible for the implementation of activities, international technical assistance and other sources not prohibited by law.

## COORDINATION, MONITORING AND EVALUATION OF THE STRATEGY IMPLEMENTATION

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### The tasks of monitoring the Strategy implementation are:

- collection, systematization and generalization of information about the process of digital transformation of the public finance management system;
- evaluation of the degree of achievement of planned goals and key performance indicators;
- evaluation of the impact of internal and external conditions on the achievement of the goals of the Strategy;
- assessment of compliance of planned and actual deadlines for implementation of measures for digital transformation of the public financial management system, expected and actual outcomes of the Strategy implementation and assessment of resources spent for its implementation.

External monitoring of the Strategy implementation, including in terms of achieving key performance indicators, shall be carried out annually by the MinFinance together with the MinDigital.

Internal monitoring of the Strategy implementation shall be carried out by the Deputy Minister of Finance for Digital Development, Digital Transformation and Digitalization and the Committee for Information Technology Management in the Public Finance Management System.

The results of such monitoring will make it possible to develop proposals for improving the effectiveness of activities under this Strategy.

Based on the results of monitoring the Strategy implementation, if necessary, the measures shall be taken to adjust this Strategy to achieve the indicators of digital transformation of the public finance management system.



**APPROVED**  
by the Ordinance of the  
Cabinet of Ministers of Ukraine

2021 No.

# IMPLEMENTATION PLAN

## FOR THE STRATEGY FOR DIGITAL DEVELOPMENT, DIGITAL TRANSFORMATION AND DIGITALIZATION OF PUBLIC FINANCE MANAGEMENT SYSTEM UNTIL 2025

Activity	Performance indicator	Estimated timeline	Responsible entities
1. Approve the Regulation on cloud infrastructure of public finance management system containing computing capacity of existing data processing centres of the MinFinance, the Treasury, the STS, the State Customs Service, the State Audit Service, the State Financial Monitoring Service	Order of the MinFinance on approval of the Regulation on cloud infrastructure of public finance management system containing computing capacity of existing data processing centres of the MinFinance, the Treasury, the STS, the State Customs Service, the State Audit Service, the State Financial Monitoring Service adopted	QI 2022	MinFinance, Treasury, STS, State Customs Service, State Audit Service, State Financial Monitoring Service
2. Approve the Regulation on the Unified information and telecommunications system of the public finance management system	appropriate legal and normative act on approval of the Regulation on the Unified information and telecommunications system of the public finance management system adopted, main functions of the Unified information and telecommunications system of the public finance management system determined and they contain the following provisions:  integration of information resources of the subjects of the Unified information and telecommunications system of the public finance management system;	QIV 2022	MinFinance

Activity	Performance indicator	Estimated timeline	Responsible entities
	<p>systematization and generalization of information, its converting to a format suitable for further analysis and ensuring the operation of automated decision support systems;</p> <p>automation and verification of information activity processes of the subjects of the Unified information and telecommunications system of the public finance management system in an interactive real-time mode;</p> <p>ensuring an electronic information interaction and electronic document management between the subjects of the Unified information and telecommunications system of the public finance management system;</p> <p>delimitating access rights and providing controlled access of the users of the Unified information and telecommunications system of the public finance management system to information resources;</p> <p>ensuring backup, storage and comprehensive protection of information contained in the information resources of the Unified information and telecommunications system of the public finance management system</p>		

Activity	Performance indicator	Estimated timeline	Responsible entities
3. Develop and ensure normative regulation of standard registration processes, reporting processes during the transition to a centralized model of information technology management in the public finance management system	standard forms of applications, reports developed and approved	2021–2022	MinFinance, Treasury, STS, State Customs Service, State Audit Service, State Financial Monitoring Service
4. Create a dispatch service	<p>planning and management system analysed (survey of the structure, IT processes, IT infrastructure, performance analysis of all subsystems, identification of problem areas in business processes, software inventory, availability of dispatch services)</p> <p>requirements for a dispatch software determined</p> <p>dispatch service for successful management of problems and incidents created</p> <p>dispatch software introduced</p>	QIV 2022	MinFinance, Treasury, STS, State Customs Service, State Audit Service, State Financial Monitoring Service
5. Carry out preparatory activities to create a single centralized data warehouse	preparation of functional requirements to create a single centralized data warehouse carried out	QIV 2023	MinFinance, Treasury, STS, State Customs Service, State Audit Service, State Financial Monitoring Service
6. Implement a continuity and accessibility management mechanism	<p>introduction of the mechanisms for guaranteed recovery</p> <p>of the level of IT services ensured by creating a backup power supply system, backup data storage system at the level of a single centralized data warehouse</p>	QIV 2024	MinFinance, Treasury, STS, State Customs Service, State Audit Service, State Financial Monitoring Service

Activity	Performance indicator	Estimated timeline	Responsible entities
7. Implement change management and release process	<p>technical specifications for application software developed</p> <p>processes of automatic and load testing of application software before commissioning developed and put into operation</p> <p>automated testing software selected and introduced</p>	QIII–IV 2024	MinFinance, Treasury, STS, State Customs Service, State Audit Service, State Financial Monitoring Service
8. Develop and approve a standard plan-schedule of centralization of IT services (step-by-step plan of gradual transfer of powers to administer the relevant components of the Unified information and telecommunications system of the public finance management system)	appropriate legal and normative / organizational and administrative act on approval of the detailed plan-schedule of performance of works adopted	QI 2023	MinFinance, Treasury, STS, State Customs Service, State Audit Service, State Financial Monitoring Service
9. Gradually transfer to the IT institution the mechanism of administration of the Unified information and telecommunications system of the public finance management system to complete the work on creating a cloud infrastructure of the public finance management system containing the computing capacity of the existing data processing centres of the MinFinance, the Treasury, the STS, the State Customs Service, the State Audit Service, the State Financial Monitoring Service	the process of transferring the administration of the appropriate equipment to the IT institution completed	QII–IV 2025	MinFinance, Treasury, STS, State Customs Service, State Audit Service, State Financial Monitoring Service
10. Gradually transfer to the IT institution the mechanism of administration of server equipment of the Unified information and telecommunications system of the public finance management system, which is included in the cloud infrastructure of the public finance	the process of transferring the administration of the appropriate equipment to the IT institution completed	QI–IV 2025	MinFinance, Treasury, STS, State Customs Service, State Audit Service, State Financial Monitoring Service

Activity	Performance indicator	Estimated timeline	Responsible entities
<p>management system containing computing capacities of the existing data processing centres of the MinFinance, the Treasury, the STS, the State Customs Service, the State Audit Service, the State Financial Monitoring Service</p> <p>11. Gradually transfer to the IT institution the powers to administer system software, public office applications, application information systems, registers and other information resources used to automate the main activities of the Unified information and telecommunications system of the public finance management system</p> <p>12. Create a list of all administrative services that need to be transferred to the online mode of service provision</p> <p>13. Improve an information and analytical platform of electronic verification and monitoring in order to increase the effectiveness of verification and monitoring</p>	<p>the process of transferring the administration of the appropriate equipment to the IT institution completed</p> <p>a list of all administrative services, which is maintained up to date, created</p> <p>a plan-schedule for transferring all services to the online mode, including through integration with the Unified State Web Portal of Electronic Services and the integrated electronic identification system id.gov.ua, developed</p> <p>information interaction between the MinFinance and state authorities automated at the level of application systems by implementing a service-oriented data exchange system between the components of the public finance management system and related systems, including using the Trembita data exchange system of state electronic information resources and integrated electronic identification system (id.gov.ua)</p>	<p>QII–IV 2025</p> <p>QII 2022</p> <p>QIV 2022</p>	<p>MinFinance, Treasury, STS, State Customs Service, State Audit Service, State Financial Monitoring Service</p> <p>STS, State Customs Service</p> <p>MinFinance</p>





Activity	Performance indicator	Estimated timeline	Responsible entities
14. Improve the Tax Block information and telecommunications system	<p>possibility of reviewing the summary information about the payer's risks ensured (the presence of conditionally accrued penalties for violation of reporting deadlines, payment of agreed accruals both independently and as a result of verification of obligations, registration of excise and tax invoices and other violations available to the payer in different modes of the Tax Block information and telecommunications system)</p> <p>possibility of sending an inspection notification through the Electronic Cabinet information and telecommunications system</p>	QIV 2025	STS, MinFinance
15. Increase the number of services available online and improve the Electronic Cabinet information and telecommunications system	<p>the functionality of pre-filling the reporting improved (there is a possibility of importing information from external sources when preparing reporting, pre-filling the declaration for various types of taxes ensured)</p> <p>a single data warehouse is used for the backup data centre</p>	QIV 2021	STS, MinFinance
16. Integrate the STS with the Unified State Web Portal of Electronic Services and its mobile application	<p>an electronic service with an implemented reminder about the deadlines for reporting and other functionality of the Electronic Cabinet information and telecommunications system</p> <p>a single data warehouse is used for the backup data centre</p>	QIV 2021	STS, MinFinance
17. Create modules of the electronic administration system in the field of control over the production and circulation of excisable goods	a module for the buyers to check excise stamps created, a module for registrars of settlement transactions and electronic cash registers to repay electronic excise stamps created	QII 2022	STS

Activity	Performance indicator	Estimated timeline	Responsible entities
18. Implement a common transit system (NCTS)	software for integration with the existing systems (software products) of the State Customs Service finalized, computing capacity of a single data warehouse for putting into operation presented	within a year after the entry into force of legal and normative acts governing the implementation of the common transit regime	State Customs Service, MinFinance
19. Develop and implement software to ensure the work of authorised economic operators (AEO)	software implemented	QIV 2021	State Customs Service
20. Develop and implement an updated software for automation of the procedures on customs control and clearance	updated software put into commercial operation	QIV 2022	State Customs Service
21. Finalize and put into commercial operation the Single Window for International Trade unified public information web portal	module of the Single Window for International Trade unified public information web portal put into commercial operation opportunity to receive administrative services of the State Customs Service (in terms of submission or receipt of permits) in electronic form using the Unified State Web Portal of Electronic Services ensured	QIV 2022	State Customs Service
22. Implement and ensure the functioning of the customs audit information system	updated software put into trial operation	QI 2023	State Customs Service
23. Establish electronic exchange of information between the Ministry of Finance and budget holders and recipients, other clients of the State Treasury Service for the purpose of liquidity management of the single treasury account and foreign currency accounts of the State Treasury Service	Procedure for electronic exchange of information between the Ministry of Finance and budget holders and recipients, other clients of the State Treasury Service for the purpose of liquidity management of the single treasury account and foreign currency accounts of the State Treasury Service approved software to collect information needed to compile and correct forecasts of cash flows in the accounts of the Treasury from	QIII 2022	MinFinance, Treasury, STS, the State Customs Service, the National Bank (by agreement), the Pension Fund of Ukraine (by agreement), the State Property Fund (by agreement), individual budget holders (by agreement)

Activity	Performance indicator	Estimated timeline	Responsible entities
24. Integrate the Treasury and the MinFinance systems for liquidity management purposes	<p>structural units of the MinFinance, the STS, the State Customs Service, the Pension Fund of Ukraine and individual budget holders introduced</p> <p>functionality of the information repository, as well as other systems that reflect the budget implementation indicators for expenditures and budget lending (open appropriations, register of budget commitments and budget financial commitments) enhanced</p>	QIV 2021	MinFinance, Treasury
25. Finalize the information system for forecasting the movement of funds on the single treasury account and foreign currency accounts of the Treasury	the algorithms of the system modified, the possibility to generate analytical reports in terms of information on temporarily free funds on the single treasury account that can be placed on the market, deviations of forecasts for articles and entities responsible for submitting information ensured	QIV 2022	MinFinance, Treasury
26. Integrate the Treasury and MinFinance systems for transfer of compiled forecasts and the MinFinance operational management of the temporarily free funds of the Single Treasury Account, placement of free funds using optimal conditions and tools	the Treasury and the MinFinance systems integrated, the process of forecasting the balances of funds on the Single Treasury Account automated	QIII 2022	MinFinance, Treasury
27. Develop an information system for planning and monitoring the state budget implementation (e-budget)	<p>terms of reference for an information system for planning and monitoring the state budget implementation developed</p> <p>an information system for planning and monitoring the state budget implementation (e-budget) developed and put into trial operation in the MinFinance and pilot key budget holders</p>	QIV 2024	MinFinance, Treasury, STS, State Customs Service

Activity	Performance indicator	Estimated timeline	Responsible entities
28. Implement and further develop the LOGICA information system for management of local budget planning and implementation	<p>an information system for planning and monitoring the state budget implementation (e-budget) put into operation</p> <p>the LOGICA information system for management of local budget planning and implementation put into commercial operation</p> <p>a service of information interaction of the MinFinance and the Treasury developed, the appropriate legal and normative acts adopted</p> <p>a service of information interaction between the MinFinance and the STS on the implementation of the revenues of local budgets in terms of taxpayers developed</p>	QIV 2021	MinFinance, Treasury, STS
29. Develop and improve information systems and software and hardware of the state financial control body to ensure effective performance of tasks and functions	<p>the data warehouse uses external computing power located on the basis of a commercial data processing centre with a confirmed level of compliance with the established requirements for information protection</p>	QIV 2022	State Audit Service, MinFinance
30. Ensure the provision of information on the indicators of budget programs of the holders of local budgets, improve the Transparent Budget integrated information system	<p>functional requirements to complete the software for the Budget for Citizens module of the Transparent Budget integrated information system (openbudget.gov.ua) prepared</p> <p>the software for the Budget for Citizens module of the Transparent Budget integrated information system (openbudget.gov.ua) completed and put into trial operation</p>	QIV 2022	MinFinance
31. Ensure the provision of information by the main state budget holders on their budget programs through the	<p>appropriate legal and normative act adopted</p>	QIV 2023	MinFinance

Activity	Performance indicator	Estimated timeline	Responsible entities
<p>State Web Portal of the Budget for Citizens of Ukraine</p> <p>32. Create and ensure the functioning of the branch centre of the cybersecurity management of the Unified information and telecommunications system of the public finance management system</p>	<p>functional requirements to complete the software for the Budget for Citizens module of the Transparent Budget integrated information system (openbudget.gov.ua) prepared</p> <p>the software for the Budget for Citizens module of the Transparent Budget integrated information system (openbudget.gov.ua) completed and put into trial operation</p> <p>the branch centre of the cybersecurity management of the Unified information and telecommunications system of the public finance management system created and its functioning ensured</p>	<p>QIII 2025</p>	<p>MinFinance, Treasury, STS, State Customs Service, State Audit Service, State Financial Monitoring Service</p>