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# Ukraine: Corruption risks and mitigation strategies

Literature review

Department for Evaluation



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# Foreword

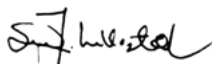
What are the corruption risks involved in providing development aid to Ukraine, and how can these be mitigated? These questions form the foundation of this literature review. The review marks a first step in the Department for Evaluation's effort to assess Norway's development aid to Ukraine in the coming years.

The primary objective of the review is to facilitate effective decision-making and enhance risk management for donors. The review identifies and examines corruption risks in areas such as aid coordination and management, fund disbursement, and the development of strategic approaches and policies. Moreover, it delves into sector-specific challenges and reforms in crucial fields, including healthcare, energy, and education.

It is important to emphasize, however, that the findings here should not replace detailed, context and sector-specific corruption risk assessments and mitigation plans. Rather, they offer foundational insights, setting the stage for more comprehensive analyses. In line with this, the review refrains from offering specific recommendations. Instead, it gives some pointers

for understanding corruption risks and mitigation strategies in Ukraine, enabling policymakers and stakeholders to apply these insights according to their needs, while also considering other relevant, context-specific sources of evidence.

As you engage with this review, view it as a starting point for a deeper exploration into and dialogue on corruption risks and mitigation strategies in Ukrainian development aid.

  
**Siv J. Lillestøl**

Oslo, March 2024

Acting Director, Department for Evaluation



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# Executive summary

Corruption has during decades had a major impact on Ukraine's growth and development, and Ukrainians have ranked it<sup>1</sup> the second most significant problem after the Russian invasion. During Victor Yanukovich's presidency (2010-2014) corruption was endemic and when he did not pursue a closer cooperation with the European Union (EU) in 2013 Ukrainians took to the streets in protest demanding radical political and social changes. The Euromaidan protests in the winter of 2013-2014 marked a pivotal moment for the Ukrainian civil society creating a robust network of civic activists and initiatives that have been instrumental in mobilizing reforms, drafting legislative proposals, and in monitoring their implementation. The active participation of civil society in policymaking processes, in partnership with international donors, has exerted substantial pressure on the Ukrainian government for anti-corruption and sector reforms.

The **purpose of the review** is to assist in effective decision-making and risk management for donors in relation to the official development aid-funded support to Ukraine. The review is guided by the following questions:

1. What are the primary corruption risks associated with providing official development aid to Ukraine that a donor like Norway should be aware of?
2. What are the main strategies that a donor like Norway can employ to mitigate these corruption risks?

<sup>1</sup> Transparency International 2023. Concerns Ukrainians have at the end of 2023: Results of the Sociological Survey. Carried out by Info Sapiens Ukraine with the support of USAID and Transparency International Ukraine





## Main findings

In 2014, Ukraine embarked on a national reform program to reduce widespread corruption. The Ukrainian parliament adopted the Law on preventing corruption and the Anti-corruption strategy, which outlined new directions for the anti-corruption policy, comprising the creation of the National Agency on Corruption Prevention (NACP) (established in 2015), the National Anti-Corruption Bureau of Ukraine (NABU) (2015) and the Specialized Anti-Corruption Prosecutor's Office (SAPO) (2015). Two other flagships of the anti-corruption reform are the system of asset declaration for public officials led by the Asset Recovery and Management Agency (ARMA) (2016) and the High Anti-Corruption Court (HACC)(2019).

These institutions play a crucial role in verifying assets, implementing strategies, conducting investigations, and ensuring convictions in high-level corruption cases. Adjustments in approach and leadership have reinforced implementation and cooperation, however, the effectiveness of these bodies is contingent upon overcoming challenges like entrenched corruption networks and ensuring their robust operational independence.

Simultaneously with the establishment of anti-corruption measures and institutions, a series of sectoral reforms were initiated. In the health sector, the government introduced complementary reforms that aimed to improve the health outcomes of Ukrainian citizens and reduce corruption. Prolonged corruption led to poorly maintained, funded, staffed and supplied health institutions, and informal payments across all levels of care. Health facilities had received lump sums to cover costs regardless of the level of patient flow or conditions treated, coupled with low wages for health workers (World Bank 2020). The medical education system was also known for corrupt practices, including students paying bribes to deans and professors for study entry, exam results and qualifications. The Ministry of Health's National Health Care Reform Strategy (2015-2020) in cooperation with international partners renewed Ukraine's health care system, reconfigured primary care financing and essential medicines reimbursement, raised the remuneration of health professionals, introduced a transparent, merit-based process for medical university admissions and developed an e-health system.

Ukraine's Energy Strategy, adopted in 2017, emphasized gas security, energy efficiency and competitiveness and the energy sector reform (2017-2020). This reform aimed at aligning gas and electricity markets with EU energy legislation and reducing corruption in the oil and

gas sector. One of the key sources of corruption risk in the gas sector concerns the price regulation related to public service obligations (PSOs). The PSO scheme gave rise to several embezzlement schemes via price arbitrage, misuse of gas, fake consumer accounts and data manipulation. Even though formal termination of the PSO has taken place, price volatility directly contributing to corruption in the market remains a concern.

Corruption has also been endemic in the oil sector with monopolization of auctions and private investors being part of the state-owned enterprises' (SOEs) management. The aim of the reform of strengthening overall competition in the market and building a robust and effective anti-corruption system are important measures. In the nuclear energy sector corruption is mainly a result of public procurement malpractices such as kickbacks and embezzlement, abuses in purchases through intermediaries, bribery, cartels and sales at deflated prices (OECD, 2022). In October 2023 Ukraine's Ministry of Communities, Territories and Infrastructure development launched the Anti-Corruption program for 2023-2025. The strategy includes corruption risk assessments and sets out the main principles of the ministry's anti-corruption work, along with strategic goals in the formation of departmental anti-corruption policy and measures (UNDP 2023).



In the education sector, different forms of corruption have occurred from the nursery to the university level. These include informal payments to nursery staff for securing a place for children and preferential access to elite gymnasium or lyceum for lower secondary school admissions (OECD 2017). At the university level, the Ukrainian Ministry of Education and Science (MoES) managed to reduce corruption related to entrance admission. In 2008 External Independent Testing (EIT) was introduced and for bachelor admissions EIT has been a success.

Since 2014, Ukraine has also carried out a decentralization reform to strengthen local self-government and improve public service delivery. It included an adjustment to the high number of local councils (more than 10,000) many of which had small populations and lacked the administrative or financial capacity to fulfill their tasks and responsibilities effectively and reliance on central government subsidies (OECD 2022). Before the start of the reforms, 70% of the municipalities were dependent on subsidies, creating a culture of rent-seeking. Digitalization has been an important instrument to counteract corruption in Ukraine. Historically, embezzlement and kickbacks related to procurement contracts have been a consistent problem since independence. In 2015, the electronic platform Prozorro was launched to implement procurement services and has largely improved tendering procedures.



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Managing corruption in the context of providing official development aid to Ukraine requires a nuanced approach addressing both the internal dynamics of aid organizations and the complex external environments in which they operate. The literature underscores that **corruption risks in procurement** are not just about 'what' form of corruption occurs but also about 'how' it happens within donor organizations or external environments. Effective due diligence in conflict contexts goes beyond standard procedures, requiring a **deeper understanding of local power dynamics and cooperative information sharing**.

Furthermore, **effective coordination is crucial** for managing corruption risks and ensuring overall effectiveness. This includes internal and inter-agency information sharing, avoiding duplication and manipulation, sending consistent anti-corruption messages, and resisting external pressures such as extortion. Time and again, there is a **'culture of silence' around corruption** in development aid to conflict affected countries. This is a significant barrier to addressing corruption, influenced by competitive pressures, reputational concerns, and fear of funding cuts. Overcoming this requires understanding social norms within organizations and pressures faced by local staff.

The need for **consistent risk management standards** is paramount. Different parts of organizations often have varying approaches, leading to fragmentation. Similarly, oversight and due diligence challenges include long delivery chains and security concerns that complicate monitoring, oversight, and due diligence, especially in conflict contexts. Understanding the specific challenges and limitations of mechanisms like third-party monitoring is crucial, also considering the potential conflict sensitivity issues e.g. their potential to exacerbate mistrust in distrustful environments and discourage integrity.

The volume and speed of fund disbursement are critical factors, **as even well-designed systems struggle under rapid and voluminous disbursement pressures**. Moreover, unstable funding might lead to increased corruption risk. **Donors can leverage Ukraine's advancements in digital governance** to track fund allocation and utilization in real-time, ensuring accountability. **Collaborative approaches among donors** can also minimize the risks of duplication and misallocation, especially in a rapidly evolving conflict zone.

Technical reforms and conventional anti-corruption measures have limited effectiveness in endemic corruption contexts. They can even backfire or be weaponized in conflict situations. The dilemma and risks associated with 'zero tolerance' policies need clear articulation.

Finally, **the role of civil society in Ukraine's anti-corruption efforts cannot be overstated**. The active engagement of donors with these organizations, and the integration of grassroots insights and feedback into the aid delivery process, are associated with more effective targeting and utilization of aid, fostering a culture of accountability and transparency. The literature highlights the role of **political economy analysis** in aligning civil society support with local realities and mitigating risks.



# 1

# Introduction



# Ukraine in 2023: Is Corruption Improving, Deteriorating, or Staying the Same?

Ukraine ranked 104th out of 180 countries in the 2023 Corruption Perceptions Index, a notable improvement compared to the previous year (Transparency International, 2024). Prior to Russia's invasion, Ukraine had actively pursued anti-corruption reforms, which began following the annexation of Crimea and the Russian invasion of eastern Ukraine in 2014. However, these reforms had certain limitations, including a lack of strategic vision and a systematic approach. The 2022 full-scale invasion and outbreak of war shifted priorities, but the fight against corruption persisted (Kalitenko, 2023).

The corruption situation in Ukraine in 2023 continued to be a complex issue with both improvements and persistent challenges. Ukraine's anti-corruption outlook seems more positive than negative, as it has managed to make progress toward meeting EU accession eligibility requirements (Lennon, 2023). Ukraine has made progress in combating corruption, particularly in establishing and consolidating a comprehensive anti-corruption framework, leading to successful investigations, prosecutions, and convictions, even

against previously 'untouchable' officials (European Commission, 2023), signaling to citizens and the global community the government's commitment to addressing the issue. Following its EU candidate status, Ukraine intensified its anti-corruption reforms, adopting a national anti-corruption strategy and implementing a state program in 2023, along with restoring financial reporting for political parties and an electronic asset declaration system, although there are concerns about the verification system under martial law.

However, continuous monitoring and support are necessary to ensure the sustainability and systemic integration of these reforms, especially concerning the management of foreign funding and investment (European Commission, 2023). Ukraine has made progress in reforming its legal regulatory systems and reforming its financial sector, but more work is needed to address corruption, including transparency and accountability. (United States Department of State, 2023).

All in all, there has been a significant improvement in the effectiveness of anti-corruption institutions.

These seemingly positive developments in de jure terms are accompanied by improvements in the perceptions of Ukrainians. In 2023, corruption was seen as the second-most significant concern after the full-scale war by 89% of citizens. However, citizens are becoming increasingly intolerant of bribery, and they encounter less corruption in their everyday lives compared to previous years. Specialized anti-corruption agencies witnessed an increase in citizens' trust compared to 2021 (USAID, 2023). Despite Ukraine's progress, its endemic corruption should be understood as a systemic issue, involving networks of multiple actors following informal "rules of the game" that serve political and social functions.



# About this study: key concepts, questions and limitations

This rapid literature review aims to address the following **questions**:

1. What are the primary corruption risks associated with providing official development aid to Ukraine that a donor like Norway should be aware of?
2. What are the main strategies that a donor like Norway can employ to mitigate these corruption risks?

**"Corruption,"** often defined as abuse of entrusted authority for private gain, acts as a broad category encompassing various specific practices, each distinct from the others. The effectiveness of countermeasures or controls varies depending on the type of corruption at hand. For instance, strategies to prevent procurement fraud through overcharging differ from those needed to combat embezzlement or ghost worker schemes.

Corruption extends beyond mere financial misconduct, such as bribery, embezzlement, and financial fraud. Non-monetary forms of corruption also significantly impact the efficiency and effectiveness of initiatives funded through aid programs, as well as have reputational impacts. For example,

- Nepotistic or favoritism-based practices in hiring, local partner selection, and supply chains;
- Cronyism in procurement, involving conflicts of interest or information sharing among implementing partners;
- Program manipulation by staff members, favoring their own networks through biased targeting criteria;
- Political interference, a likely significant risk in Ukraine, particularly given the centralization of power under martial law, poses threats in various sectors, including energy and potentially the judicial system.

While financial misconduct has been defining factor in the selection of sources, this literature review also covers other non-monetary forms of corruption.

A **corruption risk** is defined in this context as the probability of corruption occurring in a specific situation or process. This rapid review adopts a definition of corruption risk that concentrates on two primary aspects: vulnerability to corruption, which refers to weaknesses in the aid system that could be exploited by corrupt actors, and the consequences of corruption, encompassing the potential harm it can inflict. The focus on consequences is approached from an actor-centered perspective, specifically Norway, and is intricately linked to a combination of fiduciary, operational, and reputational risks.

The **purpose of this rapid review** is to assist in effective decision-making and risk management for donors. However, it is important to note that the key findings of this rapid literature review are not meant to replace context and sector-specific corruption risk assessments and mitigation plans.

It should be noted that this study does not delve into an in-depth analysis of the corruption situation in Ukraine or the examination of anti-corruption institutions and efforts within the country. The sources for this study were not selected with this focus in mind, as that would require a different type of literature review. References



to anti-corruption institutions and efforts will be limited to: (1) instances where they emerge from the literature selected to answer the core review questions, and (2) cases where there is a direct connection between them and the central focus of this study, as well as the key messages highlighted in these pages.

This report consists of five chapters, beginning with this introduction (Chapter 1). [Chapter 2](#) details the methodology employed in conducting the literature review, including its limitations. [Chapter 3](#) presents significant findings from other conflict-affected countries, focusing on the corruption risks and mitigation strategies used by both bilateral and multilateral donors. Where sufficient evidence is available, these risks and mitigations from other contexts are supplemented with insights and illustrations pertinent to Ukraine, exploring their implications in the Ukrainian scenario. The subsequent chapter (Chapter 4) delves more deeply into sector-specific or thematic risks and mitigation strategies, with a particular emphasis on Ukraine. [Chapter 5](#) offers conclusions drawn from the preceding chapters. References and source specific overviews as heatmaps are included as annexes to this report.



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# 2

## Methodological approach



This chapter outlines the methodological approach adopted for the literature study on corruption risks and mitigation strategies in the context of development aid to Ukraine. It also incorporates a review of lessons and measures from other countries to provide a comparative perspective.

**TABLE 1**  
**Overview of the steps taken in the review**

| Step                             | Details   |
|----------------------------------|---|
| Document Criteria                | Publications from 2015 to 2023, English language, various document types                          |
| Search Strategy                  | Academic and evaluation databases, keyword search, expert recommendations, Google search          |
| Source Screening & Evaluation    | Manual and automated processes  |
| Weighting & Categorizing         | Numerical weighting system: relevance credibility, credibility weighting, temporal weighting      |
| Theme Identification & Synthesis | Combination of human and automated analysis, keyword extraction, unsupervised classification, LLM |

### Criteria for Considering Documents

The review primarily focuses on documents published between 2015 and 2023. These include evaluations, analytical reports, peer-reviewed articles, non-peer-reviewed articles, policy documents, and media articles that offer unique insights into corruption in Ukraine. All considered documents are in English or have English translations and are publicly available.

### Search Strategy, Source Screening and Evaluation

A thorough search was conducted across various academic and evaluation databases, including ALNAP, Google Scholar, Semantic Scholar, 3ie - Development Evidence Portal, UNDP, EBSCO, U4 Anti-Corruption Resource Centre, ResearchGate, Sage Journals and Google searches. Key search terms like "Corruption," "Anti-corruption," "Corruption risks," "Ukraine," "ODA," and "Development aid" were used. Additional sources were identified through automatic alerts, suggestions by knowledgeable individuals in the Norwegian development administration, and recommendations by external stakeholders and experts. For sources



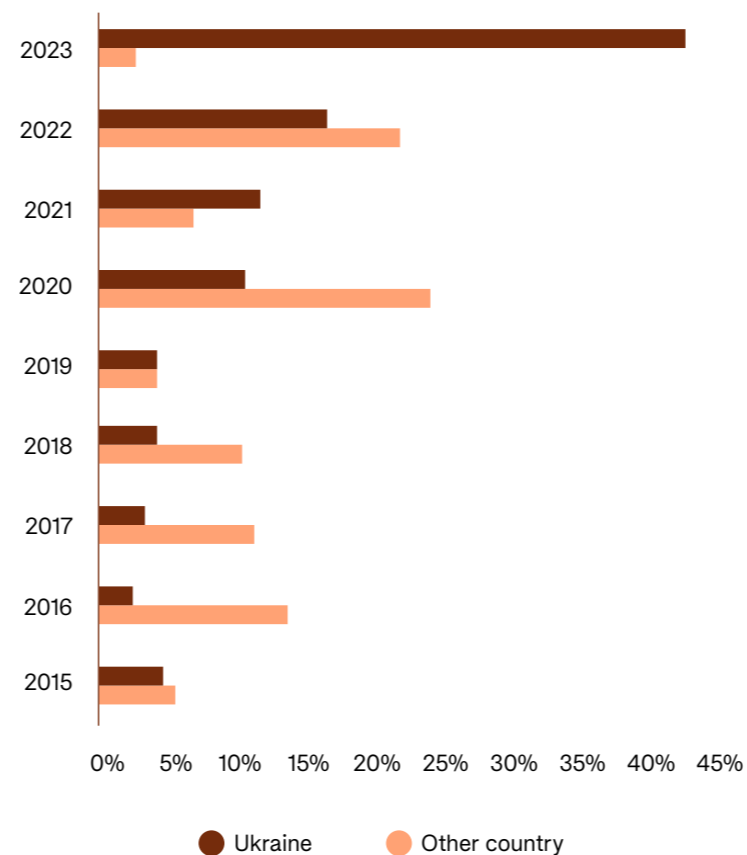


on corruption risks, measures, and lessons from other conflict-affected countries, the authors conducted a similar search. However, it was limited to a selection of conflict-affected countries<sup>2</sup>, identified in the same academic and evaluation databases while searching for other sources. Moreover, the search for potential sources depended heavily on external advice to filter sources of potential relevance, considering the vast universe of relevant sources and the limited resources available for this review. The search was tailored to the specific functionalities of each database, with necessary filters applied. The document search concluded on 15 September 2023. In total, 283 sources were included and reviewed as part of this literature study (see Figure 1 and Figure 2).

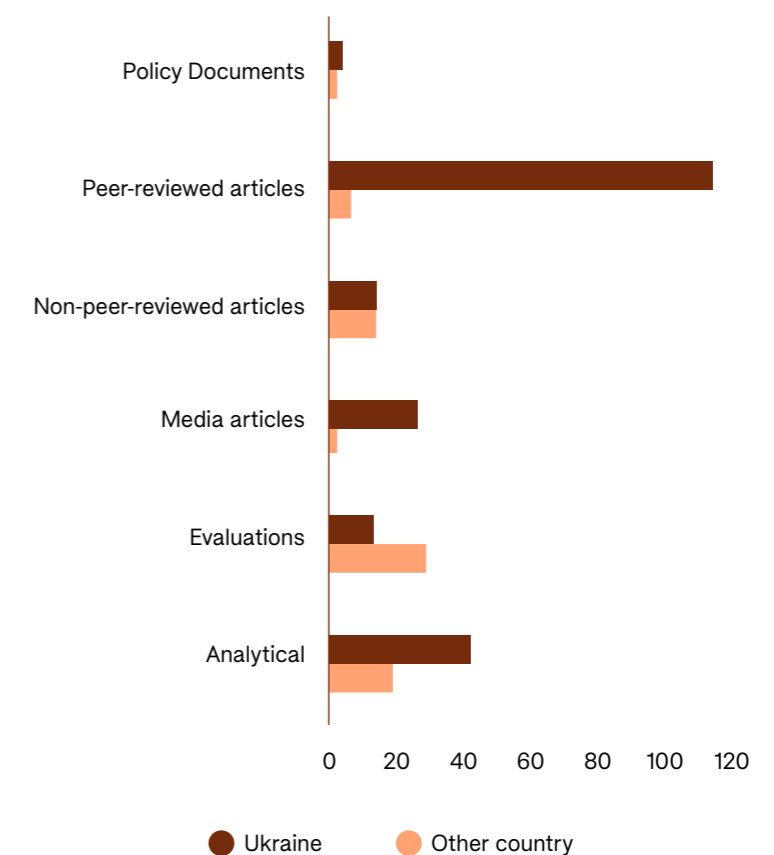
<sup>2</sup> Afghanistan, Somalia, South Sudan, Syria, Haiti, Mali, and Bosnia and Herzegovina. These countries were selected based on several criteria, including the volume of official development aid provided by Norway and donors, intensity and severity of the crisis, and being a partner country for Norway. Bosnia and Herzegovina was included as it was mentioned by knowledgeable informants as a case of relevance for Ukraine. All countries have faced significant challenges related to corruption in the period 2015 to 2023 (see e.g. Transparency International's Corruption Perception Index scores), and corruption in these countries is arguably intertwined with the conflict itself, making it more difficult to address. Although some corruption risks linked to donor funding in conflict-affected countries resemble those in non-conflict affected countries, the specific conflict dynamics and the types and nature of aid distinguish them from more stable, traditional recipients of development aid. The risks associated with providing official development aid to those countries and mitigation strategies might therefore be relevant for Ukraine. Sources focusing on other conflict-affected countries, such as the DRC, were included when found during the search or when strongly recommended by external informants due to their clear emphasis on corruption risks and/or mitigation strategies.

In identifying relevant literature, the authors balanced manual and automated processes. Manual evaluation provided a nuanced understanding and ensured contextual relevance, while automated processes facilitated extensive data extraction and theme identification.

**FIGURE 1**  
Sources reviewed per country focus and publication year



**FIGURE 2**  
Sources reviewed by type of source and country focus







## Weighting and Categorizing sources

The review process assigns weights to sources based on their credibility, methodological rigor, and relevance to corruption in Ukraine, employing a numerical weighting system:

- a) **Relevance Weighting:** Sources are weighted based on their focus on corruption. An automated algorithm evaluates the frequency of the term 'corruption' within the text to provide a measure of relevance.
- b) **Credibility Weighting:** Reflecting varying credibility levels among source types:
  - Evaluations, Analytical Reports, and Peer-reviewed Articles (3) receive the highest weight (3).
  - Non-Peer-Reviewed Articles and Policy Papers (2).
  - Media Articles are assigned the lowest weight (1) due to their potential for bias.
- c) **Temporal Weighting:** Recent Studies (2022-2023) are weighted higher to capture contemporary insights, especially relevant following the February 2022 invasion. Older Studies (2015-2021) are assigned a moderate weight to maintain a balanced temporal perspective.

## Theme Identification and Synthesis

The identification of themes within the collected literature was achieved through a combination of human and automated analytical processes. The authors utilized text analysis tools of varying complexity, such as YAKE for pinpointing key phrases in human pre-selected text and Latent Dirichlet Allocation (LDA) for revealing underlying topics within the entire text corpus. This approach facilitated swift theme extraction, bias cross-checking and the detection of themes that might have gone unnoticed by the human eye.

The process of synthesizing human preselected text of interested extracted from each individual source into coherent narratives involved the use of large language models, which provided layered interpretations of the data. The human-analytical aspect played a pivotal role in contextualizing the information, critically evaluating the synthesized themes against our research objectives, and validating the results of automated processes.

The authors benefited from a limited number of consultations with Ukrainian experts who are actively engaged in addressing or studying corruption issues within the country and have extensive knowledge on the subject.



## Challenges and limitations

It is important to acknowledge certain challenges and limitations. One limitation pertains to the search strategy and the inherent biases in source selection. Regarding the former, some documents might have been missed due to the key search terms used. Although this is a clear limitation, the documents included in the review do capture various forms of corruption and nuances beyond generic terms such as "corruption" (see Annexes 2 and 3), which leads us to believe that the search strategy has still been sufficient. On the latter, despite our efforts to mitigate such biases by including a wide range of documents and utilizing a numerical weighting system, the possibility of overlooking critical sources or perspectives cannot be eliminated. Furthermore, the reliance on English-language documents may have restricted access to relevant literature published in other languages, potentially omitting valuable insights. However, the authors have, to the extent possible, sought translated versions of sources in Ukrainian.

While recent sources are given more weight, this approach has challenges, especially in contexts like Ukraine where corruption issues are persistent. Recent sources may only provide superficial insights as corruption can be displaced or resurface in various forms. In theory, over-reliance on newer sources could result in a biased understanding, missing the broader

risks of corruption. This risk has been reduced by carefully considering earlier sources and by having interviews with key informants. Likewise, the method for calculating relevance weighting has significant limitations when applied strictly. That's why we used it more as a guiding principle rather than a rigid rule, imposing a penalty on sources in the first quartile, that is, those with the lowest values.

Our reliance on publicly available sources, while justifiable for accessibility reasons, may have omitted relevant but paywalled materials. Moreover, another consideration is the application of lessons and strategies from international contexts to Ukraine's unique sociopolitical landscape, potentially missing unique nuances.

The rapid review process also imposed time constraints, which could have affected the depth of analysis for individual documents. Striking a balance between a comprehensive review and a timely completion is challenging.



# 3

## Managing Corruption Risks: Experiences from other conflict- affected countries



# Corruption risks

Corruption risks come in various shapes and forms, and understanding them requires a clear approach to categorization. As detailed in Chapter 2, this rapid review concentrates on two primary axes of corruption risks: vulnerability and consequences. The subsequent list underscores vulnerabilities, particularly in the context of official development assistance and donor support, across three categories: **Aid Coordination and Management, Fund Disbursement and Utilization, and Strategic Approaches and Policies.**<sup>3</sup>

While consequences are referenced, they primarily serve to elucidate the identified vulnerabilities. Table 1 provides an overview of corruption vulnerabilities found in the literature, including some not discussed in the pages below, presented in a schematic format. Heatmaps in annexes 2 and 3 give also an overview of risks and mitigation measures found in the literature.

<sup>3</sup> The exclusive focus on these categories stems primarily from their prevalence in the reviewed sources. Additionally, the selection has also considered their perceived relevance in comparison to other non-conflict affected countries, as well as their alignment with the overarching study questions and the specific situation in Ukraine. This approach by no means neglects the importance of other risks e.g. those associated with procurement processes.

**TABLE 2**  
**Overview of corruption risks**

| Corruption Risk Category          | Corruption Risks  |
|-----------------------------------|---|
| Aid Coordination and Management   | <p>Poorly coordinated aid efforts.</p> <p>Fear of sharing information concerns over reputational risks hinder effective coordination.</p> <p>Pressure to demonstrate success discourages reporting of issues like waste, fraud, and abuse.</p> <p>Weak coordination and oversight.</p> <p>Pressure to negotiate access leading to concessions and potential corruption.</p> <p>Inconsistent risk management, with varying standards and self-reporting.</p> |
| Fund Disbursement and Utilization | <p>The speed of fund disbursement, with rapid disbursement risking leading to corruption.</p> <p>Quick-impact projects being prone to misuse and corruption.</p> <p>Unstable funding.</p>   |
| Strategic Approaches and Policies | <p>Donor approaches overlooking deep-rooted corruption causes.</p> <p>Temporary reforms, allowing corruption resurgence.</p> <p>Balancing zero tolerance with practical realities.</p>  |

## Aid Coordination and Management

*Coordination Issues and Fragmented Aid.* The issue of information sharing and coordination among aid agencies, particularly in fragile and conflict-affected states, is critical yet complex, as highlighted by the provided sources.

Transparency International (2017) points out that **poorly coordinated aid efforts can lead to duplication of work and manipulation of assessment processes, creating opportunities for corruption.** The fragmentation of aid organizations with diverse mandates and capacities hinders collective understanding and action against corruption. The current aid architecture, centered on UN-led clusters, limits accountability mechanisms for local communities. Information flow tends to prioritize donor agencies and governments, leaving affected communities at the local level largely uninformed. Moreover, **dialogue platforms for addressing integrity management and corruption issues are lacking.**

Mason (2021) adds that a lack of collaboration among donors is a well-known flaw and exacerbates these issues. From mundane problems like differing funding cycles to severe ones like bureaucratic competition, these challenges impede effective aid delivery. Integrity Research and Consultancy (2015) identifies a key barrier to effective coordination and learning: **the fear of sharing information formally.** This reluctance is rooted in concerns over the repercussions of openly reporting programmatic failures, fraud, and corruption,





particularly regarding reputational risks. This highlights a tension between the need for transparency and the fear of negative consequences.

Manuel et al. (2017) highlight the difficulties donors face in **communicating information about field-level corruption to headquarters** due to potential negative consequences for donor operations and aid beneficiaries. This reluctance undermines corruption mitigation and the dissemination of lessons learned. **The issue of communication extends to stakeholders** like parliaments, with SIGAR (2021) noting that U.S. agencies involved in Afghanistan's reconstruction were pressured by Congress to demonstrate success, discouraging reports of inefficiencies or corruption. The same lack of incentive also discouraged contractors and non-governmental organizations (NGOs) from reporting weaknesses.

Bak (2019) underscores the consequences of weak coordination and oversight in donor engagement in Afghanistan, creating opportunities for corruption to thrive in the distribution of development assistance. It refers to the OECD's 2016 recommendations advocating for **a comprehensive framework to manage corruption risks**, including joint and coordinated responses with the government, other donors, and agencies. Shipley, Jenkins, and Strand (2019) further elaborate on the role of inter-agency coordination in humanitarian settings.

Kelly (2019) reiterates **the widely accepted value of sharing risk management** and other information across organizations, particularly in fragile and conflict-affected states. At the same time, shared approaches are unlikely to work where the partners have differing strategies or approaches to risk. Transparency International (2016a) addresses the situation in southern Somalia, where aid agencies often negotiate access, sometimes making concessions or payments. The lack of open communication and coordination can lead to unintended consequences, highlighting the challenges local staff face in **a culture that often silences these issues**.

*Risk Management Fragmentation.* Inconsistent risk management standards and challenges and necessary improvements in managing risks, particularly related to fraud and corruption, in international aid and development programs.

From ICAI (2016), it's clear that the Department for International Development (DFID) needed to expedite the implementation of its central guidance on risk appetite and articulate its risk-return approach to decision-making more clearly. DFID's framework lacked **a consistent approach to risk appetite and failed to provide tools for balancing risk and return at the portfolio level**. This inadequacy in guidance impeded effective oversight at the corporate level, especially when program objectives were adjusted. The source also highlighted a tendency to consider fiduciary risks primarily from DFID's perspective, with less emphasis on

the contextual risks faced by partners and beneficiaries, which was particularly pertinent in conflict-affected states. DFID was encouraged to improve transparency and monitoring of fiduciary risk in bilateral programs implemented by multilateral partners.

ICAI (2022b) discusses the Foreign, Commonwealth & Development Office's (FCDO) reliance on self-reporting by multilateral organizations for monitoring fraud risks, and approach that, in most cases, is found to be appropriate. This method includes various reports and sometimes bespoke reporting negotiated by FCDO. Similarly, ICAI (2022a) highlights long delivery chains and a lack of confidence in implementing partners' ability to verify field information as a challenge.

Bak (2019) highlights that, in Afghanistan, **many main donors relied on indirect management modalities**, using facilities and capacities of organizations like the UNDP and the World Bank, managing a significant portion of ODA through multi-donor trust funds. The UK used the World Bank-administered Afghanistan Reconstruction Trust Fund (ARTF) to protect its funding for the Afghan government. The ARTF funded the government's operating costs and controlled procurement and contract management. Given the UK's strategic objective of supporting the state, ARTF offered the best option for managing fiduciary risk, but it faced challenges in integrating conflict analysis and conflict sensitivity into its programming. (ICAI, 2022a).



The Special Inspector General for Afghanistan Reconstruction (SIGAR) criticised the World Bank for its weak monitoring of the ARTF, noting limitations with transparency, accounting for funding, and the Afghan government's fiduciary controls (Popal, H. and Zürcher, Z., 2020). SIGAR warned against increased on-budget assistance, as internal control and oversight mechanisms were insufficient to ensure funds were used as intended. Trust fund-delivered assistance faced similar oversight and management issues, lacking transparency and adequate monitoring, evaluation, and learning systems, thus increasing the risk of abuse, fraud, and waste.

### Fund Disbursement and Utilization

*Speed of Fund Disbursement:* **The dynamics of fund disbursement and utilization play a crucial role in the effectiveness of aid, with speed often leading to challenges.** Pyman (2015) notes that rapid disbursement can outpace local capacities, leading to corruption. This is echoed by Transparency International (2016b), which suggests that injecting large amounts of aid into resource-poor economies can exacerbate power imbalances and corruption, especially under urgent survival needs. The World Bank (2016) observed this in Uganda, where funds were disbursed too quickly for local institutions to maintain fiduciary standards.

In Afghanistan, UK decision-making, as discussed by ICAI (2022a), was overly fixated on meeting financial

obligations and commitments to international partners, neglecting the need for strategic reassessment. This **adherence to predetermined budgets, regardless of evolving ground realities, led to a vulnerability to optimism bias and inefficiencies.**

**The utilization of funds in quick-impact projects, particularly in stabilization efforts, is also problematic.** Popal and Zürcher (2020) cite Afghanistan's experience where rapid spending on stabilization funds fueled corruption and conflict, with the premature implementation of programs for local governance. ICAI (2018b) underlines the lack of evidence that infrastructure investments build public trust, drawing from Afghanistan's experiences. It points out that quick-impact projects, such as a UNDP's 90-day infrastructure projects in Iraq, are highly susceptible to corruption and can undermine public trust.

At the same time, in the case of multilateral organizations, sudden **reductions in funding may increase fraud risk** in some areas even if the recipient organization's internal counter-fraud systems are not affected. This is due to the failure to meet local government expectations and the creation of in local mechanisms for oversight of aid programs. (ICAI, 2022b). Transparency International (2016a) points out that unstable funding can lead to job insecurity and hinder staff development, thereby increasing the potential for corruption.



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Similarly, SIGAR (2021) reflects on the U.S. government's **underestimation of the time needed to rebuild** Afghanistan. The focus on rapid spending and unrealistic timelines exacerbated corruption and decreased program effectiveness, with a persistent misbelief that corruption was solely a local issue and not influenced by external spending behaviors. Even years into the mission, U.S. officials continued to focus on short-term gains, using shortcuts and increasing funding when faced with challenges, rather than reevaluating their approach.

### Strategic Approaches and Policies

*Donor Approaches:* Traditional anti-corruption strategies predominantly focus on reforming formal institutions through laws and regulations. However, this approach is critiqued for its ineffectiveness in **addressing the deeper causes of corruption, such as the interests and informal interactions of those implementing these institutions.** The assumption that awareness-building among citizens or capacity-strengthening of government officials will automatically lead to behavioral change and improved outcomes lacks substantial evidence. (Mason, 2021).

Kleptocracy, a government system where officials exploit their power for personal gain, often results in **temporary reform efforts that fade, allowing corrupt elements to resurface** (USAID, 2022a). Donor-driven anti-corruption measures like passing laws or establishing anti-corruption bodies are often seen as

merely ornamental, failing to alter power dynamics fundamentally (Ahmad, 2015). Similarly, support aimed at governments, including legislative and institutional frameworks, while also empowering citizens to monitor government service delivery (as seen in DFID's anti-corruption strategy for South Sudan), often does not tackle **the core issue of lacking political will.** (CMI, 2016a).

Traditional power structures that aid agencies may turn to for local knowledge and feedback may be dominated by particular regional, ethnic or clan networks that discriminate against women and minorities. Nepotism and cronyism may be seen as culturally and socially appropriate. (Transparency International, 2016b).

*'Zero corruption.'* The concept of zero tolerance to corruption and fraud is interpreted and applied in various ways across organizations. **The challenge lies in balancing the ambitious goal of zero tolerance with the practical realities of managing inherent risks in corruption-prone environments.** (CMI, 2016b), (Strand and Taxell, 2016). As noted in CMI (2016b), there is a struggle to maintain a "zero tolerance vision" while dealing with ministries and programs deeply enmeshed in corruption. This highlights the practical challenges of implementing a stringent policy in environments where corruption is prevalent.

In the context of Norwegian development cooperation in Afghanistan, as mentioned in Strand and Taxell (2016),

a zero-tolerance policy and framework were applied specifically to mitigate corruption risks. This indicates a targeted and strategic application of the policy in a high-risk environment. Moreover, **'zero tolerance' policy on fraud and corruption might discourage partners from reporting issues in a timely way.** (ICAI, 2018b).

ICAI (2021) delves into the **diverse interpretations and implementations of a zero-tolerance approach across different departments.** While all departments adhere to a 'zero tolerance to fraud' stance, their understanding of what this entails in practice significantly differs. For instance, in the former Department for International Development (DFID) and other departments, zero tolerance was understood to mean that while fraud risks can be accepted with proportionate controls, inaction to prevent and rectify problems is not tolerated. In contrast, the Home Office's Overseas Development Assistance team interpreted it as an avoidance of fraud risks altogether. This interpretation is concerning as it may lead to the concealment of fraud, impeding progress in fraud detection and prevention. The mixed understanding within the Home Office, ranging from a nuanced view of fraud risks to overreliance on the integrity of delivery partners, further complicated the implementation of a zero-tolerance policy.



# Countermeasures

This compilation categorizes anti-corruption measures based on their prevalence in reviewed sources and the importance assigned to these sources, as well as previously discussed vulnerabilities. It is important to emphasize that the effectiveness of these measures in specific contexts depends not only on the measures themselves but also on how they are implemented. A common thread among all these measures is the recognition that technical interventions, though necessary, are not sufficient in isolation. Comprehensive strategies that address the root causes of corruption and cultivate a culture of integrity are essential.

**TABLE 3**

## Quick overview of countermeasures

- **Procurement Safeguards:** Clear guidelines needed for emergency procurements and anti-corruption measures.
- **E-Procurement:** It reduces corruption but corrupt entities adapt to new regulations.
- **Due Diligence:** Conduct rigorous testing of partners' processes.
- **Zero corruption guidance:** Establish clear operational guidelines and promote a shared understanding of its practical implications.
- **Information Sharing System:** These are needed to prevent future contracts with corrupt entities and, more broadly, for enhancing effectiveness.
- **Transparency:** Unveiling concealed activities and overall fostering of accountability.
- **Spend Better, Disclose More:** Limit risk by spending effectively and increasing accountability, while allocating resources for anti-corruption measures.
- **Collaboration:** It reduces corruption risks from duplication in emergency support.
- **Dynamic and Adaptable Political Economy Analysis:** Understanding local political, economic, and social dynamics is crucial, also in relation to support to civil society.
- **Scenario Planning and Conflict Analysis:** It helps develop contingency plans and understand corruption's relation to broader conflict dynamics.
- **Third-Party Monitoring:** It enhances program monitoring but faces challenges related to staff expertise, integrity, and operational risks.

## Procurement Safeguards and due diligence of local partners

**Procurement processes in emergency situations require a balance between rapid response and anti-corruption measures, necessitating clear guidelines and robust systems.** This includes protecting bidding information, securing communications, and enhancing fraud detection. Dávid-Barrett and Fazekas (2020) highlight the benefits of e-procurement in reducing transaction costs and limiting officials' discretionary power. **While e-procurement has shown positive outcomes, like lowering prices and increasing competition, its long-term effectiveness and potential unintended consequences remains less studied.** Corrupt actors in procurement are known to adapt strategically to new regulations, potentially bypassing laws by manipulating procedures. This adaptability underscores the complexity of combating corruption in public procurement.

The importance of comprehensive due diligence in international aid is emphasized by sources like Shipley, Jenkins and Strand (2019), ICAI (2018b), and Jenkins (2016). **Conducting thorough due diligence of local partners is crucial to assess various aspects such as their background, reputation, registration details, track record, and capacity to implement programs with integrity.** This approach ensures that partners are not only capable but also reliable in executing aid programs.





ICAI (2018b) outlines the enhanced due diligence framework used by DFID in Syria. DFID engaged an accounting firm for due diligence assessments of International Non-Governmental Organizations (INGOs) before awarding multi-annual funding agreements. In cases where due diligence identified gaps in partner systems, DFID collaborated with the partner to develop a work plan to address these gaps, complete with clear milestones and targets. This process was not only rigorous but also beneficial, as reported by the delivery partners, leading to improvements in global systems. For multilateral partners, DFID Syria's approach involves assessments by due diligence advisers and programme managers, including desk reviews of previous assessments and visits to country hubs.

Jenkins (2016) reinforces the importance of due diligence at the project level, particularly in the context of identifying potential partners and considering local power dynamics. This suggests that **understanding the local context and power structures is a crucial element of due diligence**, ensuring that partnerships are established with entities that are well-suited to operate effectively in the given environment.

Henze, N, Grünewald, F. and Parmar, S. (2020) discuss the need for a system in the DRC to **share information about suppliers or aid workers implicated in corruption**, such as a "Do Not Call List." While multilateral organizations have similar lists, their effectiveness varies. Currently, there is

no systematic list for employees dismissed due to corruption, and many humanitarian organizations rely on informal sharing based on personal relationships. Legal restrictions are often believed to prevent creating such a list, although an internal list shared between organizations might be permissible.

#### Zero corruption guidelines

While it is intended as a strong stance against corruption, **its effectiveness depends on clear operational guidelines, risk management processes** (Shiple, Jenkins and Strand, 2019), **and a shared understanding of its practical implications** (ICAI, 2021). Shiple, Jenkins and Strand (2019) offer a nuanced perspective, suggesting that zero tolerance could symbolize a principled ambition, effective only when paired with explicit operational guidance and robust risk management processes. It cites De Simone and Taxell (2014), who emphasize that zero tolerance policies should not equate to an aversion to risk, but rather, should lead to the implementation of adequate risk management processes. This interpretation aligns with the idea of managing, rather than entirely eliminating, risks associated with corruption and fraud.

#### Transparency: Spend less, disclose more

Transparency plays a pivotal role in combating corruption, as it unveils activities that might otherwise remain concealed, thereby fostering accountability and steering interventions in the direction of risk management. **It is vital to implement robust**

**management systems and practices that are grounded in transparency and accountability, and which actively involve external oversight. (Anderson et al, 2019), (Hussman, 2020). Pyman (2015) presents a two-part recommendation: "Spend less, disclose more." The suggestion to spend less is based on the premise that funds exceeding a country's absorptive capacity invariably fuel corruption.** Spending less but more effectively should start with addressing corruption threats in the intervention mandate. This approach involves testing all support and spending proposals against the requirement to limit risk. The second part, **"Accountability through outcome, not 'burn-rate,'" calls for a higher standard of accountability** from international community funding agencies. This involves developing more rigorous verification requirements for aid and support outcomes, applicable to both aid and military assistance projects. The focus should be on outcomes rather than the speed of spending (burn rate), with a push for international development arms of national governments to develop such standards.



### Aid coordination

**The significance of formal information sharing and coordination among aid agencies in fragile and conflict-affected states is paramount for effectively mitigating corruption, managing risks, and enhancing the impact of development and humanitarian efforts.** Sources such as Integrity Research and Consultancy (2015), Bak (2019), Shipley, Jenkins, and Strand (2019), and Kelly (2019) underscore this importance. Overcoming challenges related to reputational risks and establishing comprehensive frameworks and collaborative mechanisms are vital for achieving these objectives. Shipley, Jenkins, and Strand (2019), referencing works by Transparency International and others, advocate for collaboration between agencies in similar humanitarian settings to reduce corruption risks stemming from duplicative emergency support. Key strategies include **fostering a culture of sharing and cooperation, planning joint responses to external corruption sources, coordinating funding requests and resource allocations, and sharing valuable information like lessons learned and lists of debarred staff, partners, and suppliers.**

Manuel et al. (2017) highlight an innovative approach in Somalia with the establishment of a Financial Governance Committee. This committee provides a platform for both open and confidential discussions and acts as a source of independent advice on key areas such as asset recovery, procurement, and

revenue management. However, it's important to note that the implementation of this committee's recommendations has been inconsistent, illustrating the challenges of applying anti-corruption measures in complex and unstable environments.

### Political Economy Analysis (PEA) as part of the risk management.

How effective corruption risk management varies across different levels within donor agencies. At the strategic portfolio level, general country and political economy assessments inform investment decisions. At the programme level, an in-depth examination of specific institutional and sectoral risks is essential. At the project level, extensive due diligence is crucial for partner selection and understanding local dynamics. (SIGAR, 2021)

Sources stress **the importance of context-specific analysis, including political economy analysis and conflict sensitivity, in international development and humanitarian aid.** Understanding the local political, economic, and social dynamics is crucial for effective and sustainable interventions, particularly in fragile and conflict-affected environments (European Commission, Directorate-General for International Partnerships et al, 2022), (Anderson et al, 2019), (Shipley, Jenkins, and Strand, 2019), (Zürcher, 2022), (USAID, 2022a), (USAID, 2022b), (Transparency International, 2016b), (ICAI, 2022a), (Achilles et al, 2015), (Garred, 2017), (UNDP, 2022).



Photo: **Espen Røst** | Panorama





European Commission, Directorate-General for International Partnerships et al (2022) emphasizes the need for an in-depth examination of root causes and power structures through political economy analysis, a practice already utilized in EU programming. Effective PEAs should be dynamic, adaptable, and integrated with programming and strategies. They should consider both internal and external actors, including the donor agency. In fragile regions, conflict analyses and sensitivity assessments are crucial to link analysis with coherent action.

PEA, incorporating actor analysis, is pivotal in shaping and harnessing **political will**. Actor analysis identifies stakeholders, their interests, and power dynamics, crucial for pinpointing opportunities to influence political will. By sharing this analysis among donors and developing a common picture, it lays the groundwork for coordinated activities that can effectively leverage moments when political will may emerge, such as in the lead-up to an election. This involves collaboration with local change experts and international actors to build consensus on vital anti-corruption priorities, securing support from civil society, government allies, and international partners. This consensus is fundamental in overcoming the lack of political will, as it forms a united front capable of pressuring political leaders to commit to anti-corruption initiatives. (Anderson et al, 2019), (European Commission, Directorate-General for International Partnerships et al , 2022), (USAID, 2022a), (USAID, 2022b).

Anderson et al (2019) and Shipley, Jenkins, and Strand (2019) highlight the need for a deep understanding of the specific location and drivers of corruption, including the political-economic context and dynamics of corruption in humanitarian settings. This involves examining the host country's legal and institutional framework, political economy and power structures, security situations, types of actors delivering aid, forms of resources provided, and the aid architecture's level of coordination.

Zürcher (2022) and USAID (2022a) discuss the importance of accounting for specific conditions and contexts in project designs, challenging underlying assumptions in development interventions. Dekleptification, or the process of removing corrupt elements, requires continuous focus on applying PEA and external assessment tools. USAID promotes PEA and "thinking and working politically" to enhance program effectiveness and sustainability, as detailed in USAID (2022b). This includes systems or causal loop mapping to capture interrelated factors affecting outcomes and analyze cultural norms and structures.

ICAI (2022a), Achilles et al (2015) and Garred (2017) emphasize the importance of scenario planning, conflict analysis, and understanding how corruption relates to broader conflict dynamics. Scenario planning, such as in the case of Afghanistan, can help develop contingency plans for various outcomes. Participatory conflict analyses can help identify

corruption as a significant issue, but it's important to define corruption clearly in its various forms as perceived by the local population.

UNDP (2022) highlights the relevance of rapid conflict impact assessments and the importance of feedback mechanisms, including complaint systems, to enhance conflict sensitivity.

PEA is a critical tool for aligning **support to civil society** with the local political and economic realities, ensuring efforts to combat corruption are well-targeted, strategic, and sustainably impactful. This analysis aids in identifying local actors and organizations genuinely committed to anti-corruption, directing support to those poised to lead effective accountability and clean competition efforts. By analyzing underlying power structures, interests, and incentives, PEA provides donors and civil society with insights to craft interventions that resonate with local conditions and navigate complex political landscapes, developing strategies finely tuned to each context's unique challenges and opportunities. PEA is also instrumental in identifying reform opportunities, enabling civil society to effectively advocate for change and hold authorities accountable. It fosters a unified understanding among donors, leading to coordinated support that bolsters civil society's role in promoting the rule of law and combating corruption. In challenging environments, PEA becomes crucial for developing risk mitigation strategies, ensuring the safety and effectiveness



of civil society actors engaged in rule of law and anti-corruption initiatives. (Ahmad, 2015; European Commission, Directorate-General for International Partnerships et al (2022); USAID, 2022a).

### **Monitoring, evaluation and overhead costs should be considered.**

Sources underline the importance of **carefully considering and managing the costs associated with monitoring, evaluation, and anti-corruption efforts** in international aid and development projects. They emphasize the need for a nuanced understanding of both the direct and indirect costs involved, particularly in challenging operational environments, to ensure that resources are allocated effectively and that projects achieve their intended impact (Honig and Cramer, 2017), (Jackson, 2023), (SIGAR, 2021), (ICAI, 2018a).

Honig and Cramer (2017) brings attention to the often-overlooked aspect of monitoring and overhead costs in the context of fiduciary risks. If value for money is the central concern of fiduciary risk, then the magnitude of these costs warrants consideration. In places like Somalia, operating costs, which include monitoring, overheads, security, and logistics, can amount to a significant portion of project budgets—between 30-60%. This high cost is attributed to the extra measures required to operate in such challenging environments.

Jackson (2023) recommends allocating a specific portion (3–5%) of reconstruction aid to anti-corruption measures, especially in high-risk environments. This allocation should cover aspects such as political economy analysis, state capacity building, tool rollout, and the establishment of integrity norms and independent accountability structures. This recommendation acknowledges the critical importance of integrating anti-corruption efforts into broader reconstruction and development initiatives.

ICAI (2018a) suggests that there is a need for a better understanding of the transaction costs involved in departmental requirements to effectively manage risk. This implies that a comprehensive assessment of all costs associated with project implementation is crucial for informed decision-making and risk management in development projects.

SIGAR (2021) highlights a significant shortfall in the monitoring and evaluation efforts of U.S. government agencies in understanding the impact of their development efforts. The lack of periodic evaluations creates a risk of focusing on task completion without considering the actual effectiveness or success of the project. This "absence of periodic reality checks" can result in projects being deemed successful based solely on task completion, rather than on their real-world impact or contribution to the intended development goals.

### **Risk management structures and Third-Party Monitoring (TPM)**

Effective coordination, integrity, and transparency are essential in risk management and anti-corruption efforts within international aid programs. The use of TPM and the implementation of risk management frameworks, as discussed by sources such as UNDP (2015), Kelly (2019), and ICAI (2022a), are crucial but also present challenges that need addressing to ensure the effectiveness and integrity of these programs.

**TPM can enhance program monitoring and provide valuable insights, but it faces challenges** related to staff expertise, integrity, and operational risks. Kelly (2019) and ICAI (2022a) highlight that the effectiveness of TPM depends on its design and implementation, as well as the context in which it operates. Ongoing assessment and adaptation are necessary to ensure TPM effectively supports project goals. Kelly (2019) also underscores the benefits of coordinated information sharing through electronic databases, advocating for more inter-agency coordination and the establishment of a body to coordinate risk management and set common policies and guidelines.



The UN Country Team in Somalia, as described by UNDP (2015) and Kelly (2019), implemented an enterprise risk management framework with a Risk Management Unit (RMU). The RMU is integral in coordinating safe aid delivery within the UN system, but it faces challenges like time-consuming corruption risk assessments and limited sharing of its database with other agencies.

ICAI (2022a) details the UK's adoption of TPM in Afghanistan, emphasizing the tailored approach to each program's needs. Transparency International (2016a) and (2017) discuss the challenges faced by TPMs, including staff unfamiliarity with local contexts and integrity issues. The quality of TPM organizations, which vary, raises concerns about their susceptibility to corrupt practices.

Honig and Cramer (2017) introduce the idea of "fourth party monitoring," where firms are hired to oversee TPMs, indicating concerns about the accuracy of TPM reports. ICAI (2018b) discusses DFID's Syria team's TPM system, designed to be 'partner-focused,' emphasizing trust in partners. However, this approach had limitations, including potential positive bias in monitoring location selection.

UNDP (2019) details the UNDP's TPM system linked to its programme in Syria, which was instrumental in assessing project relevance and effectiveness. While this system allowed for quality control and mitigated operational risks, it also had limitations in scope and the need for systematic corrective action.



# 4

## Sector-Specific Corruption Risks, Reforms, and Measures in Ukraine



Corruption has had a major impact on Ukraine's growth and development. "While its GDP was similar to that of Poland when it became an independent state in 1991, it is now five times smaller.. Since the turn of the century, the country has experienced two instances of regime change driven at least in part by the perception that the political class is made up of rent-seeking elites". (Bader et al 2019). During the presidency of Viktor Yanukovich (2010-2014) corruption was prevalent, and the Euromaidan protests in the winter of 2013-2014 led to a significant mobilization of **Ukraine's civil society** demanding radical political and social change. Shapovalova, N. and O. Burlyuk (2018) claim that "the protests created a new civic ethos of activism and participation based on the values of individual freedom, responsibility, and dignity. They led to the creation of a wide network of civic activists and initiatives, some of which dated to the pre-Euromaidan times, others emerged amidst the protests, while others grew afterwards". "In the aftermath of the protests, civil society mobilized to promote reforms, drafting, and advocating for legislative proposals and monitoring reform implementation" (Shapovalova, N. and O. Burlyuk, 2018).

The civil society organizations (CSOs) engaged in a large variety of activities from providing assistance to the humanitarian crisis in the eastern part of the country to stepping into public affairs influencing decision-making in parliament and ministries. CSOs play an active role in political processes not only in Kyiv, Kharkiv and the cities, but also at regional and local levels. Some of the NGOs/CSOs that have been active for many years receive funding from international partners or the diaspora, while others are funded by small-scale contributions. Several small local grassroots initiatives established in 2014 were unable to secure funding.

Bader et al. (2019) claim that outside Kyiv, anti-corruption activism is highly diverse and ranges from small NGOs that rely on external funding to improvised grassroots initiatives. Some of the CSOs in the regions are challenged by low professional and institutional capacities and several of these claim that the main reason for low sustainability level is the continuous lack of funding. It leads to less possibilities to develop the competences of the organization by hiring professional staff and carrying out activities over time. There were also employees who left Ukraine due to the war, several of these being managers, others participated in the military combat and some were hired by international partners (USAID 2023). Research on regional and local anti-corruption CSOs in Ukraine shows however that those that have low level of institutional development can also be effective



in their activities. “Numerous organizations have their success stories of corruption prevention and actively contribute to the implementation of anti-corruption reforms at the regional and local levels, despite their low organizational development and absence of any financial donor support (115 out of 242 anti-corruption organizations operate using the members’ contributions or donations of the local community representatives, mainly entrepreneurs” (Nesterenko, O. et al 2019). Shapovalova, N. and O.Burlyuk (2018) claim that civic activism exists in a complex relationship with each other. Advocacy and influence on public policy are seen as a key strength of Ukraine’s civil society (USAID 2017).<sup>4</sup>

The state has however also resisted the civil society pressure for reforms in many ways. Studies have shown that CSOs struggled to hold corrupt individuals within the defense procurement system accountable due to a lack of capacity, private sector pressure and bureaucratic resistance (Shapovalova, N. and O. Burlyuk (2018). Civil society has teamed up with Western donors to put pressure on Ukraine’s government in what is called a “sandwich effect”. (Kralikova, M. 2022). The process has been driven by significant pressure as well as practical assistance and conditionality by donors and international actors such as the European Union, the Council of Europe, the World Bank, IMF, EBRD and bilateral donors. With the demand and support of civil society and the international community, many important reforms have been launched both concerning specific anti-corruption measures and institutions, and structural sector reforms.

<sup>4</sup> According to the Ukrainian State Statistics Service, 99,556 public associations, 28,757 trade unions, 27,091 religious organizations, 26,846 charitable organizations, 2,212 unions of public associations, 1,762 self-organized bodies, and 318 creative unions had legal status in Ukraine as of January 1, 2023 (USAID 2023).







# Anti-corruption reform

Following the 2014 Euromaidan Revolution, Ukraine embarked on a national reform program to reduce widespread corruption within government. In October 2014, the Ukrainian parliament adopted the **Law on preventing corruption (CPL)** and the **Anti-corruption strategy**, which outlined new directions for the **anti-corruption policy**, comprising creation of **three new institutions** for corruption prevention, control and enforcement.

Established in March 2015, the **NACP** has the key responsibility of developing and implementing the national Anti-corruption strategy. It has a leading role in the system of anti-corruption bodies as a central executive body with a special status, ensuring the formation and implementation of the state anti-corruption policy. It is accountable to the Verkhovna Rada and under the control and accountability of the Cabinet of Ministers of Ukraine (Pashkevych, L. 2020). While NABU, SAPO and other law enforcement agencies detect and investigate corruption crimes, the main function of NACP is to prevent these crimes. “This goal is achieved through the identification and elimination of issues that allow the commission of corruption offenses, monitoring compliance with anti-corruption rules by political parties, officials, and politicians, working with whistleblowers and more” (Pashkevych, L. 2020).

**TABLE 4**

**System of anti-corruption bodies. Source: Kotukov, O. et al. 2023.**

## Level 1. Performing preventive tasks

### National Agency on Corruption Prevention (NACP)

The body that verifies the electronic declarations of officials, develops draft anti-corruption programs and strategies, and prepares administrative protocols for high-ranking officials who have committed corrupt acts.

## Level 2. Performing operational tasks

### National Anti-Corruption Bureau of Ukraine (NABU)

A law enforcement agency that investigates corruption crimes committed by high-ranking officials.

### Specialized Anti-Corruption Prosecutor's Office (SAPO)

The body of the Prosecutor's Office, which provides procedural guidance and supports the state prosecution at the State Prosecutor's Office in cases falling within the competence of the NABU.

### Asset Recovery and Management Agency (ARMA)

The body that carries out pre-trial investigation of corruption crimes.

## Level 3. Judicial protection

### High Anti-Corruption Court (HACC)

The body that examines cases of corruption that were investigated by the NABU.



One of the flagships of the anti-corruption reform has been the new system of asset declaration for public officials led by the Asset Recovery and Management Agency (ARMA) which is tasked with finding, tracing and managing assets derived from corruption and other crimes. This asset and disclosure system is well advanced and includes declarations in easily searchable, open data. In the past, the NACP has been criticized for bias in verification and enforcement practices and political interferences that were not followed up. This led to changes in the Agency's governance and organization. With the appointment of Oleksandr Novikov as the Head, there is higher-level public trust in NACP. "Verification is risk-based and is generally perceived as unbiased. The NACP performs accuracy checks, lifestyle monitoring and full verification of declarations, which may lead to a follow up with administrative sanctions or criminal responsibility. In 2020, the decision of the Constitutional Court of Ukraine invalidated several provisions of the CPL relevant to the powers to verify declarations, thereby obstructing the operation of the NACP for several months until its powers have been restored by new amendments that were initiated and adopted by the Parliament. As a result of this decision, the NACP had to terminate ongoing cases, and these cannot be resumed as the new provisions are not applicable retroactively" (OECD 2022). The asset declaration system was suspended after the introduction of martial law in 2022, and restored by the Parliament the same year. The system includes

control mechanisms through NACP, NABU and SAPO to follow up on the declarations made by public officials and public servants. During the first half of 2023, the NACP sent 26 cases to courts for administrative offences involving the violation of conflict of interest rules (2022: 72; 2021: 937; 2020: 239). The overall percentage of persons against whom an administrative fine was imposed was 14% during the first half in 2023 (3 people), compared to 18% in 2022 (11 people), 2% in 2021 (4 people), and 7% in 2020 (4 people). During the first half of 2023, the NACP did not conduct comprehensive verifications of asset declarations due to the suspension of this task, mandated by the application of martial law in March 2022. However, a total of 1 610 comprehensive verifications of asset declarations were completed in previous years (2022: 124; 2021: 1 043; 2020: 443), and the agency detected 220 cases of administrative offences (2022: 18; 2021: 171; 2020: 31), 253 cases of criminal offences (in 2022: 38; 2021: 119; 2020: 96), including 12 cases of unfounded assets (2022: 2; 2021: 10; 2020: 0) and 1 case of illicit enrichment that were transferred to courts and relevant law enforcement agencies (European Commission, 2023).

**NABU** is a state law enforcement body that investigates and discloses corruption offenses by senior officials authorized to perform state or local government functions, carries out a pre-trial investigation of a crime committed by an official, if the damage caused or the subject of the crime is

equal to or exceeds the amount of five hundred minimum wages established on the day of the crime, crimes committed against officials of foreign states, foreign arbitrators, persons authorized to resolve civil, commercial or labor disputes in foreign states in an alternative court procedure, officials of international organizations, as well as members of international parliamentary assemblies to which Ukraine is a party, and judges and officials of international courts.

In 2022, NABU initiated a total of 465 criminal proceedings (2021: 633, 2020: 792). By the end of September 2023, NABU started 501 proceedings. Based on the results of its investigations, and under the procedural guidance of SAPO, 54 indictments for corruption offences against 132 people were sent to court in 2022, (2021: 57 indictments against 127 people; 2020: 67 indictments against 106 people). By the end of September 2023, 82 indictments against 203 persons were sent to court, and it can be anticipated that the track-record will significantly increase, with the number of indictments likely being doubled in 2023 compared to previous years (European Commission, 2023).



To ensure the independence of NABU, investigations conducted by NABU detectives are supervised by employees of **SAPO**. It is an independent structural subdivision of the General Prosecutor's Office of Ukraine tasked with overseeing compliance with the law during the pre-trial investigation of NABU, supporting public prosecution in relevant proceedings, and representing citizens or the state in cases provided by law and related to corruption or corruption-related offences. The general structure of SAPO includes the central office and territorial branches located in the same cities as the territorial offices of NABU. The new leadership of NABU was appointed in March 2023, followed by the appointment of the new head of SAPO in July 2023. Since these appointments, both agencies have increased their cooperation and stepped up investigations into high-level corruption cases (European Commission, 2023).

The High Anti-Corruption Court (**HACC**) was created in 2018 and started working in 2019 as the main court for adjudicating high-level corruption cases investigated and prosecuted by NABU and SAPO. It became operational following a transparent selection procedure of 39 judges for the court with the involvement of international experts. The court functions as a court of first and second instance and is independent from the ordinary judiciary of Ukraine, although the Supreme Court has the competence to hear cassation cases on verdicts delivered by the HACC. In February 2023, the judges selected a new president of the court.



Photo: **Espen Røst** | Panorama



**Judicial reform** began in 2016-2017 with the formation of a new Supreme Court and the reduction of the four levels of justice to three. More than 2,000 judges voluntarily left their positions between 2014-2017, many possibly in response to the need to comply with the new e-declarations. (Chatham House 2018). Numerous reforms have been ongoing in the past in the area of judicial independence, but the lack of independent formation and operation of the judicial governance bodies continued to be a key obstacle (to judicial independence and integrity in Ukraine). The lack of trust in the judiciary remains a major obstacle to foreign investment. The judicial bills of July 2021 concerning High Council of Justice (HCJ) and High Qualification Commission of Judges (HQCJ), adopted after several versions of law drafts, Constitutional Court decisions to block the reform, and the Venice Commission Opinions, aim to address the issue by setting up judicial governance bodies anew with a decisive role played by international experts in selecting members of these bodies. Considering the similar successful model of the selection of judges for the HACC, these amendments are a significant step forward supported by internal and external partners.

As of the Ukraine 2023 report of the European Commission (8th of November 2023), the HCJ and the HQJC were re-established following a transparent and meritocratic process with the meaningful involvement of independent experts: It enables the government to start filling more than 2,000 judicial



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vacancies and to resume the qualification evaluation (vetting) of sitting judges. Ukraine also adopted the law on a transparent and merit-based preselection of judges of the Constitutional Court, in line with the Venice Commission recommendations, and started implementing it.

As for **enforcement**, the sanctions set in the law are proportionate and dissuasive, but their application raises concerns. Courts often release convicts on probation and use low sanctions, mostly fines. Cases are terminated annually due to the expiry of statutes of limitation, which are short. The practice is different in the newly launched HACC which does apply dissuasive and proportionate sanctions in high level corruption cases. Time limits for conducting investigation or prosecution of complex corruption cases are short too, especially for cases where international legal assistance is needed. Parliament no longer has to lift the immunities of Members of Parliament (MP) but prosecutors cannot initiate a case against an MP without a decision of the Prosecutor General, this impedes effective enforcement in practice. Similarly, immunity of judges continues to be an obstacle. Criminal statistics in Ukraine are not centralized. Relevant authorities collect, analyze, and publish statistics according to their own methodologies, using different templates. There is no centralized publication of enforcement statistics of corruption offences (OECD, 2022).

Ukraine has made an unprecedented leap in tackling high-level corruption through the work of the dedicated independent investigative, prosecutorial, and judicial institutions. The number of convictions in high-level corruption cases is increasing as the HACC has started concluding cases. While proactive detection of high-level corruption cases based on various sources is ensured, the cases detected based on FIU reports and asset declaration verifications are not particularly high.

Nevertheless, high-level corruption remains widespread, and the effectiveness of combatting it is being continually undermined in various ways. There is a strong perception among key stakeholders that investigation, prosecution and adjudication of high-level corruption cases is subject to heavy political or other undue interference. While many high-level allegations have been dealt with in accordance with the applicable law, there are several recent examples of interference and attempts to manipulate the system to accomplish the result of preventing the authorized independent anti-corruption bodies from handling certain politically sensitive matters (OECD, 2022).

Simultaneous with the establishment of anti-corruption measures and bodies the new administration launched a series of sectoral reforms.



# Health sector reform

In the **health sector**, the government introduced several complementary reforms that aimed to improve the health outcomes of Ukrainian citizens and reduce corruption. In Ukraine, informal payments given by patients to healthcare providers have been observed to exist since the 1970s. In the past, it was common for patients to bring in-kind donations to their family doctors on a regular basis to show gratitude for their work. Prolonged corruption led to poorly maintained, funded, staffed and supplied health institutions, and informal payments across all levels of care. As a consequence, Ukrainians and Moldovans had the second lowest life expectancy of the European countries.

Understanding how the Ukrainian health system has been financed is crucial. “The health facilities received lump sums to cover costs of inputs, regardless of the level of patient flow or conditions treated, and patients were assigned a practitioner based on their place of residence, giving them little to no recourse when provided poor or fraudulent services. This was coupled with severely low wages for health personnel. For example, in 2014 the average monthly salary for health workers in Ukraine was approximately 2,500 Ukrainian hryvnia (UAH) or USD 100. Such low wages incentivized medical personnel to expect informal payments or

in-kind gifts for better quality care. Data from 2010 indicated that 53% of Ukrainians had made informal cash-payments and 42% had provided gifts in-kind to personnel at health facilities” (Stepurko, TG et al 2015 in World Bank, 2020).

The medical education system was also known for corrupt practices, including students paying bribes to deans and professors for study entry, exam results, and qualifications. According to OECD (2017), unlike other higher education institutions, applicants to medical universities did not have to complete the External Independent Testing (EIT), which was successfully used in other university subjects to ensure students were accepted based on independently verified merit. Applicants to medical universities paid bribes to admission staff, but today the EIT is also part of the admission requirements for the medical learning institutions. Rather than practicing zero tolerance and financial control mechanisms, focusing on improving health outcomes provides the possibility for strategic health sector improvements alongside corruption measures. The Ministry of Health’s (MoH) National Healthcare Reform Strategy from 2015 to 2020 was developed by a group of 12 Ukrainian and international experts with technical and financial support from the

International Renaissance Foundation, the World Health Organization (WHO) and the World Bank (WB). The Ukrainian MoH’s aim was to renew Ukraine’s healthcare system offering healthcare services that met patients’ needs and at the same time with the Law on Prevention of Corruption from 2014 the MoH acted on reducing corruption and improving medical procurement.

“The reforms included reconfiguring primary care financing and essential medicines reimbursement under the newly reformed National Health Service of Ukraine, raising the remuneration of health professionals, introducing a transparent, merit-based, process for medical university admissions and career progression, and developing an e-Health system for digital health records and reimbursements. With the reform there has been a gradual change in the relation between doctor and patient, and increasing the salaries for nurses and medical doctors has had a positive effect” (World Bank 2020).

As of 2020, the reforms had reduced informal payments, the number of acute medical events, and increased patient satisfaction with health personnel. In the first week of December 2023, the medical procurement of Ukraine underwent the annual audit



and confirmed compliance with the international anti-corruption standard ISO 37001 requirements.

In the EC Ukraine Report 2023, it stated that despite launching the e-health system, including e-prescriptions, there continues to be fragmentation and overlaps in health data. Ukraine lacks a health information system strategy, and the legal framework needs to be completed. A lack or limited quality of disaggregated health-related data is one of the key systemic issues that affect planning and policymaking processes and the implementation of health programs (European Commission, 2023).



Photo: **Vigdís Halvorsen** | Norad





# Energy sector reform

The reforms of the gas market and Naftogaz (2015-2016) are significant achievements of the anti-corruption reforms to date. Lough, J. and Dubrovskiy, V. (2018) claim that “the highly opaque gas business had been the main source of rents for Ukraine’s elites, causing losses of tens of billions of dollars to the state and undermining national security. Arbitrage schemes that exploited the difference between subsidized prices and market prices were central to the siphoning of state funds that left Naftogaz with huge annual losses. In 2014, Naftogaz’s deficit was 5.7 per cent of GDP”.

Ukraine’s Energy Strategy was adopted in 2017 emphasizing gas security, energy efficiency and competitiveness and the energy sector reform (2017-2020). The energy sector reform aimed at aligning gas and electricity markets with EU energy legislation and reduce corruption in the oil and gas sector. One of the key sources of corruption risk in the gas sector concerns the price regulation related to public service obligations (PSOs). The PSO scheme gave rise to several embezzlement schemes e.g. via price arbitrage, misuse of gas, fake consumer accounts and data manipulation. Even though formal termination of the PSO has taken place, price volatility directly contributing to corruption in the market remains a concern.

The global subsidization of the gas sector has also been a source of corruption by relocating consumed energy and payments from subsidized to non-subsidized households, selling energy to non-existent people, and artificial inflation of gas consumption (OECD, 2021). “The absence of a unified consumer database and commercial gas metering devices reinforces the risks of potential manipulations. Both create opportunism for unlawful enrichment and can be easily used in favor of some market players. Cited manipulations include the application of “consumption standards” as opposed to actual consumptions, inconsistent interpretations of standards by the State-owned enterprises (SOEs), and abuse of coefficient rates” (OECD, 2021).

The authors of the report *Anti-corruption review of the energy sector in Ukraine (OECD 2021)* state that “another critical problem of the retail natural gas market is the affiliation of distribution system operators (DSOs) and incumbent retail suppliers (gazzbuts), which used to be part of integrated regional gas companies. While an “unbundling” process, ensuring the separation of transmission from generation, formally took place, functional unbundling of DSOs is yet to be completed. Compliance programs

of DSOs in the gas sector lack integrity-related measures. Both SOEs and regulators fall short of providing effective oversight on the implementation of compliance programs by the DSOs”.

Corruption has also been endemic in the oil sector with monopolization of auctions and private investors being part of SOE management. The aim of the reform of strengthening overall competition in the market and building a robust and effective anti-corruption system are important measures. “Due to inconsistent legislation and inadequate market oversight, tax exemptions for oil and gas transportation also became fertile ground for oligarchs. High-level corruption schemes are associated with misuse and fraud related to the tax-free import of oil and fuels. Other examples of tax avoidance and abuse are illegal mini-refineries and illegal fuel stations” (OECD, 2021).

In the nuclear energy sector corruption is mainly a result of public procurement malpractices such as kickbacks and embezzlement, abuses in purchases through intermediaries, bribery, cartels and sales at deflated prices (OECD, 2021). On the regulators’ side, individual instances of corruption and fraud, weak regulatory environment, conflicts of interest and the





capture of regulatory authorities by economic or political groups contribute to weakening detection and prevention efforts in the nuclear sector. Heavy political influence and a lack of impartial procedure for appointment and dismissal of management of the biggest SOE in the nuclear sector adds to the vulnerability of the enterprise (OECD 2021).

In the coal sector, there has been embezzlement of funds via fake purchases or overpayment in procurement by SOEs. “Another regular form is selling goods or services produced by the SOEs at prices below the market level. In most cases, the SOEs management and employees support such illegal acts directly” (OECD, 2021).

“Regarding the hydropower energy sector, publicly available data reveals only isolated episodes of corruption, mostly related to the embezzlement of funds associated with construction works of hydro plants” (OECD, 2021). However, the sector is not without corruption risks such as artificially inflated procurement volumes, bid rigging, politically connected individuals with a vested interest, and conflict of interest. Limited transparency of the strategic development process, including a lack of public hearings and disclosure of environmental impact assessments are key factors.

The electricity and gas TSOs and the gas storage operator are unbundled and certified as well as the



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system operators Interventions by authorities and companies in the cooperate governance of TSOs and in the market continue, which constitute a challenge. “The independence of the National Energy and Utilities Regulatory Commission,, and trust in the institution has yet to be fully established, in line with Ukraine’s obligations under the Energy Community. This is critical for private investment and reconstruction in the energy sector. During 2023 NEURC largely focused on maintaining low and stable energy prices for the population during the war. To this end, PSOs were extended by Cabinet of Ministers’ resolutions to ensure the social protection of household consumers of gas and electricity. As a result, the financial position of the state-owned energy companies that implement PSOs – Naftogaz for gas, Energoatom, Guaranteed Buyer and Ukrhydroenergo for electricity – has suffered greatly as household tariffs were far below the cost recovery level” (OECD 2021). In May 2023, NEURC slightly increased household electricity tariffs. After the Ukrainian and Moldovan electricity grids were synchronized with the Continental European Network in March 2022 as an emergency measure, Ukraine started exporting electricity to the EU market. Exports stopped after massive Russian air attacks on electricity infrastructure from October 2022 onwards. To limit the extent of scheduled blackouts caused by military attacks, Ukraine imported electricity from the EU during the winter months, resuming limited exports in April 2023. The volume of the electricity market fell significantly as many industrial consumers had to stop production because of the war. In May 2023, parliament adopted

legislation on wholesale energy market integrity and transparency (REMIT Regulation), in line with Ukraine’s obligations under the Energy Community (European Commission, 2023).

The renewable energy sector is considered one of the most transparent sectors, even though there are corruption risks and the war has taken its toll on the installations. Ukraine has set targets in increasing renewable energy sources by 2030.

While most state institutions with functions in the energy sector are adopting anti-corruption programs, the narrow scope of risks assessments undermines their quality and ability to address actual corruption risks. The NACP, despite having a broad mandate in policy setting and prevention of corruption, lacks genuine support and feedback from the sector institutions. The specialized criminal justice institutions – the NABU, the SAPO, the ARMA, and the HACC are providing Ukraine with a sound institutional framework for law enforcement response. The public increasingly recognizes their efforts to combat high-level corruption in the energy sector. They are also reflected in the number of detected cases under investigations and some prosecutions in the area. However, these institutions suffer because of undue pressure, interference in their work, and often the lack of political support. Further improvements in the legal framework on the investigation, prosecution, asset recovery and adjudication to effectuate prompt and

effective response to corruption in the energy sector are therefore crucial (OECD, 2021).

In October 2023 Ukraine’s Ministry of Communities, Territories and Infrastructure Development launched the Anti-Corruption Program for 2023-2025. The strategy includes corruption risk assessments and sets out the main principles of the ministry’s anti-corruption work, along with strategic goals in the formation of departmental anti-corruption policy and measures (UNDP 2023).



# Education sector reform

In the **education sector** various forms of corruption have been taking place from the nursery level to the university level. Nurseries are in demand and in municipalities where there are limited numbers of places available some parents recur to informal payments to nursery staff to secure a place for their children. Similar informal payment practices can be seen related to admission to lower secondary schools in which the pupils have preferential access to elite gymnasium or lyceum (OECD 2017). Their parents aspire to a high-quality education for their children and go to lengths to secure their admission to schools that have a good reputation. Ukraine has a diversified system of primary and secondary schools (neighborhood schools) and some specialize in foreign languages and/or mathematics. Secondary schools are not allowed to administer admission exams unless they are specialized. Some elite gymnasiums and lyceums can carry out competitive admission procedures. Another form of informal payment is if parents support the school economically.

With regards to the University level, the Ukrainian Ministry of Education and Science (MoES) managed to reduce corruption related to entrance admission. In 2008 External Independent Testing (EIT) was

introduced and for bachelor admissions EIT has been a success. Students enter the Universities based on a standard test in which manipulation of the results is perceived as difficult. Admission to Master degree programs depend on the decisions of the higher education institutions (HEIs). Other informal payments are related to obtaining a good result on an exam, offering bribe to a rector of a university to obtain a guarantee of passing all exams or ensuring accommodation at a dormitory with limited space (Vasylyeva and Merkle 2018).

Denisova-Schmidt and Prytola (2017) conducted a study among 600 students at public universities in Lviv and their findings showed that half of the students experienced bribing, a large majority had cheated during exams, purchased papers from ghost writers or downloaded papers from internet submitting them as their own and one third asked faculty for preferential treatment. To be eligible for state scholarship good notes were important and this was another incentive to bribe a faculty member. Through a different mapping exercise Vasylyeva and Merkle (2018) identified the following three most common corruption schemes in HEIs in Ukraine: entrance examinations, grade attainment through university education and administrative corruption.

EIT when applying for bachelor degrees has worked well, but then there have also been additional exams for admission to art, architecture, physical training and journalism alongside Master and PhD degrees. Before medical studies were exempted from EIT as well but they were included during the MoHs reform. Vasylyeva and Merkle (2018) claim that one of the key reasons for corruption in Ukraine has been the lack of funding. In 2016 expenditure for the education sector was 5.43% of the GDP, while in the 1990s the funding for the education sector had been the triple. Vasylyeva and Merkle claim that the HEIs had to develop alternative sources of funding to secure the functioning of the universities. Corruption was tolerated in many transactions such as shown earlier from a visit to a doctor, to the admission of a child to a nursery, and giving gifts to governmental service providers and University teachers were part of a “corruption-tolerant culture” (de Waal, 2016).

In 2015, a new law on Higher Education aimed for major changes to improve the quality of education and reduce corrupt practices. The goal of improving education quality has also been implemented at the primary and secondary levels.



In September 2017, the New Ukrainian School (NUS) reform agenda was introduced which led to positive changes (Ukrainian Ministry of Education 2023). The reform focused on competency-based content for teacher professional development, safe learning environments, inclusion and digitalization of education. It also addressed the internal and external quality assessment of education. The reform is financed through central government grants and the budgets of local governments (Ukrainian Ministry of Education, 2023) and stemmed from a public demand for changes in the education sector. The nationwide rollout is structured in three stages. It was initiated in primary schools in 2017 with a pilot experiment in 143 schools representing all regions of Ukraine. The reform was completed in primary schools in 2022 and was then introduced to lower secondary education in 2022/2023 and continues to 2027. The third stage aims at reforms being launched at specialized upper secondary schools between 2027 and 2030. The NUS reform has been impacted by Russia's full-scale invasion of Ukraine in 2022 leading to learning losses, lacking school safety, absence of funding for the development of schools and for printing textbooks. The education of more than 5 million school-aged children has been disrupted due to the war, with over 3,000 education institutions damaged from bombing and shelling, and hundreds destroyed.

On January 5th 2024 the Prime Minister announced that the government plans to launch a major reform

of higher education in 2024. In the past half of the students in public colleges and universities were provided scholarships. The Cabinet of Ministers approved a draft law in which students can study at the expense of the state order, state grants, low-interest loans and on a contractual basis. The aim is to bring state support to as many students as possible (Government of Ukraine, 2023).



# Decentralization reform

Since 2014 Ukraine has carried out a **decentralization reform** to strengthen local self-government and improve public service delivery. The Concept of reforming local self-government and territorial organization of power proposed several territorial changes. These included an adjustment to the high number of local councils (more than 10,000), many of which had small populations and lacked the administrative or financial capacity to fulfill their tasks and responsibilities effectively, limited decentralization in local-level spending and reliance on central government transfers (OECD, 2022).

The political structure of the oblasts and rayon government levels were changed to create stronger governance. The territorial-administrative structure was divided into three subnational tiers, with only one category of local self-government units. The administrative and fiscal capacity of amalgamated municipalities was strengthened, and municipal leaders were further empowered to support the development of local communities. The 2015 law on voluntary amalgamation of territorial municipalities established the right of small cities, villages and rural communities to amalgamate on a voluntary basis: 2020 amendments to the law suspended the voluntary

principle and gave the Cabinet of Ministers new powers to merge municipalities. Due to the reforms, many municipalities improved local public services such as administrative services and education by 2021. These advances have provided municipalities with experience, tools and skills to meet the challenges of war and prepared them for the recovery and reconstruction phases.

The decentralization reform is valuable since the management of budget revenues at the local level provides civil society with an incentive to engage with local authorities and hold them accountable. “Before the start of the reforms, 70-80 per cent of municipalities were entirely dependent on subsidies, creating a culture of rent-seeking. The 2016 amendments to the Budget code made amalgamated municipalities eligible to receive 60% of the Personal Income tax revenues and allowed them to enter into direct budget negotiations with oblasts (before they had to pass through the rayon level). The number of rayons were reduced from 490 to 136 and key responsibilities have been reassigned from rayons to municipalities, e.g. education. (OECD, 2022).



# Digitalization

Digitalization has been an important instrument to counteract corruption in Ukraine. Historically, embezzlement and kickbacks related to procurement contracts have been a consistent problem since independence. According to some assessments, the kickbacks under Yanukovich reached 30-50 per cent or sometimes more, of the procured amounts. In 2015, the electronic platform ProZorro was launched to carry out procurement services. “The introduction of ProZorro has largely put an end to some of the most blatant schemes related to tendering and made it more difficult to operate. Estimates suggest that it has already saved about UAH 51 billion (almost USD 2 billion) of state procurement expenditures since its introduction in February 2016” (Lough, J. and Dubrovskiy, V. (2018). Prozorro is mandatory for public contracting authorities and encompasses all procurement processes. Procurement remains open for foreign bidders. Procurement complaints are addressed, with an independent review body. There is a low track record of prosecution of corruption offences and enforcement of conflict of interest restrictions in the procurement process. Procurement related data and statistics are published online, and data is available in machine-readable format.

As mentioned in the health sector section above, radical change in the procurement system for medicines and medical products has brought immediate tangible benefits. Prior to 2015, the Ministry of Health was responsible for these purchases through a system of intermediaries that did not provide adequate quality control. This led to inadequate patient care and inflated prices. Forty per cent of the budget for medicines and medical products was lost because of overspending or theft.

Due to the application of martial law in Ukraine during the war Ukraine has introduced temporary exceptions from public procurement legislation, including the use of direct awards and simplified procedures, by way of resolutions. Based on the annual reports from the Ministry of Economy, the public procurement market represented 9.3% of GDP in 2022 against 17.1% in 2021 and 17.8% in 2020. There was therefore a notable decrease in 2022 due to the war.

The system of advanced electronic asset declaration system has proved to be a key tool for preventing corruption. However, the obligation for public officials to submit asset declarations was suspended with the application of martial law in March 2022, together

with other restrictions on access to a number of state registers. In September, the Parliament adopted a law restoring the e-asset declaration system and its verification functions by the NACP.

In relation to civil service and judicial reforms Ukraine approved the Digital Agenda of Ukraine. The strategic goals until 2024 are to ensure the availability of 100% of public services for citizens and businesses online. The country’s public services portal Diya is operating and makes it possible to register a number of services online for citizens (benefits, certificates, registration of a child in nursery, etc.) and for business (business registration, closure, reporting, ordering certificates). At the same time, the problem remains that not everyone is ready to use such services as citizens and civil servants.

Corruption risk management in public institutions is proactively handled by NACP as described earlier. It applies a detailed model methodology and provides guidance in developing institutional anti-corruption programs. Corruption risks in draft laws and sectors vulnerable to corruption are successfully assessed and addressed. However, further targeted streamlining and simplification of applied processes and methodologies



would increase effectiveness. To strengthen the institutional ownership and effectiveness of the corruption risk management system, approval of the institutional anti-corruption programs could be transferred from the NACP to the heads of the relevant state institutions (OECD, 2022).

At regional level, the key role in developing regional programs lies with regional (oblast) administrations, some of which were turned into military administrations which risks excluding local stakeholders from decision-making. Ukraine has been gradually restoring civil administrations once the security situation in the liberated territories permits it. The delineation of competences between central, regional and local tiers of government, especially in the domains relevant for recovery, should also be clarified. Regional development agencies aim to support the socio-economic development of regions and communities and attract investments in 22 regions. The capacity to perform their mission remains limited due to an unclear mandate, high staff rotation and poor funding. On administrative capacity, a formal coordination framework involving authorities at central and sub-national level needs to be set up to prepare for the effective programming and management of EU funds. Regional and local stakeholders should be engaged in a more systematic way in designing, implementing and monitoring these processes. On digitalization, the Digital Restoration Ecosystem for Accountable Management was set up to provide a

single digital pipeline for all reconstruction projects, including at local level. The system allows anyone to monitor project performance and use this information to create reports (European Commission, 2023).

DREAM is a state electronic ecosystem that will provide a single digital route for all reconstruction projects. It will collect all project data online, display this data in the form of user-friendly tables, graphs and charts, and ensure the publication of open data in accordance with the global Open Contracting Data Standard. Since March 2023, the ecosystem has been operating in pilot mode, and during this time, representatives of communities and regions, and central authorities, have already submitted over 6,000 projects and project ideas. The full functionality of the DREAM ecosystem will become available in March 2024.



# 5

## Conclusion





Ukrainians have consistently identified corruption as a major issue, second only to the Russian invasion, in holding back the country's economic and political progress. The Euromaidan protests in 2013-2014 marked a pivotal moment, revolutionizing Ukraine's civil society. This led to the creation of a robust network of civic activists and initiatives that have been instrumental in mobilizing for reforms, drafting legislative proposals, and monitoring their implementation. The active participation of civil society in policymaking processes, in partnership with international donors, has exerted substantial pressure on the Ukrainian government for anti-corruption and sector reforms.

Ukraine's anti-corruption efforts have been bolstered by the Law on Preventing Corruption and the creation of anti-corruption bodies like NACP, NABU, SAP, ARMA and HACC. These institutions are crucial in verification of assets, implementing strategies, conducting investigations, and ensuring convictions in high-level corruption cases. However, the effectiveness of these bodies is contingent upon overcoming challenges like entrenched corruption networks and ensuring their robust operational independence.

Judicial reforms initiated in 2016-2017, including the formation of a new Supreme Court and restructuring of the judiciary, have been significant. Although there remains a major lack of trust in the judiciary, hopes for improvement are pinned on the transparent process involving independent experts in refilling judicial vacancies and appointing judges to the Constitutional Court.

Sector-specific reforms, particularly in health and energy sectors, have seen notable progress. The health sector reform, with its focus on improving health outcomes, primary care financing and essential medicines reimbursement under the National Health Service of Ukraine, has been a success story. This includes efforts to raise remuneration for health professionals and to develop an e-Health system. In the energy sector, plagued by endemic corruption, particularly in oil, gas, nuclear, and coal industries, reforms have been significant. The adoption of a new energy strategy extending until 2050 and the government's recovery plan to increase the share of renewable energy and develop the green hydrogen industry mark significant steps forward.

### ***What are the key corruption risks in providing aid to Ukraine and how can Norway mitigate them?***

Managing corruption in the context of providing official development aid to Ukraine requires a nuanced approach. This approach must address both the internal dynamics of aid organizations and the complex external environments in which they operate.

The literature on corruption in conflict-affected and fragile states provides some key pointers of relevance for countries like Norway providing aid to Ukraine (see Table 5).



**TABLE 5**

**Conflict-affected countries: Corruption risks and mitigation strategies**

| Corruption Risk Category          | Corruption Risks  | Mitigation Strategies  |
|-----------------------------------|---|--|
| Aid Coordination and Management   | Poorly coordinated aid efforts. Fear of sharing Information concerns over reputational risks hinder effective coordination. Pressure to demonstrate success discourages reporting of issues like waste, fraud, and abuse. Weak coordination and oversight. Pressure to negotiate access leading to concessions and potential corruption. Inconsistent risk management, with varying standards and self-reporting. | Procurement Safeguards: Clear guidelines needed for emergency procurements and anti-corruption measures. E-Procurement: It reduces corruption but corrupt entities adapt to new regulations. Due Diligence: Conduct rigorous testing of partners' processes. Zero corruption guidance: Establish clear operational guidelines and promote a shared understanding of its practical implications. Information Sharing System: These are needed to prevent future contracts with corrupt entities and, more broadly, for enhancing effectiveness. |
| Fund Disbursement and Utilization | The speed of fund disbursement, with rapid disbursement risking leading to corruption. Quick-impact projects being prone to misuse and corruption. Unstable funding.  | Transparency: Unveiling concealed activities and overall fostering of accountability. Spend Better, Disclose More: Limit risk by spending effectively and increasing accountability, while allocating resources for anti-corruption measures. Collaboration: It reduces corruption risks from duplication in emergency support.  |
| Strategic Approaches and Policies | Donor approaches overlooking deep-rooted corruption causes. Temporary reforms, allowing corruption resurgence. Balancing zero tolerance with practical realities.   | Dynamic and Adaptable Political Economy Analysis: Understanding local political, economic, and social dynamics is crucial, also in relation to support to civil society. Scenario Planning and Conflict Analysis: It helps develop contingency plans and understand corruption's relation to broader conflict dynamics. Third-Party Monitoring: It enhances program monitoring but faces challenges related to staff expertise, integrity, and operational risks.  |



The literature underscores that corruption risks in procurement are not just about 'what' form of corruption occurs but also about 'how' it happens within donor organizations or external environments. Effective due diligence in conflict contexts goes beyond standard procedures, requiring a deeper understanding of local power dynamics and cooperative information sharing. Ukraine's anti-corruption efforts have been significant, especially with the creation of bodies like NACP and NABU. However, maintaining their operational independence is challenging in the current climate. Donors could focus on supporting these institutions while also engaging in dynamic political economy analysis to anticipate and mitigate risks associated with the ongoing conflict and post-conflict reconstruction.

Similarly, effective coordination is crucial for managing corruption risks and ensuring overall effectiveness. This includes internal and inter-agency information sharing, avoiding duplication and manipulation, sending consistent anti-corruption messages, and resisting external pressures such as extortion.

Time and again, there is a 'culture of silence' around corruption in development aid to conflict affected countries. This is a significant barrier to addressing corruption, influenced by competitive pressures, reputational concerns, and fear of funding cuts. Overcoming this requires understanding social norms within organizations and pressures faced by local staff.

The need for consistent risk management standards is paramount. Different parts of organizations often have varying approaches, leading to fragmentation. Similarly, oversight and due diligence challenges include long delivery chains and security concerns that complicate monitoring, oversight, and due diligence, especially in conflict contexts. Understanding the specific challenges and limitations of mechanisms like TPM is crucial, also considering the potential conflict sensitivity issues e.g. their potential to exacerbate mistrust in distrustful environments and discourage integrity.

The volume and speed of fund disbursement are critical factors, as even well-designed systems struggle under rapid and voluminous disbursement pressures. Moreover, unstable funding might lead to increased corruption risk. Donors can leverage Ukraine's advancements in digital governance to track fund allocation and utilization in real-time, ensuring accountability. Collaborative approaches among donors can also minimize the risks of duplication and misallocation, especially in a rapidly evolving conflict zone.

Technical reforms and conventional anti-corruption measures have limited effectiveness in endemic corruption contexts. They can even backfire or be weaponized in conflict situations. The dilemma and risks associated with 'zero tolerance' policies need clear articulation.

Finally, the role of civil society in Ukraine's anti-corruption efforts cannot be overstated. The active engagement of donors with these organizations, and the integration of grassroots insights and feedback into the aid delivery process, are associated with more effective targeting and utilization of aid, fostering a culture of accountability and transparency. The literature highlights the role of political economy analysis in aligning civil society support with local realities and mitigating risks.



## Annex 1

# References

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Annex 2

# Heatmap. Presence of corruption and anticorruption and other selected keywords in sources reviewed in Chapter 3<sup>1</sup>

| Ref | accountability | armed conflict | bribery | civil society | conflict | conflict sensitivity | corruption | corruption measures | development aid | development assistance | due diligence | embezzlement | extortion | fraud | graft | good governance | grand corruption | humanitarian aid | humanitarian assistance | illicit financial flows | marital law | mitigation | multilateral organisations | nordic countries | norway | oversight | petty corruption | political economy analysis | prevention | risk  | risk analysis | secrecy | transparency | treason | ukraine | united nations | whistleblowing | world bank |
|-----|----------------|----------------|---------|---------------|----------|----------------------|------------|---------------------|-----------------|------------------------|---------------|--------------|-----------|-------|-------|-----------------|------------------|------------------|-------------------------|-------------------------|-------------|------------|----------------------------|------------------|--------|-----------|------------------|----------------------------|------------|-------|---------------|---------|--------------|---------|---------|----------------|----------------|------------|
| 1   | 4,93           | 0,49           | 0,00    | 7,88          | 11,33    | 0,00                 | 2,96       | 0,00                | 0,00            | 1,97                   | 0,00          | 0,49         | 0,00      | 0,99  | 0,00  | 2,46            | 0,00             | 0,00             | 0,49                    | 0,00                    | 0,00        | 1,48       | 0,00                       | 0,00             | 4,43   | 4,93      | 0,00             | 0,00                       | 5,91       | 13,79 | 0,00          | 0,00    | 0,99         | 0,00    | 0,49    | 31,03          | 0,00           | 2,96       |
| 2   | 4,24           | 1,69           | 0,00    | 5,08          | 25,42    | 0,00                 | 6,78       | 0,00                | 0,00            | 4,24                   | 0,00          | 0,00         | 0,00      | 0,85  | 0,00  | 0,00            | 0,00             | 0,85             | 0,00                    | 0,00                    | 0,00        | 0,00       | 0,00                       | 0,85             | 1,69   | 0,00      | 0,00             | 1,69                       | 12,71      | 0,00  | 0,00          | 5,93    | 0,00         | 0,85    | 22,03   | 0,00           | 5,08           |            |
| 3   | 2,53           | 0,00           | 0,00    | 8,86          | 20,25    | 0,00                 | 0,00       | 0,00                | 0,00            | 1,27                   | 3,80          | 0,00         | 0,00      | 0,00  | 0,00  | 5,06            | 0,00             | 0,00             | 1,27                    | 0,00                    | 0,00        | 1,27       | 0,00                       | 0,00             | 1,27   | 7,59      | 17,72            | 0,00                       | 0,00       | 7,59  | 17,72         | 0,00    | 0,00         | 1,27    | 20,25   | 0,00           | 2,53           |            |
| 4   | 19,30          | 0,00           | 0,00    | 0,00          | 17,54    | 5,26                 | 8,77       | 0,00                | 0,00            | 1,75                   | 0,00          | 0,00         | 0,00      | 0,00  | 0,00  | 0,00            | 0,00             | 0,00             | 0,00                    | 0,00                    | 1,75        | 0,00       | 0,00                       | 0,00             | 7,02   | 0,00      | 0,00             | 3,51                       | 19,30      | 0,00  | 0,00          | 10,53   | 0,00         | 0,00    | 3,51    | 0,00           | 1,75           |            |
| 7   | 5,13           | 0,00           | 0,00    | 3,85          | 39,74    | 10,26                | 1,28       | 0,00                | 0,00            | 1,28                   | 0,00          | 0,00         | 1,28      | 0,00  | 0,00  | 0,00            | 0,00             | 2,56             | 0,00                    | 0,00                    | 0,00        | 0,00       | 0,00                       | 0,00             | 5,13   | 0,00      | 0,00             | 10,26                      | 0,00       | 0,00  | 2,56          | 0,00    | 1,28         | 11,54   | 0,00    | 3,85           |                |            |
| 11  | 5,59           | 0,00           | 0,00    | 14,69         | 2,10     | 0,00                 | 0,70       | 0,00                | 0,00            | 3,50                   | 0,00          | 0,00         | 0,00      | 0,00  | 0,00  | 0,00            | 0,00             | 0,00             | 0,00                    | 0,00                    | 0,00        | 2,80       | 0,00                       | 0,00             | 2,10   | 0,00      | 0,00             | 20,28                      | 34,97      | 0,00  | 0,00          | 1,40    | 0,00         | 1,40    | 4,20    | 0,00           | 6,29           |            |
| 31  | 11,95          | 0,26           | 0,00    | 15,58         | 11,43    | 2,34                 | 22,08      | 0,00                | 0,00            | 0,52                   | 1,30          | 0,00         | 0,00      | 1,56  | 0,00  | 0,52            | 0,26             | 0,26             | 0,00                    | 1,04                    | 0,00        | 2,60       | 0,00                       | 0,00             | 4,42   | 0,26      | 2,08             | 0,52                       | 9,09       | 0,00  | 0,00          | 9,35    | 0,00         | 0,26    | 1,04    | 0,00           | 1,30           |            |
| 37  | 16,13          | 0,00           | 0,00    | 0,00          | 9,68     | 0,00                 | 3,23       | 0,00                | 0,00            | 6,45                   | 0,00          | 0,00         | 0,00      | 0,00  | 0,00  | 0,00            | 0,00             | 0,00             | 0,00                    | 0,00                    | 3,23        | 0,00       | 0,00                       | 3,23             | 32,26  | 0,00      | 0,00             | 3,23                       | 32,26      | 0,00  | 0,00          | 16,13   | 0,00         | 0,00    | 0,00    | 0,00           | 6,45           |            |
| 40  | 1,86           | 1,86           | 0,23    | 1,86          | 32,09    | 0,23                 | 1,16       | 0,00                | 0,00            | 0,70                   | 0,70          | 0,00         | 0,23      | 0,00  | 0,00  | 0,00            | 0,23             | 0,47             | 0,00                    | 0,47                    | 2,33        | 0,00       | 0,00                       | 0,23             | 1,16   | 0,00      | 0,00             | 2,56                       | 12,79      | 0,00  | 0,00          | 1,40    | 0,00         | 0,00    | 6,05    | 0,00           | 31,40          |            |
| 45  | 4,63           | 0,00           | 3,70    | 6,48          | 2,78     | 0,00                 | 21,30      | 0,93                | 0,00            | 0,00                   | 0,93          | 1,85         | 6,48      | 0,93  | 0,93  | 1,85            | 0,00             | 0,00             | 0,00                    | 0,00                    | 0,00        | 0,00       | 0,00                       | 0,00             | 2,78   | 0,00      | 0,00             | 3,70                       | 8,33       | 0,00  | 0,00          | 16,67   | 0,00         | 5,56    | 1,85    | 0,00           | 8,33           |            |
| 49  | 6,90           | 0,00           | 1,15    | 6,90          | 5,75     | 0,00                 | 50,57      | 1,15                | 1,15            | 2,30                   | 1,15          | 0,00         | 0,00      | 0,00  | 0,00  | 0,00            | 0,00             | 0,00             | 3,45                    | 0,00                    | 0,00        | 0,00       | 0,00                       | 4,60             | 2,30   | 0,00      | 0,00             | 9,20                       | 0,00       | 0,00  | 0,00          | 0,00    | 0,00         | 0,00    | 0,00    | 0,00           | 3,45           |            |
| 50  | 8,55           | 0,00           | 5,98    | 3,42          | 5,13     | 0,00                 | 19,66      | 0,43                | 0,00            | 0,00                   | 1,28          | 1,71         | 0,85      | 3,42  | 0,00  | 1,71            | 0,00             | 0,00             | 4,27                    | 0,00                    | 0,85        | 0,00       | 0,00                       | 0,00             | 2,14   | 0,85      | 0,85             | 2,99                       | 8,12       | 0,00  | 1,71          | 11,97   | 0,00         | 0,43    | 0,85    | 0,00           | 12,82          |            |
| 51  | 2,07           | 1,04           | 0,00    | 12,95         | 21,76    | 2,59                 | 6,74       | 0,00                | 5,70            | 4,66                   | 0,00          | 0,52         | 0,00      | 0,52  | 0,52  | 0,52            | 0,00             | 6,22             | 4,15                    | 0,00                    | 0,52        | 0,52       | 0,00                       | 0,52             | 1,04   | 0,00      | 0,00             | 21,24                      | 0,00       | 0,52  | 1,04          | 0,00    | 0,52         | 4,66    | 0,00    | 5,70           |                |            |
| 53  | 7,28           | 0,00           | 0,00    | 0,49          | 12,14    | 0,97                 | 7,77       | 0,00                | 0,00            | 2,91                   | 3,40          | 0,00         | 0,00      | 6,31  | 0,00  | 0,00            | 1,94             | 1,46             | 0,00                    | 0,97                    | 0,00        | 0,00       | 0,49                       | 10,68            | 1,46   | 0,49      | 29,61            | 1,94                       | 0,00       | 5,34  | 0,00          | 0,00    | 2,91         | 0,00    | 1,46    |                |                |            |
| 54  | 5,75           | 2,30           | 0,00    | 6,90          | 16,09    | 1,15                 | 17,24      | 1,15                | 2,30            | 5,75                   | 0,00          | 0,00         | 2,30      | 0,00  | 0,00  | 1,15            | 3,45             | 0,00             | 0,00                    | 1,15                    | 3,45        | 0,00       | 0,00                       | 0,00             | 3,45   | 0,00      | 0,00             | 8,05                       | 0,00       | 0,00  | 1,15          | 0,00    | 1,15         | 0,00    | 1,15    | 16,09          |                |            |
| 55  | 9,21           | 1,32           | 2,63    | 0,00          | 13,16    | 0,00                 | 46,05      | 0,00                | 2,63            | 5,26                   | 0,00          | 0,00         | 2,63      | 3,95  | 0,00  | 0,00            | 0,00             | 0,00             | 0,00                    | 0,00                    | 0,00        | 0,00       | 0,00                       | 0,00             | 3,95   | 0,00      | 0,00             | 1,32                       | 0,00       | 0,00  | 0,00          | 0,00    | 0,00         | 0,00    | 3,95    | 0,00           | 3,95           |            |
| 56  | 13,58          | 0,00           | 1,23    | 8,64          | 18,52    | 0,00                 | 18,52      | 6,17                | 0,00            | 0,00                   | 1,23          | 0,00         | 0,00      | 1,23  | 0,00  | 1,23            | 0,00             | 0,00             | 0,00                    | 0,00                    | 0,00        | 0,00       | 0,00                       | 0,00             | 2,47   | 1,23      | 0,00             | 0,00                       | 8,64       | 0,00  | 1,23          | 13,58   | 0,00         | 0,00    | 1,23    | 0,00           | 2,47           |            |
| 57  | 4,90           | 0,00           | 0,00    | 0,98          | 0,00     | 0,00                 | 23,53      | 0,00                | 6,86            | 0,98                   | 0,00          | 0,00         | 1,96      | 0,00  | 0,98  | 1,96            | 0,00             | 0,00             | 0,00                    | 0,00                    | 0,00        | 0,00       | 0,00                       | 0,00             | 11,76  | 0,00      | 0,00             | 0,00                       | 18,63      | 0,00  | 0,00          | 5,88    | 0,00         | 0,98    | 0,00    | 0,00           | 20,59          |            |
| 58  | 3,64           | 0,00           | 1,82    | 2,73          | 8,18     | 0,91                 | 20,91      | 0,00                | 2,73            | 20,00                  | 0,00          | 0,91         | 0,00      | 3,64  | 0,00  | 0,91            | 0,00             | 0,91             | 0,00                    | 0,00                    | 0,00        | 0,00       | 0,91                       | 0,91             | 5,45   | 1,82      | 0,00             | 0,91                       | 10,91      | 0,00  | 0,00          | 7,27    | 0,00         | 0,00    | 0,00    | 0,00           | 4,55           |            |
| 59  | 20,87          | 0,00           | 0,00    | 6,09          | 3,48     | 0,00                 | 26,09      | 0,00                | 0,87            | 0,87                   | 0,00          | 1,74         | 0,00      | 2,61  | 0,87  | 2,61            | 0,00             | 0,00             | 0,00                    | 0,00                    | 0,00        | 0,00       | 0,00                       | 0,00             | 3,48   | 0,00      | 1,74             | 0,87                       | 13,04      | 0,00  | 0,00          | 10,43   | 0,00         | 0,87    | 0,00    | 0,00           | 3,48           |            |
| 60  | 7,07           | 0,00           | 4,04    | 1,01          | 6,06     | 0,00                 | 17,17      | 3,03                | 1,01            | 2,02                   | 2,02          | 1,01         | 3,03      | 5,05  | 0,00  | 0,00            | 3,03             | 7,07             | 0,00                    | 0,00                    | 2,02        | 0,00       | 1,01                       | 1,01             | 0,00   | 1,01      | 15,15            | 0,00                       | 0,00       | 14,14 | 0,00          | 0,00    | 1,01         | 2,02    | 0,00    |                |                |            |
| 61  | 9,09           | 0,00           | 3,90    | 6,49          | 0,00     | 0,00                 | 24,68      | 2,60                | 5,19            | 2,60                   | 0,00          | 2,60         | 0,00      | 6,49  | 0,00  | 2,60            | 0,00             | 0,00             | 0,00                    | 0,00                    | 0,00        | 0,00       | 0,00                       | 1,30             | 2,60   | 0,00      | 0,00             | 3,90                       | 0,00       | 0,00  | 10,39         | 0,00    | 0,00         | 3,90    | 1,30    | 10,39          |                |            |
| 62  | 5,96           | 0,50           | 1,49    | 2,48          | 25,66    | 0,00                 | 25,66      | 0,17                | 0,33            | 2,32                   | 0,00          | 0,83         | 1,16      | 4,64  | 0,66  | 0,50            | 0,50             | 0,00             | 0,00                    | 0,00                    | 0,00        | 0,00       | 0,00                       | 0,17             | 11,92  | 0,66      | 0,33             | 5,30                       | 0,00       | 0,00  | 4,80          | 0,00    | 0,00         | 1,16    | 0,00    | 2,81           |                |            |
| 63  | 2,69           | 0,00           | 0,77    | 6,92          | 6,15     | 0,77                 | 15,77      | 0,00                | 0,77            | 11,92                  | 0,38          | 0,38         | 0,00      | 1,15  | 0,00  | 4,23            | 0,77             | 0,38             | 3,08                    | 0,00                    | 0,00        | 4,62       | 0,77                       | 0,38             | 18,85  | 1,92      | 0,00             | 1,54                       | 10,38      | 0,00  | 0,00          | 1,15    | 0,00         | 0,00    | 1,54    | 0,00           | 2,69           |            |
| 72  | 2,70           | 0,00           | 1,35    | 5,41          | 12,16    | 0,00                 | 31,08      | 0,00                | 0,00            | 1,35                   | 0,00          | 2,70         | 0,00      | 4,05  | 0,00  | 1,35            | 0,00             | 0,00             | 0,00                    | 0,00                    | 0,00        | 0,00       | 0,00                       | 1,35             | 0,00   | 0,00      | 2,70             | 5,41                       | 0,00       | 0,00  | 10,81         | 0,00    | 0,00         | 8,11    | 0,00    | 9,46           |                |            |
| 73  | 5,71           | 0,00           | 0,00    | 7,14          | 20,00    | 0,00                 | 11,43      | 0,00                | 10,00           | 1,43                   | 0,00          | 0,00         | 0,00      | 11,43 | 0,00  | 8,57            | 5,71             | 0,00             | 0,00                    | 0,00                    | 0,00        | 0,00       | 0,00                       | 2,86             | 0,00   | 0,00      | 0,00             | 4,29                       | 0,00       | 0,00  | 1,43          | 0,00    | 0,00         | 4,29    | 0,00    | 5,71           |                |            |
| 74  | 2,46           | 0,00           | 0,82    | 0,00          | 0,00     | 0,00                 | 31,15      | 0,00                | 2,46            | 0,00                   | 0,00          | 0,00         | 0,82      | 0,82  | 0,00  | 0,00            | 0,00             | 0,00             | 0,00                    | 0,00                    | 0,00        | 0,00       | 0,00                       | 1,64             | 9,84   | 0,00      | 1,64             | 24,59                      | 0,00       | 0,00  | 6,56          | 0,00    | 0,82         | 0,00    | 0,00    | 15,57          |                |            |
| 75  | 1,39           | 0,00           | 0,00    | 6,94          | 30,56    | 0,00                 | 12,50      | 0,00                | 4,17            | 2,78                   | 0,00          | 0,00         | 0,00      | 0,00  | 0,00  | 0,00            | 8,33             | 4,17             | 0,00                    | 0,00                    | 1,39        | 0,00       | 0,00                       | 2,78             | 1,39   | 0,00      | 0,00             | 5,56                       | 4,17       | 0,00  | 2,78          | 0,00    | 0,00         | 2,78    | 0,00    | 8,33           |                |            |
| 77  | 10,00          | 0,00           | 0,00    | 10,00         | 5,00     | 0,00                 | 8,33       | 1,67                | 1,67            | 6,67                   | 5,00          | 0,00         | 0,00      | 0,00  | 0,00  | 0,00            | 8,33             | 0,00             | 0,00                    | 0,00                    | 0,00        | 0,00       | 1,67                       | 0,00             | 0,00   | 0,00      | 0,00             | 23,33                      | 0,00       | 0,00  | 11,67         | 0,00    | 0,00         | 6,67    | 0,00    | 0,00           |                |            |
| 79  | 1,20           | 0,00           | 0,00    | 3,61          | 8,43     | 0,00                 | 12,05      | 0,00                | 12,05           | 6,02                   | 0,00          | 0,00         | 1,20      | 0,00  | 0,00  | 0,00            | 10,84            | 2,41             | 0,00                    | 0,00                    | 1,20        | 0,00       | 4,82                       | 0,00             | 0,00   | 0,00      | 12,05            | 0,00                       | 0,00       | 8,43  | 0,00          | 0,00    | 4,82         | 0,00    | 10,84   |                |                |            |
| 80  | 4,08           | 0,00           | 0,00    | 14,29         | 0,00     | 14,29                | 0,00       | 0,00                | 2,04            | 4,08                   | 0,00          | 0,00         | 12,24     | 0,00  | 0,00  | 2,04            | 2,04             | 0,00             | 0,00                    | 2,04                    | 0,00        | 0,00       | 0,00                       | 2,04             | 0,00   | 0,00      | 22,45            | 2,04                       | 0,00       | 10,20 | 0,00          | 0,00    | 6,12         | 0,00    | 0,00    |                |                |            |
| 81  | 6,52           | 0,00           | 0,00    | 1,45          | 5,80     | 0,00                 | 3,62       | 0,00                | 3,62            | 8,70                   | 0,00          | 0,00         | 0,00      | 0,00  | 0,00  | 1,45            | 0,72             | 0,00             | 0,00                    | 0,00                    | 0,00        | 0,00       | 3,62                       | 6,52             | 0,00   | 0,00      | 0,00             | 0,00                       | 0,00       | 1,45  | 0,00          | 0,00    | 3,62         | 0,00    | 0,00    | 6,12           | 0,00           | 18,12      |
| 86  | 2,36           | 0,00           | 2,06    | 1,77          | 8,85     | 0,29                 | 19,47      | 0,29                | 0,29            | 5,01                   | 0,88          | 0,59         | 7,67      | 0,29  | 0,00  | 0,00            | 7,37             | 0,88             | 0,00                    | 4,13                    | 0,00        | 0,00       | 0,29                       | 5,01             | 0,00   | 0,88      | 4,72             | 17,40                      | 0,00       | 0,59  | 6,78          | 0,00    | 0,00         | 1,18    | 0,00    | 0,88           |                |            |
| 87  | 1,46           | 0,00           | 1,46    | 0,73          | 1,46     | 0,00                 | 3,65       | 0,00                | 0,73            | 5,11                   | 13,14         | 0,73         | 0,00      | 1,46  | 0,00  | 1,46            | 0,00             | 1,46             | 0,00                    | 0,00                    | 0,00        | 16,79      | 0,00                       | 0,00             | 5,84   | 0,00      | 0,00             | 0,00                       | 16,79      | 0,00  | 0,00          | 3,65    | 0,00         | 0,00    | 4,38    | 0,73           | 3,65           |            |
| 88  | 1,48           | 0,00           | 3,70    | 0,74          | 5,93     | 0,00                 | 8,15       | 0,00                | 0,              |                        |               |              |           |       |       |                 |                  |                  |                         |                         |             |            |                            |                  |        |           |                  |                            |            |       |               |         |              |         |         |                |                |            |



Annex 3

# Heatmap 1/3. Presence of corruption and anticorruption and other selected keywords in sources reviewed in Chapter 4<sup>2</sup>

<sup>2</sup> Values in %, presence of words relative to each other. 20 sources not included because of unreadability due to formatting issues.

| Ref | accountability | armed conflict | bribery | civil society | conflict | conflict sensitivity | corruption | corruption measures | development aid | development assistance | due diligence | embezzlement | extortion | fraud | graft | good governance | grand corruption | humanitarian aid | humanitarian assistance | illicit financial flows | marital law | mitigation | multilateral organisations | nordic countries | norway | oversight | petty corruption | political economy analysis | prevention | risk  | risk analysis | secrecy | transparency | treason | ukraine | united nations | whistleblowing | world bank |
|-----|----------------|----------------|---------|---------------|----------|----------------------|------------|---------------------|-----------------|------------------------|---------------|--------------|-----------|-------|-------|-----------------|------------------|------------------|-------------------------|-------------------------|-------------|------------|----------------------------|------------------|--------|-----------|------------------|----------------------------|------------|-------|---------------|---------|--------------|---------|---------|----------------|----------------|------------|
| 8   | 4,55           | 0,00           | 1,52    | 4,55          | 18,18    | 0,00                 | 24,24      | 3,03                | 0,00            | 0,00                   | 0,00          | 0,00         | 0,00      | 0,00  | 0,00  | 0,00            | 0,00             | 0,00             | 0,00                    | 0,00                    | 0,00        | 0,00       | 0,00                       | 0,00             | 1,52   | 0,00      | 0,00             | 7,58                       | 0,00       | 0,00  | 0,00          | 10,61   | 0,00         | 24,24   | 0,00    | 0,00           | 0,00           |            |
| 9   | 2,17           | 2,17           | 0,00    | 0,00          | 23,91    | 2,17                 | 2,17       | 0,00                | 0,00            | 0,00                   | 0,00          | 0,00         | 0,00      | 0,00  | 0,00  | 2,17            | 0,00             | 0,00             | 0,00                    | 0,00                    | 0,00        | 0,00       | 0,00                       | 0,00             | 0,00   | 0,00      | 0,00             | 0,00                       | 4,35       | 15,22 | 0,00          | 0,00    | 4,35         | 0,00    | 21,74   | 2,17           | 0,00           | 17,39      |
| 10  | 1,60           | 0,53           | 0,00    | 9,57          | 16,49    | 0,00                 | 2,66       | 0,00                | 0,00            | 0,00                   | 0,00          | 0,00         | 0,53      | 0,53  | 0,00  | 0,00            | 0,00             | 8,51             | 2,66                    | 0,00                    | 1,60        | 0,00       | 0,00                       | 0,00             | 0,00   | 0,00      | 0,00             | 0,53                       | 14,89      | 0,00  | 0,00          | 0,00    | 0,53         | 38,30   | 1,06    | 0,00           | 0,00           |            |
| 12  | 5,65           | 2,02           | 0,00    | 0,81          | 14,52    | 0,00                 | 0,00       | 0,00                | 0,00            | 0,40                   | 0,00          | 0,00         | 0,00      | 0,00  | 0,00  | 0,00            | 0,00             | 10,48            | 6,45                    | 0,00                    | 0,00        | 0,00       | 0,00                       | 0,00             | 0,00   | 0,00      | 0,00             | 0,00                       | 13,31      | 0,40  | 0,00          | 0,40    | 0,00         | 42,34   | 2,82    | 0,00           | 0,40           |            |
| 13  | 9,68           | 0,00           | 0,00    | 7,10          | 12,26    | 0,00                 | 0,00       | 0,00                | 0,00            | 0,65                   | 0,00          | 0,00         | 0,00      | 0,00  | 0,00  | 0,00            | 0,00             | 0,65             | 2,58                    | 0,00                    | 0,00        | 3,23       | 0,00                       | 0,00             | 0,00   | 1,29      | 0,00             | 0,00                       | 9,68       | 14,84 | 0,00          | 0,00    | 2,58         | 0,00    | 12,26   | 23,23          | 0,00           | 0,00       |
| 14  | 1,56           | 0,00           | 0,00    | 6,25          | 17,19    | 0,00                 | 4,69       | 0,00                | 0,00            | 3,13                   | 0,00          | 0,00         | 0,00      | 0,00  | 0,00  | 0,00            | 0,00             | 0,00             | 15,63                   | 0,00                    | 0,00        | 0,00       | 0,00                       | 0,00             | 1,56   | 0,00      | 0,00             | 4,69                       | 6,25       | 0,00  | 0,00          | 1,56    | 0,00         | 37,50   | 0,00    | 0,00           | 0,00           |            |
| 15  | 5,13           | 0,00           | 0,00    | 10,26         | 12,82    | 0,00                 | 0,00       | 0,00                | 0,00            | 5,13                   | 0,00          | 0,00         | 0,00      | 0,00  | 0,00  | 0,00            | 0,00             | 0,00             | 15,38                   | 0,00                    | 0,00        | 2,56       | 0,00                       | 0,00             | 0,00   | 0,00      | 0,00             | 5,13                       | 10,26      | 0,00  | 0,00          | 0,00    | 0,00         | 20,51   | 10,26   | 0,00           | 2,56           |            |
| 16  | 4,76           | 0,00           | 0,00    | 10,71         | 5,95     | 0,00                 | 0,00       | 0,00                | 0,00            | 0,00                   | 0,00          | 0,00         | 1,19      | 0,00  | 0,00  | 0,00            | 0,00             | 0,00             | 0,00                    | 0,00                    | 1,19        | 0,00       | 0,00                       | 0,00             | 0,00   | 0,00      | 21,43            | 17,86                      | 0,00       | 0,00  | 0,00          | 0,00    | 36,90        | 0,00    | 0,00    | 0,00           |                |            |
| 17  | 3,53           | 0,00           | 0,00    | 1,18          | 25,88    | 3,53                 | 2,35       | 0,00                | 1,18            | 0,00                   | 0,00          | 0,00         | 0,00      | 0,00  | 0,00  | 0,00            | 0,00             | 0,00             | 0,00                    | 0,00                    | 8,24        | 0,00       | 0,00                       | 0,00             | 3,53   | 0,00      | 0,00             | 1,18                       | 7,06       | 0,00  | 3,53          | 0,00    | 35,29        | 3,53    | 0,00    | 0,00           |                |            |
| 18  | 0,00           | 0,00           | 0,00    | 0,00          | 50,00    | 0,00                 | 0,00       | 0,00                | 0,00            | 0,00                   | 0,00          | 0,00         | 0,00      | 0,00  | 0,00  | 0,00            | 0,00             | 0,00             | 0,00                    | 0,00                    | 0,00        | 0,00       | 0,00                       | 0,00             | 0,00   | 0,00      | 0,00             | 25,00                      | 0,00       | 0,00  | 0,00          | 0,00    | 25,00        | 0,00    | 0,00    | 0,00           | 0,00           |            |
| 19  | 6,78           | 1,78           | 0,00    | 3,91          | 15,66    | 0,00                 | 1,78       | 0,00                | 0,00            | 0,71                   | 0,00          | 0,00         | 0,00      | 0,71  | 0,00  | 0,00            | 0,00             | 1,78             | 1,42                    | 0,00                    | 0,00        | 0,00       | 0,00                       | 0,00             | 0,36   | 0,00      | 0,36             | 1,07                       | 6,41       | 0,00  | 0,00          | 0,71    | 0,00         | 51,60   | 2,14    | 0,00           | 2,85           |            |
| 20  | 7,69           | 0,00           | 0,00    | 0,00          | 17,95    | 0,00                 | 0,00       | 0,00                | 0,00            | 0,00                   | 0,00          | 0,00         | 0,00      | 0,00  | 0,00  | 0,00            | 0,00             | 0,00             | 0,00                    | 0,00                    | 0,00        | 0,00       | 0,00                       | 12,82            | 0,00   | 0,00      | 7,69             | 41,03                      | 0,00       | 0,00  | 5,13          | 0,00    | 0,00         | 7,69    | 0,00    | 0,00           |                |            |
| 21  | 6,83           | 1,24           | 1,24    | 6,21          | 5,59     | 0,00                 | 20,50      | 1,24                | 0,00            | 0,62                   | 0,00          | 0,00         | 0,00      | 1,86  | 1,24  | 0,00            | 0,00             | 0,62             | 1,24                    | 0,62                    | 3,11        | 0,00       | 0,00                       | 0,00             | 0,62   | 6,83      | 0,00             | 0,62                       | 1,24       | 4,97  | 0,62          | 0,00    | 9,94         | 0,00    | 20,50   | 0,00           | 2,48           |            |
| 22  | 0,00           | 0,00           | 0,00    | 0,00          | 0,00     | 0,00                 | 47,46      | 0,00                | 0,00            | 0,00                   | 0,00          | 0,00         | 0,00      | 0,00  | 0,00  | 0,00            | 0,00             | 0,00             | 0,00                    | 0,00                    | 0,00        | 0,00       | 0,00                       | 0,00             | 0,00   | 0,00      | 0,00             | 5,08                       | 0,00       | 0,00  | 0,00          | 0,00    | 47,46        | 0,00    | 0,00    | 0,00           | 0,00           |            |
| 23  | 0,00           | 0,00           | 12,50   | 0,00          | 0,00     | 0,00                 | 37,50      | 0,00                | 0,00            | 0,00                   | 0,00          | 0,00         | 0,00      | 0,00  | 0,00  | 0,00            | 0,00             | 0,00             | 0,00                    | 0,00                    | 0,00        | 0,00       | 0,00                       | 0,00             | 0,00   | 0,00      | 25,00            | 0,00                       | 0,00       | 0,00  | 0,00          | 0,00    | 25,00        | 0,00    | 0,00    | 0,00           | 0,00           |            |
| 25  | 3,33           | 0,00           | 1,67    | 12,50         | 3,33     | 0,00                 | 34,17      | 0,00                | 0,00            | 0,83                   | 0,00          | 0,83         | 0,00      | 0,00  | 0,83  | 0,00            | 0,00             | 0,00             | 0,00                    | 0,00                    | 0,00        | 0,00       | 0,00                       | 2,50             | 0,83   | 0,00      | 0,83             | 3,33                       | 0,00       | 0,00  | 10,00         | 0,83    | 23,33        | 0,00    | 0,00    | 0,83           | 0,00           | 0,83       |
| 26  | 3,03           | 1,01           | 5,05    | 6,06          | 10,10    | 0,00                 | 25,25      | 0,00                | 0,00            | 0,00                   | 2,02          | 0,00         | 1,01      | 1,01  | 0,00  | 3,03            | 0,00             | 0,00             | 0,00                    | 0,00                    | 3,03        | 0,00       | 0,00                       | 1,01             | 0,00   | 3,03      | 0,00             | 2,02                       | 1,01       | 0,00  | 10,10         | 0,00    | 25,25        | 0,00    | 0,00    | 0,00           | 0,00           | 0,00       |
| 27  | 0,00           | 0,00           | 0,00    | 13,33         | 0,00     | 0,00                 | 40,00      | 0,00                | 0,00            | 0,00                   | 0,00          | 0,00         | 0,00      | 0,00  | 0,00  | 0,00            | 0,00             | 0,00             | 0,00                    | 3,33                    | 0,00        | 0,00       | 0,00                       | 0,00             | 0,00   | 0,00      | 0,00             | 0,00                       | 0,00       | 0,00  | 0,00          | 3,33    | 0,00         | 40,00   | 0,00    | 0,00           | 0,00           |            |
| 28  | 2,13           | 0,00           | 0,00    | 12,77         | 0,00     | 0,00                 | 31,91      | 0,00                | 0,00            | 2,13                   | 0,00          | 0,00         | 0,00      | 4,26  | 0,00  | 0,00            | 0,00             | 0,00             | 0,00                    | 0,00                    | 0,00        | 0,00       | 2,13                       | 0,00             | 0,00   | 0,00      | 4,26             | 0,00                       | 0,00       | 0,00  | 4,26          | 0,00    | 29,79        | 2,13    | 0,00    | 4,26           | 0,00           | 4,26       |
| 30  | 0,56           | 0,00           | 5,65    | 5,08          | 6,78     | 0,00                 | 24,86      | 0,00                | 0,00            | 0,00                   | 1,13          | 0,00         | 0,00      | 1,13  | 0,00  | 0,00            | 1,13             | 0,56             | 0,00                    | 0,00                    | 0,56        | 0,00       | 0,00                       | 1,13             | 1,13   | 0,00      | 5,65             | 5,65                       | 0,00       | 7,34  | 0,00          | 31,64   | 0,00         | 0,00    | 0,00    | 0,00           | 0,00           |            |
| 33  | 15,85          | 0,00           | 1,22    | 6,10          | 6,10     | 0,00                 | 17,07      | 1,22                | 0,00            | 0,00                   | 2,44          | 2,44         | 1,22      | 1,22  | 1,22  | 0,00            | 0,00             | 0,00             | 0,00                    | 0,00                    | 1,22        | 0,00       | 0,00                       | 0,00             | 2,44   | 0,00      | 0,00             | 7,32                       | 1,22       | 0,00  | 8,54          | 0,00    | 17,07        | 1,22    | 2,44    | 2,44           | 2,44           |            |
| 34  | 6,03           | 0,00           | 4,31    | 4,31          | 0,00     | 0,00                 | 48,28      | 0,86                | 0,00            | 0,86                   | 0,00          | 1,72         | 0,00      | 0,86  | 1,72  | 0,00            | 0,00             | 0,00             | 0,00                    | 0,00                    | 0,00        | 0,00       | 0,00                       | 1,72             | 0,86   | 0,00      | 1,72             | 4,31                       | 0,00       | 0,00  | 1,72          | 0,86    | 12,07        | 4,31    | 0,00    | 3,45           | 0,00           | 3,45       |
| 35  | 5,68           | 0,00           | 0,00    | 1,14          | 3,41     | 0,00                 | 6,82       | 2,27                | 0,00            | 2,27                   | 0,00          | 0,00         | 0,00      | 3,41  | 0,00  | 0,00            | 0,00             | 0,00             | 0,00                    | 0,00                    | 2,27        | 0,00       | 0,00                       | 2,27             | 1,14   | 0,00      | 0,00             | 15,91                      | 0,00       | 0,00  | 7,95          | 0,00    | 40,91        | 1,14    | 0,00    | 3,41           | 0,00           | 3,41       |
| 36  | 18,10          | 0,00           | 3,81    | 17,14         | 4,76     | 0,00                 | 16,19      | 0,00                | 0,00            | 0,00                   | 0,00          | 0,00         | 0,00      | 0,00  | 0,00  | 3,81            | 0,00             | 0,00             | 0,00                    | 0,00                    | 0,00        | 0,00       | 0,00                       | 0,95             | 1,90   | 0,00      | 2,86             | 4,76                       | 0,00       | 0,00  | 15,24         | 0,00    | 3,81         | 2,86    | 0,95    | 2,86           | 0,00           | 2,86       |
| 38  | 2,00           | 0,00           | 8,00    | 6,00          | 10,00    | 0,00                 | 36,00      | 0,00                | 0,00            | 0,00                   | 0,00          | 0,00         | 0,00      | 0,00  | 0,00  | 0,00            | 0,00             | 2,00             | 0,00                    | 0,00                    | 2,00        | 0,00       | 0,00                       | 2,00             | 0,00   | 0,00      | 14,00            | 0,00                       | 0,00       | 0,00  | 12,00         | 0,00    | 4,00         | 2,00    | 0,00    | 2,00           | 0,00           | 2,00       |
| 41  | 7,91           | 0,00           | 3,58    | 4,92          | 3,99     | 0,00                 | 22,04      | 0,12                | 0,00            | 0,06                   | 0,59          | 0,12         | 0,35      | 4,04  | 0,94  | 0,88            | 0,53             | 0,00             | 0,70                    | 0,00                    | 0,47        | 0,00       | 0,00                       | 0,23             | 3,52   | 0,70      | 2,52             | 9,03                       | 0,29       | 0,59  | 21,28         | 0,00    | 2,87         | 1,11    | 0,23    | 6,39           | 0,00           | 6,39       |
| 42  | 1,39           | 0,00           | 0,00    | 6,94          | 2,78     | 0,00                 | 29,17      | 0,00                | 0,00            | 0,00                   | 5,56          | 0,00         | 0,00      | 0,00  | 0,00  | 0,00            | 0,00             | 0,00             | 2,78                    | 0,00                    | 0,00        | 0,00       | 1,39                       | 1,39             | 0,00   | 0,00      | 0,00             | 9,72                       | 25,00      | 0,00  | 6,94          | 0,00    | 6,94         | 0,00    | 0,00    | 0,00           | 0,00           |            |
| 43  | 0,00           | 0,00           | 0,00    | 0,00          | 5,13     | 0,00                 | 41,03      | 0,00                | 0,00            | 0,00                   | 0,00          | 0,00         | 0,00      | 0,00  | 0,00  | 0,00            | 0,00             | 0,00             | 0,00                    | 0,00                    | 0,00        | 0,00       | 0,00                       | 5,13             | 0,00   | 0,00      | 10,26            | 0,00                       | 0,00       | 0,00  | 0,00          | 0,00    | 38,46        | 0,00    | 0,00    | 0,00           | 0,00           | 0,00       |
| 44  | 0,00           | 0,00           | 0,00    | 7,50          | 2,50     | 0,00                 | 25,00      | 12,50               | 0,00            | 0,00                   | 0,00          | 0,00         | 0,00      | 0,00  | 0,00  | 0,00            | 0,00             | 0,00             | 0,00                    | 5,00                    | 0,00        | 0,00       | 0,00                       | 0,00             | 0,00   | 0,00      | 12,50            | 2,50                       | 0,00       | 5,00  | 0,00          | 25,00   | 0,00         | 2,50    | 0,00    | 2,50           | 0,00           | 2,50       |
| 46  | 10,14          | 0,00           | 1,35    | 6,08          | 3,38     | 0,00                 | 18,92      | 2,70                | 0,00            | 0,68                   | 0,00          | 0,00         | 0,00      | 2,70  | 0,00  | 0,68            | 0,00             | 0,00             | 0,00                    | 0,00                    | 0,00        | 0,00       | 1,35                       | 6,76             | 0,00   | 0,00      | 3,38             | 11,49                      | 0,00       | 0,00  | 15,54         | 0,00    | 6,08         | 2,70    | 0,68    | 5,41           | 0,00           | 5,41       |
| 47  | 2,18           | 0,36           | 3,82    | 1,27          | 13,09    | 0,00                 | 29,09      | 0,36                | 0,00            | 0,91                   | 0,00          | 3,45         | 3,27      | 2,73  | 0,00  | 1,09            | 0,36             | 0,18             | 1,64                    | 0,00                    | 0,00        | 0,36       | 0,00                       | 0,00             | 0,91   | 0,00      | 0,00             | 0,55                       | 5,45       | 0,18  | 0,00          | 5,64    | 0,00         | 14,73   | 2,55    | 0,18           | 5,64           |            |
| 48  | 4,88           | 0,00           | 3,66    | 19,51         | 0,00     | 0,00                 | 32,93      | 0,00                | 0,00            | 1,22                   | 1,22          | 0,00         | 2,44      | 0,00  | 1,22  | 0,00            | 0,00             | 0,00             | 0,00                    | 0,00                    | 0,00        | 0,00       | 1,22                       | 0,00             | 0,00   | 0,00      | 0,00             | 0,00                       | 7,32       | 0,00  | 0,00          | 3,66    | 0,00         | 0,00    | 1,22    | 0,00           | 1,22           | 0,00       |
| 52  | 3,23           | 0,00           | 3,23    | 16,13         | 0,00     | 0,00                 | 25,81      | 0,00                | 0,00            | 0,00                   | 0,00          | 0,00         | 0,00      | 3,23  | 0,00  | 0,00            | 6,45             | 0,00             | 0,00                    | 0,00                    | 0,00        | 0,00       | 0,00                       | 0,00             | 0,00   | 0,00      | 6,45             | 6,45                       | 0,00       | 3,23  | 0,00          | 25,81   | 0,00         | 0,00    | 0,00    | 0,00           | 0,00           |            |
| 64  | 0,00           | 0,00           | 0,00    | 3,85          | 1,92     | 0,00                 | 28,85      | 1,92                | 0,00            | 0,00                   | 0,00          |              |           |       |       |                 |                  |                  |                         |                         |             |            |                            |                  |        |           |                  |                            |            |       |               |         |              |         |         |                |                |            |



Annex 3

# Heatmap 2/3. Presence of corruption and anticorruption and other selected keywords in sources reviewed in Chapter 4

| Ref | accountability | armed conflict | bribery | civil society | conflict | conflict sensitivity | corruption | corruption measures | development aid | development assistance | due diligence | embezzlement | extortion | fraud | grat | good governance | grand corruption | humanitarian aid | humanitarian assistance | illicit financial flows | marital law | mitigation | multilateral organisations | nordic countries | norway | oversight | petty corruption | political economy analysis | prevention | risk  | risk analysis | secrecy | transparency | treason | ukraine | united nations | whistleblowing | world bank |
|-----|----------------|----------------|---------|---------------|----------|----------------------|------------|---------------------|-----------------|------------------------|---------------|--------------|-----------|-------|------|-----------------|------------------|------------------|-------------------------|-------------------------|-------------|------------|----------------------------|------------------|--------|-----------|------------------|----------------------------|------------|-------|---------------|---------|--------------|---------|---------|----------------|----------------|------------|
| 123 | 6.82           | 0.00           | 4.55    | 0.00          | 6.82     | 0.00                 | 38.64      | 0.00                | 0.00            | 0.00                   | 0.00          | 0.00         | 0.00      | 4.55  | 0.00 | 0.00            | 0.00             | 0.00             | 0.00                    | 0.00                    | 0.00        | 0.00       | 0.00                       | 0.00             | 9.09   | 0.00      | 0.00             | 2.27                       | 0.00       | 0.00  | 0.00          | 0.00    | 0.00         | 27.27   | 0.00    | 0.00           | 0.00           |            |
| 124 | 0.00           | 0.00           | 0.00    | 6.67          | 13.33    | 0.00                 | 20.00      | 0.00                | 0.00            | 0.00                   | 0.00          | 0.00         | 0.00      | 0.00  | 0.00 | 0.00            | 0.00             | 0.00             | 0.00                    | 0.00                    | 0.00        | 0.00       | 0.00                       | 0.00             | 0.00   | 0.00      | 0.00             | 0.00                       | 6.67       | 0.00  | 0.00          | 0.00    | 0.00         | 53.33   | 0.00    | 0.00           | 0.00           |            |
| 125 | 2.70           | 14.86          | 0.00    | 25.68         | 20.27    | 0.00                 | 4.05       | 0.00                | 0.00            | 0.00                   | 0.00          | 0.00         | 0.00      | 0.00  | 0.00 | 0.00            | 0.00             | 0.00             | 0.00                    | 0.00                    | 0.00        | 0.00       | 0.00                       | 0.00             | 1.35   | 0.00      | 0.00             | 2.70                       | 0.00       | 0.00  | 2.70          | 0.00    | 25.68        | 0.00    | 0.00    | 0.00           |                |            |
| 126 | 9.18           | 0.00           | 4.08    | 7.14          | 3.06     | 0.00                 | 16.33      | 0.00                | 0.00            | 2.04                   | 0.00          | 4.08         | 0.00      | 5.10  | 0.00 | 5.10            | 1.02             | 0.00             | 1.02                    | 0.00                    | 0.00        | 0.00       | 0.00                       | 0.00             | 5.10   | 0.00      | 0.00             | 3.06                       | 7.14       | 0.00  | 1.02          | 12.24   | 0.00         | 3.06    | 3.06    | 0.00           | 7.14           |            |
| 127 | 7.58           | 0.00           | 1.52    | 3.03          | 1.52     | 0.00                 | 27.27      | 1.52                | 0.00            | 0.00                   | 0.00          | 0.00         | 0.00      | 0.00  | 1.52 | 0.00            | 4.55             | 0.00             | 0.00                    | 0.00                    | 0.00        | 0.00       | 0.00                       | 1.52             | 0.00   | 0.00      | 3.03             | 3.03                       | 0.00       | 4.55  | 4.55          | 0.00    | 13.64        | 16.67   | 0.00    | 4.55           |                |            |
| 128 | 0.00           | 0.00           | 0.00    | 0.00          | 2.94     | 0.00                 | 35.29      | 0.00                | 0.00            | 0.00                   | 0.00          | 0.00         | 0.00      | 0.00  | 0.00 | 0.00            | 0.00             | 0.00             | 0.00                    | 0.00                    | 2.94        | 0.00       | 0.00                       | 0.00             | 0.00   | 0.00      | 0.00             | 5.88                       | 8.82       | 0.00  | 0.00          | 11.76   | 0.00         | 32.35   | 0.00    | 0.00           | 0.00           |            |
| 129 | 0.00           | 0.00           | 0.00    | 25.69         | 2.75     | 0.00                 | 22.94      | 0.00                | 0.00            | 0.00                   | 0.00          | 0.00         | 0.00      | 0.00  | 0.00 | 3.67            | 0.00             | 0.00             | 0.00                    | 0.00                    | 0.00        | 0.00       | 0.00                       | 0.00             | 0.00   | 0.00      | 1.83             | 0.92                       | 0.00       | 0.92  | 12.84         | 0.00    | 26.61        | 1.83    | 0.00    | 0.00           |                |            |
| 130 | 11.36          | 0.00           | 2.27    | 2.27          | 0.00     | 0.00                 | 15.91      | 0.00                | 0.00            | 0.00                   | 0.00          | 0.00         | 2.27      | 6.82  | 0.00 | 0.00            | 0.00             | 0.00             | 0.00                    | 0.00                    | 0.00        | 0.00       | 0.00                       | 0.00             | 2.27   | 0.00      | 0.00             | 2.27                       | 11.36      | 0.00  | 0.00          | 15.91   | 0.00         | 13.64   | 6.82    | 0.00           | 6.82           |            |
| 131 | 0.00           | 0.00           | 0.00    | 0.00          | 8.33     | 0.00                 | 25.00      | 0.00                | 0.00            | 0.00                   | 0.00          | 0.00         | 0.00      | 0.00  | 0.00 | 0.00            | 0.00             | 0.00             | 0.00                    | 0.00                    | 0.00        | 0.00       | 0.00                       | 0.00             | 0.00   | 0.00      | 12.50            | 4.17                       | 0.00       | 4.17  | 12.50         | 0.00    | 25.00        | 4.17    | 0.00    | 4.17           |                |            |
| 156 | 1.79           | 0.00           | 1.61    | 1.61          | 6.09     | 0.00                 | 20.79      | 1.25                | 0.00            | 0.00                   | 0.90          | 2.69         | 0.36      | 1.61  | 0.00 | 0.00            | 0.00             | 0.00             | 0.00                    | 0.00                    | 0.36        | 0.00       | 0.00                       | 0.54             | 4.30   | 0.00      | 3.94             | 16.85                      | 0.54       | 0.18  | 6.45          | 0.00    | 27.24        | 0.00    | 0.54    | 0.36           |                |            |
| 158 | 7.56           | 0.00           | 0.84    | 12.61         | 4.20     | 0.00                 | 26.89      | 0.84                | 0.00            | 0.00                   | 0.00          | 0.00         | 0.00      | 0.00  | 0.84 | 1.68            | 0.00             | 0.00             | 0.00                    | 0.00                    | 0.00        | 0.00       | 0.00                       | 0.00             | 0.84   | 0.84      | 0.00             | 4.20                       | 3.36       | 0.00  | 0.00          | 8.40    | 0.00         | 26.89   | 0.00    | 0.00           | 0.00           |            |
| 159 | 13.78          | 0.00           | 1.02    | 11.73         | 7.65     | 0.00                 | 16.33      | 0.00                | 0.00            | 0.00                   | 1.53          | 1.53         | 1.02      | 0.00  | 0.00 | 0.00            | 0.00             | 0.00             | 0.00                    | 0.00                    | 0.00        | 0.00       | 0.00                       | 0.00             | 0.51   | 0.00      | 0.51             | 7.14                       | 0.00       | 0.00  | 18.37         | 0.00    | 17.86        | 0.51    | 0.00    | 0.51           |                |            |
| 160 | 8.93           | 0.00           | 5.36    | 7.14          | 7.14     | 0.00                 | 14.29      | 0.00                | 0.00            | 0.00                   | 0.00          | 0.00         | 1.79      | 5.36  | 1.79 | 0.00            | 0.00             | 0.00             | 0.00                    | 1.79                    | 0.00        | 0.00       | 0.00                       | 0.00             | 0.00   | 0.00      | 1.79             | 10.71                      | 0.00       | 1.79  | 8.93          | 0.00    | 16.07        | 0.00    | 0.00    | 1.79           |                |            |
| 161 | 0.00           | 0.00           | 1.72    | 6.90          | 10.34    | 0.00                 | 5.172      | 5.17                | 0.00            | 0.00                   | 0.00          | 0.00         | 0.00      | 0.00  | 0.00 | 3.45            | 1.72             | 0.00             | 0.00                    | 0.00                    | 0.00        | 0.00       | 0.00                       | 0.00             | 1.72   | 1.72      | 0.00             | 0.00                       | 0.00       | 0.00  | 0.00          | 0.00    | 15.52        | 0.00    | 0.00    | 0.00           |                |            |
| 162 | 18.18          | 0.00           | 0.00    | 0.00          | 0.00     | 0.00                 | 27.27      | 0.00                | 0.00            | 0.00                   | 0.00          | 0.00         | 0.00      | 0.00  | 0.00 | 0.00            | 0.00             | 0.00             | 0.00                    | 0.00                    | 0.00        | 0.00       | 0.00                       | 0.00             | 0.00   | 0.00      | 0.00             | 9.09                       | 9.09       | 0.00  | 18.18         | 0.00    | 18.18        | 0.00    | 0.00    | 0.00           |                |            |
| 163 | 7.04           | 0.00           | 0.00    | 5.63          | 1.41     | 0.00                 | 19.72      | 0.00                | 0.00            | 0.00                   | 0.00          | 0.00         | 0.00      | 0.00  | 0.00 | 0.00            | 0.00             | 0.00             | 0.00                    | 8.45                    | 0.00        | 0.00       | 0.00                       | 0.00             | 0.00   | 0.00      | 2.82             | 18.31                      | 0.00       | 1.41  | 9.86          | 0.00    | 25.35        | 0.00    | 0.00    | 0.00           |                |            |
| 164 | 0.00           | 0.00           | 0.00    | 0.00          | 25.51    | 0.00                 | 26.53      | 2.04                | 0.00            | 0.00                   | 5.10          | 0.00         | 3.06      | 0.00  | 1.02 | 1.02            | 2.04             | 1.02             | 1.02                    | 0.00                    | 0.00        | 0.00       | 0.00                       | 0.00             | 0.00   | 0.00      | 3.06             | 0.00                       | 0.00       | 0.00  | 3.06          | 0.00    | 25.51        | 0.00    | 0.00    | 1.02           |                |            |
| 165 | 0.00           | 0.00           | 3.03    | 0.00          | 1.52     | 0.00                 | 19.70      | 1.52                | 0.00            | 0.00                   | 1.52          | 0.00         | 0.00      | 0.00  | 0.00 | 0.00            | 0.00             | 0.00             | 0.00                    | 6.06                    | 0.00        | 0.00       | 0.00                       | 0.00             | 1.52   | 0.00      | 10.61            | 16.67                      | 0.00       | 0.00  | 16.67         | 0.00    | 18.18        | 0.00    | 0.00    | 3.03           |                |            |
| 166 | 1.72           | 0.00           | 0.00    | 0.00          | 3.45     | 0.00                 | 25.86      | 0.00                | 0.00            | 0.00                   | 0.00          | 0.00         | 0.00      | 0.00  | 1.72 | 0.00            | 0.00             | 0.00             | 0.00                    | 3.45                    | 0.00        | 0.00       | 0.00                       | 0.00             | 0.00   | 0.00      | 0.00             | 25.86                      | 0.00       | 0.00  | 8.62          | 0.00    | 20.69        | 5.17    | 0.00    | 3.45           |                |            |
| 167 | 0.00           | 0.00           | 4.17    | 0.00          | 4.17     | 0.00                 | 29.17      | 4.17                | 0.00            | 0.00                   | 2.08          | 4.17         | 4.17      | 0.00  | 0.00 | 0.00            | 0.00             | 0.00             | 0.00                    | 0.00                    | 0.00        | 0.00       | 0.00                       | 0.00             | 0.00   | 0.00      | 18.75            | 2.08                       | 0.00       | 0.00  | 0.00          | 0.00    | 27.08        | 0.00    | 0.00    | 0.00           |                |            |
| 168 | 3.66           | 0.00           | 3.66    | 2.44          | 1.22     | 0.00                 | 29.27      | 2.44                | 0.00            | 0.00                   | 0.00          | 2.44         | 0.00      | 0.00  | 0.00 | 0.00            | 0.00             | 0.00             | 0.00                    | 0.00                    | 0.00        | 0.00       | 0.00                       | 0.00             | 0.00   | 0.00      | 14.63            | 0.00                       | 0.00       | 6.10  | 0.00          | 29.27   | 2.44         | 0.00    | 2.44    |                |                |            |
| 169 | 5.62           | 0.00           | 1.12    | 0.00          | 2.25     | 0.00                 | 24.72      | 3.37                | 0.00            | 0.00                   | 0.00          | 0.00         | 2.25      | 0.00  | 0.00 | 0.00            | 0.00             | 0.00             | 0.00                    | 0.00                    | 0.00        | 0.00       | 0.00                       | 0.00             | 1.12   | 13.48     | 0.00             | 0.00                       | 15.73      | 0.00  | 25.84         | 2.25    | 0.00         | 2.25    | 0.00    | 2.25           |                |            |
| 170 | 0.00           | 0.00           | 22.22   | 2.22          | 0.00     | 0.00                 | 28.89      | 6.67                | 0.00            | 0.00                   | 0.00          | 2.22         | 4.44      | 0.00  | 0.00 | 0.00            | 0.00             | 0.00             | 0.00                    | 0.00                    | 0.00        | 0.00       | 0.00                       | 0.00             | 0.00   | 0.00      | 2.22             | 4.44                       | 0.00       | 2.22  | 0.00          | 24.44   | 0.00         | 0.00    | 0.00    |                |                |            |
| 171 | 0.00           | 0.00           | 0.00    | 0.00          | 0.00     | 0.00                 | 29.17      | 12.50               | 0.00            | 0.00                   | 0.00          | 0.00         | 0.00      | 0.00  | 0.00 | 0.00            | 0.00             | 0.00             | 0.00                    | 0.00                    | 0.00        | 0.00       | 0.00                       | 0.00             | 0.00   | 0.00      | 8.33             | 8.33                       | 0.00       | 0.00  | 12.50         | 0.00    | 29.17        | 0.00    | 0.00    | 0.00           |                |            |
| 172 | 0.00           | 0.00           | 11.76   | 0.00          | 0.00     | 0.00                 | 41.18      | 0.00                | 0.00            | 0.00                   | 0.00          | 0.00         | 5.88      | 0.00  | 0.00 | 0.00            | 0.00             | 0.00             | 0.00                    | 0.00                    | 0.00        | 0.00       | 0.00                       | 0.00             | 0.00   | 0.00      | 0.00             | 0.00                       | 0.00       | 0.00  | 5.88          | 0.00    | 29.41        | 5.88    | 0.00    | 0.00           |                |            |
| 173 | 0.00           | 0.00           | 4.76    | 0.00          | 0.00     | 0.00                 | 42.86      | 0.00                | 0.00            | 0.00                   | 0.00          | 0.00         | 0.00      | 0.00  | 0.00 | 0.00            | 0.00             | 0.00             | 0.00                    | 0.00                    | 0.00        | 0.00       | 0.00                       | 0.00             | 0.00   | 0.00      | 0.00             | 4.76                       | 0.00       | 0.00  | 0.00          | 42.86   | 0.00         | 0.00    | 4.76    | 0.00           | 0.00           |            |
| 174 | 4.55           | 0.00           | 0.00    | 6.82          | 2.27     | 0.00                 | 25.00      | 0.00                | 0.00            | 0.00                   | 0.00          | 0.00         | 0.00      | 0.00  | 2.27 | 0.00            | 0.00             | 0.00             | 0.00                    | 0.00                    | 0.00        | 0.00       | 0.00                       | 0.00             | 0.00   | 0.00      | 9.09             | 11.36                      | 0.00       | 0.00  | 11.36         | 0.00    | 27.27        | 0.00    | 0.00    | 0.00           |                |            |
| 175 | 0.00           | 0.00           | 4.44    | 8.89          | 0.00     | 0.00                 | 26.67      | 6.67                | 0.00            | 0.00                   | 0.00          | 0.00         | 0.00      | 0.00  | 0.00 | 0.00            | 0.00             | 0.00             | 0.00                    | 0.00                    | 0.00        | 0.00       | 0.00                       | 0.00             | 2.22   | 0.00      | 4.44             | 2.22                       | 0.00       | 11.11 | 0.00          | 22.22   | 8.89         | 0.00    | 2.22    | 0.00           | 2.22           |            |
| 176 | 0.00           | 0.00           | 3.33    | 0.00          | 0.00     | 0.00                 | 30.00      | 3.33                | 0.00            | 0.00                   | 3.33          | 3.33         | 3.33      | 0.00  | 0.00 | 0.00            | 0.00             | 0.00             | 0.00                    | 0.00                    | 0.00        | 0.00       | 0.00                       | 0.00             | 0.00   | 0.00      | 3.33             | 6.67                       | 0.00       | 10.00 | 0.00          | 30.00   | 0.00         | 0.00    | 0.00    | 0.00           | 0.00           |            |
| 177 | 6.35           | 3.17           | 3.17    | 0.00          | 4.76     | 0.00                 | 25.40      | 1.59                | 0.00            | 0.00                   | 0.00          | 1.59         | 0.00      | 0.00  | 0.00 | 0.00            | 0.00             | 0.00             | 0.00                    | 0.00                    | 0.00        | 0.00       | 0.00                       | 0.00             | 0.00   | 0.00      | 3.17             | 7.94                       | 0.00       | 0.00  | 9.52          | 0.00    | 22.22        | 4.76    | 0.00    | 6.35           |                |            |
| 178 | 0.00           | 0.00           | 33.33   | 0.00          | 0.00     | 0.00                 | 33.33      | 0.00                | 0.00            | 0.00                   | 0.00          | 0.00         | 0.00      | 0.00  | 0.00 | 0.00            | 0.00             | 0.00             | 0.00                    | 0.00                    | 0.00        | 0.00       | 0.00                       | 0.00             | 0.00   | 0.00      | 0.00             | 0.00                       | 0.00       | 0.00  | 0.00          | 0.00    | 29.17        | 4.17    | 0.00    | 0.00           |                |            |
| 179 | 0.00           | 0.00           | 0.00    | 0.00          | 17.24    | 0.00                 | 24.14      | 6.90                | 0.00            | 0.00                   | 0.00          | 0.00         | 0.00      | 0.00  | 0.00 | 0.00            | 10.34            | 10.34            | 0.00                    | 0.00                    | 0.00        | 0.00       | 0.00                       | 0.00             | 0.00   | 0.00      | 10.34            | 10.34                      | 0.00       | 3.45  | 0.00          | 24.14   | 3.45         | 0.00    | 0.00    | 0.00           |                |            |
| 180 | 0.00           | 0.00           | 0.00    | 2.22          | 4.44     | 0.00                 | 17.78      | 8.89                | 0.00            | 0.00                   | 0.00          | 2.22         | 2.22      | 0.00  | 0.00 | 0.00            | 0.00             | 0.00             | 0.00                    | 0.00                    | 0.00        | 0.00       | 0.00                       | 4.44             | 2.22   | 0.00      | 17.78            | 13.33                      | 0.00       | 6.67  | 0.00          | 17.78   | 0.00         | 0.00    | 0.00    | 0.00           |                |            |
| 181 | 0.00           | 0.00           | 0.00    | 17.14         | 5.71     | 0.00                 | 17.14      | 11.43               | 0.00            | 0.00                   | 0.00          | 0.00         | 2.86      | 0.00  | 0.00 | 0.00            | 0.00             | 0.00             | 0.00                    | 0.00                    | 0.00        | 0.00       | 0.00                       | 0.00             | 0.00   | 0.00      | 17.14            | 8.57                       | 0.00       | 2.86  | 0.00          | 17.14   | 0.00         | 0.00    | 0.00    | 0.00           |                |            |
| 182 | 0.00           | 0.00           | 11.43   | 8.57          | 8.57     | 0.00                 | 28.57      | 0.00                | 0.00            | 0.00                   | 0.00          | 2.86         | 0.00      |       |      |                 |                  |                  |                         |                         |             |            |                            |                  |        |           |                  |                            |            |       |               |         |              |         |         |                |                |            |



# Department for Evaluation