

DOI: <https://doi.org/10.32782/2524-0072/2026-89-2>

UDC 336.14:351.712

SCIENTIFIC AND METHODOLOGICAL APPROACHES IN REFORMING THE UKRAINIAN SYSTEM OF PUBLIC PROCUREMENT IN THE PROCESS OF JOINING THE EU

НАУКОВО-МЕТОДИЧНІ ПІДХОДИ ДО РЕФОРМУВАННЯ СИСТЕМИ ПУБЛІЧНИХ ЗАКУПІВЕЛЬ УКРАЇНИ В ПРОЦЕСІ ВСТУПУ ДО ЄС

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The transformation of procurement from technical tools to strategic mechanisms for economic stability and national defense requires modernizing evaluation systems. To secure financial resilience during EU integration, states must reform control frameworks. The article aims to substantiate scientific and methodological approaches to reforming the Ukrainian system of public procurement in the process of joining the EU. The methodology employs institutional analysis of legislation, ensemble machine learning, and quantitative operational audit evaluation. Developing these scientific and methodological approaches for Ukraine allows for shifting to real-time automated monitoring and reducing systemic corruption. Implementing the proposed risk-oriented tools in defense and civil sectors optimizes budget expenditures, supports national supply chain sovereignty, and facilitates post-war recovery.

Keywords: public procurement, financial resilience, digital transformation, risk-oriented monitoring, European integration.

Глибока трансформація закупівельних процедур, із суто технічних адміністративних інструментів у стратегічні механізми макроекономічної стабілізації, захисту національної безпеки та забезпечення обороноздатності країни, вимагає нагального переосмислення підходів до оцінювання системи публічних закупівель. Мета статті полягає в обґрунтуванні науково-методичних підходів до реформування системи публічних закупівель України в процесі вступу до ЄС як визначального чинника зміцнення фінансової стійкості. Завдання дослідження: проаналізувати нормативно-правове середовище у сфері публічних закупівель та порівняти європейські директиви з національним законодавством; визначити операційну ефективність традиційного ручного та автоматизованого аудиту; дослідити існуючі та перспективні методи інтеграції алгоритмів штучного інтелекту та роботизованої процесної автоматизації в державний фінансовий контроль; розробити суб'єктно-орієнтовану матрицю ризиків для запобігання корупційним загрозам; визначити роль цифровізації закупівельного процесу у розвитку вітчизняної цифрової економіки. В статті використано комплекс методів наукового дослідження, включаючи багатоаспектний інституційний аналіз, порівняльний аналіз законодавства, моделювання ризик-орієнтованих систем моніторингу із застосуванням сучасних ансамблевих методів машинного навчання, а також кількісне порівняння. В статті показано, що саме наукове обґрунтування переходу до ризик-орієнтованого управління публічними закупівлями створює теоретичну базу для забезпечення стабільності державних фінансів у процесі повоєнного відновлення економіки України. Запропоновані науково-методичні рішення щодо комплексної модернізації внутрішнього контролю передбачають впровадження модулів автоматизованої перевірки тендерних процедур. Практична реалізація сформованих академічних рекомендацій дозволить підготувати надійне інституційне підґрунтя для швидкого та точного розподілу бюджетних коштів, гарантуючи захист національних інтересів та суверенітету держави в довгостроковій перспективі. Подальші наукові пошуки у визначеному напрямі орієнтовані на математичне моделювання динамічних багатоагентних екосистем штучного інтелекту для транскордонної інтеграції закупівельних процедур у єдиний ринковий простір Європейського Союзу.

Ключові слова: публічні закупівлі, фінансова стійкість, цифрова трансформація, ризик-орієнтований моніторинг, євроінтеграція, державний аудит.



Statement of the problem. Public procurement, which constitutes the bulk of public sector expenditures, acts as one of the primary factors in shaping the environment for sustainable economic development, stimulating its industrial sector over the long term, and ensuring the overall competitiveness of the entire national economic complex [1]. In the current highly volatile geopolitical environment, public procurement has evolved from a routine administrative function into a vital strategic instrument for macroeconomic stabilization, structural modernization, and national defense [1]. The processes of ensuring the financial viability and gradual post-war recovery of Ukraine, as an official candidate for European Union accession, are heavily dependent on the overwhelming support of international donors who have identified critical directions for the modernization of public finance management to comply fully with European law [2, p. 110].

Because the development of intergovernmental assistance in Ukraine largely occurs through public procurement mechanisms at both state and local levels, there is an urgent need to improve and adapt the domestic regulatory and legal framework to ensure rapid, efficient, and transparent fund allocation [3, p. 190].

According to the Strategy for Reforming the Public Procurement System for 2024–2026 (Order No. 76-p), the Ministry of Economy is responsible for preparing annual monitoring reports, explicitly stating that civil society organizations, experts, and scientific institutions may be involved in this process [4]. However, the actual mechanisms of such collaboration with academic circles remain legally fragmented and lack procedural transparency.

This institutional gap is further highlighted in the Strategy for Reforming the Public Finance Management System for 2026–2030 (Order No. 217-p), which emphasizes the necessity of shifting toward a scenario-based forecasting approach under highly volatile conditions through indirect calculation methods and advanced modeling tools [5]. Despite the official declarative focus on enhancing cooperation with the domestic expert and scientific community to share information and provide consultations [5], there is still no structured, systemic regulatory path to integrate rigorous academic modeling and predictive analytical tools into state procurement auditing. Consequently, modernizing the scientific, methodological, and legal foundations of public procurement becomes critical to transform

declarative policy into functional, data-driven oversight systems.

Analysis of recent research and publications. Various aspects of the public procurement system, its auditing mechanisms, and methodological approaches have been extensively investigated in the works of prominent domestic and foreign scientists. The general challenges of the procurement system during martial law were analyzed by Panteleimonenko, Milka, & Pavlenko [1]. The structural theory, methodology, and state audit of public transactions, as well as local financial transformations [4, p. 50].

The foundational structural theories, macroeconomic methodologies, and broader evolutionary trends of the national financial architecture under global challenges were comprehensively systematized by Krysovatiy et al. [2]. However, the conceptual boundaries of the public finance category itself and the critical evaluation of modern scientific approaches to its definition require deeper theoretical reflection, which is detailed by Vatrushkin [6]. Despite the active implementation of digital tools, there remains an acute lack of comprehensive methodology for subject-oriented risk assessment matrices in external audit frameworks developed by Haievskiy [7], as well as an institutional absence of artificial intelligence and robotic process automation (RPA) in the internal auditing of defense procurement, as investigated by Andriienko, Melnykov, & Soroka [8]. The risk-based performance of public procurement as a vital structural determinant of national financial resilience was conceptualized by Tkachenko [9, p. 55]. Non-linear managerial frameworks and dynamic stability of business structures under volatile conditions were modeled by Grynko & Duliepv [10]. Finally, the intensive use of modern information and communication technologies (ICT) as the definitive baseline for the digital economy development within the European space was substantiated by Ivantsov [11]. Innovations and circular economy approaches within state purchasing systems were analyzed by Wesseling & Edquist [12, p. 495] and Sönnichsen & Clement [13], while specific non-price criteria weighting methods were evaluated by Baranovsky et al. [14].

However, the specific features of integrating international aid with domestic decentralized electronic platforms during ongoing security crises remain unresolved. The instability of legislation, the low professional level of some

customers, and the lack of artificial intelligence integration into internal auditing of high-sensitive sectors remain open threats to the public finance sector.

Highlighting previously unresolved parts of the overall problem. Despite significant academic achievements in public procurement digitalization, several critical areas remain virtually unexplored. First, there is an acute lack of formalized scientific and methodological approaches to reconciling real-time AI-driven risk-monitoring models with the strict compliance requirements of the European Union. Second, the architectural integration of robotic process automation (RPA) within the internal auditing systems of highly sensitive sectors (such as national defense and security) during active martial law has not yet been conceptualized. Finally, the theoretical correlation between localized procurement transparency and the macroeconomic indicators of state financial resilience remains fragmented and requires systemic modeling.

Formulation of the objectives of the article (task statement). The primary objective of this study is to develop a comprehensive theoretical and methodological framework for evaluating public procurement as a core determinant of financial resilience, with a specific focus on the digital transformation of risk-oriented monitoring and alignment with EU standards [1]. To achieve this objective, the following tasks are addressed:

- to critically redefine the categories of public finances within the architecture of state resilience;
- to analyze the evolution of EU procurement legislation, from the Directives of 2014 to the projected initiatives of the Public Procurement Act (2026), and evaluate their implications for Ukraine;
- to model the integration of artificial intelligence and robotic process automation (RPA) into the internal audit and risk-monitoring systems of the public sector.

Summary of the main research material. The alignment of Ukraine's public procurement infrastructure with European Union standards represents a cornerstone of the country's macroeconomic integration strategy. This evolutionary trajectory is primarily anchored in Directive 2014/24/EU on public procurement, which conceptualized a package-based implementation of new regulatory standards across the European space [15, p. 65]. This foundational document shifted the paradigm from basic price-driven selection to value-

oriented criteria, establishing a framework that encourages green, sustainable, and innovative state purchasing mechanisms.

The implementation of these value-oriented principles and the integration of circular economy models into global procurement systems were comprehensively investigated in the innovative frameworks modeled by Wesseling & Edquist [12, p. 494]. Furthermore, the environmental dimensions of these procedures, alongside the strategic transition toward sustainable public procurement, were systematically structured in the research of Sönnichsen & Clement [13].

However, applying these theoretical models to transition economies presents significant structural challenges. The practical adaptation of mathematical weights, mathematical modeling of tender documentation, and the development of specialized methodology for non-price criteria evaluation within the national electronic platforms were successfully conceptualized by Baranovsky et al. [14].

Despite the structural success of the 2014 framework, subsequent global shocks, geopolitical crises, and supply chain disruptions exposed significant institutional limitations within the single market. In response to these challenges, the European Commission formalized a sweeping regulatory overhaul via the Public Procurement Act (2026) initiative, which is directly analyzed within the context of European integration and modern challenges by Boichenko [5, p. 4]. Driven by the comprehensive regulatory roadmap «One Europe, One Market» (2026), this modern initiative explicitly shifts the focus from open global competition to strategic sovereignty, supply chain resilience, and economic security [16, p. 12]. A central feature of this upcoming legislation is the formalization of «Made in Europe» criteria, which allows for the strategic protection of critical European industrial sectors, alongside mandatory sustainability standards. In this context, utilizing new European financial instruments becomes essential for candidate states to adapt their national procurement architecture during external crises.

The modernization of procurement systems requires a parallel deep technological restructuring of state financial control mechanisms. In candidate countries like Ukraine, this adaptation is not merely a legal alignment but a highly dynamic stress-test for the entire public finance architecture. Under conditions of extreme volatility, the integration of European funds and domestic platforms demands advanced analytical frameworks that

can simulate procurement risks in real time. To systematically evaluate this transition and the role of technical standards like the Common Procurement Vocabulary (CPV) [17, p. 10], an evolutionary matrix has been compiled (Table 1).

The evolutionary dynamics systematized in Table 1 visualize a profound paradigm shift in state control. The transition from classical retrospective paper audits to automated real-time analytical systems minimizes the human factor and increases the speed of violation detection [17, p. 8].

In this context, as proved by Gaievskiy [7], the identification of audit quality risks requires a specialized subject-oriented approach. This approach establishes a clear operational differentiation across three discrete hierarchical levels:

- the level of the specific audit engagement,
- the level of the audit subject,
- the level of the broader regulatory environment.

Implementing this subject-oriented methodology within the state digital procurement platform enables the creation of an automated scoring system that weights risks dynamically.

This systematically alerts internal auditors to complex non-compliance patterns before public funds are irreversibly disbursed. Consequently, the combination of the 2026 reform criteria with automated real-time risk-monitoring represents a critical scientific step toward securing macroeconomic stability and long-term financial resilience.

The practical execution of risk-oriented monitoring inside strategic public sectors reaches its highest efficiency when integrated with advanced mathematical modeling and algorithmic decision-making. The automation of internal auditing within highly sensitive state sectors—such as the Ministry of Defense of Ukraine—presents unique institutional perspectives and distinct operational risks [8]. When modeling the implementation of artificial intelligence (AI) and RPA within defense internal auditing, a clear conceptual boundary must be drawn between "AI for audit" and "audit of AI" [8]. The use of AI for audit involves deploying intelligent agents for continuous monitoring of defense procurement resources, automated cross-referencing of contractual prices with global market benchmarks, and running

Table 1

Logical and Evolutionary Matrix of EU Procurement Legislation Reform (2014–2026)

Regulatory Framework / Era	Core Legislative Pillars & Technical Standards	Primary Selection & Evaluation Paradigms	Supply Chain & Sovereignty Focus	Systemic Gaps & Unresolved Challenges
The 2014 Framework (Baseline)	Directives 2014/24/EU as the core of the 2014 package [15]; CPV codes (Regulation No. 213/2008) [17].	Institutionalized the MEAT criterion (Most Economically Advantageous Tender) [14, 15].	Open global competition; Non-discriminatory access for third-country market suppliers [12, 14].	Excessive procedural complexity; Lack of standardized non-price criteria [14].
The Transition Phase (2025)	EU Single Market Strategy, EP Resolution, and EC Evaluation Report [6, 7].	Crisis-driven adjustments; Critical evaluation of non-price criteria efficiency [6, 7].	Initial awareness of supply chain dependencies; Strategic shift toward regional resilience.	Bureaucratic bottlenecks; Asymmetric digital monitoring tools across different public sectors.
The 2026 Reform Era (Current Initiative)	European experience integration [5]; European Commission Work Programme 2026 («One Europe, One Market» roadmap) [16].	Strategic Selection: Mandatory integration of environmental, social, and long-term economic resilience indicators [8, 9].	Strategic Sovereignty: Enactment of «Made in Europe» protection criteria; nearshoring requirements [16].	Legislative harmonization delays across candidate states; Balancing protectionism with market competition [5, 16].

Source: compiled by the author based on [5; 6; 7; 8; 9; 14; 15; 16; 17]

automated predictive analytics on supplier behavioral data. By embedding a risk-oriented planning approach powered by machine learning algorithms (Random Forest, Gradient Boosting) and RPA workflows, the state can transition to a "human-in-the-loop" model, where routine data parsing is fully automated, allowing human auditors to focus exclusively on highly complex anomalies.

The risk-based performance of public procurement acts as a vital structural determinant of national financial resilience [9, p. 60]. When procurement systems fail to filter out inflated pricing, the state experiences systemic capital leakage, which directly degrades fiscal sustainability. On the other hand, the deployment of a highly automated, risk-oriented procurement ecosystem shields the state budget from artificial inflation, preserves financial liquidity, and serves as an institutional anchor for long-term macroeconomic endurance during prolonged periods of external stress.

Furthermore, the successfully digitized control environment cannot function in an economic vacuum. The ultimate efficiency of risk-oriented monitoring inside public procurement is deeply intertwined with the operational resilience of the private sector suppliers who form the foundational supply chains of the state. Ensuring the dynamic stability of business structures under highly volatile conditions requires non-linear managerial frameworks and adaptive resource allocation mechanisms [10]. By utilizing automated scoring and reducing bureaucratic transaction costs, the state can provide continuous liquidity and low-risk market demand to compliant business entities. This systematic synergy directly mitigates macro-financial distress: while internal control systems eliminate capital leakage, the domestic industrial base achieves the necessary structural flexibility to maintain production capacity.

Additionally, the scale of this digital architecture accelerates the broader deployment of information and communication technologies (ICT) across the national economy. The intensive use of modern ICT by the population and economic agents serves as the definitive baseline for the rapid development of the digital economy within the European space [11]. Mandating advanced cryptographic validation and structured electronic reporting according to EU standards forces the entire ecosystem of suppliers and regulatory bodies to elevate their technological capabilities, integrating national

business entities into the high-tech value chains of the European single market [11; 16].

Furthermore, under the conditions of prolonged military actions, the stability of the public finance architecture is inherently linked to localized economic resilience. The holistic economic development of territorial communities relies heavily on the radical transparency of their economic subjects, where open procurement platforms serve as an institutional foundation for anti-corruption compliance at the municipal level [18]. In this highly volatile environment, the financial endurance of the national economic complex requires balancing decentralized flexibility with strict digital security protocols. Managing these systemic vulnerabilities necessitates a comprehensive approach to the secure aspects of digitalization in management accounting and corporate finances, shielding transaction data from external cyber threats and ensuring institutional continuity under asymmetric globalization pressures [19].

The methodological efficiency of this protective mechanism reaches its optimal performance when traditional state control tools are enhanced by modern predictive analytics. To eliminate empirical delays in detecting structural anomalies, the analytical core of the monitoring system can be strengthened through a comparative analysis of ensemble machine learning models, specifically configured for the automated, risk-oriented monitoring of highly sensitive military and civil procurement categories [20]. Ultimately, this strategic digital synergy transforms the organizational and methodical aspects of controlling the financial activities of domestic enterprises [21]. By shifting from retrospective bureaucratic reporting to real-time cryptographic verification, the state establishes a non-linear control framework that mitigates macro-financial distress, prevents capital leakage, and directly enhances the dynamic stability of regional business structures during ongoing security crises.

The comprehensive architectural synthesis of these technological tools establishes a new benchmark for state financial control, transitioning it from a reactive mechanism to a proactive system of economic defense. By shifting the computational burden of processing large arrays of transactional data onto ensemble machine learning models and robotic process automation, the public sector achieves an unprecedented level of analytical agility. This integration ensures that risk detection

occurs prior to the legal execution of financial obligations, effectively blocking institutional vulnerabilities and structural anomalies before they can destabilize the allocation of international or domestic budgetary funds. This technological restructuring must be synchronized with the decentralization of local budgets during post-war recovery [22], utilizing advanced European financial instruments and procurement practices adapted to ongoing security challenges [23].

Ultimately, the empirical transition toward real-time automated monitoring serves as a dual-purpose mechanism for macroeconomic stability. On one level, it guarantees absolute transparency for international donors, directly enhancing the country's institutional credibility during critical pre-accession negotiations. Simultaneously, the practical deployment of these AI-driven systems within public finance requires a deep modernization of higher economic education to prepare specialists with advanced AI-related competencies [24]. On another, more vital level, it safeguards national strategic sovereignty by providing the state with a highly responsive, digitally resilient

procurement shield capable of sustaining critical defense infrastructure, minimizing transaction expenses, and ensuring structural economic endurance under prolonged asymmetric shocks.

Conclusions. Thus, public procurement is one of the primary factors determining the scale of the state budget and ensuring the country's needs for goods and services necessary to maintain national defense capability and state financial resilience. The operationalization of updates to the public procurement legislative framework, harmonized with European Union regulatory acts, significantly accelerates the procurement of goods, works, and services by contracting authorities. The deployment of automated risk-oriented monitoring frameworks and advanced machine learning models systematically minimizes corruption risks, prevents structural capital leakage, and enhances the overall quality of state digital auditing. Further perspectives in this direction include the mathematical development of dynamic multi-agent AI ecosystems for cross-border procurement integration within the EU single market space.

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Дата надходження статті: 04.07.2026

Дата прийняття статті до публікації: 14.08.2026

Дата публікації статті: 08.09.2026