CABINET OF MINISTERS OF UKRAINE

DECREE

dated February 11, 2026 No. 189
Kyiv

On approval of the Procedure for conducting a final assessment of the status of implementation of a public investment project

The Cabinet of Ministers of Ukraine **decides:**

1. To approve the attached Procedure for conducting a final assessment of the status of the implementation of the public investment project .

2. To establish that until the entry into force of the regulatory legal act of the Cabinet of Ministers of Ukraine, which determines the procedure for conducting the final assessment of the implementation of public investment programs, the final assessment of the implementation of public investment projects included in public investment programs shall be carried out in accordance with this Procedure.

Prime Minister of Ukraine	**Y. SVIRYDENKO**

Ind. 67

APPROVED by
Resolution of the Cabinet of Ministers of Ukraine dated February 11, 2026 No. 189

PROCEDURE
for conducting a final assessment of the status of implementation of a public investment project

1. This Procedure determines the mechanism for conducting a final assessment of the implementation status of a public investment project (hereinafter referred to as the project), which was fully or partially implemented at the expense of public investments, except for projects implemented under public-private partnership conditions, the final assessment of which is carried out in accordance with the legislation in the field of public-private partnership, and projects related to the defense capability of the state at the state, regional and local levels.

2. In this Procedure, the term "final assessment of the status of project implementation" means the procedure for a comprehensive analysis of the results of project implementation, which is initiated by the project initiator after submitting a report on the completion of project implementation to the Unified Information System for Management of Public Investment Projects (hereinafter referred to as the Unified Information System) and ends with the publication of a conclusion on the final assessment of the status of project implementation on the web portal of the Unified Information System.

Other terms are used in the meaning given in the Budget Code of Ukraine, Procedure for preparing public investment projects and public investment programs, Procedure for assessing public investment projects and public investment programs, The procedure for implementing public investment projects and public investment programs at the state, regional and local levels, approved by the Resolution of the Cabinet of Ministers of Ukraine dated February 28, 2025 No. 527 "Some Issues of Public Investment Management" (Official Gazette of Ukraine, 2025, No. 45, p. 3053, No. 76, p. 5219), the Procedure for Developing and Monitoring the Implementation of the Medium-Term Plan of Priority Public Investments of the State, approved by the Resolution of the Cabinet of Ministers of Ukraine dated February 28, 2025 No. 294 (Official Gazette of Ukraine, 2025, No. 30, p. 2016), the Procedure for the Distribution of State Budget Funds for the Preparation and Implementation of Public Investment Projects and Public Investment Programs, approved by the Resolution of the Cabinet of Ministers of Ukraine dated February 28, 2025 No. 232 "Some Issues of Distribution of Public Investments" (Official Gazette of Ukraine, 2025, No. 26, p. 1729), and other regulatory legal acts.

3. The procedure for conducting a final assessment of the status of project implementation is mandatory for projects financed from the state/local budget and/or state support.

4. The final assessment of the status of project implementation is carried out by the project initiator within three months after submitting the report on the completion of project implementation provided for in paragraph 19 to the Unified Information System. The procedure for implementing public investment projects and public investment programs, approved by the Resolution of the Cabinet of Ministers of Ukraine dated February 28, 2025 No. 527 "Some Issues of Public Investment Management".

5. During the final assessment of the project implementation status, the project initiator ensures that measures are taken to separate the functions and powers for conducting the final assessment and the functions and powers for preparing, implementing and monitoring the project implementation between structural units and officials involved in the relevant processes in order to prevent potential conflicts of interest.

6. The final assessment of the project implementation status involves the analysis of the information contained in the project completion report, as well as information/data and/or documents regarding such a project, in particular accounting, financial reporting, internal audit reports entered into the Unified Information System, by conducting a check of:

1) compliance of the implemented project with the strategic priorities defined in the investment feasibility study, in particular regarding the implementation of tasks stipulated in the strategic planning documents, the medium-term plan of priority public investments, achievement of the project goal, confirmation of the solution of the problem (need) defined by the project, and assessment of the achievement of the project's target indicators;

2) compliance of the actual results of the project implementation with the forecast economic indicators specified in the investment feasibility study, in particular regarding the effectiveness of the selected technical solution, assessment of the actual implementation of forecasts (in terms of costs, terms, results) and determination of the reasons for deviations from the forecast indicators (in the event of such deviations);

3) compliance of the actual results of the impact of the project implementation on the environment and climate change with the forecast indicators specified in the investment feasibility study and the project implementation plan;

4) compliance of the actual results of the project implementation with the projected barrier-free indicators specified in the investment feasibility study and the project implementation plan;

5) compliance of the actual results of the project implementation with the projected indicators of achieving gender equality, defined in the investment feasibility study and the project implementation plan;

6) compliance of the actual results of the project implementation with the forecast commercial indicators, in particular regarding compliance with the procurement deadlines in accordance with the procurement plan, the reasons for the increase in procurement time and the appropriateness of the procedures applied;

7) compliance of the actual results of the project implementation with the forecast financial indicators, in particular regarding the total cost, sources of project financing and their ratio, financial analysis of the project, including an analysis of the financial sustainability of the project (availability of confirmed sources of financing for operating costs), the presence or absence of debt as a result of the project implementation;

8) management capacity and organization of project implementation, in particular, the compliance of the formed management team and the consultants involved with the specified tasks, the timeliness of the implementation of the project plan and schedule, the effectiveness of the measures taken to identify, consider and minimize risks, as well as the effectiveness of management decisions to ensure the high-quality and timely achievement of project objectives.

7. Based on the results of the final assessment of the status of its implementation using the software tools of the Unified Information System, the project initiator forms a conclusion on the final assessment of the status of project implementation in the form in accordance with the appendix and enters it into the Unified Information System with a qualified electronic signature or an advanced electronic signature based on a qualified electronic signature certificate.

8. The conclusion on the final assessment of the project implementation status must contain:

1) general information about the project;

2) comparative table of key indicators;

3) results of the analysis of the completed project;

4) a general conclusion on the achievement of the goals and objectives of the completed project;

5) recommendations and proposals for taking into account the results of the project implementation when preparing a proposal for the medium-term plan of priority public investments, as well as during the preparation and implementation of future projects.

9. The conclusion on the final assessment of the status of project implementation from the date of its entry into the Unified Information System is automatically sent for verification by software means:

regarding state-level projects - responsible for the industry (sector) for public investment to the ministry (hereinafter referred to as the ministry responsible for the industry (sector);

regarding regional level projects - to the structural unit of the Council of Ministers of the Autonomous Republic of Crimea, the regional, Kyiv, Sevastopol city state administration (military administration), responsible for implementing policy in the field of public investment management/economic development (hereinafter referred to as the regional structural unit);

regarding local level projects - to the structural unit of the executive body of the village (settlement, city) council, the military administration of the settlement (if established), responsible for implementing the policy in the field of public investment management (hereinafter referred to as the local structural unit).

10. The ministry (regional/local structural unit) responsible for the industry (sector) shall, within 20 working days from the date of receipt of the conclusion on the final assessment of the project implementation status, verify the completeness and reliability of the information set out in the conclusion on the final assessment of the project implementation status by comparing it with the information/data and/or documents regarding such a project entered into the Unified Information System.
systems.

11. Based on the results of checking the conclusion on the final assessment of the status of project implementation, the ministry (regional/local structural unit) responsible for the industry (sector) places a mark in the Unified Information System:

1) “verified, without comments” - in case of confirmation of the completeness and reliability of the information, contained in the conclusion;

2) “verified, with comments” (with mandatory statement of comments) - in the case when the conclusion on the final assessment of the project implementation status contains:

incomplete, inaccurate or unreliable information;

contradictions between information/statements and/or documents entered into the Unified Information System, data from the project completion report, accounting and financial reporting documents.

12. In the event of entering the mark “verified, with comments”, the project initiator, within 15 working days from the date of receipt of the relevant notification through the Unified Information System, ensures the finalization of the conclusion on the final assessment of the status of project implementation and its re-entry into the Unified Information System with the imposition of a qualified electronic signature or an advanced electronic signature based on a qualified public key certificate.

The ministry (regional/local structural unit) responsible for the industry (sector) shall verify the revised conclusion on the final assessment of the status of project implementation in accordance with paragraphs 12 and 13 of these Procedures.

13. Conclusions on the final assessment of the status of project implementation shall be published on the web portal of the Unified Information System and in open data format in accordance with the Law of Ukraine. “On access to public information”.

14. Conclusions on the final assessment of the status of project implementation are taken into account when assessing public investment programs, and can also be used when preparing a proposal for the medium-term plan of priority public investments of the state (region, territorial community) and preparing future projects.

15. Registration of property (real) rights to a created asset, registration of constructed assets, the financing of which was carried out with the involvement of public investments, are carried out in accordance with the procedure established by law.

Appendix
to the Procedure

CONCLUSION on the

final assessment of the implementation status of the public investment project

On approval of the Procedure for conducting a final assessment of the status of implementation of a public investment project Resolution of the Cabinet of Ministers of Ukraine;
Procedure, Form of a standard document, Conclusion dated 02/11/2026 No. 189 **Adopted** on **02/11/2026** ***Permanent address: https://zakon.rada.gov.ua/go/189-2026-%D0%BF***

Legislation of Ukraine as of 08.05.2026
in force
189-2026-p

Documents and files

- Signal document — ÿ f552124n50.docx from 17.02.26 10:55, 27 kb

Document publications

- **Government Courier** dated 02/13/2026 — No. 37
- **Official Gazette of Ukraine** dated 03/03/2026 — 2026, No. 19, article 1359, act code 137743/2026