

**MINISTRY OF FINANCE OF UKRAINE**

**REPORT ON PROJECT PERFORMANCE INDICATORS  
“PUBLIC EXPENDITURES FOR ADMINISTRATIVE CAPACITY ENDURANCE  
IN UKRAINE”**

FOR THE PERIOD FROM JUNE 18, 2022 TO JUNE 30, 2023

Together with the Report on Reasonable Assurance  
Engagement

**REPORT ON PROJECT PERFORMANCE INDICATORS**

For the period from June 18, 2022 to June 30, 2023

---

CONTENT:

REPORT ON THE ASSURANCE ENGAGEMENT	I-III
REPORT ON PROJECT PERFORMANCE INDICATORS	1
REPORT ON PROJECT PERFORMANCE INDICATORS	2
NOTES TO THE REPORT ON PROJECT PERFORMANCE INDICATORS	3
1. PROJECT DESCRIPTION	3
2. PROJECT MANAGEMENT ORGANIZATION	3
MAIN PARTICIPANTS OF THE MANAGEMENT SYSTEM	3
3. DESCRIPTION OF PROJECT PERFORMANCE INDICATORS	5
1. OBJECTIVE ACHIEVEMENT INDICATORS OF THE PROJECT IMPLEMENTATION:	5
1.1. CORE GOVERNMENT FUNCTIONS ARE MAINTAINED	5
1.2. NUMBER OF PUBLIC ADMINISTRATION STAFF PAID IN NON-SECURITY AND DEFENSE SECTORS	5
1.3. NUMBER OF FEMALE CIVIL SERVANTS	6
1.4. NUMBER OF SCHOOL EMPLOYEES PAID SALARIES	6
1.5. NUMBER OF FEMALE SCHOOL EMPLOYEES PAID SALARIES	6
1.6. SHARE OF PENSIONS PAID ON TIME	7
1.7. SHARE OF PENSIONS PAID TO PENSIONERS ON TIME	7
2. INDICATORS OF INTERMEDIATE RESULTS:	7
2.1. SHARE OF PUBLIC ADMINISTRATION STAFF IN NON-SECURITY AND DEFENSE SECTORS PAID ON TIME	7
2.2. PERCENTAGE OF GRIEVANCES ADDRESSED	8
2.3. NUMBER OF SCHOOLS THAT REMAIN OPERATIONAL	8
2.4. SALARIES OF EMPLOYEES OF HIGHER EDUCATION INSTITUTIONS PAID ON TIME	8
2.5. SOCIAL PAYMENTS PAID ON TIME	9
2.6. SHARE OF SOCIAL PAYMENTS PAID ON TIME TO FEMALE BENEFICIARIES	9
2.7. ASSISTANCE TO FAMILIES WITH CHILDREN PAID ON TIME	9
2.8. NUMBER OF HEALTH SERVICE PROVIDERS OPERATIONAL UNDER THE PMG	10
2.9. SHARE OF SALARIES OF RELEVANT CIVIL PROTECTION EMPLOYEES PAID ON TIME	10

# REPORT ON THE REASONABLE ASSURANCE ENGAGEMENT

To the Ministry of Finance of Ukraine

## Introduction

We have performed the reasonable assurance engagement regarding the accompanying Report on Project Performance Indicators of the Ministry of Finance of Ukraine (further – the MinFin) under the “Public Expenditures for Administrative Capacity Endurance in Ukraine” Project, financed from the loans and the grants from the International Bank for Reconstruction and Development (IBRD or the Bank) and the International Development Association (IDA), including those received through the World Bank’s trust funds as of June 30, 2023 and for the period from June 18, 2022 to June 30, 2023.

We have performed the reasonable assurance engagement in accordance with International Standard on Assurance Engagements 3000 (Revised) “Assurance Engagements Other than Audits or Reviews of Historical Financial Information” (ISAE 3000).

We adhere to the requirements of International Standard on Quality Management 1 and, accordingly, have implemented a comprehensive quality management system, including documented policies and procedures for compliance with ethical requirements, professional standards and applicable legal and regulatory requirements. We adhere to the independence and other ethical requirements set forth in the Code of Ethics for Professional Accountants issued by the International Ethics Standards Board for Accountants, which is based on the fundamental principles of integrity, objectivity, professional competence and due diligence, confidentiality and professional behavior.

## Responsibility of management for the preparation of the Report on Project Performance Indicators

Management of the MinFin is responsible for the preparation and fair presentation of the Report on Project Performance Indicators in accordance with the requirements of Section 4. “Project Performance Indicators”, Part II “Project Implementation, Monitoring and Evaluation” of the Technical Operational Manual for Project Management (further – the “POM”) and for such internal control as management determines is necessary to enable the preparation of the Report on Project Performance Indicators that is free from material misstatement, whether due to fraud or error.

## Auditor’s Responsibility for the Reasonable Assurance Engagement

Our responsibility is to obtain reasonable assurance to form an opinion on the existence of facts that would give us reason to believe that the Report on Project Performance Indicators under the “Public Expenditures for Administrative Capacity Endurance in Ukraine” Project, financed from the loans and grants from the International Bank for Reconstruction and Development and the International Development Association, including those received through the World Bank’s trust funds, as of June 30, 2023 and for the period from June 18, 2022 to June 30, 2023 meets the requirements of Section 4. “Project Performance Indicators”, Part II “Project Implementation, Monitoring and Evaluation” of the POM, based on the results of reasonable assurance procedures.

ISAE 3000 requires that the planning and performing the audit be aimed at obtaining reasonable evidence that the information provided by the MinFin does not contain significant inconsistencies with the audit criteria. Our procedures were planned and performed with a reasonable assurance level that the information and documents provided for the conclusion are sufficient and do not contain significant errors and misstatements. Research, inquiries, recalculations, and inspections were made during the review to obtain evidence to support the amounts and information disclosed in the Report of Project Performance Indicators.

As the purpose of the above procedures is to provide reasonable assurance about the Report on Project Performance Indicators, this report is limited only to opinion on the compliance of the Report on Project Performance Indicators and does not concern the expression of reasonable assurance regarding the special purpose financial statements of the Project as a whole.

We believe that we have obtained sufficient and appropriate evidence to express our opinion.

## Basis for qualified opinion

### (1) Baseline and target value of indicator No 1.2

For the period from March to May 2023, the baseline and target values of indicator No. 1.2 “Number of public administration staff paid in non-security and defense sectors” were not met. The baseline value of the indicator is 160,000 government staff. The target value of the indicator is at least 85% of the baseline value.

### (2) Baseline and target value of indicator No 2.1

For the period from October 2022 to June 2023, it is noted that indicator No. 2.1 “Share of public administration staff in non-security and defense sectors paid on time” is 100% complied with. The baseline value of the indicator is 100%. The target value of the indicator is at least 70%. We have not been able to obtain sufficient evidence of compliance.

### (3) Baseline and target value of indicator No 2.6

For the first and second quarters of 2023, the baseline and target values of indicator No. 2.6 “Share of social payments paid on time to female beneficiaries” were not met. The baseline value of the indicator is 90%. The target value of the indicator is 85%.

### (4) Baseline and target value of indicator No 2.8

For the period from June 2022 to June 2023, the baseline and target value of indicator No. 2.8 “Number of health service providers operational under the PMG” for the entire period of the Project were not met. The baseline value of the indicator is 2791 health service providers. The target value of the indicator is 2500 health service providers.

### (5) Unspecified required information on indicator No. 1.2 and indicator No. 2.1

For June 2023, no information was provided on indicator No. 1.2 “Number of public administration staff paid in non-security and defense sectors” and for the period from June 2022 to September 2022 no information was provided on indicator No. 2.1 “Share of public administration staff in non-security and defense sectors paid on time”.

## Qualified conclusion

In our opinion, except for the effect of the matters set forth in the section “Basis for qualified conclusion”, the the Report on Project Performance Indicators under the “Public Expenditures for Administrative Capacity Endurance in Ukraine” Project, financed from the loans and grants of the International Bank for Reconstruction and Development and the International Development Association, including those received through the World Bank’s trust funds, as of June 30, 2023 and for the period from June 18, 2022 to June 30, 2023 have been prepared correctly in all material respects, in accordance with the requirements of Section 4. “Project Performance Indicators”, Part II “Project Implementation, Monitoring and Evaluation”, the Technical Operational Manual for Project Management.

## Other matters

### Audit of special purpose financial statements to the Ministry of Finance under the Project

We would like to draw your attention to the fact that we have audited the special purpose financial statements to the MinFin related to the “Public Expenditures for Administrative Capacity Endurance in Ukraine” Project, financed from IBRD and IDA loans and grants, including those received through the World Bank’s trust funds, as of June 30, 2023 and for the period from June 18, 2022 to June 30, 2023. We have expressed an unmodified opinion on these special purpose financial statements in our Independent Auditor’s Report dated December 28, 2023. Our audit of the special purpose financial statements to the MinFin under the Project was not aimed at obtaining information that the Report on Project Performance Indicators does not meet the requirements of Section 4. “Project Performance Indicators”, Part II “Project Implementation, Monitoring and Evaluation” of POM.

The reasonable assurance engagement was performed under the supervision of the practitioner O.M. Nikolaenko.

Practitioner

O. M. Nikolayenko

Registration number in the Register of Auditors and Audit Entities: 101534

December 28, 2023

Kyiv

Limited Liability Company BDO. Identification code under EDRPOU: 20197074. Registration number in the Register of Auditors and Audit Entities: 2868. Legal address: 4, Andriia Fabra Street, Dnipro, 49070. Tel.: 044-393-26-87.

BDO LLC is included in the Register of Auditors and Audit Entities in Section 4 “Audit entities entitled to perform statutory audits of financial statements of public interest entities”. Link to the Register: <https://www.apu.com.ua/subjekty-audytorskoi-dijalnosti-jaki-majut-pravo-provodyty-obovjzkovyj-audit-finansovoi-zvitnosti-pidpryjemstv-shho-stanovljat-suspilnyj-interes/>

**REPORT ON PROJECT PERFORMANCE INDICATORS**

For the period from June 18, 2022 to June 30, 2023

**Monthly information for the period from June 18, 2022 to December 31, 2022**

Indicator No.	Indicator	June 2022	July 2022	August 2022	September 2022	October 2022	November 2022	December 2022
<b>1</b>	<b>Objective achievement indicators of the Project implementation:</b>							
1.2.	Number of public administration staff paid in non-security and defense sectors	93,2% 149 075	93,2% 149 125	92,9% 148 649	93% 148 793	92,3% 147 707	91,9% 147 060	91,7% 146 794
1.4.	Number of paid school employees	89% b, rates 505 534,9	89% b, rates 510 317	89% b, rates 508 611,8	89% b, rates 492 891,5	88% b, rates 496 763,3	88% b, rates 496 185,9	88% b, rates 499 146,4
1.6.	Share of pensions paid on time	99,65%	96,68%	97,98%	99,43%	99,40%	98,50%	98,50%
<b>2</b>	<b>Indicators of intermediate results:</b>							
2.1.	Share of public administration staff in non-security and defense sectors paid on time					100%	100%	100%
2.5.	Social payments paid on time	Yes	Yes	Yes	Yes	Yes	Yes	Yes
2.8.	Number of health service providers operational under the PMG	2 422	2 422	2 422	2 431	2 431	2 431	2 431
2.9.	Share of salaries of relevant civil protection employees paid on time	100% 56 495	100% 56 757	100% 57 333	100% 57 186	100% 56 906	100% 57 161	100% 57 027

**Monthly information for the period from January 01, 2023 to June 30, 2023**

Indicator No.	Indicator	January 2023	February 2023	March 2023	April 2023	May 2023	June 2023
<b>1</b>	<b>Objective achievement indicators of the Project implementation:</b>						
1.2.	Number of public administration staff paid in non-security and defense sectors	86,6% 138 610	86,0% 137 535	84,9% 135 806	84,4% 134 992	84,3% 134 941	No information*
1.4.	Number of paid school employees	89% b, rates 492 018,5	89% b, rates 491 658,9	89% b, rates	89% b, rates	89% b, rates	86.5% b, rates
1.6.	Share of pensions paid on time	99,20%	98,80%	97,40%	94,9%	98,5%	98,9%
<b>2</b>	<b>Indicators of intermediate results:</b>						
2.1.	Share of public administration staff in non-security and defense sectors paid on time	100%	100%	100%	100%	100%	100%
2.5.	Social payments paid on time	Yes	Yes	Yes	Yes	Yes	Yes
2.8.	Number of health service providers operational under the PMG	2 302	2 305	2 306	2 306	2 306	2 306
2.9.	Share of salaries of relevant civil protection employees paid on time	100% 57 092	100% 56 823	100% 56 593	100% 57 078	100% 56 982	100% 57 214

\* The data will be provided after 30.07.2023 (as of the date of the general report)

**REPORT ON PROJECT PERFORMANCE INDICATORS**

For the period from June 18, 2022 to June 30, 2023

**Quarterly information for the period from June 18, 2022 to June 30, 2023**

Indicator No.	Indicator	2022 Q2	2022 Q3	2022 Q4	2023 Q1	2023 Q2
<b>1</b>	<b>Objective achievement indicators of the Project implementation:</b>					
1.7.	Share of pensions paid to pensioners on time	99,65%	99,43%	98,50%	97,40%	98,90%
<b>2</b>	<b>Indicators of intermediate results:</b>					
2.2.	Percentage of grievances addressed	100,00%	100,00%	100,00%	100,00%	100,00%
2.3.	Number of schools that remain operational		12 822	12 817	12 518	12 930
2.4.	Salaries of employees of higher education institutions paid on time			Yes	Yes	Yes
2.6.	Share of social payments paid on time to female beneficiaries		90%	89%	73,5%	73,4%
2.7.	Assistance to families with children paid on time			Yes	Yes	Yes

Signed on behalf of the Ministry of Finance of Ukraine:

Deputy Minister of Finance of Ukraine

R. V. Ermolychev

Notes on pages 3-10 are an integral part of special purpose financial statements.

## NOTES TO THE REPORT ON PROJECT PERFORMANCE INDICATORS

For the period from June 18, 2022 to June 30, 2023

---

### 1. PROJECT DESCRIPTION

Russia's invasion into Ukraine on February 24, 2022, had devastating economic, social and humanitarian consequences. Ukraine's public finances are still under major pressure, and external donor financial assistance only partially covers financing needs.

The “Public Expenditures for Administrative Capacity Endurance in Ukraine” (PEACE in Ukraine) project (further – the Project) was prepared as a response to emergencies during the war. The project is aimed at supporting the Government's ability to perform core functions and provide administrative services. The project reimburses the costs incurred by the State Budget of Ukraine for the payment of salaries to government staff of various levels in non-security sector, school employees, employees of medical institutions, within the framework of the Medical Guarantee Program (PMG) and the State Emergency Service (SES); as well as expenditures under several state programs to support vulnerable groups of the population – the payment of pensions and state social assistance. The expected outcome of the Project is to ensure the smooth running of the Government's core functions, such as administrative, educational and healthcare services, as well as poverty alleviation through the financing of pensions and state social assistance programs.

### 2. PROJECT MANAGEMENT ORGANIZATION

To achieve the Project's objective, the Ministry of Finance of Ukraine has developed POM for the management of the “Public Expenditures for Administrative Capacity Endurance in Ukraine” project, which was approved by the Order of the Ministry of Finance of Ukraine on June 14, 2022 No. 169 (as amended by the Order of the Ministry of Finance of Ukraine on May 05, 2023 No. 235).

POM defines the organizational aspects of the Project management and has an organizational and technical nature.

The purpose of POM is to determine the organizational aspects of Project management, as well as the technology and its implementation steps. The manual should promote the efficiency and continuity of operations, ensure compliance with quality standards for operations, ensure uniformity and transparency of operations, promote professional training and assist in the decision-making process.

#### MAIN PARTICIPANTS OF THE MANAGEMENT SYSTEM

The main participants in the Project management and their areas of responsibility include:

**The Ministry of Finance** of Ukraine is responsible for the implementation of the Project: ensures compliance with the terms of the Project, fulfillment of the indicators of achievement of the Project goal, ensures the fulfillment of the obligations undertaken under the Loan Agreement and the Financing Agreement, as well as compliance with the procedures defined by the Procedure for the preparation, implementation, monitoring and completion of economic and social development projects of Ukraine supported by international financial institutions, approved by the Resolution of the Cabinet of Ministers of Ukraine No. 70 dated January 27, 2016, and the documents of the IBRD and IDA referred to in the Loan Agreement and the Financing Agreement.

**Project Coordinator** at the level of Deputy Minister of Finance of Ukraine – organizes, supervises and controls the implementation of the Project, timely provision of information and reporting on the achievement of the Project's performance indicators, as well as signing documents related to its implementation. The Coordinator acts as a contact person for interaction with the Lender's team on issues related to the Project, as well as communicates with the MES, the MoH, the MinSocPolicy, the PFU, the Treasury and other government agencies to ensure the implementation of the Project.

**Department of International Financial Projects** of the MinFin – provides support to the Project Coordinator on all issues of the Project implementation, coordinates between the structural units of the Ministry of Finance within the framework of the Project, ensures the collection of information from the responsible structural units of the Ministry of Finance and the preparation of regular reports on eligible expenditures and monitoring of the Project implementation, financial reports and the Project audit report, carries out general management of financial resources Project, environmental and social management, as well as coordinates the functioning of the mechanism of grievances addressment.



**NOTES TO THE REPORT ON PROJECT PERFORMANCE INDICATORS**

For the period from June 18, 2022 to June 30, 2023

---

**The Department of Budget Expenditures of the MinFin** monitors monthly salary payments to government staff on the basis of data received from the Treasury and the main managers of budget funds, drafts appropriate information for inclusion in the reports on eligible expenditures and the status of achievement of the Project's performance indicators.

**The Department of Expenditures of the Humanitarian Budget of the MinFin** monitors monthly payments of salaries to school employees at the expense of the educational subvention on the basis of data received from the Treasury and the MES, monthly expenditures on remuneration of eligible employees of higher education institutions based on data received from the Treasury and the MMF, the sphere of management of which includes the eligible institutions, as well as monthly expenditures on payment of services under PMG and costs for salaries based on the data received from the NHSU and the Treasury, drafts relevant information for inclusion in the reports on eligible expenditures and the status of achievement of the Project's performance indicators.

**The Department of Social Sector Budget Expenditures of the MinFin** monitors monthly payments of assistance to low-income families, housing subsidies, assistance to persons with disabilities, assistance to IDP, assistance to families with children and pension payments based on data received from the MinSocPolicy, the Pension Fund of Ukraine and the Treasury, prepares relevant information for inclusion in the reports on eligible expenditures and the state of achievement of the Project's performance indicators.

**The Department of Finance, Defense, Law Enforcement and State Security of the MinFin** monitors monthly payments for the remuneration of civil protection employees on the basis of data received from the Treasury and the SES, drafts relevant information for inclusion in the reports on eligible expenditures and the status of achievement of the Project's performance indicators.

**The Treasury** exercises control over the compliance of salary payments with the undertaken budget obligations and the relevant budget allocations, makes such payments on behalf of managers (recipients) of budget funds, prepares the reports on the implementation of the general fund of the state budget on expenditures, including expenditures on wages, social assistance, pensions and payment for services under PMG in accordance with the provisions of the Budget Code of Ukraine, Regulations on the State Treasury Service of Ukraine, approved by the Resolution of the Cabinet of Ministers of Ukraine dated April 15, 2015 No. 215.

NOTES TO THE REPORT ON PROJECT PERFORMANCE INDICATORS

For the period from June 18, 2022 to June 30, 2023

3. DESCRIPTION OF PROJECT PERFORMANCE INDICATORS

Objective achievement of the Project implementation will be determined by measuring the following indicators:

1. OBJECTIVE ACHIEVEMENT INDICATORS OF THE PROJECT IMPLEMENTATION:

1.1. Core government functions are maintained

**Definition:** The indicator is defined as the number of state functions that continue to be carried out, from the list: electronic declaration of taxes, payment of state social assistance to low-income families, registration of birth certificates, submission of applications for subsidies for housing and utility services online. The determination of the indicator provides for the receipt by the Department of International Financial Projects of information on: (i) the functioning of the Electronic Cabinet of the State Tax Service (<https://cabinet.tax.gov.ua>) and/or the possibility of submitting a tax return through the DIIA portal (<https://diia.gov.ua>) from the State Tax Service of Ukraine; (ii) budget expenditures for the payment of state social assistance to low-income families from the MinSocPolicy and the Treasury; (iii) issuance of birth certificates from the MinJust; (iv) the possibility of applying for a subsidy for housing and utility services online, in particular, through the DIIA portal (<https://diia.gov.ua/services/zvernennya-na-priznachennya-zhitlovih-subsidij-v-elektronnij-formi>) or otherwise online from the MinSocPolicy.

<b>Baseline value of the indicator:</b>	5
<b>Target value of the indicator:</b>	4
<b>Source of information:</b>	State Tax Service of Ukraine, Treasury, MinSocPolicy, Ministry of Justice of Ukraine
<b>Frequency of Reporting:</b>	once at the end of the Project
<b>Responsible for reporting:</b>	MinFin

1.2. Number of public administration staff paid in non-security and defense sectors

**Definition:** The indicator is defined as the number of public administration staff, with the exception of persons who are called up for military service (mobilized) or serve in the Territorial Defense Forces of the Armed Forces of Ukraine, indicated in the salary lists of the main managers of state budget funds and their subordinate bodies for the relevant month.

<b>Baseline value of the indicator:</b>	160 000
<b>Target value of the indicator:</b>	at least 85% of the baseline value
<b>Source of information:</b>	Reports of the main managers of the state budget funds
<b>Frequency of reporting:</b>	Monthly
<b>Responsible for reporting:</b>	Responsible for reporting: MinFin

NOTES TO THE REPORT ON PROJECT PERFORMANCE INDICATORS

For the period from June 18, 2022 to June 30, 2023

**1.3. Number of female civil servants**

**Definition:** The indicator is determined, according to the NAUCS, regarding the quantitative and qualitative composition of civil servants of state bodies as the actual number of female working civil servants paid.

**Baseline value of the indicator:** 110 000

**Target value of the indicator:** at least 85% of the baseline value

**Source of information:** NAUCS

**Frequency of reporting:** once at the end of the Project implementation

**Responsible for reporting:** MinFin

**1.4. Number of school employees paid salaries**

**Definition:** The indicator is defined as the number of school employees whose salaries are financed at the expense of the educational subvention, with the exception of persons who are called up for military service (mobilized) or serve in the Territorial Defense Forces of the Armed Forces of Ukraine, as well as work in military educational institutions and institutions with enhanced military-physical training, indicated in the salary lists of educational institutions for the relevant month.

**Baseline value of the indicator:** 450 000

**Target value of the indicator:** at least 85% of the baseline value

**Source of information:** MES

**Frequency of reporting:** Monthly

**Responsible for reporting:** MinFin

**1.5. Number of female school employees paid salaries**

**Definition:** The indicator is determined on the basis of data from the MES as the number of female school employees paid salaries.

**Base value of the indicator:** 300 000

**Target value of the indicator:** at least 85% of the base value

**Source of information:** MES

**Frequency of reporting:** once at the end of the Project implementation

**Responsible for reporting:** MinFin

NOTES TO THE REPORT ON PROJECT PERFORMANCE INDICATORS

For the period from June 18, 2022 to June 30, 2023

**1.6. Share of pensions paid on time**

**Definition:** The indicator is determined on the basis of the data of the PFU as the share of pensions paid within a month from the due date for payment of pensions in the total amount of pensions paid for the relevant period.

<b>Baseline value of the indicator:</b>	100 %
<b>Target value of the indicator:</b>	90 %
<b>Source of information:</b>	PFU
<b>Frequency of reporting:</b>	Monthly
<b>Responsible for reporting:</b>	MinFin

**1.7. Share of pensions paid to pensioners on time**

**Definition:** The indicator is determined on the basis of the data of the PFU as the share of pensions paid to pensioners within a month from the due date for payment of pensions in the total amount of pensions paid to pensioners for the relevant period.

<b>Baseline value of the indicator:</b>	85 %
<b>Target value of the indicator:</b>	85 %
<b>Source of information:</b>	PFU
<b>Frequency of reporting:</b>	Quarterly
<b>Responsible for reporting:</b>	MinFin

**2. INDICATORS OF INTERMEDIATE RESULTS:**

**2.1. Share of public administration staff in non-security and defense sectors paid on time**

**Definition:** The indicator is determined on the basis of the Treasury's data on overdue payables for the payment of salaries with accruals as the corresponding share of public administration staff who are not part of the security and defense sector, whose salaries were paid on time, in the total number of such employees. The number of employees does not include persons called up for military service (mobilized) or serving in the Territorial Defense Forces of the Armed Forces of Ukraine.

<b>Baseline value of the indicator:</b>	100 %
<b>Target value of the indicator:</b>	At least 70%
<b>Source of information:</b>	MinFin, Treasury
<b>Frequency of reporting:</b>	Monthly
<b>Responsible for reporting:</b>	MinFin

NOTES TO THE REPORT ON PROJECT PERFORMANCE INDICATORS

For the period from June 18, 2022 to June 30, 2023

**2.2. Percentage of grievances addressed**

**Definition:** The indicator is defined as the percentage of grievances addressed through the Project’s grievances mechanism against school employees and employees of government agencies.

**Baseline value of the indicator:** 0 %

**Target value of the indicator:** 70 %

**Source of information:** MinFin, MES, MoH, MinSocPolicy, PFU, SES

**Frequency of reporting:** Quarterly

**Responsible for reporting:** MinFin

**2.3. Number of schools that remain operational**

**Definition:** The indicator is determined on the basis of data from the MES as the number of schools that remain operational through distance, blended and/or in-person format.

**Baseline value of the indicator:** 13 866

**Target value of the indicator:** at least 10,000

**Source of information:** MES

**Frequency of reporting:** Quarterly

**Responsible for reporting:** MinFin

**2.4. Salaries of employees of higher education institutions paid on time**

**Definition:** The indicator is determined on the basis of data from the Treasury and the MMF, which are responsible for the eligible institutions, regarding overdue payables for the payment of salaries with accruals.

**Baseline value of the indicator:** yes

**Target value of the indicator:** yes

**Source of information:** Treasury, MMF reports

**Frequency of reporting:** Quarterly

**Responsible for reporting:** MinFin

NOTES TO THE REPORT ON PROJECT PERFORMANCE INDICATORS

For the period from June 18, 2022 to June 30, 2023

**2.5. Social payments paid on time**

**Definition:** The indicator is determined on the basis of data from the MinSocPolicy as payments made within a month from the due date for payment of relevant state social benefits.

**Baseline value of the indicator:**

no

**Target value of the indicator:**

yes

**Source of information:**

MinSocPolicy

**Frequency of reporting:**

Monthly

**Responsible for reporting:**

MinFin

**2.6. Share of social payments paid on time to female beneficiaries**

**Definition:** The indicator is determined on the basis of data from the MinSocPolicy as the share of social benefits paid to female beneficiaries within a month from the due date for payment of relevant state social benefits in the total amount of payments to female beneficiaries of relevant state social benefits.

**Baseline value of the indicator:**

90 %

**Target value of the indicator:**

85 %

**Source of information:**

MinSocPolicy

**Frequency of reporting:**

Quarterly

**Responsible for reporting:**

MinFin

**2.7. Assistance to families with children paid on time**

**Definition:** The indicator is determined on the basis of data from the MinSocPolicy as payments made no later than within a month from the due date for payment of relevant benefits.

**Baseline value of the indicator:**

yes

**Target value of the indicator:**

yes

**Source of information:**

MinSocPolicy

**Frequency of reporting:**

Quarterly

**Responsible for reporting:**

MinFin

NOTES TO THE REPORT ON PROJECT PERFORMANCE INDICATORS

For the period from June 18, 2022 to June 30, 2023

**2.8. Number of health service providers operational under the PMG**

**Definition:** The indicator is determined on the basis of data from the NHSU as the number of health service providers operating under the PMG.

**Baseline value of the indicator:** 2791

**Target value of the indicator:** 2500

**Source of information:** NHSU

**Frequency of reporting:** Monthly

**Responsible for reporting:** MinFin

**2.9. Share of salaries of relevant civil protection employees paid on time**

**Definition:** The indicator is determined on the basis of the Treasury's data on overdue payables for salaries with accruals in the SES system as the corresponding share of payments made on time in the total amount of payroll payments for the relevant period.

**Baseline value of the indicator:** 100 %

**Target value of the indicator:** 85 %

**Source of information:** MinFin, Treasury

**Frequency of reporting:** Monthly

**Responsible for reporting:** MinFin