

Joint SDG Fund

Template for the Joint Programme Evidence-based Final Narrative Report

SDG FINANCING PORTFOLIO – COMPONENT 1

Cover page

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Have agencies operationally closed the Programme in its system: Yes/No Expected financial closure date⁵: 31/12/2022

Participating Organizations / Partners

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¹ The MPTF Office Project Reference Number is the same number as the one on the Notification message. It is also referred to as "Project ID" on the project's factsheet page on the <u>MPTF Office GATEWAY</u>.

² The start date is the date inserted in the original ProDoc submitted and approved by the Joint SDG Fund.

³ As per approval of the original project document by the relevant decision-making body/Steering Committee.

⁴ If there has been an extension, then the revised, approved end date should be reflected here. If there has been no extension approved, then the current end date is the same as the original end date. The end date is the same as the operational closure date which is when all activities for which a Participating Organization is responsible under an approved MPTF / JP have been completed. As per the MOU, agencies are to notify the MPTF Office when a programme completes its operational activities. Please see MPTF Office Closure Guidelines.

⁵ Financial Closure requires the return of unspent balances and submission of the <u>Certified Final Financial Statement and</u> Report.



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		contribution							
	PUNO 1 (UNDP)	385,200.00		385,200.00					
	PUNO2 (WHO)	280,340.00		280,340.00					
	PUNO 3 (UNICEF)	214,000.00		214,000.00					
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⁶ Joint SDG Fund Contribution is the amount transferred to the Participating UN Organizations – see <u>MPTF Office GATEWAY</u>.



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Abbreviations

- DFA Development Finance Assessment
- FDI Foreign direct investment
- IFI International financial institution
- INFF Integrated National Financing Framework
- IMF International Monetary Fund
- JP Joint Programme
- KPI Key performance indicators
- MoE Ministry of Economy of Ukraine
- MoF Ministry of Finance of Ukraine
- MoH Ministry of Health of Ukraine
- NBU National Bank of Ukraine
- NHSU National Health Service of Ukraine
- ODA Official development assistance
- PfPPP People -first Public-Private Partnership for the Sustainable Development Goals
- PHC Primary Health Care
- PPP Public-private partnership
- PUNO Partner United Nations Organisation
- RBEC UNDP Regional Bureau for Europe and the Commonwealth of Independent States
- RCO UN Resident Coordinator's Office
- RIA+ Rapid Integrated (budget plus) Assessment
- SCMU Secretariat of the Cabinet of Ministers of Ukraine
- SDGs Sustainable Development Goals
- SERP Socio-Economic Response Plan (SERP)
- UN United Nations
- UNDP United Nations Development Programme
- UNECE United Nations Economic Commission for Europe
- UNICEF United Nations International Children's Emergency Fund
- UNSDG United Nations Sustainable Development Group
- UPPHV Universal-Progressive Patronage Home Visiting Model
- VNR SDG Voluntary National Review
- WB World Bank
- WG Working group
- WHO World Health Organization



Executive summary

The Joint Programme was able to achieve most of its expected output results notwithstanding the project context significantly changed over the project lifetime. In 2020-2021 challenges faced and addressed by the JP were well-anticipated at the JP's design stage and mainly attributable to delays prompted by COVID-19 as well as efforts required to ascertain buy-in from key institutions within the Ukrainian Government. Meanwhile, the spreading of armed hostilities to significant parts of Ukraine in February 2022 with further socioeconomic shocks caused major changes in the JP's implementation environment. While JP's theory of change may remain valid for peacetime, PUNOs faced serious challenges attributed to a full-fledged war which coincided with the final phase of the implementation, when most of the resources were already allocated.

It is evident that the economic situation and priorities of the Government are now completely different from the JP's initial phase and are subordinated to the challenges of wartime demonstrating a shift from sustainable development towards sustainable recovery, reconstruction and modernization. The state budget process was completely rebuilt to the needs of the martial law regime.

In the context of intended results under the Integrated National Financing Framework the JP was successful in completion of the Assessment&Diagnostics SDG financing building block and almost finalized all others. It was due to the fact that political decisions which were expected to follow presentation of key INFF tools in February 2022 were never enacted. However, to a great extent, stakeholders now are well-equipped with tools and sufficiently trained for further deployment of the INFF framework after the active phase of the war. It is assumed that some limited post-war intervention efforts, such as the updating of DFAs, RIA+ and SDG budget tagging may lead to achieving and sustaining JP's results in line with initial expectations.

To institutionalize the INFF, much time has been invested in consultations at the highest level of the government to establish political will and ascertain due government ownership of the process. UNDP together with the SCMU raised 510,000 USD to establish a dedicated coordination mechanism on SDG implementation in Ukraine, launched as an SDG Office with the political leadership of the Vice-Prime Minister. Meanwhile, the national SDGaligned strategic planning was improved due to the introduction of the pilot Rapid Integrated Assessment of Government Funding Programmes for Regional Development and Environmental Protection (RIA+). Findings of SDG budget tagging were widely disseminated and notably increased the awareness among government officials on the linkages between the national/sectoral budget programmes and SDGs targets.

The policymakers in Ukraine are now provided with recommendations on PPP for healthcare infrastructure and services, with adjustments made in the context of the full-scale war in Ukraine and regarding considerations for PPP and private sector engagement in post-war recovery in the health sector. Piloting the Universal-Progressive Patronage Home Visiting Model provided technical support and guidance to regional health authorities in the optimization of the existing primary healthcare financing system. With the WHO support the future progress towards the SDG 3 will be enabled by well-funded primary care services based on the detailed costing of the primary care providers, also considering the war impact.

As a recognition of the importance of UNECE's JP activities in strengthening the knowledge and capacity of PPP practitioners in Ukraine, the Parliament is currently considering amendments to the PPP Law of Ukraine which would make it mandatory for all PPP projects in Ukraine to comply with the SDG strategy of Ukraine.

Moreover, INFF was used by the Government in formatting an approach to the preparation of the Ukraine's Recovery Plan that foresees specific priorities on further recovery from the consequences of the war, which may be considered an unintended effect of JP implementation.



Context

The Joint Programme was fully in line with the Ukrainian government's priorities. An inclusive process to adapt the SDGs to the Ukrainian context was launched following the adoption of the Agenda 2030, which led to the establishment of a national strategic framework for Ukraine and a national baseline which was published in 2017, including intermediate and national targets for 2030. In 2020 Ukraine submitted its first Voluntary National Review. Moreover, a series of decrees and legislative measures articulated the determination of the government to integrate the SDGs in all areas of national policy alongside commitments enshrined in the EU Association Agreement.

JP's intervention logic relied upon an integrated response to the need of the Ukrainian government to optimize resource allocation towards national development ambitions and their alignment with the SDGs agenda. The activities had to result in better ways of managing existing and potential finance flows for strategic change to enhance the alignment of available resources to long-term development priorities. Drivers of change revolved around the identification of funding needs and gaps, as well as sustained political engagement and institutional capacity to bridge inefficiencies, financing solutions/mechanisms and systemic shortcomings in the budget planning, and strategy processes. Promoting and supporting the establishment of the Integrated National Financing Frameworks (INFF) was a central ambition. INFFs would add value to various government reform efforts, notably health and decentralization, while making them more people-centric, inclusive, and based on leaving no one behind principle.

Development Finance Assessment (DFA) and Budgeting for SDGs were expected to generate clarity on the evolution and allocation of development funding for development at the national and local levels. It was also expected that strengthened cross-sectoral collaboration would generate opportunities for the private and public sectors to work together to leverage new and innovative financing solutions towards realising the SDGs. Moreover, strengthening the capacity of regional and local authorities had to contribute to setting up improved gender-responsive mechanisms for public investments in achieving health-related SDGs at the sub-national level, and significantly improve the quality of healthcare services and their affordability for women and men, girls and boys from different groups, especially to poor and conflict-affected populations, including and specifically in the COVID-19 context.

Intervention logic was regularly considered by PUNOs, while the critical assumption of no major political (e.g. escalation of the conflict in the East, dramatic changes in the government) or economic shocks remained unchanged until the beginning of 2022. While JP's theory of change may remain valid for peacetime, PUNOs faced serious challenges attributed to a full-fledged war which coincided with the final phase of the implementation, when most of the resources were already allocated.

Meanwhile, the socioeconomic situation in the country had drastically changed. The GDP drop by the end of 2022 is projected as low as 33.3%. UNDP projections suggest that up to 90 per cent of the population of Ukraine could be facing poverty and vulnerability to poverty if this war continues into a second year. The state budget process was completely rebuilt and subordinated to the needs of the martial law regime. This will remain the issue in 2023 as well. On 3 November 2022, the state budget 2023 was adopted with a record deficit of \$38 billion comprising more than 20% of GDP and to be covered with the generous support of international development partners. Almost 50% of expenditures will be spent on security and defence.

At the local level, along with the imposition of martial law on 24 February 2022 state regional and district administrations were reorganized into respective military administrations with further changes to the budgetary arrangements. With legislative amendments of 15 May 2022, all district and regional military administrations exercise the powers regarding preparation and approving district and regional budgets, amending them, approving reports on their implementation, and managing the distribution of funds.



DFA pilot oblasts also experienced significant armed hostilities. In early March, Ukraine lost control over the city of Kherson; Russian troops occupied almost the entire territory of the region. On 11 November the western part of the Kherson oblast (with Kherson) was de-occupied by the Armed Forces of Ukraine. The Russian occupation of Donetsk oblast is an ongoing military occupation within Ukraine, which began on 7 April 2014. Since February 2022 the frontline which was relatively stable for 7 years significantly changed several times and Ukraine lost control over southern and some other parts of the oblast with key urban areas such as Mariupol and Volnovakha, while Ukrainian Armed Forces regain control over Lyman and Sviatohirsk at the north.

It should be noted that delays prompted by the escalation of hostilities and changing the focus of the Government from sustainable development to sustainable recovery, reconstruction and modernization were properly addressed to the extent possible. Importantly, the advancement of the INFF process has been instrumental towards establishing sound working relations and overcoming gridlocks ushering progress on several key activities.

With UNDP support the SDG Office reviewed the 23 Chapters of Ukraine's Recovery Plan to ensure they are aligned with the goals of Agenda 2030, presented at the meeting in September 2022. 17 global goals of Agenda 2030 and their targets and unique indicators provide a good framework for implementing recovery work at the state and regional levels through two main pillars. Firstly, they will guide the rapid recovery phase of critical social and economic infrastructure to enable people to return home. Secondly, they will provide a framework for midterm and long-term recovery and development efforts along with the EU acquis approximation. The SDGs and their KPIs will help inform policy at the national level and contribute guidance to implementation at regional and local levels⁷.

⁷ <u>https://www.undp.org/ukraine/press-releases/sustainable-development-goals-integral-part-ukraines-recovery-plan</u>



Joint Programme Results

1. Overview of Strategic Final Results

1.1. Overall assessment (max 100 words)

Above expectations (fully achieved expected JP results and made additional progress)

In line with expectations (achieved expected JP results)

Satisfactory (majority of expected JP results achieved, but with some limitations/adjustments)

□ Not-satisfactory (majority of expected JP results not achieved due to unforeseen risks/challenges)

Though most of the expected output results were achieved the project environment significantly changed in early 2022 with a limited possibility of mitigating the existing challenges of wartime. It is evident that the economic situation and priorities of the Government are completely different from the initial phase of the JP, however, to a great extent, partners are well-equipped with tools and sufficiently trained for further deployment of the INFF framework after the active phase of the war. It is assumed that some limited post-war intervention efforts, such as the updating of DFAs, RIA+ and SDG budget tagging may lead to achieving and sustaining JP's results in line with initial expectations.

1.2. Key results achieved (max 500 words)

After the implementation of the JP, the Government of Ukraine is now equipped with the technical tools and solutions to improve national SDGs planning and financing architecture. To the great extent political support as well as technical leadership for implementation of the results of the JP is ensured by the establishment of an INFF multi-sectoral working group (under the leadership of the Vice Prime Minister).

The national SDG-aligned strategic planning was improved due to the introduction of the pilot Rapid Integrated Assessment of Government Funding Programmes for Regional Development and Environmental Protection (RIA+). RIA+ considered gaps in the integration of targets and indicators of the SDG in strategic documents, and subsequently provided a basis for the inclusion of the SDGs in national and regional strategic planning processes.

Findings of SDG budget tagging were widely disseminated and notably increased the awareness among government officials on the linkages (or relative absence thereof) between the national/sectoral budget programmes and SDGs targets, triggering efforts to align the national budget process with the 2030 Agenda as well as its forthcoming RBM/strategic planning system. Based on the results of SDGs budget tagging exercise SDG budget tagging dashboard was developed that will allow the Government to make respective linkages between budget allocations and SDG indicators. Also, proper monitoring of SDG achievement and linkage between progress and financing is now ensured by the open SDG platform developed jointly by UNDP and the SSSU.

The JP contributed to better planning and delivering of national SDG-aligned objectives by newly decentralised administrations at regional, district and municipal levels. Kherson and Donetsk oblasts have received guidance, recommendations and vision on amendment of the regional development plan for each oblast to accelerate SDG achievement linked to the local budgeting process following the identification of correlations between subnational expenditures and oblast's dynamics in achieving SDGs supported by the UNDP.

The policymakers in Ukraine are now provided with recommendations on PPP for healthcare infrastructure and services and private sector engagement, with adjustments made in the context of the full-scale war in Ukraine and regarding considerations for PPP in post-war recovery in the health sector. Moreover, the NHSU and MoH have been enabled to maintain financing and access to essential health services and prevent impoverishment within the fiscal and budgetary constraints arising from the challenging economic situation in the country.



Progress towards Universal Health Coverage (SDG 3.8), including support of adjusting the capitation payment for primary health care (PHC) was ensured due to JP's support of policy dialogue with NHSU, MoH and MoF through costing of the primary care services. Piloting the Universal-Progressive Patronage Home Visiting Model in Zhytomyr and Vinnytsia oblasts provided technical support and guidance to regional health authorities in optimization of the existing primary healthcare financing system. Furthermore, tailored advice on further adjustments in health financing policy in the context of war based on principles of Universal Health Coverage, solidarity and equity, as well as recommendations on mitigating disrupted access to medicines and medical devices during the war in Ukraine has been provided to the Government.

PPP practitioners in Ukraine received knowledge and capacity to support aligning PPPs in Ukraine with the UNECE PPP Evaluation Methodology for the SDGs and other policy instruments. The MoE and the other line ministries were trained on PPP project identification and preparation in accordance with the UNECE Guiding Principles on PPPs for the SDGs and other international PPP best practices. As a recognition of the importance of UNECE's JP activities, Ukraine's Verkhovna Rada is currently considering amendments to the PPP Law of Ukraine which would make it mandatory for all PPP projects in Ukraine to comply with the SDG strategy of Ukraine, in particular, taking into account the UNECE PPP Evaluation Methodology for the SDGs.

Moreover, INFF was used by the Government in formatting approach to the preparation of the Ukraine's Recovery Plan that foresees specific priorities on further recovery from the consequences of the war, which may be considered an unintended effect of JP implementation.

Implementation stages	Planned (0%)	Emerging (1-49% progress)	Advancing (50-99% progress)	Complete (100% progress)	Previously completed	Not applicable
1. Inception phase						
2. Assessment & diagnostics						
3. Financing strategy						
4. Monitoring & review			\square			
5. Governance & coordination			\square			

<u>1.3. Results achieved on Integrated National Financing Framework/SDG financing building blocks (max 2 pages)</u>

Inception phase

With some delay related to the late official start of the project, all tasks related to the Inception phase were fully achieved by April 2021. No specific roadmap was foreseen at this stage by the JP, given the national-level DFA had to identify the current status and prospects of the financing flow opportunities and suggest a roadmap of key financing solutions to be taken forward.

In advancing the JP's overarching aspiration to promote the establishment of the INFF in Ukraine, an important step was taken as the Government of Ukraine together with PUNOs support convened the meeting of the Integrated National Financing Framework Inter-Agency Task Force in March 2021. The INFF process has been formalized through the creation of a respective Working Group (WG) under the Secretariat of the Cabinet of Ministers of Ukraine. Its governance arrangements are enshrined in the ToR that was endorsed by the WG, which has convened on four occasions with regular intervals for updates and deliberation on topics pertinent to the INFF process and related JP actives (including DFA, RIA+, SDG budget tagging). The high-level support to the INFF



process has positively informed the outcome of a series of bilateral consultations with national government counterparts around aligning midterm expenditure frameworks (MTEFs) with the SDGs, and in shaping a technical narrative that has been conducive to the roll-out of JP pilot activities at the sub-national level.

Additionally, all necessary coordination and preparatory efforts by PUNOs on DFAs, RIA+ and SDGs budget tagging activities, gap analysis of the PPP Legislation in Ukraine, integration of SDG 3 into the national policies, enhancing private sector engagement in the health sector, improvement of the PHC costing model were made as it was outlined in the JP (including procurement and contractual procedures).

Assessment & diagnostics

All JP expected results under the INFF Assessment and Diagnostics pilar were fully achieved. The objective foresaw the development of several sets of analytical products:

(1) As suggested by the JP the **DFAs** have been performed by UNDP in a similar fashion at the national level and at the sub-national level in Kherson and Donetsk regions with respective reports formally presented in February 2022. DFAs provided an overview in terms of spending and allocation patterns. Data on finance flows supporting detail to macroeconomic forecasts are integral for understanding the array of financing available for development purposes. The DFAs were focused on (a) sectoral priorities for ODA and loans from IFIs in Ukraine, (b) financial flows being directed to policy areas linked to SDGs, and (c) categories and amounts of FDI. The emphasis was made on understanding the key linkages between stated policy objectives established by the Cabinet of Ministers and the extent implemented in different budget units in line ministries and local administrations.

(2) A **comprehensive analysis of the institutional environment and legal framework** surrounding public financing of the SDGs in Ukraine performed in January 2021 comprises a foundational output of the JP's aspirations to fortify linkages between planning and budget processes on basis of the 2030 Agenda. The respective UNDP report covers several key blocks such as the assessment of the alignment of national strategic planning policies and cascading effect from the Government Action Plan; as the first of its kind, it served as a principal reference document for the establishment of the INFF WG and has helped to shape the (nascent) narrative around SDG financing in Ukraine. Findings and recommendations received from the analysis informed dialogue with the EU delegation and in relation to the development of its new Public Finance Management Strategy.

(3) **RIA+** considered gaps in the integration of targets and indicators of the SDG in strategic documents, and subsequently provided a basis for the inclusion of the SDGs in national and regional strategic planning processes. Finalized by UNDP in November 2021 RIA+ is covering 61 strategic and policy papers related to the integrated strategic development of the state as well as the issues of regional development, energy, water quality and environmental improvement. The scope and focus of the RIA+ have been directly influenced by consultations with sectoral entities at the national level, culminating in a pilot targeting three line ministries assessing SDG integration in strategies and budget programmes along with the review of due linkages to provisions and commitments enshrined in the EU – Ukraine Association Agreement.

(4) The **analysis of the healthcare-related budget programmes and assessment of state financing of healthcare** on their alignment with the Agenda 2030. The assessment conducted by WHO was focusing on 27 budget programmes managed by the MoH, including the Programme of Medical Guarantees, in 2016-2021. It rendered several recommendations on improving the planning of the policies and resources, opportunities to improve the linkages between policy goals (particularly those monitored by SDG indicators) and government spending, and enhancing the traceability of funds to SDG3 targets, including streamlining the structure and number of budgetary programmes, restructuring the existing key performance indicators of each programme, linking the programme passports to policies/goals, developing outcome-related indicators, and defining baseline/target performance indicators for the interim period. The results of the assessment contributed to the dialogue with the MoH, MoF and NHSU on sustaining funding for the health sector during the war and will inform the post-war recovery policies



and priorities in public finance management in the health sector. Case study on budget execution in health before the war and the technical note on health budget review looking into changes in the budgeting processes and indicators since start of the war to mid-2022 contributed to the dialogue with the MoH and MoF on improving budget execution in the current and future context of Ukraine.

(5) The **analysis of the main sources of funding**, as well as tools for attracting financial resources that can be directed to the implementation of the Sustainable Development Goals in Ukraine was performed by UNDP together with Ernst & Young LLC and SDG Office to support the Government in finding proper resources on sustainable development and recovery. The research covers the content, world practice and relevance to Ukrainian context, advantages and obstacles of using development financing sources and tools. Also, the analysis includes the most common globally financing sources and tools that are or can be used in Ukraine.

Financing strategy

Though some activities were not finished as intended due to circumstances beyond the JP, most of the targets under the INFF Financing Strategy pillar were met. In accordance with the JP, the SDG financing strategy was not being developed as part of the INFF, hence the main effort under the pillar was focused on leveraging new financing mechanisms and budgeting for SDGs.

More than 200 PPP practitioners in Ukraine received knowledge and capacity to support aligning PPPs in Ukraine with the UNECE PPP Evaluation Methodology for the SDGs and other UNECE policy instruments. The Ministry of Economy and the other line ministries were trained on PPP project identification and preparation in accordance with the UNECE Guiding Principles on PPPs for the SDGs and other international PPP best practices. In this regard, UNECE developed four related strategic policy advisory documents, namely, "Gap Analysis of the PPP Legislation in Ukraine in Alignment with the People-first PPP Approach for the Sustainable Development Goals", "Guidelines on Environmental Sustainability and Resilience in People-first Public-Private Partnerships for the Sustainable Development Goals", "Guidelines on Stakeholder Engagement in People-first Public-Private Partnerships for the Sustainable Development Goals" and "Manual on the Identification of PPP Projects' Compliance with the Sustainable Development Goals for Public Officials in Ukraine". These documents have been submitted to the MoE with the purpose to support ministerial PPP practitioners and the PPP Agency in their practical work aimed at aligning PPPs in Ukraine with the SDGs.

Also, the JP through WHO supported policy dialogue with the NHSU, MoH and MoF on PPPs and private sector engagement in health sector, to ensure its alignment with the Universal Health Coverage (SDG 3.8) Goals. The Government of Ukraine is provided with tools for effective financing of the primary care (PHC) services based on the PHC costing conducted together with the NHSU, MoH and MoF. 100 PHC providers submitted detailed information on their costs to update the capitation rate for PHC services as the basis for access to essential health services (SDG 3). Moreover, UNICEF developed the financial tool for cost-effective analysis of expenditure for the UPPHV model and launched the pilot in two oblasts. Piloting the UPPHV model in Zhytomyr and Vinnytsia oblasts provided technical support and guidance to regional health authorities in optimization of the existing primary healthcare financing system as well as equipped 150 health workers from Zhytomyr oblast to ensure better quality and access to primary healthcare services for families with children under 3 years old. The MoH and UNICEF worked out the scale-up of the project to additional 9 oblasts.

The incorporation of the SDG framework into a budget declaration structure supported the efforts of the MoF and the SCMU and resulted in the voluntary introduction of SDGs as key indicators in the budget declarations of some line ministries. Also, a new Methodology for SDG budget tagging was developed, piloted and presented to national partners. A number of government officials now are aware of the linkages (or relative absence thereof) between the national/sectoral budget programmes and SDGs targets following the wide dissemination of the findings of SDG budget tagging. This exercise has also resulted in triggering efforts to align the national budget process with the 2030 Agenda as well as its forthcoming RBM/strategic planning system. Based on the results of



the SDGs budget tagging exercise SDG budget tagging dashboard was developed (https://www.kmu.gov.ua/en/cili-stalogo-rozvitku-ta-ukrayina-eu) that will enable the Government to make a concrete linkage between budget allocations and SDG indicators. The pilot oblasts have received recommendations and vision on amendment of the regional development plan for each oblast to accelerate SDG achievement linked to the local budgeting process following the identification of correlations between subnational expenditures and oblast's dynamics in achieving SDGs supported by the UNDP.

UNDP's overarching (institutional, strategic, and budgetary) reviews and assessments were performed in close alignment with ongoing government processes and have already rendered notable footprints. On basis of this body of work, UNDP has for instance informed inclusion of the SDG section in the result-based management tool launched by the Government to ensure alignment with NES2030 (i.e. Ukraine's long-term development strategy) and the 2030 Agenda.

However, due to the legal regime of martial law and respective changes to the budgetary process at the national and local levels, SDGs integration into the Medium-Term Expenditure Framework was not possible and may be attempted after the finishing of the war.

Monitoring & review

An assessment of SDG 2017 baselines was conducted by the State Statistics Committee with the support of UNDP during VNR preparation and submission in 2020. Combined with the assessment of financing flows this not-costing exercise informed further preparation of DFAs and RIA+ under the JP as regards SDG-related commitments, existing strengths and weaknesses of current financing flows and the likelihood of intermediate targets being met.

To enable systematic tracking of correlations between financial flows and delivery towards Ukraine's nationalized SDGs targets, the JP has supported the State Statistical Service in the launch of an online platform for reporting on the SDG indicators (https://sdg.ukrstat.gov.ua). The open data platform has been devised as a tool that will collect, disseminate, and monitor national data (and lack thereof) on all SDG indicators, and is expected to improve the access to official statistics and metadata. The platform has been launched in alpha-mode in December 2021 and in the next step, the deployment of an SDG budget tagging dashboard (https://www.kmu.gov.ua/en/cili-stalogo-rozvitku-ta-ukrayina-eu) along with a SDG budget matrix will ease monitoring/analysis of public budgets at national and sub-national levels. The dashboard constitutes a vital source of reference for national and international stakeholders alike, and the aspiration is (at a later stage) to connect the platform with the RBM system that the Ukrainian government presently is developing.

WHO assessed the alignment of healthcare financing with SDG 3 targets, which was focused on 27 MoH budget programmes in 2016-2021, with a detailed analysis of 5 largest programmes at the level of performance indicators and their alignment with SDG 3 targets and indicators. The results of the assessment contributed to the dialogue with the MoH, MoF and NHSU on sustaining funding for the health sector during the war and will inform the post-war recovery policies and priorities in public finance management in the health sector. WHO further developed a report and dashboards on alignment of policies and budgetary programs in the health sector with the SDG 3 targets between 2016-2021 covering the period of the recent health reform which aimed to progress towards UHC and SDG 3 Goals (https://datastudio.google.com/u/0/reporting/1e80ec8b-3687-43a5-85f8-f6bd66ef5b58/page/ourhC). These dashboards allow to visualize the traceability of healthcare funding to SDG 3 targets. WHO informed further work of the MoH and MoF on improving budget execution through the case study analyzing health funding and health budget execution system, health budget reliability, key problems in health budget execution and their root causes and provided possible solutions for the current and future context of Ukraine.

Governance & coordination



INFF oversight. Formally entitled the Integrated National Financing Framework Inter-Agency Task Force, Ukraine's INFF oversight body was launched in 2021 and is embedded as a Working Group under the Secretariat of the Cabinet of Ministers of Ukraine. The WG was formally established on basis of high-level political support of Ukraine's Vice Prime Minister on EU and Euro-Atlantic Integration, and by technical leadership of the Deputy State Secretary of the Cabinet of Ministers of Ukraine. Broad-based membership is a defining characteristic of the TF/WG which includes representatives from SCMU, the Ministry of Finance of Ukraine, the Ministry of Health, the State Statistics Service of Ukraine, the Ministry of Economy, the Ministry of Development of Communities and Territories of Ukraine, the National Health Service of Ukraine, Chamber of Commerce and Industry of Ukraine, Union of Ukrainian Entrepreneurs. Besides UNDP, RCO, UNECE, WHO, and UNICEF. The meetings are also open to representatives of the WB, IMF, among other multilateral and bilateral development actors in Ukraine including business organizations and business associations.

Platform for designing health strategy. WHO supported the Government of Ukraine with drafting of the National Health Strategy 2030 and its consultation with other line ministries and other local government authorities. WHO ensured that the National Health Strategy reflects relevant SDGs, in particular the SDG.3, through inputs on the centrality of the financial protection measures and policies, promoting the adaptation of multi-sectoral approaches, requiring cooperation of different line ministries and levels of government, to ensure equitable and inclusive access to health services. Since the main source of impoverishment due to health spending is through payment on medicines, WHO conducted analysis of the accessibility of domestically produced medicines and the impact of the war on the pharmaceutical market in Ukraine, and monitored the price changes of the essential medicines after the full-scale Russian aggression in 2022, and proposed policies and lessons learnt from these analysis to improve access to affordable medicines and decrease the impoverishment and progress towards SDG.3. Furthermore, WHO conducted an in-depth review in order to better understand how access to medicines and medical devices was affected during the war's initial weeks, and the processes that may have contributed to or mitigated access disruption. Based on the analysis carried out, several recommendations were made with a view to recovery and/or building systems that are sufficiently resilient for the chronic phase of a conflict. While these recommendations are tailored specifically to Ukraine's situation, many of the processes identified are likely to hold true in other contexts and therefore have relevance for other conflict settings.

WHO supported the MoH and NHSU in planning of health financing during war and in the post-war planning to ensure prioritization in the health budget in case of fiscal consolidation and adjust health financing arrangements in order the population has access to essential health services without suffering from financial hardship during the war⁸⁹

1.4. Contribution to SDG acceleration

In accordance with the Law of Ukraine № 2115-IX of 3 March 2022 "On the Protection of the Interests of Subjects of Reporting and Other Documents in the Period of Martial Law or the State of War"¹⁰ during the effective period of martial law and also three months after its termination state statistics authorities stop making public statistical

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https://m.facebook.com/WHOUkraine/posts/pcb.537454084588758/?photo_id=537453624588804&mds=%2Fphotos%2F viewer%2F%3Fphotoset_token%3Dpcb.537454084588758%26photo%3D537453624588804%26profileid%3D10000180211 1998%26eav%3DAfZX8JR_Etc7n3XY8B5hLyAZ9O6hdMSnwNm3CXIRgq6WBRG1PKR3RRpIFN2YkHE9XLw%26paipv%3D0%2 6source%3D48%26refid%3D52%26_tn_%3DEH-R%26cached_data%3Dfalse%26ftid%3D&mdp=1&mdf=1

https://m.facebook.com/story.php?story_fbid=pfbid036fvh8teUNJtm4dt86KN78NnFvfWP27EHe2KLu3dvonRSMHAH76tH 7UKb9q69qbdhl&id=100049725123387&mibextid=qC1gEa

¹⁰ https://zakon.rada.gov.ua/laws/show/2115-20#Text



information on 2022, 2021 and earlier periods except for a limited number of data sets. Therefore, there is no possibility of duly monitoring of the progress on national SDG targets during JP implementation.

SDGs indicators	Baseline	Expected target	Actual results achieved/to be achieved in the near future	Reasons for deviation from targets, if any
1.2.1 Share of the poor population covered by state social support in the total number of poor people,%	70.9 (2018)	75.0 (2025, VNR)	55.5 (2020)	
5.6.1 Ratio of average wages for men and women, %	79.0 (Q1 2020)	83.0 (2025, VNR)	79.6 (2020)	
5.6.2 Employment rate of women aged 25–44 with children aged 3–5, %	59.0 (2015)	67.0 (2025, VNR)	51.5 (2020)	
10.3.1 Share of rural households who suffered from deprivation due to lack of access to ambulance services in the settlement, %	38.2 (2017) 39.2 (2019)	20.0 (2025, VNR)	n/a	
10.3.2 Share of rural households who suffered from deprivation due to the lack of a medical facility near their home, %	27.8 (2017) 29.6 (2019)	15.0 (2025 VNR)	n/a	
16.7.1 Ukraine's ranking in the Global Competitiveness Report by sub-index 'Institutions (government and public institutions)	110 (2018) 104 (2019)	n/a	n/a	Change of methodology of index calculation does not allow to compare further data with previous one
17.1.1 Ratio of private remittances from abroad to GDP, %	8.3 (2018)	6.0 (2025, VNR)	7.7 (2020)	
17.1.2 Net foreign direct investment (according to the balance of payments), USD billions	2,360 (2018)	16,000 (2025, VNR)	-950 (2020)	
17.3.1. Number of projects of public- private partnerships	187 (2019)	n/a	192 (2020)	

1.5. Contribution to SDG financing flows (max 500 words)

The JP's theory of change envisaged catalytic change in multiple areas of engagement, including SDG financing flows as a part of outcome results. Implementation of the 2030 Agenda and SDGs integration into government planning and budgeting processes is fundamentally dependent on institutional and legal frameworks for national strategic planning. Therefore, in practice, JP was focused on strengthening administrative and institutional



operations for strategic planning and budgeting, alongside mapping and assessment of development finance flows, and leveraging of new financing modalities, at the national and regional levels to better respond to the needs of the Ukrainian society. Most of the key elements of the INFF framework were ready by February 2022 coinciding with the start of the active phase of the war. It is obvious that there is no enabling environment for the mobilization of additional financial resources towards the SDGs.

Meanwhile, JP contributed to the revision of Ukraine's Recovery Plan and its 23 chapters to ensure their alignment with the goals of Agenda 2030. Being officially presented in September 2022 the Plan presents a strategic vision, including streamlining of public and private financial flows, for the rapid recovery of critical social and economic infrastructure as well as provides a framework for mid-term and long-term recovery and development efforts. Also, in October 2022, to support governmental efforts in finding proper resources on sustainable development and recovery UNDP along with Ernst & Young LLC and SDG Office conducted an analysis of the main sources of funding, as well as tools for attracting financial resources that can be directed to the implementation of the Sustainable Development Goals in Ukraine¹¹.

1.6. Results achieved on contributing to UN Development System reform (max 500 words)

As one of the few multi-agency joint programmes in Ukraine, the JP promoted a unified UN approach vis-à-vis other development partners and paves the way towards securing more support from beneficiaries for possible ownership and continuation beyond the initiative's implementation period.

Also, in terms of sustainability prospects, the JP and INFF, in particular, provided an excellent entry point for a coordinated "one UN" outreach towards IFIs (WB and IMF), opening way(s) to align sectoral reforms discussions (social protection, health, education etc.) under the INFF long-term development framework, encouraging matching of strategies with financing.

INFF is currently identified in the Ukraine CCA (updated in December 2021), as a key development opportunity collectively promoted by the UN. Catalyzing national development financing, based on JP's SDG budget tagging process, is also expected to be a key focus of the future UNSDCF 2025-2030.

As the Government of Ukraine develops the National Recovery Plan amid continued war, the results of the programme and the INFF momentum would allow the UN under the leadership of the Resident Coordinator to provide integrated advice to the financial strategy for the recovery process.

Furthermore, successful implementation of the JP has catalyzed the interest of the UNCT in re-considering a possible establishment of a country-level pooled fund to support the implementation of joint programmes under the UN Transitional Framework 2022-2023 for Ukraine and the prospective UNSDCF 2025-2030 (to be confirmed pending ongoing discussions within UNCT).

1.7. Results achieved on cross-cutting issues (max 200 words)

While the JP was intended to contribute in some way to gender equality during 2021 all PUNOs were making efforts to have gender equality as a significant objective in order to improve the project gender marker scoring to GEN 2. The respective work was guided by the *Technical Guidance Note: Mainstreaming Gender Equality in Integrated National Financing Frameworks*¹² published in May 2021.

¹¹ <u>https://www.undp.org/sites/g/files/zskgke326/files/2022-</u>

^{11/}Analysis%20of%20sources%20and%20tools%20for%20attracting%20financial%20resources%20to%20finance%20the% 20SDG.pdf

¹² <u>https://inff.org/assets/resource/technical-guidance-note-mainstreaming-gender-equality-in-inffs-may-2021-(1)-</u> <u>1620399723.pdf</u>



To this end, UNDP was providing technical expertise to the leadership of the Government on the alignment of national government strategies and programmes with the 2030 Agenda with gender equality as the critical consideration. Gender equality considerations were integrated into DFAs and other assessments as well as incorporated into drafts of governmental strategic documents with a view to boosting gender-sensitive SDG investing and laying down foundations for gender-responsive implementations and results. These specifically include tailored financing targeting areas of extreme need and support to women and men, girls and boys that are the most at risk of being left behind.

The UNECE approach to PPPs for the SDGs – which was the focus of UNECE's capacity-building activities and strategic policy advisory documents development – mainstreams gender equality, women's empowerment and non-discrimination by promoting projects that inter alia enhance women's empowerment in the procurement, help women-led companies in the supply chain as well as promote a gender perspective in the design and operational stages of projects.

The respective work to review JP's results framework and gender marker matrix, however, was not performed due to the start of the active phase of the war.

1.8. Results achieved on COVID-19 recovery (max 200 words)

The JP was a key element of the SERP (featured under Pillar 4 "Macroeconomic response and multilateral collaboration")¹³ to support national and regional strategic planning and financing for the COVID-19 response. It was expected to significantly contribute to improving health sector budgeting and strategic planning as well as to building respective PPPs.

Among measures exemplifying PUNOs' responses to COVID-19, UNECE supplemented the People-first approach to PPPs for the SDGs with a "Building Back Better" enhancement, which was also incorporated in the capacitybuilding activities of PPP practitioners in Ukraine. The Sixth session of the UNECE Working Party on Public-Private Partnerships held on 1-2 December 2022 specifically featured a session on the role of PPPs for the SDGs in postpandemic, post-disaster and post-war contexts. It played the role of a capacity development event which will enable Ukrainian PPP practitioners to be better prepared and equipped to deal with post-pandemic and postwar reconstruction through PPPs aligned with the SDGs.

In close cooperation with the Government, UNDP developed a COVID-19 response strategy including recommendations on the localization of the SDGs (in strategic national/central-, regional- and local-level development documents) and which leverages the effectiveness of the national and sub-national strategic planning system.

WHO's response was fully aligned with the findings of recent socioeconomic impact assessment(s). WHO has provided technical guidance in the areas of health financing, analyzed the impact of the pandemic on fiscal expenditures as well as proposed various financing of vaccination to incentivize uptake at the primary care level.

1.9. Strategic Partnerships (max 500 words)

JP contributed to SDG 17 (Partnership for Sustainable Development), namely developing partnerships between government and business to achieve the SDGs. In 2020-2021 the project has initiated 10 partnerships (established cooperation) under the aegis of SDG financing, i.e. with the Ministry of Finance, Ministry of Economy, Ministry of Health, Ministry of Development of Communities and Territories, Ministry of Environment (through RIA+), Donetsk military-civil administration, Kherson Oblast State Administration, State Statistics

¹³ https://ukraine.un.org/sites/default/files/2020-12/UN%20SEIA%20Report%202020%20%281%29.pdf



Service, National Health Service, and the National Bank. All parties are committed to being a part of the project and contributing to its activities and results.

The JP has also been instrumental in solidifying the cooperation with the National Bank of Ukraine in an attempt to review and align the NBU Strategy with the SDGs, proposing a realistic plan for integrating SDGs into both NBU's own operational processes and ensuring that principles of sustainable development are mainstreamed in its role as banking sector regulator (relevant MOU was signed in January 2022). Moreover, dialogue with the National Institute for Strategic Studies has been established under the auspices of bringing the institute (with its role as a research and analytical institution under the Office of the President of Ukraine) into the realm of SDG financing. The institute has expressed promising susceptibility towards integrating the SDGs as KPIs within their domains of operation, which exemplifies the JP's catalytic potential and how it contributes towards shaping the narrative on SDG financing.

Preparation of the DFAs has rendered valuable interfaces with stakeholders that were not initially considered at the project design stage, reflecting a broadening audience of representatives of national and subnational authorities, banks, and private organizations expressing susceptibility towards engagement and cooperation under the aegis of SDG financing. Ukraine's experience with the establishment of the INFF working group, DFA, RIA+ and SDG budget tagging was shared by UNDP to both global and regional audiences at several knowledge-sharing events, such as SDG Finance Academy for RBEC COs (12-16 September 2022), organized by SDG Fund and UNDP's Istanbul Regional Hub for Europe and CIS.

In 2021 and 2022, a dedicated effort was made to engage a wide community of PPP stakeholders in Ukraine not only from the central and local government but also from the business community and the civil society in UNECE's capacity-building activities dedicated to the alignment of PPPs in Ukraine with the SDGs.

WHO engaged with national authorities (MoH, NHSU and PPP Agency) and with international partners (IFC, World Bank, USAID, USAID Health Reform Support Project, Delegation of the European Union to Ukraine) looking into the issue of public-private partnership (PPP) and other private sector engagement modalities in the health sector in Ukraine. WHO engaged with private sector representatives, NGOs and patients' organizations, public and private health care providers to assess their views and roles in supporting the government towards SDG 3 objectives. Besides WHO collaborated closely with the NHSU, MoH, MoF and medical services providers on improving primary healthcare capitation and payment processes under the Programme of Medical Guarantees through conducting PHC costing exercise and two educational webinars for the NHSU staff on costing PHC and specialist care services in Estonia.

Source of funding	Yes	No	Type of co- funding/co- financing	Name of organization	Amount (USD)	Comments
Government	\boxtimes		In-kind contribution	SCMU		
Donors/IFIs			Project of international technical assistance	FDFA USD 150,552 Sida USD 360,176	510,728	SDG BRIDGE Project
Private sector		\boxtimes				
PUNOs			In-kind contribution	UNDP		
Other partners		\boxtimes				

1.10. Additional financing mobilized (max 300 words)



During the implementation of the activities related to DFA, RIA+ and Budget tagging, the lack of an appropriate coordination mechanism for SDG implementation in Ukraine became apparent. UNDP together with the SCMU raised 510,000 USD to establish a dedicated coordination mechanism on SDG implementation in Ukraine, launched as an SDG Office with the political leadership of the Vice-Prime Minister on European and Euro-Atlantic Integration. *Building Resilience for Implementing Development Goals Effectively (SDG BRIDGE) Project* supports this process by elaborating a conceptual approach to SDG mainstreaming into national policies, strategies and programming processes in coordination with key stakeholders; advising the Government on designing adequate programming and tracking instruments and coherent coordination mechanisms; promoting strategic planning and financing for sustainable development at the national and regional level in Ukraine; strengthening the dialogue on SDG implementation between the Government, the Parliament and development partners; and contributing to aligning high-level strategic policy documents with the SDG framework and Agenda 2030.

The SDG BRIDGE is the FDFA&SIDA-funded 2-year project of international technical assistance, which started on 1 May 2021 and builds close synergies with the JP. The SDG BRIDGE project was designed taking into account the lessons learned and builds on the results of the JP that is working with the same national stakeholders on similar tasks (e.g. enhancement of national and sub-national strategic planning systems and international capacities of government institutions) to ensure complementarity and synergies. Implementation of this project enabled UNDP to provide additional value to the JP.

2. Results by JP Outcome and Output

2.1. Results achieved by Fund's global results (max 500 words)

Additional financing leveraged to accelerate SDG achievement

2.1: Ratio of financing for integrated multi-sectoral solutions leveraged in terms of scope

UNDP together with the Secretariat of the Cabinet of Ministers of Ukraine raised 510,000 USD to establish a dedicated coordination mechanism on SDG implementation in Ukraine, launched as an SDG Office with the political leadership of the Vice-Prime Minister on European and Euro-Atlantic Integration.

2.2: Ratio of financing for integrated multi-sectoral solutions leveraged in terms of scale

n/a

Integrated financing strategies for accelerating SDG progress implemented

4.1: #of integrated financing strategies/instruments that were tested

RIA+: budget programmes for regional development and environmental protection of Ukraine were assessed, also reviewing linkages to EU Association Agreement. Results and recommendations are expected to help the Government of Ukraine in continuing to integrate Sustainable Development Goals into the national and regional strategic planning system. They will also facilitate the integration of specific objectives and indicators on the effectiveness of the achievement of the SDGs and its proper funding into the results-based management system recently approved by the Government.

4.2: # of functioning partnership frameworks for integrated financing strategies to accelerate SDG

Within the reporting period, the JP contributed to the alternative Outcome which is based on SDG 17 (Partnership for sustainable Development), namely developing partnerships between government and business to achieve



the SDGs. The project has initiated 10 partnerships (established cooperation) under the aegis of SDG financing, i.e. with Ministry of Finance, Ministry of Economy, Ministry of Health, Ministry of Development of Communities and Territories, Ministry of Environment (through RIA+), Donetsk military-civil administration, Kherson Regional State Administration, State Statistics Service, National Health Service, and the National Bank of Ukraine. All parties committed to be a part of the project and contribute to its activities and results.

2.2. Results achieved by Joint Programme Outcome (max 500 words)

OUTCOME 1: Ukraine's national SDGs planning and financing architecture is improved

The intended result of the increased share of SDGs targets funded by the state budget (by 20%) and non-state funding (by 10%) may not be reported as achieved, though the JP's contribution at the output level is significant (see below). It was foreseen by the JP that DFA at the national level will inform baseline and expected targets. DFAs at the national and sub-national levels were finalized in December 2021 and were presented to the Government on 3 February 2022. 17 national targets (SDGs 6, 12, 13, 14, 15) out of 86 were not covered by the state budget, while 7 were not covered by non-state funding (SDGs 13, 14, 17). The progress from the baseline respectively had to be counted on the submission of the draft state budget 2023 (between May and September 2022). No respective decisions were enacted prior to the start of the active phase of the war on 24 February 2022, which completely changed the budgetary process and almost stopped private investments in the country. Further efforts in monitoring the progress towards the outcome results are deemed unjustified until peaceful recovery will be sustained. At that time new DFAs need to be conducted to inform a new set-up of baseline and targets.

Meanwhile, the Government of Ukraine is now equipped with the technical tools and solutions (such as RIA+, budget tagging methodology and dashboard) to improve national SDGs planning and financing architecture. Moreover, the integrated national financing framework (INFF) has been used by the Government in formatting the approach to the preparation of the Ukraine's Recovery Plan, which may be considered an unintended effect of JP implementation.

OUTCOME 2: Decentralised SDGs development planning and financing architecture is improved at the regional level

JP contributed to better planning and delivering of national SDG-aligned objectives by newly decentralised administrations at regional, district and municipal levels. Kherson and Donetsk oblasts have received guidance, recommendations and vision on amendment of the regional development plan for each oblast to accelerate SDG achievement linked to the local budgeting process following the identification of correlations between subnational expenditures and oblast's dynamics in achieving SDGs supported by the UNDP.

The approach at the regional (oblast) level largely mirrored the exercise conducted at the national level and faced the same challenges. Respective DFAs had to inform outcome baselines and targets in two oblasts. In 2018-2020, 11 national targets (SDGs 2, 13, 14, 17) were not covered by the Donetsk oblast budget and 4 (SDGs 13, 14) by respective non-state funding. Meanwhile, in Kherson oblast 21 national targets (SDGs 2, 8, 13, 14, 15, 17) lacked oblast budgeting and 16 (SDGs 10, 13, 14, 15, 17) did not receive non-state actors funding.¹⁴ The progress towards targets was expected to be monitored during the 2023 budget planning cycle. Since February 2022, both oblasts experienced significant armed hostilities and any measuring of the progress cannot be grounded until peaceful stabilization.

¹⁴ <u>https://www.undp.org/ukraine/publications/development-finance-assessment-ukraine</u>



2.3. Results achieved by Joint Programme Output (max 500 words)

The following output results were achieved by the JP.

(1.1) Development Finance Assessment informs formulation of public SDGs financing priorities

Recently presented National Development Finance Assessment identifies the current status and prospects of the financing flow opportunities and suggests a roadmap of key financing solutions to be taken forward in regards to (i) enhancing alignment with the SDGs; (ii) redirecting financing; (iii) identifying potential savings. Moreover, the establishment of an INFF multi-sectoral working group (under the leadership of the Vice Prime Minister) provides political support as well as technical leadership for conducting and then considering the results of the national Development Finance Assessment.

(1.2) Improved institutional engagement and administration of SDGs-aligned strategic planning systems.

The national SDG-aligned strategic planning was improved due to the introduction of the pilot Rapid Integrated Assessment of Government Funding Programmes for Regional Development and Environmental Protection (RIA+). It represents the analysis of the institutional and legal framework that governs public financing of the SDGs and highlights key gaps in SDG coverage. The assessment report was presented during the first meeting of the INFF WG and was officially disseminated to all state institutions. Additionally, in October 2022, to support governmental efforts in finding proper resources on sustainable development and recovery UNDP supported an analysis of the main sources of funding, as well as tools for attracting financial resources that can be directed to the implementation of the Sustainable Development Goals in Ukraine.

(1.3) Strategic planning and budgeting in the health sector is improved.

WHO assessed the alignment of healthcare financing with SDG 3 targets, which was focused on 27 MoH budget programmes in 2016-2021, with a detailed analysis of 5 largest programmes at the level of performance indicators and their alignment with SDG 3 targets and indicators. The results of the assessment contributed to the dialogue with the MoH, MoF and NHSU on sustaining funding for the health sector during the war and will inform the post-war recovery policies and priorities in public finance management in the health sector. WHO further developed a report and dashboards on alignment of policies and budgetary programs in the health sector with the SDG 3 targets between 2016-2021 covering the period of the recent health reform which aimed to progress towards UHC and SDG 3 Goals.

Moreover, in the context of the ongoing war, a significant reduction in fiscal revenue, which fell by 7.2 percent in real terms in the first half of 2022 compared to same period of 2021 caused strategic challenges for the government to plan and budget for the health sector. WHO made a health budget review, developed a report and conducted policy dialogue with the government providing recommendations to refocus the current financing strategy away from deficit monetization towards stronger reliance on domestic sources while external aid will remain an important source of funding for health. Thus, the NHSU and MoH have been empowered to plan for fiscal and budget constraints arising from the challenging economic situation in the country. Government officials have a better understanding of the impact of policy decisions with regard to changes to the service delivery packages thanks to the scenario planning exercise. Through strategic sessions and production of the technical note "Health financing in Ukraine: resilience in the context of war" WHO has equipped the NHSU with knowledge on adjusting health financing arrangements with post-war recovery in mind ensuring better access for the population to essential health services without suffering from financial hardship.

(1.4) Budgeting for SDGs tools are employed and guide SDGs integration in national and sectoral budget frameworks. The incorporation of the SDG framework into a budget declaration structure supported the efforts of the MoF and the SCMU and resulted in the voluntary introduction of SDGs as key indicators in the budget programmes of some line ministries and two pilot oblasts. Also, a new Methodology for SDG budget tagging was developed, piloted and presented to national partners. Based on the results of the budget tagging exercise SDG



budget tagging dashboard was developed that will enable the Government to make specific linkages between budget allocations and SDG indicators.

(1.5) New SDGs financing mechanisms are leveraged and adopted by development stakeholders.

PPP practitioners in Ukraine received knowledge and capacity to support aligning PPPs in Ukraine with the UNECE PPP Evaluation Methodology for the SDGs and other UNECE policy instruments. The Ministry of Economy and the other line ministries were trained on PPP project identification and preparation in accordance with the UNECE Guiding Principles on PPPs for the SDGs and other international PPP best practices. JP supported policy dialogue with NHSU, MoH and MoF on private sector engagement in health, to ensure progress towards Universal Health Coverage (SDG 3.8), including support of adjusting the capitation payment for primary health care (PHC) and the provider payment mechanisms under the Programme of Medical Guarantees to address health needs, available resources and population movements during war and with the post-war recovery in mind.

(2.1) Regional Development Finance Assessment is conducted and informs formulation of public SDGs financing priorities. To inform the formulation of public SDG priorities in oblast development plans two sub-national Development Finance Assessments were prepared including an assessment of the revenue-raising capacity and financing flows from revenue to service delivery based on SDGs. The effort was followed by the assessment of selected primary health care facilities in Donetsk oblast to analyse health policy priorities and spending at regional, district and municipal levels with recommendations on revenue sharing and service delivery arrangements.

Assessment on the impact of the government policy formulation and design in the area of medicine has been conducted in the context of the war. Since the main source of impoverishment due to health spending is through payment on medicines, WHO conducted analysis of the accessibility of domestically produced medicines and the impact of the war on the pharmaceutical market in Ukraine, and monitored the price changes of the essential medicines after the full-scale Russian aggression in 2022, and proposed policies and lessons learnt from these analysis to improve access to affordable medicines and decrease the impoverishment and progress towards SDG.3. Furthermore, based on the in-depth review conducted by WHO to better understand how access to medicines and medical devices was affected during the war several recommendations were developed with a view to recovery and/or building systems that are sufficiently resilient for the chronic phase of a conflict.

(2.2) Budgeting for SDGs tools is implemented by two Oblast Administrations and strengthens SDGs integration in budget processes. The adjustment and application of the budget tagging system developed for the national level to track sub-national priorities and SDG targets allowed the establishment of their clear linkage with the regional strategic planning documents (regional strategy and Implementation Plan) and budget codes in Kherson and Donetsk oblasts.

(2.3) New financing mechanisms are leveraged to ensure effective service delivery in health care for all. Piloting the Universal-Progressive Patronage Home Visiting Model in 5 primary health care facilities of Zhytomyr and Vinnytsia oblasts provided technical support and guidance to regional health authorities in optimization of the existing primary healthcare financing system as well as equipped 150 health workers (as of 1 December 2022) to ensure better quality and access to primary healthcare services for families with children under 3 years old. The Ministry of Health and UNICEF worked out the scale-up of the project to additional 9 oblasts in 2023.

(2.4) *Regional strategic planning processes are improved and aligned with the SDGs.* The UNDP-conducted assessment of correlations between subnational expenditures and oblast's dynamics in achieving SDGs in Donetsk and Kherson oblasts established a framework for the development of SDG indicators for the specific region as well as for the alignment of a regional budget, strategies, programmes and implementation plans with respective SDG indicators.



3. Challenges and Changes

3.1. Challenges faced by JP (max 300 words)

In 2020-2021 challenges faced (and addressed) by the JP were anticipated at the JP's design stage and mainly attributable to delays prompted by COVID-19 as well as efforts required to ascertain buy-in from key institutions within the Ukrainian Government. Due to the remnant high levels of COVID-19 in Ukraine implementation arrangements have remained mostly in the online format across the JP's various workstreams. Specifically, the COVID-related travel ban prevented the UNECE from conducting onsite capacity-building activities and required their transformation into an online form.

The advancement of the INFF process has been instrumental towards establishing sound working relations and overcoming gridlocks (especially vis-à-vis Ministry of Finance), ushering progress on several key activities. Such developments reflect a general acceleration of implementation across the JP's work plan, testified by expenditure rates that have increased substantially and approach the initially planned levels. Therefore, initial risk mitigation measures proved to be efficient.

Intervention logic was regularly considered by PUNOs, while the critical assumption of no major political (e.g. escalation of the conflict in the East, dramatic changes in the government) or economic shocks remained unchanged until the beginning of 2022. While JP's theory of change may remain valid for peacetime, PUNOs faced serious challenges attributed to a full-fledged war which coincided with the final phase of the implementation, when most of the resources were already allocated.

The start of the active phase of the ongoing war in February 2022 and the spreading of armed hostilities to significant parts of Ukraine with further socioeconomic shocks caused major changes in the JP's implementation environment. Governmental priorities were subordinated to the challenges of wartime and demonstrated a shift from sustainable development towards sustainable recovery, reconstruction and modernization. The state budget process was completely rebuilt and subordinated to the needs of the martial law regime.

At the local level, along with the imposition of martial law on 24 February 2022 state regional and district administrations were reorganized into respective military administrations with further changes to the budgetary arrangements. With legislative amendments of 15 May 2022, all district and regional military administrations exercise the powers regarding preparation and approving district and regional budgets, amending them, approving reports on their implementation, and managing the distribution of funds.

The above prevented DFAs and other key instruments developed under the JP to inform JP's results framework at the outcome level as well as becoming the basis of further INFF deployment as intended as most of them were presented on 3 February 2022 with no further possibility of enactment or adjustment during the programme implementation period. However, it is assumed that some limited post-war intervention efforts, such as the updating of DFAs and RIA+ may lead to achieving JP's results in line with initial expectations.

It should be noted that delays prompted by the escalation of hostilities and changing the focus of the Government were properly addressed to the extent possible. As far as the organization of the planned 2022 onsite events was impossible with the envisaged format and content so they were also transformed into the online format. Moreover, INFF has been used by the Government in formatting an approach for the preparation of the Ukraine's Recovery Plan.

3.2. Changes made to JP (if applicable) (max 200 words)

Minor changes were made to the budget lines of the JP in mid-2021, which have been duly communicated to the fund's secretariat upon approval of the Steering Committee. COVID-19 drastically reduced the funds needed for



travel, office space, and in-person events, and parts of such intended costs have instead been allocated to other budget lines.

Also, given the situation in the country, Joint SDG Fund had approved an extraordinary administrative extension for the JP until 31 December 2022. The intended changes to the results framework and gender marker matrix did not happen due to the war escalation.

4. Sustainability and Country Ownership

4.1. Sustainability and country ownership (max 500 words)

To institutionalize the INFF, much time has been invested in consultations at the highest level of the government to establish political will and ascertain due government ownership of the process. Efforts have been made to promote INFF as a whole of government framework, emphasizing that the INFF goes well beyond the aspirations of the current JP. During the design stage the Ministry of Finance has refused to be direct beneficiary/recipient of the project. To minimize risks related to absence of ownership and buy-in within the Ministry of Finance, UNDP secured political support from the Vice-Prime Minister on European and Euro-Atlantic Integration and Secretariat of the Cabinet of Ministers; the ministry was included to the INFF Task Force by official request from the Vice-Prime Minister. Ownership has also been nurtured by ensuring that conclusions and recommendations of the various assessments (incl. RIA+, DFA and SDG Budget tagging) have been thoroughly tailored towards the needs of the key recipients (and also include concrete linkages to the NES2030 and EU-Ukraine Association Agreement).

The added advantages and benefits of the INFF process are increasingly recognized at political level, whilst there are mounting examples of incorporation of proposed recommendations into strategic policy documents – for instance, the draft Government Action Plan for 2022 includes SDG indicators as Key Performance Indicators (KPI) for each Ministry, the government has committed to launch a RBM platform and added SDGs as KPIs for all ministries thanks to the results of the SDG budget tagging exercise.

In its turn, WHO was aimed at ensuring buy-in of JP's results by the National Health Service of Ukraine (NHSU) through the work on improving the Programme of Medical Guarantees budget planning and alignment with the SDG3. Along with that, WHO contributed much to strengthen NHSU capacity in areas of health services costing, propose changes to the tariffs based on changes in the level of costs, and engage in budget negotiations with service providers and the MOH/MOF (which overall makes the government budget planning more efficient). New financing mechanisms are leveraged to ensure effective service delivery in health care for all. In their turn, the Ministry of Health and UNICEF worked out the scale-up piloting of the project on the Universal-Progressive Patronage Home Visiting Model, which was performed in Zhytomyr and Vinnytsia oblasts, to additional 9 oblasts.

In 2021 a dedicated effort was made to engage a wide community of PPP stakeholders in Ukraine not only from the central and local government but also from the business community and the civil society in UNECE's capacity building activities dedicated to the alignment of PPPs in Ukraine with the SDGs. Some 220 representatives from all stakeholder groups increased their capacity on designing PPP projects aligned with the SDGs during webinars organized by UNECE. As a recognition of the importance of UNECE's JP activities, Ukraine's Verkhovna Rada is currently considering amendments to the PPP Law of Ukraine (Draft Law #7508 passed the first reading on 6 October 2022) which would make it mandatory for all PPP projects in Ukraine to comply with the SDG strategy of Ukraine, in particular, taking into account the UNECE PPP Evaluation Methodology for the SDGs.

To sustain results of the WHO dialogue with the government on the policy related to the PPPs for health care infrastructure and services as well as private sector engagement in health sector, respective recommendations were published by the State Organization Agency on Support Public-Private Partnership through their website



(https://pppagency.me.gov.ua/who-report-public-private-partnerships-for-health-care-infrastructure-and-services-considerations-for-policy-makers-in-ukraine/).

To enable systematic tracking of correlations between financial flows and delivery towards Ukraine's nationalized SDGs targets, the JP has supported the State Statistical Service in the launch of an online platform for reporting on the SDG indicators(<u>https://sdg.ukrstat.gov.ua</u>) in December 2021. As of now the platform is fully functional and operationalized by the SSSU. Moreover, to improve the relevant work at the national, regional, and local levels based on the budget tagging of the Ukrainian budget system a special dashboard placed at the Government web-site (<u>https://www.kmu.gov.ua/en/cili-stalogo-rozvitku-ta-ukrayina-eu</u>) was developed by the JP and operationalized by SCMU to track state budget expenditures for the implementation of the SDGs in Ukraine. The dashboard along with a SDG budget matrix will ease monitoring/analysis of public budgets at national and sub-national levels.

The sustainability of JP's results over the wartime is obviously questionable due to the significant change of project environment since February 2022 Nevertheless, to a great extent, JP's stakeholders are well-equipped with tools and sufficiently trained for further deployment of the INFF framework after the active phase of the war. It is assumed that some limited post-war intervention efforts, such as the updating of DFAs and RIA+ may lead to sustaining JP's results.

5. Communications

Communication products (max 300 words)

As regards communications JP followed the Joint SDG Fund guidelines, including that on branding and visibility. The respective Communication Plan for 2021 was developed and successfully approved. However, the Communication Plan for 2022 was not attempted due to the expectation of decision of the Government as regards key products to be communicated (such as DFAs, RIA+, budget tagging), while the escalation of the war in early 2022 completely stopped the process.

The overall objective of communications under JP was to raise awareness among relevant government institutions, donors and development partners, the private sector, and other organizations that could be potential investors, on the SDGs and financing of the 2030 Agenda. It was recognized that communications are key to highlight that the SDGs align the with Government of Ukraine's development goals, and were aimed to build consensus around the linkage of the reforms to the SDG agenda.

To achieve this objective PUNOs were aimed at creation of project specific content for traditional and social media, enhancement of the level of general knowledge about the Agenda 2030 and the government measures to finance implementation of the SDGs, promotion INFF-related activities, and knowledge-sharing and generation strategic alliances with influencers and partners in the context of SDG financing.

The communication was much connected to the events under the JP as well as to 25 analytical reports developed under the JP. Meanwhile, it is worth mentioning that open SDG platform developed by SSSU within the JP is an outstanding communication tool providing access to national SDG implementation indicators for the government, world community and the general public. The update of information was stopped in 2022, however it will restart on abolition of the martial law regime and return to peaceful life.



<u>Events</u>

Type of event	Yes	No	Number	Brief description and any highlights
			of events	
JP launch event (mandatory)			1	Launch event was organized in late 2020
Annual donors' event* (mandatory)			1	On 16 June 2021 it was conducted donor meeting" for JP with the Development partners where JP was presented. Key focus during the meeting has been made on DFA and INFF, as well as SDG Budgeting updates, specifically for Ukraine.
Partners' event ** *(optional)				Bilateral meetings March 2021. UNDP organized a series of high-level bilateral meetings with all Governmental partners and representatives from the oblast state administrations of the project's pilot regions to discuss incorporation of the SDGs into the mid-term budget declaration development process. Importantly, recent analysis shows that many state institutions have already incorporated SDGs to their budget declaration as key indicators. Based on this discussion, UNDP engaged especially with the Ministry of Communities and Territories Development to review their budget declaration and support SDGs incorporation. December 2021 WHO conducted technical consultations with national and international partners on public-private partnerships in Ukraine and presented the draft policy paper on PPPs in Ukraine
			1	and how these can be applied to the public policy and health sector context of Ukraine. INFF Inter-Agency Task Force
				March 2021. Formation and launch event of the INFF Inter- Agency Task Force.
			7	Meetings of INFF multi-sectoral working group (national level). First meeting of the INFF was on 29 March 20221 and the key focus was on the INFF and its benefit for the Government of Ukraine. During the meeting UNDP presented recommendations based on analysis of the institutional environment and legal framework that governs public financing of the SDGs. Tim Strawson, SDG Finance Specialist, UNDP Finance Sector Hub explained in detail what is INFF and how the Government will benefit from it. Second meeting was on 14 April 2021 and was focused on alignment of budget declaration with SDG. Government instructed Ministries that were part of INFF WG to start working with UNDP and align KPI and their budget programs with SDG. On 29 April 2021 the third meeting has been held where further steps on RIA has been discussed and agreed on Government involvement. On 29 June 2021 during the fourth meeting DFA has been discussed and presented best practices I the world. In August 2021 the fifth meeting has been held where Methodology of the SDG budget tagging was presented and discussed with the INFF WG. In November 2021 result of the RIA+ was presented to the INFF WG and in February 2022 DFA at national and sub national level was presented and discussed with the INFF WG.
			4	Meetings of multi-sectoral working groups (sub-national level)



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	Starting from the beginning when INFF WG has been established at the national level it was discussed with the Government and pilot authorities and decided to have separate working groups at each pilot region. In April 2021 the first meetings of the working groups at sub- national level were conducted. Oblast administrations and agencies for local recovery were the key participants of the working groups. The first meetings with Donetsk and Kherson working groups were focused on alignment of regional budget with SDG. The second meetings were in May and June where idea and concept for SDG budget tagging was discussed. Several meetings where focused on methodology of DFA and results of the assessment. During the last meeting of the WG in January 2022 it was discussed the results of identification of correlations between subnational expenditures and oblast's dynamics in achieving SDGs.
	Key outreach events March 2021. WHO conducted two educational webinars on primary health care and specialized care financing. The costing of primary health care (PHC) services and modelling is initiated in 2021 with the aim to review the current status and contribute to the development of the budget of the health sector in 2024, as well as ensure continuous focus on primary care, while the second phase of health care transformation since April 2020 is focusing mostly to specialized care. WHO contributed to strengthening PHC and specialist care financing arrangements to move towards Universal Health Coverage by conducting two educational webinars for the National Health Service of Ukraine staff on costing PHC and specialist care services in Estonia.
	March 2021. UNECE Knowledge-sharing and training webinar 'Aligning PPP Legislation in Ukraine with the SDGs'. The webinar was attended by PPP practitioners from the Ministry for Development of Economy, Trade and Agriculture of Ukraine, the PPP Agency and the Ministry of Infrastructure of Ukraine. It reviewed the consistency of Ukraine's PPP legislation vis-à-vis the SDGs with a view to identifying existing gaps in this area. The discussion at the webinar can support the efforts towards better aligning Ukraine's PPP with the SDGs.
	December 2021. UNECE organized jointly with the MoE a capacity- building webinar "Identification and Preparation of People-first SDG-compliant PPP Projects" for PPP practitioners. This event combined elements of knowledge sharing, exchange of good practices and capacity development and was based on the "Manual on the Identification of PPP Projects' Compliance with SDGs for Public Officials in Ukraine", prepared by a UNECE consultant. Meanwhile, the financial tool for cost-effective analysis of expenditure for UPHV model that UNDP has developed was piloted in 6 PHCFs.
	February 2022. DFAs at national and sub-national level were finished and presented to extended INFF WGs at national and sub-national level.
	February 2022. WHO presented the results of the pilot stage of the PHC costing to the NHSU.
	June 2022. WHO conducted a strategic planning session on health financing with the NHSU, MoH and WB to support the NHSU in



planning of health financing during war and in the post-war planning.
September 2022. SDG Finance Academy & Community of Practice for RBEC country offices co-organized with Istanbul Regional Hub as initiative of peer learning on key terms and concepts of SDG finance as well as identification of the next steps to take forward in the region.
October 2022. WHO conducted 5 capacity building webinars for 100 PHC providers on costing PHC services and filling in cost data collection forms.
October 2022. UNDP organized event on recovery plan and its alignment with SDG. The key focus was on Sustainable Development Goals and their integration in the draft of the Recovery Plan for Ukraine: general parameters and planning. During this event it was also made focus on future financing model of sustainable recovery.
November 2022. As the results of cooperation with Government on SDG financing it was organized public discussion on the level of SDG achievement during the war and that is why Government requested t support development of the Voluntary National Review on SDG implementation in the country.
December 2022. The Sixth session of the UNECE Working Party on PPs held specifically featured a session on the role of PPPs for the SDGs in post-pandemic, post-disaster and post-war contexts.

*the Fund donor countries are Denmark, European Union, Germany, Ireland, Luxembourg, Monaco, Netherlands, Norway, Portugal, Spain, Sweden, Switzerland. Please note that this event can be held together with a launch event or partners' event.

** Key advocacy outreach events with high level JP partners.

6. Lessons and Best Practices

6.1. Key lessons learned, best practices, and recommendations on SDG financing (max 300 words)

Effective collaboration on SDG financing may be a subject to an important "message from the top". At the design stage public officials of the Ministry of Finance were critical towards the JP, perceived difficulties with implementation of prosed activities and expressed concerns regarding the methodology. The Ministry of Finance has refused to be direct beneficiary or recipient of the project and support establishment of the INFF process, while being a key institution in this regard. To minimize risks related to absence of ownership and buy-in within the Ministry of Finance, UNDP secured political support from the Vice-Prime Minister on European and Euro-Atlantic Integration and Secretariat of the Cabinet of Ministers. Thus, the ministry was included to the INFF Task Force by official request from the Vice-Prime Minister who took a lead in establishing effective framework for SDG financing.

Increasing the arsenal of policy approaches and practical tools that policy practitioners have at their disposal contributes to mobilising greater amounts of funding in support of projects targeting the SDGs. The UNECE



approach and tools for aligning PPPs with the SDGs is a key policy innovation that contributes to increasing public and private financing to investment projects that support the SDGs. Thanks to the JP, Ukraine's PPP practitioners are now equipped with policy tools that will help them apply this approach in their daily practices. However, policy makers and practitioners are not always fully informed of the existing policy approaches and tools, especially when this concerns innovative approaches. Sharing of good international practice and related capacity development can help in bridging the existing gaps. Therefore, wider cross-country exchange of innovative policy experiences and good practices could be assigned greater priority in future Joint Programming activities related to SDG financing.

6.2. Key lessons learned and best practices, and recommendations on Joint Programming (max 300 words)

Flexibility in delivering JP commitments is an important factor of success. The COVID-19 lockdown and wartime restrictions confirmed the need to apply flexibility in workplans to enable rapid response, and changes in format and approaches. Converting to online activities helped to overcome the impossibility to undertake onsite JP activities as it was initially planned. Thus, notwithstanding some delays, the JP was able to address the specific needs of the stakeholders and continue implementing initiatives by integrating new approaches. Also, holding online meetings, capacity-building sessions and even monitoring enabled JP not only to save travel costs and time but allowed to cover larger audiences (geographically and structurally) and facilitated easy arrangements for thematic discussions with a wide number of stakeholders. Thus, it may be recommended to assign greater priority and importance to flexibility considerations and preparedness to implement JP activities under changing circumstances already at the design phase of future Joint Programming activities related to SDG financing.



Annex 1: Consolidated results framework

1. JP contribution to global programmatic results (full programme duration)

Joint SDG Fund Global Outcome 2: Additional financing leveraged to accelerate SDG achievement (Complete table below)

Indicators	Baseline 2019	Target (end of JP)	Result (end of JP)	Notes
2.1: Ratio of financing for integrated multi-sectoral solutions leveraged in terms of scope	to be defined within the first 6 months of implementation	TBD	USD 510,000	
2.2: Ratio of financing for integrated multi-sectoral solutions leveraged in terms of scale	to be defined within the first 6 months of implementation	TBD		

Joint SDG Fund Global Output 4: Integrated financing strategies for accelerating SDG progress implemented (Complete table below and provide details as requested)

Indicators	Baseline 2019	Targets (end of JP)	Results (end of JP)	Notes
4.1: #of integrated financing strategies/instruments that were tested	0	1	1	RIA+ in the spheres of regional development and environmental protection
4.2: #of integrated financing strategies that have been implemented with partners in lead	0	1	0	n/a
4.3: # of functioning partnership frameworks for integrated financing strategies to accelerate SDG progress	0	1	9	INFF Inter-Agency Task Force and 8 partnerships to contribute to the funding of sustainable development in Ukraine: Ministry of Finance, Ministry of Economies Development and Trade, Ministry of Health, Ministry of Development of Communities and Territories, Donetsk military-civil administration, Kherson Regional State Administration, State Statistics Service, National Health Service

2. Selected global operational effectiveness indicators (full programme duration)

2.1. Did your Joint Programme contribute to the improvement of the overall UNCT coherence?

Yes, considerably contributed
 Yes, contributed
 No



Implementation of the JP has catalysed the interest of the UNCT in re-considering a possible establishment of a country-level pooled fund to support the implementation of joint programmes under the UN Transitional Framework 2022-2023 for Ukraine and the prospective UNSDCF 2025-2030 (to be confirmed pending ongoing discussions within UNCT).

2.2. Did your Joint Programme contribute to avoiding duplication of efforts for the participating UN agencies in interaction with national/regional and local authorities and/or public entities?

⊠ Yes, □ No

 \square N/A (if there are no other joint programmes in the country)

The JP and INFF, in particular, provided an excellent entry point for a coordinated "one UN" outreach towards IFIs (WB and IMF), opening way(s) to align sectoral reforms discussions (social protection, health, education etc.) under the INFF long-term development framework, encouraging matching of strategies with financing.

3. Results as per JP Results Framework

Result / Indicators	Baseline	Original Target (as per ProDoc)	Revised Target (if applicable)	Result (end of JP)	Reasons for variance from original target (if any)		
Outcome 1: Ukraine's national SDGs plann	ing and financ	ing architectu	ire is improv	ed			
Outcome indicator 1.1: Share of SDGs targets funded by the state budget	67% (59 out of 86 national targets)	20% improvemen t from the baseline	n/a	n/a	DFA at the national level was finalized in December 2021 and presented to the		
Outcome indicator 1.2: Share of SDGs funded by non-state funding	92% (79 out of 86)	10% improvemen t from the baseline	n/a	n/a	Government on 3 February 2022. No respective decisions were enacted prior to the start of the active phase of the war on 24 February 2022.		
Output 1.1 Development Finance Assessment informs formulation of public SDGs financing priorities							
Output indicator 1.1.1: Number of meetings of INFF multi-sectoral working group established at the national level	0	4		7 meetings at the national level were held to present and discuss DFA at national			



Output indicator 1.1.2: Number of public processes informed by DFA Output 1.2 Improved institutional engagement	0 and administra	4 <i>tion of SDGs aligned str</i>	0 rategic planning systems	DFAs at the national and sub-national levels were finished in December and were presented to the Government on 3 February 2022. No respective decisions were enacted prior to the start of the active phase of the war on 24 February 2022.
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Output indicator 1.2.1: Assessment of alignment of national strategic planning policies and cascading effect from the Government Action Plan 2020-2024	n/a	Performed	Performed. Analysis of the institutional environment and legal framework that governs public financing of the SDGs performed. This analysis covered several key blocks such as the assessment of the alignment of national strategic planning policies and cascading effect from the Government Action and review of the national system of strategic planning. The assessment report was presented during the first meeting of the INFF WG and was officially disseminated to all state institutions	n/a
Output indicator 1.2.2: Review of the national system of strategic planning	n/a	Performed	Performed. Analysis of the institutional environment and legal framework that governs public financing of the SDGs performed. This analysis covered several key blocks such as the assessment of the alignment of national	n/a



Output 1.3 Strategic planning and budgeting in	the health sec	tor improved	strategic planning policies and cascading effect from the Government Action and review of the national system of strategic planning. The assessment report was presented during the first meeting of the INFF WG and was officially disseminated to all state institutions	
	the nearth sec	tor improved		
Output indicator 1.3.1: Number of successful supported pilot initiatives of bridging health policies with the budget process	0	1	2 On 8-9 June 2022 WHO held a two-day strategic planning session on health financing with the NHSU, MoH and World Bank reviewing budgeting process and strategic purchasing to align and achieve the Universal Health Coverage goals	n/a
Output indicator 1.3.2: Number of reviews on Public Expenditure in health sector	0	1	1 WHO conducted the analysis of 27 healthcare- related budget programmes and assessment of state financing of healthcare in 2016-2021.	n/a
Output 1.4 Budgeting for SDGs tools are emplo	yed and guide	SDGs integration	in national and sectoral budget framework	(S
Output indicator 1.4.1: Integration of SDGs into Budget Declaration	SDGs not integrated	Significantly improved (SDGs and priority targets integrated)	Improved. The second meeting of the INFF WG was focused on budget declaration and incorporating SDGs into the draft of the budget declaration. As a result of this meeting, it was agreed to conduct bilateral	



			meetings with each partner and revise their part of the budget declaration on prioritization of the SDGs. In March 2021 UNDP organized a series of high- level bilateral meetings with all Governmental partners and representatives from oblast state administrations of the project in order to discuss ways how to incorporate SDGs into their part of the mid-term budget declaration development of which is at the final. Moreover, based on the conducted analysis it is important to mention that many state institutions have already incorporated SDGs to their budget declaration as key indicators.
Output indicator 1.4.2: SDGs integrated into Medium-Term Expenditure Framework	n/a	Significantly improved (SDGs and priority targets integrated, costed and bridged with budget decisions)	n/a
Output indicator 1.4.3: SDG Budget Tagging implemented Output 1.5 New SDGs financing mechanisms and	Not implemented	Implemente d (SDGs tracked in the national priorities and budget)	Piloted Methodology on SDG budget tagging was developed and presented to national partners.



Output indicator 1.5.1: Number of PPP mechanisms developed	0	2		2	n/a
Output indicator 1.5.2: Number of stakeholders who developed capacity in PPP (sex-disaggregated)	0	30		220	The rearrangement of capacity-building events from onsite to online form made it possible to increase considerably the number of participants
Output indicator 1.5.3: Number of innovative financing instruments supported	0	2		2	n/a
Outcome 2: Decentralised SDGs developm	ent planning a	and financing ar	chitecture is	s improved at a regional le	evel
Outcome indicator 2.1: Share of SDGs targets funded by the oblast budget	Donetsk oblast - 87% (75 out of 86) Kherson oblast - 76% (65 out of 86) Donetsk oblast - 95% (82 out of 86)	20% improvemen t from baseline (for each of pilot oblasts) 10% improvemen			DFAs at the sub-national level were finished in December 2021 and were presented on 3 February 2022. No respective decisions were enacted prior to the start of the active
Outcome indicator 2.2: Share of SDGs funded by non-state funding	Kherson oblast – 81% (70 out of 86)	t from baseline (for each of pilot oblasts)			phase of the war on 24 February 2022.
Output 2.1 Regional Development Finance Asse	essment is cond	ucted and inform	s formulation	of public SDGs financing price	orities
Output indicator 2.1.1: Number of meetings of multi-sectoral working groups established at sub-national level	n/a	4		4 meetings at the sub- national level were held to present and discuss DFA at two pilot oblasts	



Output indicator 2.1.2: Number of Development Finance Assessments performed at sub-national level	n/a	1	2 DFA conducted at Kherson and Donetsk oblasts		
Output 2.2 Budgeting for SDGs tools are imple	emented by two	Oblast Administ	rations and strengthen SDGs integration in	budget processes	
Output indicator 2.2.1: Number of SDG aligned draft budgets presented to Oblast Councils and approved	0	2	2 presented	UNDP conducted an assessment of correlations between subnational expenditures and oblast's dynamics in achieving SDGs in Donetsk and Kherson oblasts that will allow the development of SDG indicators for the specific region as well as to align a regional budget with respective indicators. However, it was not approved	
Output 2.3 New financing mechanisms are lev	eraged to ensur	e effective servi	ce delivery in health care for all		
Output indicator 2.3.1: Number of regions where Universal Progressive Model has been piloted and enabled SDGs cost-effectiveness review of PHC budgeting	n/a	2	2	Donetska and Zhytmir regions	
Output Indicator 2.3.2: Number primary healthcare budget processes informed on basis of analysis emanating from piloting of Universal Progressive Model	n/a	2	2	Donetska and Zhytmir regions	
Output 2.4 Regional strategic planning processes are improved and aligned with the SDGs					
Output indicator 2.4.1: Number of Strategy Implementation Plans informed and aligned with regional strategy	0	2	0	UNDP conducted an assessment of correlations between subnational expenditures and oblast's dynamics in achieving SDGs in Donetsk and Kherson	



				oblasts that will allow the development of SDG indicators for the specific region as well as to align a regional budget with respective indicators. However, it was not approved
Output indicator: 2.4.2. Number of SDG- related regional programmes developed and approved	0	4	0	UNDP conducted an assessment of correlations between subnational expenditures and oblast's dynamics in achieving SDGs in Donetsk and Kherson oblasts that will allow the development of SDG indicators for the specific region as well as to align a regional budget with respective indicators. However, it was not approved



Annex 2: List of strategic documents

1. Strategic documents that were produced by the JP

Title of the document	Date (month; year) when finalized	Document type (policy/strategy, assessment, guidance, training material, methodology etc.)	Brief description of the document and the role of the JP in finalizing it
Gap Analysis of the PPP Legislation in Ukraine in Alignment with the People-first PPP Approach for the Sustainable Development Goals (UNECE)	June 2021	Assessment / Policy recommendations	A detailed review of Ukraine's PPP and Concession laws to identify gaps and obstacles preventing their alignment with the UNECE People-first PPP approach and the SDGs. The document also provides policy recommendations as to what changes in the existing legislation would be needed for full alignment.
Assessment of access to essential outpatient medicines in Ukraine (WHO)	July 2021	Assessment / Policy recommendations	A survey to assess the availability and cost of a national tracer list of essential medicines in the outpatient sector in Ukraine using a new collection tool – the WHO Essential Medicines and Health Products Price and Availability Monitoring Mobile Application. This tool facilitates rapid and inexpensive data collection at the facility level. The assessment also gathered data for Sustainable Development Goal indicator 3.b.3. A multidimensional index was recently introduced by WHO to enable joint assessment of the availability and cost of medicines. The findings are expected to support policy decisions to improve pharmaceutical management in Ukraine and to identify other factors that may improve access to essential medicines.
Guidelines on Environmental Sustainability and Resilience in People-first Public-Private Partnerships for the Sustainable Development Goals (UNECE)	September 2021	Guidance	Comprehensive overview of all issues pertaining to environmental sustainability and resilience as it relates to People-first PPP projects in infrastructure and social services, and in the context of the 2030 Agenda for Sustainable Development
Guidelines on Stakeholder Engagement in People-first Public-Private Partnerships for the Sustainable Development Goals (UNECE)	September 2021	Guidance	Detailed guidance for Government officials and other stakeholders on how to identify and meaningfully engage with stakeholders, formulate a Stakeholder Plan, and evaluate the stakeholder engagement success, as it relates to People-first PPP projects in infrastructure and social services, and in the context of the 2030 Agenda for Sustainable Development.
Manual on the Identification of PPP Projects' Compliance with the Sustainable Development Goals for Public Officials in Ukraine (UNECE)	December 2021	Manual	The manual along with the methodical recommendations and pre- screening template covers the identification, preparation, technical assessment, economic evaluation, and efficiency analysis of PPP projects in Ukraine



Analysis of the institutional environment and legal framework that governs public financing of the SDGs (UNDP)	January 2021	Assessment	Analysis of the institutional environment and legal framework that governs public financing of the SDGs with recommendations on further in-depth assessment and policy development
Methodology of the SDG Integrated Budgeting Framework in Ukraine (UNDP)	October 2021	Methodology	SDG budget tagging methodology mainstreaming correlation of SDG targets with Ukraine's 3-level accounting budget at the national, regional and local levels.
Budget Tagging of the Ukrainian Budget System with Sustainable Development Goals (UNDP)	November 2021	Analytical report	Report on (1) methodology and techniques for SDGs budget tagging compatible with the existing national economic, budgetary, and public finance management system; (2) results of the budget tagging exercise in 2020; (3) existing limitations to budgeting SDGs. The document also includes the methodology of the BSDG strategy development as well as the draft BSDG Strategy and Guidelines for the different governance levels.
Rapid Integrated Assessment: Example of Government Funding Programmes for Regional Development and Environmental Protection of Ukraine (UNDP)	November 2021	Assessment	Analysis of 61 strategic and policy papers related to the integrated strategic development of the state as well as the issues of regional development, energy, water quality and environmental improvement.
Sustainable Development Goal 3 "good health and well-being". Integration of SDG-3 in public policies and public spending in Ukraine (WHO)	December 2021	Analytical report / Assessment	Analysis of general strategic and healthcare-specific polices and legislation adopted between 2016 and 2021 (72 legal acts) as well as healthcare-related budget programs (27 budget programs managed by the MoH) and assessment of state financing of healthcare in 2016-2021 and their alignment with the SDG 3 global targets.
Development Finance Assessment in Donetsk oblast (UNDP)	February 2022	Analytical report / Assessment	DFA findings for Donetsk oblast
Development Finance Assessment in Kherson oblast (UNDP)	February 2022	Development Finance Assessment in Donetsk	DFA findings for Kherson oblast
Development Finance Assessment: Ukraine (UNDP)	February 2022	Analytical report / Assessment	DFA findings at the national level
Identification of correlations between subnational expenditures and oblast's dynamics in achieving SDGs (UNDP)	March 2022	Analytical report	Analysis of the SDG-related sub-national level expenditures in 2015-2021 and identification of correlations between subnational expenditures and oblast's progress in achieving SDGs targets indicators in Donetsk and Kherson oblasts
Integration of the SDG 2030 Agenda into the strategic planning of Donetsk and Kherson oblasts (UNDP)	March 2022	Analytical report	Analysis of regional development strategies by 2027 in Donetsk and Kherson oblasts regarding the inclusion of SDG targets and indicators with respective recommendations.



Catalogue of the Sustainable Development Goals financing opportunities for Kherson and Donetsk region (UNDP)	March 2022	Methodology	Pilot methodology on the identification of correlations between national, subnational and other expenditures with the oblast's progress in achieving SDGs following the methodologies of SDG Budget tagging for Ukraine
Public-private partnerships for health care infrastructure and services: considerations for policymakers in Ukraine (WHO)	July 2022	Health policy paper	Report draws on evidence from countries of the WHO European Region and elsewhere to evaluate if and how PPPs can be used to strengthen the health system in Ukraine. It summarizes the current (pre-war) legal and policy framework for the application of PPPs in Ukraine's health sector; identifies the three PPP models being considered in the country and draws on the international evidence to assess their probable costs, risks and benefits; examines the health system's readiness for the adoption of PPPs and defines the actions Ukraine needs to take in the post-war context to ensure PPPs can address the priorities of the health system; and summarizes the main recommendations.
Health budget review – changes in the budgeting processes and indicators since start of the war to mid-2022 (WHO)	July 2022	Technical report	The report provides the analysis of macro-fiscal developments, real GDP change in 2016-2021 and the 2022 forecast, revenue performance by key sources in January-June 2022, consolidated budget balancing in January-June 2022, government debt as percent of GDP in 2016-2022, spending by functions in January- June 2022, composition of expenditure funded through the UNITED24 initiative.
Health financing in Ukraine: resilience in the context of war (WHO)	August 2022	Country report	This technical note provides tailored advice on further adjustments in health financing policy in the context of war based on principles of universal health coverage, solidarity and equity. It summarizes international evidence and accounts for specific features of health financing reform in Ukraine. The primary focus will be on short-term adjustments and to a lesser extent on medium-term measures.
Analysis of sources and tools for attracting financial resources to finance the Sustainable Development Goals in Ukraine (UNDP)	October 2022	Analytical report	Joint analysis by UNDP, Ernst & Young LLC and SDG Office of the main sources of funding, as well as tools for attracting financial resources that can be directed to the implementation of the SDGs in Ukraine. This document describes the content, world practice and relevance to Ukrainian context, advantages and obstacles of using development financing sources and tools. The analysis includes the most common globally financing sources and tools that are or can be used in Ukraine.
Financial instrument of the costing analysis for "Implementation of universally progressive model of home visits and promotion of safe health care of a child" (UNICEF)	October 2022	Analytical report	



Analytical report on the accessibility of domestically produced medicines and the impact of the war on the pharmaceutical market in Ukraine (WHO)	October 2022	Analytical report	Analysis of the general pharmaceutical market structure and trends, share of state procurements in the total market, national programmes and the National Essential Medicine List consumption, price dynamic for selected categories of the essential medicines.
Methodology on costing for provider payments in primary health care in Ukraine (WHO)	October 2022	Methodology	PHC costing methodology developed for comprehensive review of costs related to PHC service delivery in Ukraine. This document defines the scope and timeline of the exercise, providers selection criteria, cost data collection templates, data collection and validation processes, capitation rate calculation as well as stakeholder involvement.
Disruption of access to medicines and medical devices in Ukraine, February-June 2022 (WHO)	December 2022	Country report	This study aimed to document the reasons for disrupted access to medicines and medical devices in the early stages of the war in Ukraine. It describes the resilience of the Ukrainian pharmaceutical logistics system in the face of the invasion in February 2022. The report illustrates the different manifestations of disrupted access to medicines and medical devices and identifies a number of factors underpinning these disruptions. It also indicates how damage to infrastructure, logistics difficulties and lack of human resources were mitigated through streamlined legislation and volunteer involvement. Based on the analysis carried out, several recommendations have been suggested with a view to recovery and/or building systems that are sufficiently resilient for the chronic phase of a conflict.
Private provision of health services in Ukraine (WHO)	December 2022	Technical report	 Technical report that will inform policymakers' deliberations concerning how to build an appropriate market environment – in terms of incentives, accountability structures and transparency – for the operation of the private sector in Ukraine, incorporating: the current situation with regard to the existing policy framework and its impact on private sector operations and performance (in UHC terms); key challenges of the current situation from a UHC perspective, and an analysis of how those challenges can be addressed through the adoption of a robust policy framework in respect of information, regulation, purchasing and policy dialogue.
Budget execution in health. Case study: Ukraine (WHO)	December 2022	Technical report	This report was finalized in early 2022 and is therefore a snapshot of Ukraine's budget execution as it was just before the start of the war, taking into account the major health financing reforms in recent years and the exceptionally strong public financial management system that has been developing. It will



take years to duly account for the impact of the war on the systems and processes, and to assess how resiliently they will have emerged from this horrendous disruption. However, rapid monitoring of the government's activities four months into the new reality is giving encouraging signals that much if not most of the institutional background discussed in this report is holding strong and is fully functional. This report will be useful for further
strong and is fully functional. This report will be useful for further work on improving budget execution in the current and future
context of Ukraine.

2. Strategic documents to which the JP directly contributed to

Title of the document	Date (month; year) when finalized	Document type (policy/strategy, assessment, guidance, training material, methodology etc.)	Brief description of the document and the role of the JP in finalizing it
Public Finance Management Strategy (UNDP)	February 2021	Development Plans & Programmes	
Analytical note for the formalization of the INFF process (UNDP)	March 2021		UNDP provided support to the Secretariat of the Cabinet of Ministers of Ukraine on the development of an analytical note for the establishment of the INFF Inter-Agency Task Force. This analytical note served as a basis for the decision of establishing the INFF Inter-Agency Task Force.
National Economic Strategy 2030 (UNDP)	April 2021	PFM instruments	
Draft of National Recovery and Development Plan of Ukraine (UNDP)	June 2022	PFM instruments	



Annex 3. Communications materials

<u>1. Human interest story</u>

https://www.who.int/ukraine/news/item/31-01-2023-supporting-free-primary-health-care-in-ukraine---the-story-of-a-ukrainian-doctor

2. Communication products

Title of the document	Date when finalized (MM/YY)	Brief description and hyperlink (if it exists)
<i>UN launches joint programme to help Ukraine finance work on Sustainable Development Goals</i>	<i>14 December 2020</i>	<u>https://ukraine.un.org/en/109014-un-launches-joint-programme-help-ukraine-finance-work-sustainable-development-goals</u>
Analysis of the institutional environment and legal framework that governs public financing of the SDGs	29 January 2021	<u>https://www.undp.org/ukraine/publications/analysis- institutional-environment-and-legal-framework-governs- public-financing-sdgs</u>
UNDP RR on Twitter. Launch of INFF Inter-Agency Task Force	29 March 2021	https://twitter.com/dafinagercheva/status/1376523984846 618624
<i>Ukraine's Vice Prime Minister on EU and Euro-Atlantic Integration Olga Stefanishyna on FB</i>	30 March 2021	https://www.facebook.com/UA.EU.NATO/posts/387699930 5747994
<i>Press release: 'UNECE supports Ukraine's efforts to align PPP projects with the SDGs'.</i>	6 April 2021	<u>https://unece.org/circular-economy/news/unece-supports-</u> ukraines-efforts-align-ppp-projects-sdgs
Vasylkivsky Center for PHC on FB. Joint visit of WHO and the National Health Service of Ukraine teams on improving primary health care financing (PHC) arrangements under the Programme of Medical Guarantees.	22 September 2021	https://www.facebook.com/pervynnamedycyna/posts/398 8947414543328
UNDP Ukraine shares experience on SDG Financing with the countries of Europe & Central Asia	18 November 2021	https://www.facebook.com/UNDPUkraine/posts/47934194 24012360 , https://twitter.com/UNDPUkraine/status/14614444533198 19265?s=20
UNDP Ukraine has conducted an assessment of the budgeting for sustainable development goals (SDGs) in Ukraine	26 November 2021	https://www.facebook.com/UNDPUkraine/photos/a.203415 423012806/4818270981527204/
The results of the UNDP study in the field of regional development and environmental protection are presented	16 December 2021	<u>https://www.ua.undp.org/content/ukraine/uk/home/pressc</u> <u>enter/articles/2021/undp-presents-its-research-on-</u> <u>regional-development-and-environme.html</u>



UN system introduces online platform for reporting on Sustainable Development Goals indicators in Ukraine	20 December 2021	<u>https://www.ua.undp.org/content/ukraine/en/home/pressc</u> <u>enter/articles/2021/un-system-introduces-online-platform-</u> <u>for-reporting-on-sustainabl.html</u>
<i>Educational podcast with Joseph Kutzin, a health economist with over 30 years' experience in health financing policy and health system reform, leading WHO's health financing team in Geneva, introducing the concept of SDG.3.8 (UHC)</i>	18 January 2022	https://www.youtube.com/watch?v=jxvkMdjazWc
UNDP provides recommendations to assist Ukraine in increasing funding for sustainable development	<i>3 February 2022</i>	<u>https://www.undp.org/ukraine/news/undp-provides-</u> <u>recommendations-assist-ukraine-increasing-funding-</u> <u>sustainable-development</u>
WHO posts on FB on a two-day strategic planning session on health financing with theMinistry of Health of Ukraine, National Health Services of Ukraine and the World Bank	09 June 2022	https://m.facebook.com/WHOUkraine/posts/pcb.53745408 4588758/?photo_id=537453624588804&mds=%2Fphotos %2Fviewer%2F%3Fphotoset_token%3Dpcb.53745408458 8758%26photo%3D537453624588804%26profileid%3D10 0001802111998%26eav%3DAfZX8JR_Etc7n3XY8B5hLyAZ 906hdMSnwNm3CXIRqq6WBRG1PKR3RRplFN2YkHE9XLw% 26paipv%3D0%26source%3D48%26refid%3D52%26_tn _%3DEH- R%26cached_data%3Dfalse%26ftid%3D&mdp=1&mdf=1 https://m.facebook.com/story.php?story_fbid=pfbid036fvh 8teUNJtm4dt86KN78NnFvfWP27EHe2KLu3dvonRSMHAH76t H7UKb9q69qbdhl&id=100049725123387&mibextid=qC1gE a
The State Organization Agency on Support Public-Private Partnership placed WHO report "Public-private partnerships for health care infrastructure and services: considerations for policy makers in Ukraine" on their website	18 July 2022	https://pppagency.me.gov.ua/who-report-public-private- partnerships-for-health-care-infrastructure-and-services- considerations-for-policy-makers-in-ukraine/
WHO post on FB on Health Policy paper "Public-private partnerships for health care infrastructure services: considerations for policy makers in Ukraine" publication	02 August 2022	https://www.facebook.com/WHOUkraine/posts/pfbid02tEL wcw4GBZQ2cAZU9PWCKYDsPE5vPbJy8NnCBkyPusFrz9GdV g7zbscqXTahCL74I
<i>Funding the achievement of the Sustainable Development Goals in Ukraine: four key factors for success</i>	16 August 2022	<u>https://www.undp.org/ukraine/news/funding-achievement-</u> <u>sustainable-development-goals-ukraine-four-key-factors-</u> <u>success</u>
Sustainable Development Goals an integral part of Ukraine's Recovery Plan	26 September 2022	https://www.undp.org/ukraine/press-releases/sustainable- development-goals-integral-part-ukraines-recovery-plan
Analysis of sources and tools for attracting financial resources to finance the Sustainable Development Goals in Ukraine	23 November 2022	<u>https://www.undp.org/ukraine/publications/analysis-</u> <u>sources-and-tools-attracting-financial-resources-finance-</u> <u>sustainable-development-goals-ukraine</u>

