MINISTRY OF FINANCE OF UKRAINE

STRENGTHENING GOVERNMENT CAPACITY FOR FISCAL REFORM IMPLEMENTATION (P506476)

Stakeholder Engagement Plan (SEP)

UDPATED
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1. Introduction/Project Description

This Stakeholder Engagement Plan (SEP) has been prepared to define the principles, approaches, and activities for effective engagement with stakeholders throughout the entire project cycle. It ensures transparency, inclusiveness, and accountability in project implementation, while providing mechanisms for information disclosure, feedback, and grievance redress. Originally prepared for The Strengthening Government Capacity for Fiscal Reform Implementation (STRONG) Project in August 2024, the SEP has been updated in October 2025 in connection with the Additional Financing (AF) to incorporate the expanded activities under the AF. The SEP was updated and disclosed in December 2025. The SEP is being revised to include the renovation works of existing government premises to enable the establishment and operation of a Security Operations Center (SOC).

STRONG is part of the strategic response framework of the World Bank addressing the global impacts of Russia's invasion of Ukraine. This project supports the priority themes outlined in the World Bank Group's Strategy for Fragility, Conflict, and Violence 2020-2025. The operation will be funded by the Ukraine Relief, Recovery, Reconstruction, and Reform Trust Fund, which aims to provide a coordinated financing and support mechanism to assist the Government of Ukraine in planning and implementing its recovery, resilient reconstruction, and reform agenda. Consequently, the implementation of Ukrainian programs such as the PIM Reform Roadmap, PFM Reform Program, and National Revenue Strategy will be supported by this project, focusing on priority reforms that will build capacity for reconstruction and recovery.

STRONG is being prepared under the World Bank's Environment and Social Framework (ESF). Per Environmental and Social Standard ESS10 on Stakeholder Engagement and Information Disclosure, the implementing agencies should provide stakeholders with timely, relevant, understandable, and accessible information, and consult with them in a culturally appropriate manner, which is free of manipulation, interference, coercion, discrimination, or intimidation.

STRONG includes six components:

Component 1: Public Investment Management (PIM) for Reconstruction ($1.5 million). This component aims to provide advisory support and training for enhancing public investment management for reconstruction purposes and implementation of the PIM Reform Roadmap and includes following interventions: consultancy support in analyzing functional gaps in existing IT systems as a result it will be proposed IT integration for DREAM, Prozorro, and Treasury systems to ensure seamless integration and improved functionality; technical assistance to the Ministry of Economy to incorporate climate adaptation and mitigation criteria into planning and PIM, ensuring environmental sustainability in investment decisions; strengthening capacity for newly created PIM units within the Ministry of Economy, Ministry of Finance, and the Ministry for Community, Territorial and Infrastructure Development by providing consultants to work with the government staff on public investment project preparation, prioritization and monitoring, train civil service staff on project management best practices; technical assistance on setting up business processes; and establishment of mechanisms for knowledge sharing and capacity development across PIM units.

Component 2: Support to Planning Systems and Subnational Planning and Reconstruction Activities (US$4.7 million). This component aims to enhance the overall planning systems at national and subnational levels in Ukraine and support the development and implementation of recovery and reconstruction activities in conflict-affected communities.

Component 3: Local Government Fiscal Governance for Recovery ($0.6 million). This component aims to enhance fiscal governance in local governments, facilitating sustainable recovery. The interventions include: improvements the accuracy of population and service user estimates for transfer allocation throughout a) improvement of data collection methodologies for population estimates; b) enhancement of data analysis techniques for service user estimates; c) capacity building for local government staff on data management and analysis.; development of guidelines to incorporate performance information on gender and climate into local budgeting processes, specifically: (a) advisory support on development of performance indicators on climate and gender aligned with local priorities; (b) design of budget allocation mechanisms with performance targets; (c) training workshops for local government officials on performance budgeting for climate change action and gender equality.

Component 4: Integrity, Compliance, and IT Modernization in Revenue and Public Financial Management Administration (US$30.7 million). This component aims to strengthen integrity, transparency, and efficiency within revenue administration and the broader Public Financial Management (PFM) system, while building a modern, secure, and resilient IT infrastructure to support these objectives.

The initial focus of the component was to enhance compliance mechanisms, reduce tax evasion, and improve taxpayer engagement through modernization of tax administration information systems. Key activities include: (i) Developing technical and functional specifications for integrating the tax administration information system with government registries and databases; (ii) Designing functional requirements to enable seamless data exchange; (iii) Testing and implementing integrated systems; (iv) Providing advisory support on compliance risk management, including segment-based risk profiling and risk-based treatments.

The Additional Financing (US$30 million) from URTF expands this component to address broader IT transformation needs, cybersecurity, and advanced data analytics capabilities across PFM institutions. Specifically, it will support: (i) Establishment of an IT Transformation Unit and Competence Centers to coordinate and implement IT-related initiatives; (ii) Preparation for IT systems consolidation under the Ministry of Finance; (iii) Creation of a Security Operations Center (SOC) to enhance cybersecurity monitoring and response capacity; (iV) Development of data governance and responsible AI use frameworks and supporting protocols across all PFM institutions; (v) Establishment of a data warehouse to enable advanced analytics and data-driven decision-making; (vI) Conducting technical assessments of legacy systems at the State Tax Service (STS) and State Customs Service (SCS) to prepare for system migration, modernization, and business process reengineering.

These investments will mitigate cybersecurity and operational risks across the PFM domain, strengthen system reliability and business continuity, and lay the foundation for comprehensive digital modernization in future investment projects.

Component 5: Public Procurement Management for Recovery. This component supports technical assistance for: (a) review of procurement and budgeting systems; (b) development of an early contracting policy; (c) addressing bottlenecks in the implementation of projects financed by national institutions and international financial organizations; and (d) training of procurement specialists of the Ministry of Finance, Ministry of Economy, Ministry for Communities and Territories Development, and other responsible implementing entities.

Component 6: Project Management and Operational Support ($2.5 million). This component focuses on providing support for effective project management, oversight, and stakeholder engagement to ensure the successful implementation and monitoring of the program The component will support implementation of both this projects and SURGE Program for Results (PforR; P504773).

Description of Additional Financing

The AF supports investments identified in Ukraine's PFM IT strategy that will modernize and strengthen revenue administration and fiscal management. Implementation of the PFM IT strategy will enhance transparency through central oversight and control of data use; increase revenue collection, improve taxpayer compliance and service delivery; reduce the costs of future IT procurement, development, and maintenance by leveraging economies of scale across the PFM institutions; and strengthen data protection and increase resilience to cyberattacks.

The AF will strengthen citizen engagement by supporting transparent reporting and oversight mechanisms in the context of IT modernization, building on Ukraine's established open government platforms.

The Additional Financing will increase the allocation for Component 4 from US$0.5 million by US$30 million to US$30.5 million. With this change, the overall cost of the STRONG Project rises from US$10 million to US$40 million. There is no change to the PDO which remains: to enhance the Government's capacity to plan and finance recovery and reconstruction. The scope and funding of Components 1, 2, 3, 5 and 6 remain unchanged. The AF expands the subcomponent "STS System Integration for Revenue Administration" under Component 4 with four new sub-components:

- **IT Governance and Capacity (4 million).** This subcomponent supports: capacity building and resourcing of the Open Public Finance (OPF) digital transformation unit; creation of IT competence centers and satellite hubs in STS/SCS; implementation of shared services to PFM agencies in line with international practices, including COBIT2019, ITIL and ISO27001; use of maturity targets to benchmark and measure increment uplift and satisfaction with IT service delivery in line with Service Level Agreements; supporting the development of new systems required for EU accession; and technical assessments to determine migration readiness of legacy PFM systems and support deployment of new systems developed to meet EU accession requirements. An assessment will be undertaken in preparation for the migration of tax and customers systems to the private cloud environment, including the functional review of existing tax and customs technology solutions and business processes; Transition planning, development of programs for professional development, retraining and advanced training of specialists in IT for PFM, design and implementation of communication and change management strategies.
- **Cybersecurity, resilience and cloud foundations (14 million).** This subcomponent supports establishment of a Security Operations Center (SOC); development of cybersecurity governance and management practices and protocols in line with international standards; and introduction of controls to effectively prevent data misuse and manipulation, as well as the implementation of tools to ensure observability; Equipping SOC workspaces and adapting the premises to the requirements of the SOC; including inter alia reinforcement of floors, internal reconfiguration of spaces, installation of IT equipment upgrades to electrical and backup power supply systems, installation of ventilation and cooling systems suitable for continuous IT operations, improvements to physical security and access control, installation of armored windows, bathrooms, and the dismantling and removal of structures and fire safety enhancements; Expanding the capabilities of existing data centers of the Ministry of Finance of Ukraine in support of migration pilots. Selection of the location of additional data centers for the needs of a private cloud of the PFM system, which includes the design of power supply, telecommunication channels, access control systems, video surveillance systems, fire

extinguishing systems and climatic control systems, all complying with TIA-942, ISO IEC 27001 standards).

- **Data Warehouse, Governance, and Analytics (12 million).** This subcomponent supports: architectural design and expansion of data warehousing; increase in data storage capacity and licensing, advanced analytics and machine learning technologies; and Implementation of centralized compliance monitoring tools, metadata management and audit modules. Identification and implementation of initial use cases for advanced analytics, potentially including risk models for STS, MoF analytical workloads, tax expenditures forecasting, and customs valuation and fraud monitoring.

2. Objective/Description of SEP and Rationale for this Update and Redisclosure

The World Bank's ESS 10 recognizes the importance of open and transparent engagement with all project stakeholders, based on the recognition that effective stakeholder engagement can improve environmental and social (E&S) sustainability of project activities, enhance project acceptance, and implementation, and allow stakeholders to contribute to project design. The key objectives of stakeholder engagement include an assessment of the level of interest and support of the project by stakeholders to promote effective and inclusive engagement with all project-affected parties and to ensure that project information on E&S risks and impacts is disclosed in a timely and understandable way.

The WB's ESS10 also sets out that a Borrower has to engage with stakeholders as an integral part of a project's environmental and social assessment and project design and implementation. The nature, scope and frequency of the engagement should be proportional to the nature and scale of the project. Consultations with stakeholders have to be meaningful and be based on stakeholder identification and analysis, plans on how to engage stakeholders, disclosure of information, actual consultations, as well as responses to stakeholder grievances and reporting back to stakeholders. Meaningful stakeholder engagement throughout the project cycle is an essential aspect of good project management and provides opportunities for Borrowers to learn from the experience, knowledge, and concerns of the affected and interested stakeholders, and to manage their expectations by clarifying the extent of the Borrower's responsibilities and resources.

The overall objective of this SEP is to define a program for improved preventive preparedness, fast respond in crisis and enhance coordination and cooperation between national authorities and stakeholders' joint engagement, including fast public information disclosure and strengthening consultation.

This SEP is designed to anchor all stakeholder engagement in a systematic way for the Strengthening Government Capacity for Fiscal Reform Implementation project. It lays out legal and policy requirements in regard to stakeholder engagements. The SEP further outlines the ways in which the designated project team will communicate with affected stakeholders and the public.

This through establishment of a mechanism by which people can address concerns, provide feedback, or make complaints or awareness about project activities or any activities related to the Strengthening Government Capacity for Fiscal Reform Implementation project.

Anonymous complaints: may be submitted without personal details. Anonymous complaints will be investigated but the complaining party must initiate contact with the MoF to obtain a response to the complaint investigation. Confidentiality will be ensured in all instances, including when the person making the complaint is known.

SEP is a living document and could be udated and redisclosed during project implementation.

AF and expanding the impact of a project is the reason why it may be necessary to redisclose information. Such information rediclose may include but not limited to: (i) Inform the stakeholders of new activities under the AF and the resulting potential environmental and social risks and impacts; (ii) Use the feedback from the GRM and lessons learned from the implementation of the original project to improve the SEP and the project design.

3. Stakeholder identification and analysis

3.1 Methodology

In order to meet best practice approaches, the project will apply the following principles for stakeholder engagement:

- *Openness and life-cycle approach:* Public consultations for the project(s) will be arranged during the whole life cycle, carried out in an open manner, free of external manipulation, interference, coercion, or intimidation.
- *Informed participation and feedback:* Information will be provided to and widely distributed among all stakeholders in an appropriate format; opportunities are provided for communicating stakeholder feedback, and for analyzing and addressing comments and concerns.
- *Inclusiveness and sensitivity:* Stakeholder identification is undertaken to support better communications and build effective relationships. The participation process for the projects is inclusive. All stakeholders at all times are encouraged to be involved in the consultation process. Equal access to information is provided to all stakeholders. Sensitivity to stakeholders' needs is the key principle underlying the selection of engagement methods. Special attention is given to vulnerable groups that may be at risk of being left out of project benefits, particularly women, the elderly, persons with disabilities, displaced persons, and migrant workers and communities, and the cultural sensitivities of diverse ethnic groups.
- *Flexibility:* If social distancing, cultural context (for example, particular gender dynamics), or governance factors (for example, high risk of retaliation) inhibits traditional forms of face-to-face engagement, the methodology should adapt to other forms of engagement, including various forms of internet- or phone-based communication. Within the current context of the war in Ukraine, stakeholder engagement is constrained by martial law.

Stakeholder group	Interests	Influence	
		Interest	**Impact**
Project-affected parties			
Local communities	• Improved services; • Enhanced engagement processes; • Transparent communication channels.	Medium	Medium
Businesses	• Improved quality and accessibility of government services, such as territorial development planning, fiscal risk assessment, and green investment initiatives	Medium	Medium
Other interested parties			
Government of Ukraine, Ministry of Finance of Ukraine	• Speed of delivery – demand for results quickly • Providing meaningful support during Project implementation	High	High
National Government Agencies and Ministries: Ministry of Finance, Ministry of Economy, Ministry for Community, Territorial and Infrastructure Development State Agency for Restoration and Infrastructure Development of Ukraine	• Enhanced investment management, monitoring and evaluation at the national level; • Increased capacity for PIM Reform Roadmap, PFM Reform Program, and National Revenue Strategy preparation and implementation; • Improved and integrated IT systems for advanced investment management; • Technical assistance for programs implementation	High	High
Local Government Authorities	• Enhanced investment management, monitoring and evaluation at the local level; • Enhanced the planning for development and implementation of recovery and reconstruction activities in conflict-affected communities; • Enhanced fiscal local governance; • Effective budgeting; • Increased capacity	High	High
State Tax Service of Ukraine	• Enhanced system integration and data sharing; • Improved compliance risk management strategies	High	Medium
National and local media and NGOs	• Minimizing risk of Project benefits lost to corruption • Transparency, accountability, and robust public information flow about Project activities • Representing the interests of vulnerable groups.	Medium	High
Engaged to the Project implementation experts and consultants	• Providing support and technical assistance to Project implementation	High	Medium
Independent Verification Agents	• Transparent verification of project outcomes •	Medium	Medium
Donors	• Providing financing, supervision and monitoring of implementation	High	High
Contractors	• Timely implementation of construction and rehabilitation works; clear procurement and payment	Medium	Medium

Stakeholder group	Interests	Influence	
		Interest	Impact
	procedures; compliance with technical, environmental, and social standards; stable relation contracts.		

3.2. Affected parties and other interested parties [1]

Affected parties include local communities, community members, and other parties that may be subject to direct impacts from the Project. The projects' stakeholders also include parties other than the directly affected communities. include NGOs or civil society groups at the local and national levels, business owners and providers of services within the project area, other government officials].

Additional funding makes it possible to enhance the effectiveness of the project but does not change the structure of stakeholders. However, it is important to note here the parties who will be responsible for maintaining the results of this project component in the future. Additional funding will have the greatest impact on them. Such parties are: State Tax Service of Ukraine, State Customs Service of Ukraine.

Specifically, the following individuals and groups fall within these two categories:

3.3. Disadvantaged/vulnerable individuals or groups[2]

Disadvantaged and vulnerable individuals and groups often lack the ability to voice their concerns or fully understand the impacts of a project, which can lead to their exclusion from stakeholder engagement processes. The STRONG project aims to support comprehensive reforms with nationwide impacts, ultimately benefiting all Ukrainian citizens by improving the quality and accessibility of government services. These services include territorial development planning, fiscal risk assessment, and green investment initiatives. Among the beneficiaries are vulnerable and disadvantaged groups who may require specialized engagement and communication approaches to ensure their inclusion and address their specific needs.

In the context of Ukraine, the following vulnerable groups can be identified:

a) Internally displaced persons (IDPs) as a result of the ongoing war;

b) People with disabilities who may face significant barriers in accessing services;

c) Marginalized ethnic communities, such as the Roma, who often experience social exclusion;

d) Rural populations that are disadvantaged in terms of physical and digital connectivity, limiting their access to essential services and opportunities;

e) Elderly individuals who may face mobility and accessibility challenges;

f) Women and children, particularly in areas affected by conflict, who may be at increased risk of exploitation and violence;

g) Low-income families who may lack the resources to access government services.

Although the project does not specifically target these groups, their needs should be integral to the capacity-building activities and systems supported by the project. Ensuring that these groups are considered will help create more inclusive and effective systems .

Vulnerable groups within the communities affected by the project may be further identified, confirmed, and consulted through dedicated and culturally sensitive means as appropriate. This will ensure their voices are heard and their concerns are addressed.

4. Stakeholder Engagement Program

4.1. Summary of stakeholder engagement done during project preparation

The SEP for the original project was consulted prior to its appraisal in (August 2024). The SEP and other project-related information was placed in in the public domain prior to appraisal with announcement of a public consultation period and opportunity to register comments and suggestions during the disclosure period. Since key interested and affected stakeholders were living and working under circumstances of extreme volitivity associated with the evolving conflict and continued spread of COVID-19 in Ukraine and around the world face-to-face consultations were not advisable. However, the technical stakeholder engagement meeting with all relevant ministries and NGO's took place to exchange on the project implementation challenges and emergency procedures in place in each participating agency and government institution regarding public disclosure and GRM awareness.

Main discussion focused round project component that involves fiscal management at the local level and improvement of the local transfer system. One of the NGO expressed concern on trends toward centralization of the decision-making power and flow of funds at the local level while decentralization reform is under way and there is different level of financial capacity/awareness among communities. The recommendation was to examine how funds are distributed between central and local budgets and provide more details on the mechanisms that will be used for local transfers and outline if there is support planned for the development of legislative initiatives regarding decentralization under STRONG or complimentary SURGE projects documentation.

The environmental and social reports and plans will be disclosed through MoF website. Feedback received during consultations will be summarized and information about how comments were taken into account will be incorporated into the SEP. A summary of the main recommendations received and integrated into the Stakeholder Engagement Plan will be provided.

The AF activities are consistent with the National Revenue Strategy (https://mof.gov.ua/storage/files/National%20revenue%20strategy%20.pdf) and Public Finance Management IT Strategy documents (https://mof.gov.ua/en/strategija-reformuvannja-sistemi-upravlinnja-derzhavnimi-finansami-sudf) that are already in the public domain and included consultation processes in their development. Regular progress updates on the implementation of the National Revenue Strategy are also publicly disclosed.

Additional Stakeholder Consultations Related to the Additional Financing (December 30, 2025)

Stakeholder consultations related to the proposed Additional Financing under **Component 4** of the STRONG Project were conducted on **December 30, 2025**, in an **online format**, in accordance with the requirements of ESS10 and taking into account the security constraints associated with the ongoing martial law in Ukraine.

The consultations were moderated by **Mr. Oleksandr Hrubiian**, **Deputy Minister of Finance of Ukraine for Digital Development, Digital Transformations, and Digitalization**, who also served as one of the presenters. In his opening remarks, Mr. Hrubiian recalled the overall objectives and scope of the STRONG Project and explained the context, rationale, and component-specific focus of the proposed Additional Financing, including its link to ongoing public financial management and digital transformation reforms.

Stakeholder Participation and Meeting Overview

Invited Stakeholder Organizations

The following non-governmental organizations were invited as **key stakeholders** to participate in the consultation:

- NGO *Center for Fiscal Policy Research*
- NGO *Partnership*
- NGO *Institute for Analytics and Advocacy*
- NGO *Technologies of Progress*

Other Invited Institutions

The following public institutions were also specifically invited to participate in the consultation:

- *Ministry of Digital Transformation of Ukraine*
- *State Tax Service of Ukraine*
- *State Customs Service of Ukraine*
- *State Treasury Service of Ukraine*
- *State Institution "Open Public Finance", which also participated* ***as a presenter*** *during the meeting*

Participation

In total, **39 participants** took part in the online consultation, including organizers, invited stakeholders, and guest participants. This is also visible in one of the screenshots provided in the annexes to this document.

Agenda and Presentations

In accordance with the agenda, the organizing side delivered presentations in the following sequence:

- **Mr. Oleksandr Stoiev**, Director of the Department for Digital Development, Digital Transformations, and Digitalization, presented the **core principles and strategic directions of the public financial management IT strategy** underpinning the proposed Additional Financing.
- **Ms. Olha Pliushchyk**, acting director of the State Institution *Open Public Finance*, provided an overview of the **"IT Governance and Capacity" subcomponent**, with a focus on institutional strengthening, governance arrangements, and capacity development.
- **Mr. Yevhen Voroniuk**, representative of the State Institution *Open Public Finance*, presented the **"Security Operations Center" subcomponent**, outlining planned measures to strengthen cybersecurity monitoring, incident response, and system resilience.
- **Mr. Oleksandr Moskalenko**, Director of the Department of Customs Policy, presented the **"Data Warehouse" subcomponent**, highlighting its role in consolidating data for analytical and operational purposes.
- **Mr. Yurii Koniushenko**, Director of the Department for Coordination and Monitoring Support, presented the **public financial management decision support system**, focusing on its role in enhancing evidence-based decision-making.

Discussion and Q&A Session

Following the presentations, invited stakeholders and participants raised questions and provided comments, to which the presenters and representatives of the Ministry of Finance responded. A detailed summary of interventions and responses is provided below.

1.1) Question by Maksym Nefiodov – NGO *Technologies of Progress*

Key points raised

- IT centralization or decentralization cannot be a goal in itself; it is only a tool for addressing concrete problems.
- It is necessary to clearly identify **which specific problems of fragmented ICT systems** are intended to be solved.
- The main constraints remain **lack of funding and institutional capacity**.
- A data warehouse should be built around the **availability and quality of raw data**, not around dashboards or visualization.

Final question

Which datasets are considered priority for accumulation under the STRONG project, and how is their prioritization determined?

1.2) Response by Oleksandr Hrubiian — Deputy Minister of Finance of Ukraine

Key messages

- IT has become a core business process for financial authorities.
- Within AF STRONG, **only three components** are currently under consideration:
    1. Enhancement of IT capacity and IT processes
    2. Cybersecurity (Security Operations Center – SOC)
    3. Data warehouse as a tool for managerial decision-making
- IT consolidation **does not imply merging the tax and customs authorities**.
- Broader discussions on IT consolidation are conducted cautiously together with the IMF and the World Bank.

2.1) Question by Robert Zeldi – NGO *Technologies of Progress*

Key points

- The establishment of the **EU Customs Data Hub** starting in 2028 must be taken into account.
- **Resilience of IT systems**, not only cybersecurity, is critically important.
- A data warehouse should start with identifying **necessary raw datasets**.
- **Data openness** for analytical centers is a significant benefit for the state and a tool to counter unsubstantiated public narratives.

2.2) Clarifications by Oleksandr Moskalenko — Director, Customs Policy Department, Ministry of Finance of Ukraine

Key messages

- The EU Customs Data Hub will be implemented in phases; national data environments will remain necessary.
- Documents accompanying customs declarations (contracts, invoices) have national value and will not be fully covered by the EU hub.
- Centralized infrastructure is more cost-efficient and secure for the state.

- Continuous (24/7) operation of customs IT systems is critical for the functioning of related systems.

2.3) Additional Clarifications by Oleksandr Hrubiian

Oleksandr Hrubiian, Deputy Minister of Finance of Ukraine, provided additional clarifications following the comments raised during the discussion.

He noted that the data warehouse should be considered as a cross-cutting managerial instrument for the Ministry of Finance, rather than a solution limited to customs data only. He emphasized that the introduction of standardized data ingestion procedures and unified governance rules is expected to contribute to improved data quality and consistency.

Oleksandr Hrubiian further noted that centralized data management would allow for the identification of data anomalies and inconsistencies and reduce reliance on fragmented and ad hoc data exchange practices currently used by different institutions.

3.1) Question by Viktor Maziarczuk — NGO *Center for Fiscal Policy Research*

Key points

- Limited publication of customs statistics since 2024 complicates analytical work.
- Data quality and completeness are systemic issues.
- It is advisable to involve national cybersecurity authorities in relevant components.

3.2) Response by Oleksandr Hrubiian — Deputy Minister of Finance of Ukraine

Regarding cybersecurity, he stated that the Security Operations Center (SOC) is being designed in full coordination with the national cybersecurity system and in close cooperation with the State Service of Special Communications and Information Protection of Ukraine, as well as other relevant public authorities. He stressed that the SOC will not operate as a standalone solution, but as part of an integrated national cybersecurity framework.

With regard to data quality, Oleksandr Hrubiian noted that the data warehouse is expected to support improvements in data completeness and reliability through regularized data loading procedures and technical controls, which should facilitate the identification of data inconsistencies and contribute to more consistent data management practices across institutions.

4.1) Question by Serhii Patoka — NGO *Institute for Analytics and Advocacy*

What specific activities are envisaged under the component related to the establishment of competence centers and digital transformation units?

4.2) Response by Oleksandr Hrubiian and **Olha Pliushchyk** explained that:

- Competence centers will be established by functional areas (customs, tax, cybersecurity).
- The main focus will be on **people, competencies, formulation of business requirements, and acceptance of IT systems**.
- The State Institution *Public Finance of Ukraine* acts as the technical administrator.
- Certification audits of IT processes and the use of AI tools are envisaged.

5.1) Question by Sviatoslav Herchakivskyi — NGO *Partnership*

Could IT consolidation lead to the creation of a single fiscal authority?

5.2) Response by Oleksandr Hrubiian, clarified that:

- IT consolidation **does not imply merging state functions**.
- The tax and customs authorities remain separate institutions.
- The focus is exclusively on **the quality of IT services and IT governance as a service function**.
- Examples from Italy and Poland were cited, where:
  - software development is outsourced;
  - key value is concentrated in **competence centers** that formulate requirements and accept IT systems.

6) Agreed Next Steps

- Participants are invited to submit additional questions in writing to the Ministry of Finance of Ukraine.
- A separate **offline meeting in January 2026** is planned to discuss issues beyond the scope of AF STRONG.
- Further work will focus on:
  - defining priority datasets;
  - establishing data collection procedures;
  - improving data quality.

Overall, the consultations facilitated an open and substantive dialogue on the objectives, scope, and implementation considerations of the proposed Additional Financing.

4.2. Summary of project stakeholder needs and methods, tools, and techniques for stakeholder engagement

Different engagement methods are proposed and cover different stakeholder needs for the different activities, as stated described in the table below.

4.3. Proposed Strategy for Consultation and Stakeholder Engagement

Method / Tool	Description/Use	Contents	Dissemination Method	Target Groups
Information Provision				
Publications on official web sites and other official channels in social media	Used to convey information on the Project and regular updates on its progress	Disclosure of official project information and ESCP, SEP, GM submission channels, etc.	Publication of information	All project stakeholders
Distribution of information via official email addresses	Informing and involvement to the project preparation and implementation	Information about the Project preparation and implementation,	Email	National Government Agencies and Ministries, Donors, Local Government Agencies

		reporting, monitoring.		
Consultation and Participation				
Public dissemination of information through social and mass media and provision of contact information and request for feedback response	Project representatives, the affected public, authorities, regulatory bodies and other stakeholders for detailed discussion on a specific activity or facility that is planned by the Project.	Summary information on the activity and/or facility in question, including a presentation and an interactive Questions & Answers session with the audience.	Announcement of public consultation period, targeted Invitations; Public disclosure of Project materials in advance of consultation period. Free access to register comments and suggestions during disclosure period	All stakeholders

Proposed Strategy for Information Disclosure

Possible restrictions on disclosing project-related information. During martial law in Ukraine, disclosure of information is subject to restrictions established by NEURC Resolution No. 349 (26 March 2022) "On protection of information that can be classified as information with limited access in the period of martial law, including information on critical infrastructure facilities." The Resolution prohibits disclosure of information that may pose a potential threat to national security, particularly regarding critical infrastructure facilities—their technical condition, degree of damage, equipment location, and similar details. Accordingly, all project-related documents, including Environmental and Social (ES) instruments such as ESMP, WMP, LMP, and EPRP, must be screened for potentially sensitive information under Ukrainian legislation before public disclosure.

The information will be disclosed in both, Ukrainian and English languages.

Stakeholder group	Project information shared `	Means of communication disclosure
National Government Agencies and Ministries: Ministry of Finance, Ministry of Economy, Ministry for Community, Territorial and Infrastructure Development State Agency for Restoration and Infrastructure Development of Ukraine Local Government Authorities State Tax Service of Ukraine State Customs Service of Ukraine Engaged to Project implementation experts and consultants Donors	• Summary project objectives and general information. Regular updates on project implementation • Environmental and social commitment plan • Stakeholder engagement plan and other ESF related documents • Grievance mechanism	Official emails; Disclosure on official websites, social networks and national media; Government and Public notices. Electronic publications and press releases on the official web sites
National media and NGOs Citizens of Ukraine		▪ Public notices, publications and press releases on the official websites. Public information

Businesses	• Summary project objectives and general information • Stakeholder engagement plan and other ESF related documents • Grievance mechanism	requesting according to the Law of Ukraine "On access to public information"
Local media and NGOs Local communities Businesses		▪ Public notices in local media and offices, communication with local population and other local stakeholders
Vulnerable and disadvantaged groups		▪ Information for vulnerable groups will be published using multiple formats such as braille, large print, audio recordings, and translations; ▪ Distribution of the information through NGOs; ▪ Publish information in locations accessible for vulnerable and disadvantaged groups like community centers and health clinics

4.4. Reporting back to stakeholders

Stakeholders will be kept informed as the project develops, including reporting on project environmental and social performance and implementation of the stakeholder engagement plan and Grievance Mechanism, and on the project's overall implementation progress.

In connection with the implementation of measures related to additional funding, certain categories of stakeholders, such as businesses, may be concerned about the mechanisms for protecting their personal data. In times of war, the issue of personal data protection is particularly sensitive. If an aggressor country gains access to sensitive data, it can use it to cause damage to enterprises. Such damage can be financial and in the form of human casualties. That is why the issue of data protection will be one of the critical indicators of software quality. Informing stakeholders about the method of protecting their data will be partially public. Information should be disclosed at a level sufficient to demonstrate the reliability of systems and procedures, but not so much that the secret part becomes public.

5. Resources and Responsibilities for implementing stakeholder engagement activities

5.1. Resources

Using existing agencies and mechanisms with a proven track record is an effective approach for implementing relief and recovery operations. Given the urgency for expedient and effective implementation, STRONG will capitalize on existing institutions, platforms, and mechanisms (such as GRM, stakeholder engagement channels, etc.) that are trusted, acceptable to the Bank and have the capacity to facilitate the implementation of project-finance activities. The MOF, as the implementing agency for STRONG, is highly experienced with solid institutional capacity in place, developed during the preparation and implementation of Ukraine Emergency Public Services Support Project (PEACE) Project financed by WB.

The overall responsibility for the project implementation, including the E&S-related aspects, lies with the Project Implementing Unit (PIU) within MOF.

The Project will maintain a dedicated, itemized budget for implementing the SEP including staffing; communications and outreach activities; consultation events; and training. It should be noted that technical assistance activities procured under the project should include the costs of stakeholder engagement and information disclosure activities consistent with the SEP, in view of activity specific stakeholder consultations and information dissemination. The source of funding is the Project budget.

5.2. Management functions and responsibilities

The main entity responsible for carrying out stakeholder engagement activities are the members of the Project Implementing Unit (PIU) within MOF.

The stakeholder engagement activities under the project will be documented through semi-annual reporting on project implementation.

6. Grievance Mechanism

The main objective of a GM is to assist to resolve complaints and grievances in a timely, effective, and efficient manner that satisfies all parties involved. The project's GM, which is not limited to safeguards, allows for two-way communication between citizens and the government and establish multiple channels to receive not only grievances but also feedback from citizens. The SEP may be periodically updated during project implementation to ensure that information is consistent, that methods of engagement remain appropriate and effective, and that any major changes to project activities and schedule are reflected.

6.1. Description of GM

Objective:	To strengthen transparency and accountability to beneficiaries and provide channels for project stakeholders to provide feedback and/or express grievances related to project supported activities.
Aims:	Identification and resolution of issues affecting the project; reduce the risk of the project inadvertently affecting citizens/beneficiaries; obtain feedback and learning to help improve project impact
Activities:	Receive, record, evaluate and address complaints and concerns from project affected parties and citizens at project level and escalate for further response as needed.
Scope:	GM will be available for project stakeholders (especially project beneficiaries and those directly or indirectly affected, positively or negatively, by the project) and other interested parties to submit questions, comments, suggestions and/or complaints, or provide any form of feedback on all project-funded activities.
Management:	The GM is managed by the MoF
Legal basis:	Citizens' appeals, complaints and recommendations procedure is specified in the Law On Citizens' Appeals and amendments to the latter through the 2015 amendment on Electronic Petitions. According to the mentioned law and Constitutional Article 40, the Project proposes the following channels through which ball interested parties can make complaints regarding project-funded activities

Grievance Procedure	
Dissemination of GRM	Information included in SEP and available at the MoF website, disseminated in communications with stakeholders.
Channels for submitting complaints	By Email: Project's email addresses**:** zvernennya@minfin.gov.ua Through the following web page: https://mof.gov.ua/uk/zvernennja-gromadjan In writing to MoF: 11 Mezhigirska str., Kyiv, 04071 In person: at the above addresses or at the addresses of delegated authority by the latter. Anonymous complaints: may be submitted without personal details. Anonymous complaints will be investigated but the complaining party must initiate contact with the MoF to obtain a response to the complaint investigation. Confidentiality will be ensured in all instances, including when the person making the complaint is known.
Receipt	Submit to the Department of Document Flow and Control over Document Execution which is a special dedicated GM focal point at the MoF. Entered immediately into tracking system for sorting and redirecting to appropriate department/staff responsible for investigating and addressing the complaint The Project Coordinator is responsible for determining who to direct the complaint to, whether a complain requires an investigation (or not), and the timeframe to respond to it.

	the Project Coordinator should ensure that there is no conflict of interest, i.e. all persons involved in the investigation process should not have any material, personal, or professional interest in the outcome and no personal or professional connection with complainants or witnesses.
Recording	Once the investigation process has been established, the person responsible for managing the GM records and enters this data into the GM log. The number and type of suggestions and questions should also be recorded and reported so that they can be analyzed to improve project communications.
Investigation	Appeals not requiring additional evaluation – response immediately and no later than 15 days after receipt. Appeals requiring additional evaluation are considered and resolved no later than 30 days after receipt (Article 20 of *the Law of Ukraine on Citizens' Appeals)*
Evaluation	The person responsible for investigating the complaint will gather facts to generate a clear understanding of the circumstances surrounding the grievance. The investigation/follow-up can include site visits, review of documents and a meeting with those who could resolve the issue. Results of the investigation and the proposed response to the complainant will be presented for consideration to the Project Coordinator, who will decide on the course of action. The investigation deadline may be extended by 30 working days by the Project Coordinator, and the complainant informed about this fact, if: a) additional consultations are needed to respond to the complaint; b) the complaint refers to a complex volume of information, and it is necessary to study additional materials for the response.
Handling of SEA/SH complaints	Ensure (i) referral of survivors to support services (health, legal, psychosocial, security and other assistance), based on the consent, needs and wishes of survivors; (ii) linkage to the domestic legal system (based on the consent of survivors unless the reporting to the law enforcement agencies is mandatory in Ukraine). Unlike other types of issues, SEA/SH Grievance Mechanisms do not conduct investigation, make any announcements, or judge the veracity of allegations; and (iii) determination of the likelihood that SEA/SH allegations relate to the Project. If a SEA/SH incident is confirmed, an employer is expected to take a corrective action against the perpetrator. Conclusion on a SEA/SH case is used to assess the overall effectiveness of SEA/SH preventive measures undertaken by the MoF.
Escalation	Appeals that cannot be resolved within one month shall be referred to the head or deputy of the organization to define necessary time for its consideration, and report about it to the person who filed the appeal (entire term for resolving issues raised in the appeal may not exceed forty-five days).
Response to complainant	The complainant will be informed about the results of verification via letter or email, as received. The response shall be based on the materials of the investigation and, if appropriate, shall contain references to the national legislation.
Monitoring and reporting	Project coordinator will provide a semi-annual summary of GM results, including any suggestions and questions, to the project team and management, and will review the status of complaints to track those that remain unresolved and suggest any needed remedial action.
Progress reports submitted to the World Bank	In the semi-annual project implementation reports submitted to the Bank, MoF will provide information on the following: • Status of establishment of the GM (procedures, staffing, awareness building, etc.); • Quantitative data on the number of complaints received, the number that were relevant, and the number resolved; • Qualitative data on the type of complaints and answers provided, issues that are unresolved; • Time taken to resolve complaints; • Number of grievances resolved at the lowest level, raised to higher levels; • Any particular issues faced with the procedures/staffing or use; • Factors that may be affecting the use of the GM/beneficiary feedback system; • Any corrective measures adopted.

Referral to World Bank GRS	Communities and individuals who believe that they are adversely affected by a WB supported project may submit complaints to the above project-level GM or the WB's Grievance Redress Service (GRS). The GRS ensures that complaints received are promptly reviewed in order to address project-related concerns. Project affected communities and individuals may submit their complaint to the WB's independent Inspection Panel which determines whether harm occurred, or could occur, as a result of WB non-compliance with its policies and procedures. Complaints may be submitted at any time after concerns have been brought directly to the World Bank's attention, and Bank Management has been given an opportunity to respond. For information on how to submit complaints to the World Bank's corporate Grievance Redress Service (GRS), please visit: http://www.worldbank.org/en/projects-operations/products-and-services/grievance-redress-service.

The project will establish and operate a responsive Grievance Mechanism to allow Project Workers under ESS2 to inform management of labor issues and raise workplace concerns and labor-related matters without retaliation. This mechanism will use the same uptake channels of the project's overall GM but follow separate avenues for the resolution of labor-related complaints and shall be further detailed in the Project Operations Manual.

The World Bank and the Borrower do not tolerate reprisals and retaliation against project stakeholders who share their views about Bank-financed projects.

7. Monitoring and Reporting

7.1. Summary of how SEP implementation will be monitored and reported

MOF will maintain a database and activity file detailing all public consultation, disclosure information and grievances collected throughout the Project, which will be available for public review on request.

MOF will also closely monitor the effective implementation of all safeguards' instruments.

MOF will prepare and will submit to WB and other interested parties the semiannually Project's progress reports that will include the information on stakeholder engagement activities, which will include:

- Activities conducted;
- Public outreach activities (meetings with stakeholders and newsletters);
- Entries to the grievance register;
- New stakeholder groups (where relevant).

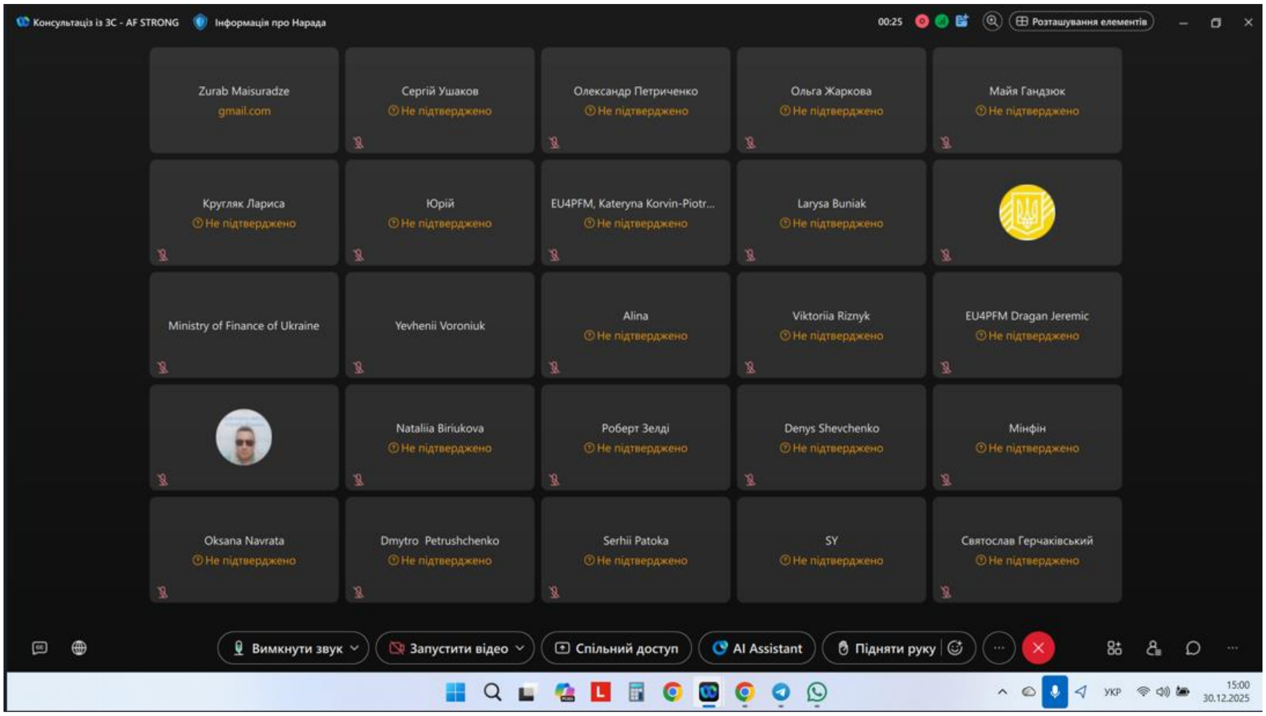
7.2. Reporting back to stakeholder groups

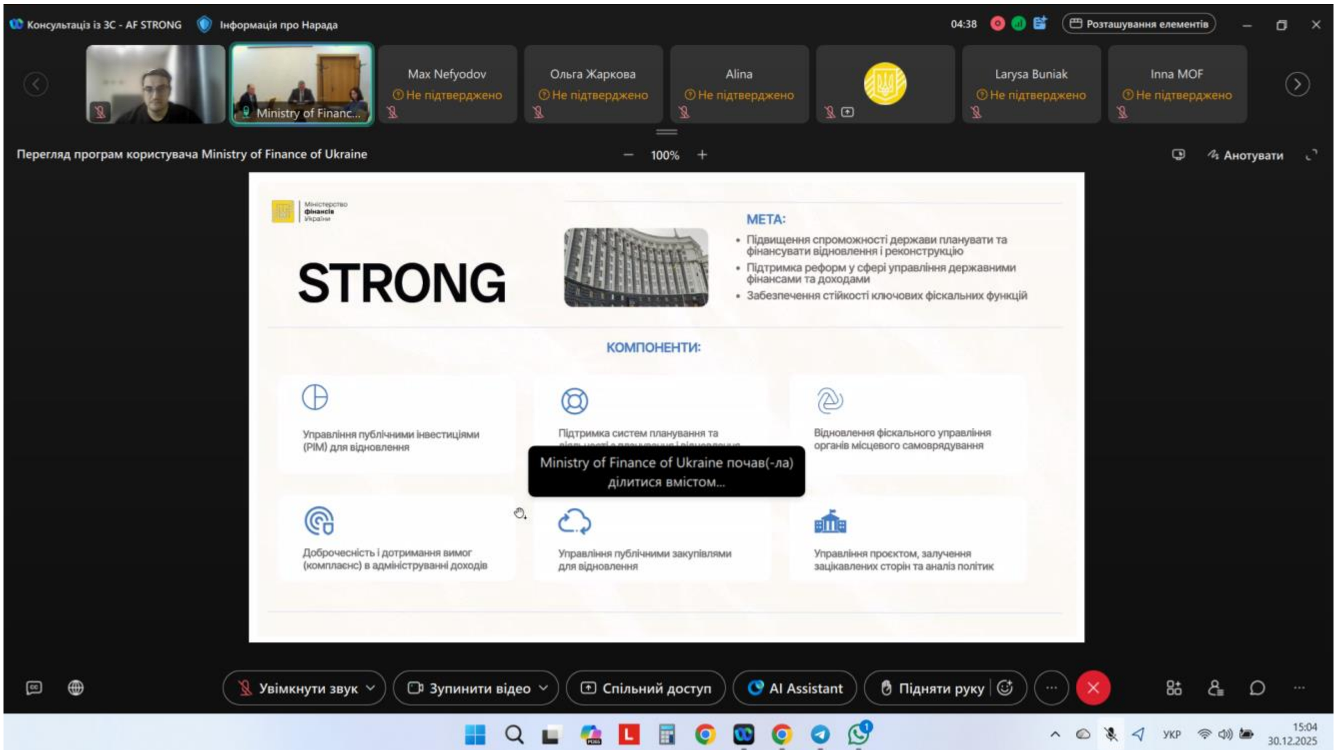
The SEP will be periodically revised and updated as necessary in the course of project implementation. semiannually summaries and internal reports on public grievances, enquiries, and related incidents, together with the status of implementation of associated corrective/preventive actions, will be collated by responsible staff and referred to the senior management of the project. The semiannual summaries will provide a mechanism for assessing both the number and nature of complaints and requests for information, along with the Project's ability to address those in a timely and effective manner. Information on public engagement activities undertaken by the MOF during the year may be conveyed to the stakeholders through the publication of Reports and publications on the MOF official website.

Annex 1 - glossary terms

Affected Parties	persons, groups and other entities within the Project Area of Influence (AoI) that are directly influenced (actually or potentially) by the project and/or have been identified as most susceptible to change associated with the project, and who need to be closely engaged in identifying impacts and their significance, as well as in decision-making on mitigation and management measures;
Other Interested Parties	individuals/groups/entities that may not experience direct impacts from the Project but who consider or perceive their interests as being affected by the project and/or who could affect the project and the process of its implementation in some way;
Vulnerable Groups	persons who may be disproportionately impacted or further disadvantaged by the project(s) as compared with any other groups due to their vulnerable status and that may require special engagement efforts to ensure their equal representation in the consultation and decision-making process associated with the project(s).
Consultation	The process of providing stakeholders with opportunities to express their views on project opportunities, risks, impacts and mitigation measures by gathering information or advice from stakeholders and taking these views into account when making project decisions and/or setting targets and defining strategies.
Disclosure	The provision of information as a basis for consultation with project stakeholders. Involves prior disclosure and dissemination of relevant, transparent, objective, meaningful and easily accessible information in a timeframe that enables meaningful consultations with stakeholders in a culturally appropriate format, in relevant local language(s) and is understandable to stakeholders;
Engagement	A continuous two-way process in which an implementing agency, company or organization builds and maintains constructive and sustainable relationships with stakeholders impacted over the life of a project. This is part of a broader stakeholder engagement strategy, which also encompasses governments, civil society, employees, suppliers, and others with an interest in the Project.
Principles for stakeholder engagement:	Openness and life-cycle approach: public consultations for the project(s) will be arranged during the whole lifecycle, carried out in an open manner, free of external manipulation, interference, coercion or intimidation; Informed participation and feedback: information will be provided to and widely distributed among all stakeholders in an appropriate format; opportunities are provided for communicating stakeholders' feedback, for analyzing and addressing comments and concerns; Inclusiveness and sensitivity: stakeholder identification is undertaken to support better communications and build effective relationships. The participation process for the projects(s) is inclusive. All stakeholders at all times encouraged to be involved in the consultation process. Equal access to information is provided to all stakeholders; Sensitivity to stakeholders' needs is the key principle underlying the selection of engagement methods. Special attention is given to vulnerable groups, in particular women, youth, elderly including diverse ethnic groups.
Public Financial Management (PFM) system	A system of rules, procedures, powers, and a network of specialists that will be developed while building a modern, secure, and resilient IT infrastructure to support these objectives
Security Operations Center	A centralized organizational and technical capability established to continuously monitor, detect, analyze, and respond to cybersecurity threats and incidents across public financial management information systems. Within the STRONG Project, the Security Operations Center supports enhanced cybersecurity governance, incident response, and operational resilience in line with international standards and best practices.
Open Public Finance (OPF) digital transformation unit	An institutional unit responsible for coordinating, implementing, and overseeing digital transformation initiatives in the public financial management domain. The OPF digital transformation unit supports IT governance, capacity building, development of shared services, and implementation of modern digital solutions across public financial management institutions, in line with the national PFM IT strategy
PFM agencies	Public sector institutions responsible for the management, administration, and oversight of public finances, including revenue administration, budget execution, treasury operations, and related fiscal functions. In the context of the STRONG Project, PFM agencies include, inter alia, the Ministry of Finance of Ukraine, the State Tax Service of Ukraine, the State Customs Service of Ukraine, and the State Treasury Service of Ukraine.

Annex 2 - screenshots from the online event - Stakeholder Consultations (30.12.2025)

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Інформація про Нарада
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Alina
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МЕТА:
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Забезпечення стійкості ключових фіскальних функцій
КОМПОНЕНТИ:
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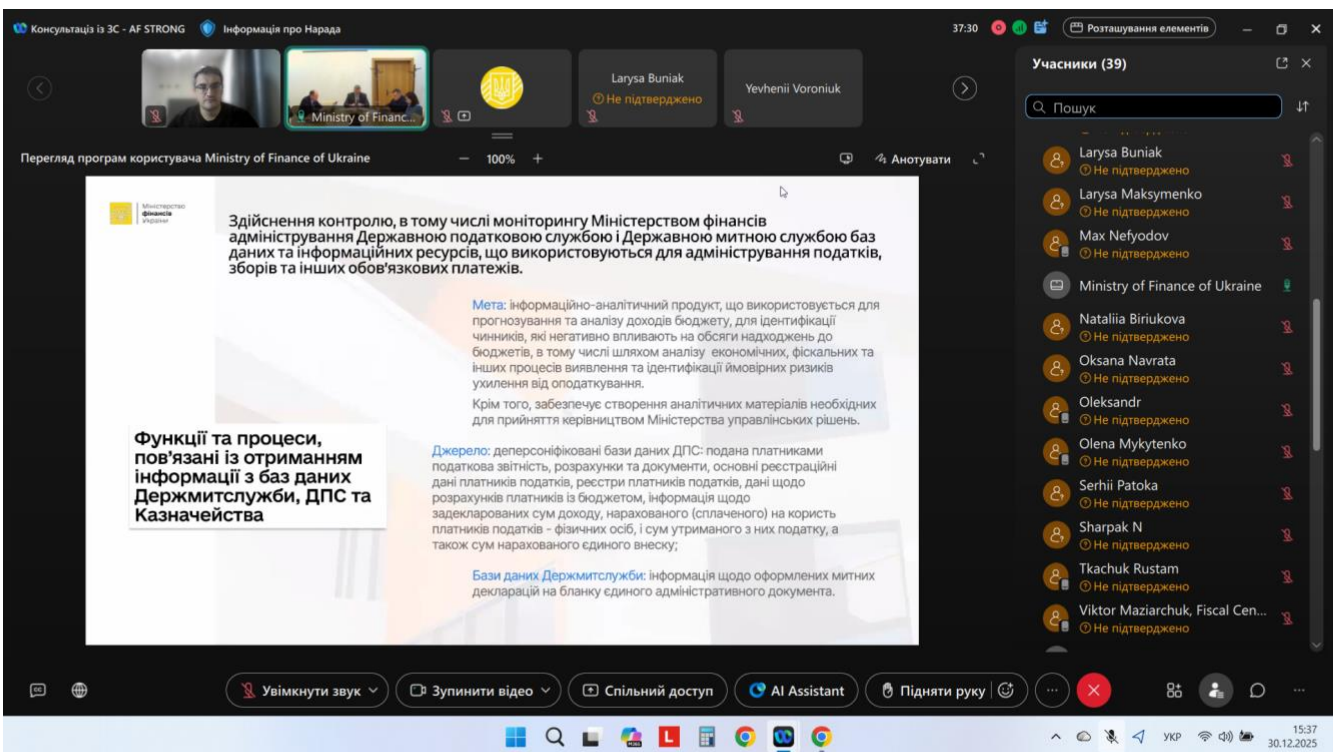
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Анотувати
Здійснення контролю, в тому числі моніторингу Міністерством фінансів адміністрування Державною податковою службою і Державною митною службою баз даних та інформаційних ресурсів, що використовуються для адміністрування податків, зборів та інших обов'язкових платежів.
Мета: інформаційно-аналітичний продукт, що використовується для прогнозування та аналізу доходів бюджету, для ідентифікації чинників, які негативно впливають на обсяги надходжень до бюджетів, в тому числі шляхом аналізу економічних, фіскальних та інших процесів виявлення та ідентифікації ймовірних ризиків ухилення від оподаткування.
Крім того, забезпечує створення аналітичних матеріалів необхідних для прийняття керівництвом Міністерства управлінських рішень.
Функції та процеси, пов'язані із отриманням інформації з баз даних Держмитслужби, ДПС та Казначейства
Джерело: деперсоніфіковані бази даних ДПС: подана платниками податкова звітність, розрахунки та документи, основні реєстраційні дані платників податків, реєстри платників податків, дані щодо розрахунків платників із бюджетом, інформація щодо задекларованих сум доходу, нарахованого (сплаченого) на користь платників податків - фізичних осіб, і сум утриманого з них податку, а також сум нарахованого єдиного внеску;
Бази даних Держмитслужби: інформація щодо оформлених митних декларацій на бланку єдиного адміністративного документа.
Учасники (39)
Пошук
Larysa Buniak
Larysa Maksymenko
Max Nefyodov
Ministry of Finance of Ukraine
Nataliia Biriukova
Oksana Navrata
Oleksandr
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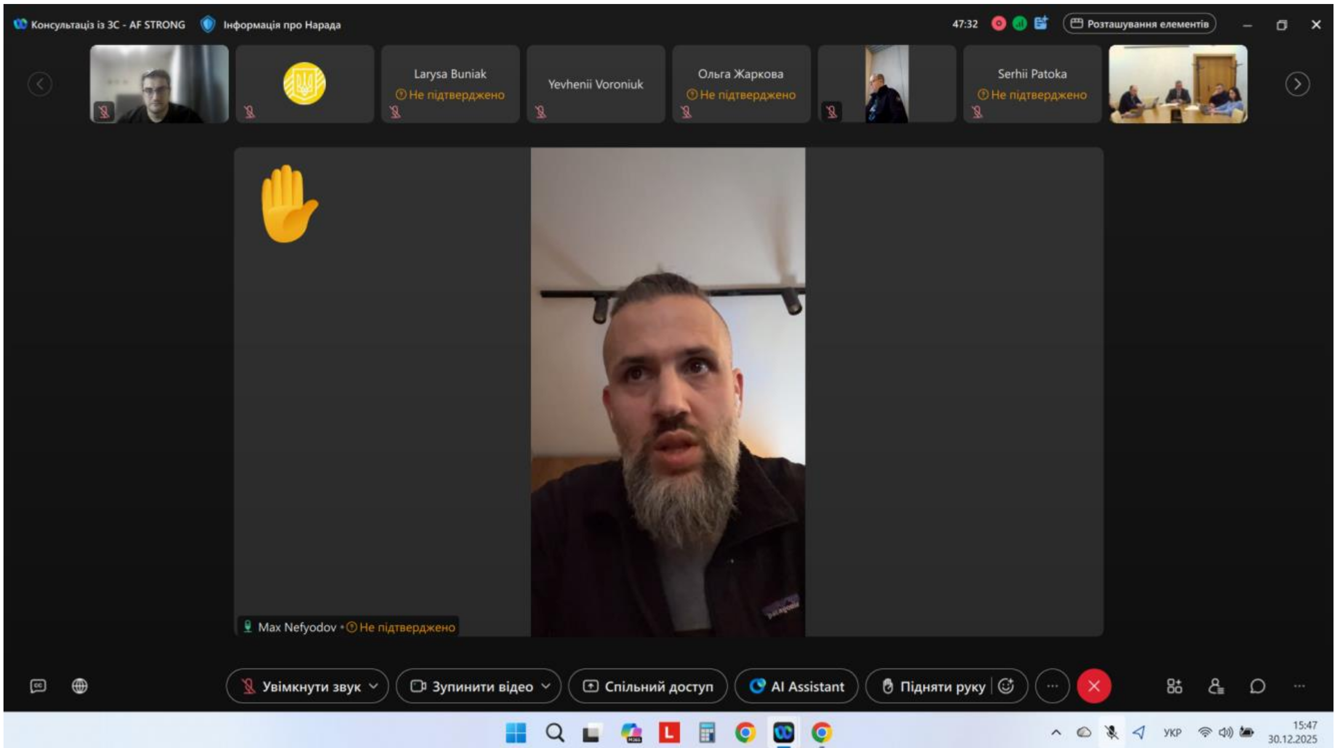
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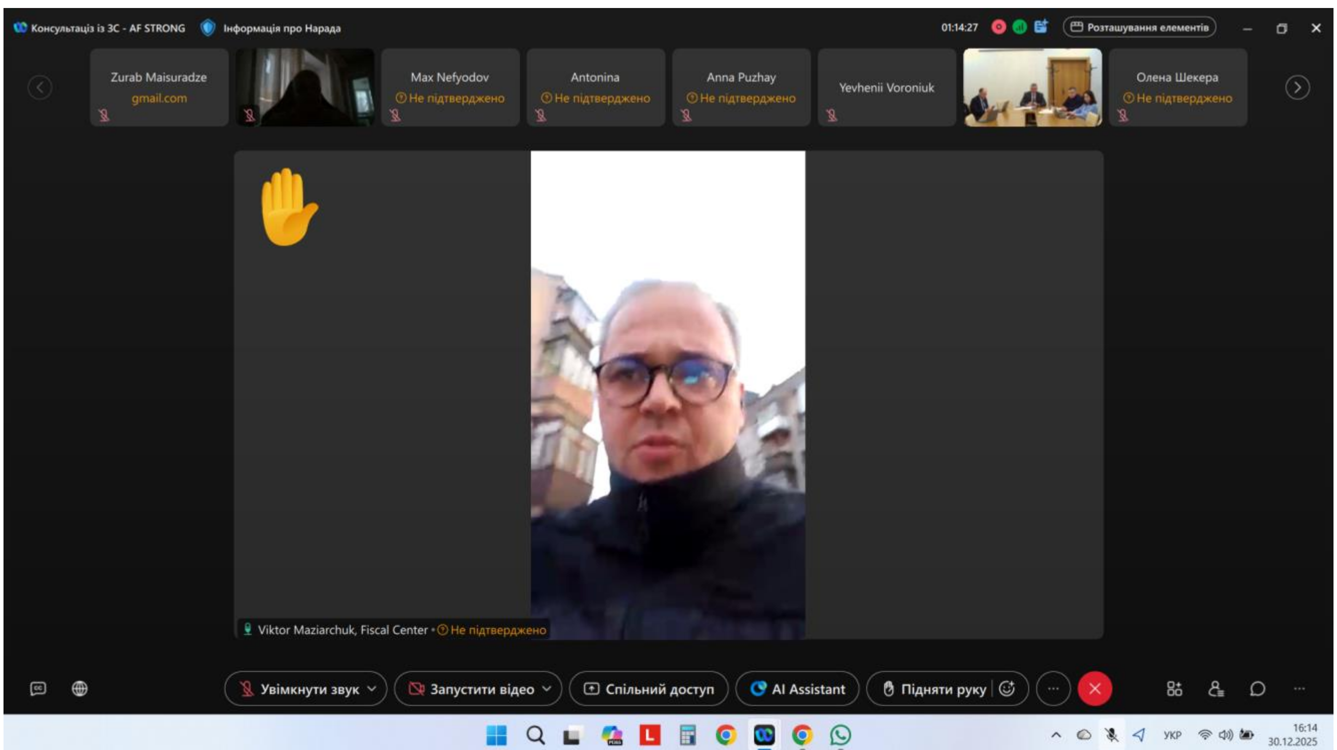
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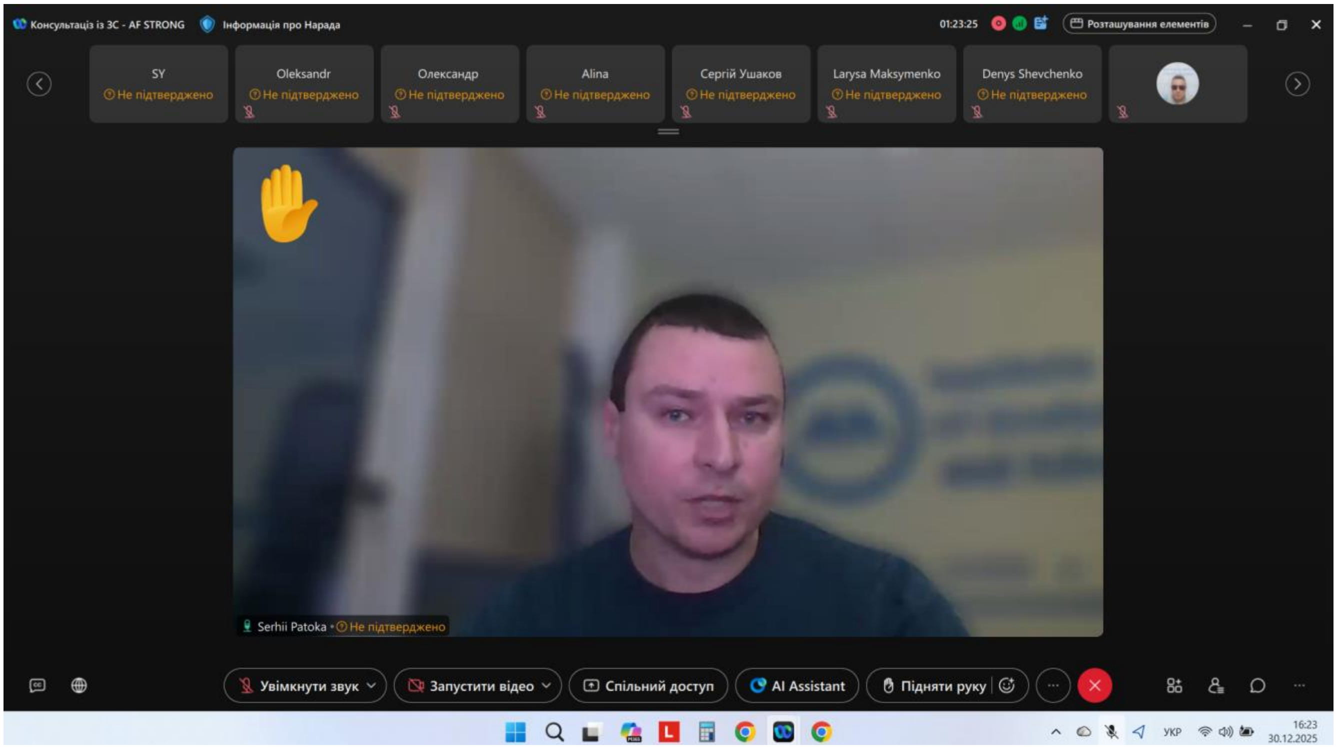
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EU4PFM Dragan Jere...
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Endnotes

[1] For the purposes of effective and tailored engagement, stakeholders of the proposed project(s) can be divided into the following core categories:

- **Affected Parties:** Persons, groups, and other entities within the Project Area of Influence (PAI) that are directly influenced (actually or potentially) by the project and/or have been identified as most susceptible to change associated with the project, and who need to be closely engaged in identifying impacts and their significance, as well as in decision-making on mitigation and management measures.
- **Other Interested Parties:** Individuals/groups/entities that may not experience direct impacts from the Project but who consider or perceive their interests as being affected by the project and/or who could affect the project and the process of its implementation in some way.
- **Vulnerable Groups:** Persons who may be disproportionately impacted or further disadvantaged by the project(s) compared with any other groups due to their vulnerable status, and that may require special engagement efforts to ensure their equal representation in the consultation and decision-making process associated with the project.
- It is important to note that sometimes projects have different components with very different sets of stakeholders for each component. Those different stakeholders should be considered in preparing the SEP.

[2] It is particularly important to understand whether project impacts may disproportionately fall on disadvantaged or vulnerable individuals or groups, who often do not have a voice to express their concerns or understand the impacts of a project, and to ensure that awareness raising and stakeholder engagement be adapted to take into account such groups' or individuals' particular sensitivities, concerns, and cultural sensitivities and to ensure a full understanding of project activities and benefits. Engagement with vulnerable groups and individuals often requires the application of specific measures and assistance aimed at the facilitation of their participation in the project-related decision making so that their awareness of and input into the overall process are commensurate with those of other stakeholders.