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Social Audit: conceptualization and practical implication for the professional and social adaptation of veterans and their family member in Ukraine

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PROJECT «NORWAY – UKRAINE»

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List of Abbreviations

ATO – Anti-Terroristic Operation
COSO - Committee of Sponsoring Organizations
IFSA – the International Foundation for Social Adaptation
JFO – Joint Forces Operation
KPIs – Key Performance Indicators
LFA – Logical Framework Analysis
MFA – Ministry of Foreign Affairs of Norway
MoD – Ministry of Defence of Ukraine
MoE – Ministry of Education
MoH – Ministry of Healthcare
MoSP – Ministry of Social Policy
MoV – Ministry of Veterans of Ukraine
NATO – North Atlantic Treaty Organization
NGOs – Non-Governmental Organizations
NUPASS – Norway-Ukraine Professional Adaptation and Integration into the State System
OSCE – Organization for Security and Co-operation in Europe
SAMs – Social Adaptation Managers
SDGs – Sustainable Development Goals
TG1 – Target group 1
TG2 – Target group 2
ToC – Theory of Change

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Preface

For several years, the problem of dismissed military personnel has been acute in Ukraine. The smouldering conflict in Eastern Ukraine, together with economic instability and immature institutions, has created troubling conditions for veterans and military officers, who faced challenges when trying to return to civilian life. Despite being prescribed by Ukrainian law, in reality, dismissed military officers and veterans do not receive proper professional and social adaptation after their service. The main reason why this problem still persists can be linked to the Ukrainian state system's immaturity in working with military personnel, the vagueness of national priorities, reflected in poor funding of the social and professional adaptation of veterans, and incoherent legislation and policies.

Established in 2018, the Ministry of Veterans Affairs of Ukraine (MoV) has clearly articulated that their main priority is to create conditions for veterans and their family members to be socially protected and integrated into Ukrainian society. To achieve this ambition, a sound state system needs to be formed. It is important that the system not only focuses on providing professional and social adaptation services per se but is also accountable for the results to the wider society, including veterans and their family members. Thus, a system for monitoring and evaluating the results and effects of the services provided to the beneficiaries – veterans and their family members – needs to be in place.

In this report, we introduce the social audit concept, arguing that this approach is appropriate for the monitoring and evaluation of the professional and social adaptation of veterans and their family members. The report aims to explain the social audit concept and provide the methodology of applying it in the professional and social adaptation of veterans and their family members, based on the experience obtained during multiple years of cooperation between Norway and Ukraine in this area.

This report is relevant for numerous stakeholders, who are involved in professional and social adaptation in Ukraine – first and foremost for the MoV, to clarify the responsibility it carries for the management and allocation of state resources on professional and social adaptation, including non-governmental organizations (NGOs) and universities as providers of these services. In addition, the report can serve as a good point of reference internationally for those institutions and/or organizations experiencing a similar need to conduct a systematic and reliable assessment of the adaptation of military personnel to civilian life conditions.

The report is structured as follows. It opens with a brief historical overview of Norwegian-Ukrainian cooperation on the professional and social adaptation of military personnel and their family members during 2003-2020, to show how the system of monitoring has been developing. The next section discusses the social audit concept, with examples of its application for the social adaptation. Finally, the stages for conducting a social audit are outlined, by focusing on planning, performing and analysing the results of the social adaptation.

1. Norwegian-Ukrainian cooperation on social and professional adaptation: evolution and the need for systematic monitoring

After independence in 1991, Ukraine inherited from the USSR a massive defence sector with a large army and military infrastructure (Facon, 2017), which was disproportionate to the national economy, partly due to the reallocation of previously Soviet troops from Germany. Between the 1990s and 2000s, Ukraine attempted to reform its military forces by reducing its size and improving the functionality of those who remained in the military service, by adapting to, for example, the North Atlantic Treaty Organization's (NATO) (Shea and Jaroszewicz, 2021) standards. At the same time, the annual number of dismissed military personnel in Ukraine reached about 30,000 people, all of whom required professional retraining, psychological adaptation and assistance in employment, which is *de jure* guaranteed by Ukrainian legislature. *De facto*, satisfying the need in full of all dismissed was challenging for the Ukrainian government, and veterans often received only a part of the social guarantees and benefits, such as medical rehabilitation or sanatorium treatment and, to some degree, psychological rehabilitation (e.g., for veterans with post-traumatic psychological disorder).

The increasing need for the professional retraining and social adaptation of military personnel was covered from different financial sources (see overview in Appendix 1). In addition to state funds, several international organizations and governments financed this professional retraining and social adaptation. One of the most longitudinal examples of cooperation in this area materialized in projects funded by Norway (see Figure 1). During 2003-2010, several one-year projects were financed by the Ministry of Defence of Norway. Longer projects, funded by the Ministry of Foreign Affairs of Norway (MFA), ran in 2011 and 2015. These projects addressed the complex problem of the professional and social adaptation and integration of military personnel into civilian life, by enhancing employment opportunities, including developing their own businesses. Overall, during 2003-2019, these projects pursued the same aim: to reduce the negative social consequences of military and economic reforms in Ukraine on military personnel and their family members.

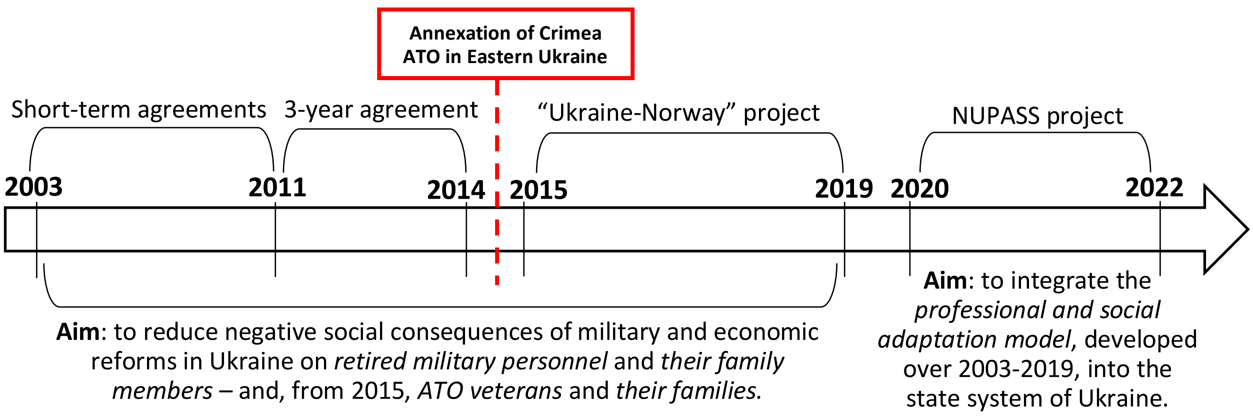

Figure 1. Timeline of Norwegian-Ukrainian cooperation in professional and social adaptation of military officers, ATO veterans and their families

An important development in the project's orientation occurred in 2014. The impetus for this was the annexation of Crimea and the escalation of the military conflict in Eastern Ukraine (also termed an anti-terroristic operation (ATO)). Military personnel were the first to face the conflict, in order to protect national unity. Further, the state responded by re-orienting its policies, through increased financial support to the defence security sector, and civilian society rose to help combatants in the active war zone. As years passed, more and more people served in the ATO and became ATO veterans, who returned from active military actions and had to return to civilian life. As the military conflict in the eastern part of Ukraine has been continuing since 2014, the number of combatants requiring social adaptation and retraining has increased, and, currently, it is estimated to have reached more than 370,000. Importantly, ATO veterans, as a group, consist of rather heterogeneous actors – with initially civilian or military educational backgrounds, significant age differences and civilian life experience or various psychological states. After participating in the ATO, all of them require different types of state support in returning to everyday life. In addition, the problem of military personnel retiring each year has persisted, putting pressure on the state system in terms of the need for the social and professional adaptation of a growing number of military people.

The state reaction to these challenges has materialized in changing state institutions, that is: the establishment of the MoV in 2018, to take care of this vulnerable group in adapting to civilian life, and the simultaneous reformation of the Ministry of Defence of Ukraine. Among the tasks of the MoV is to build a state system that ensures the provision of social guarantees to active servicemen, veterans, representatives of the security and defence sectors, members of their families and the families of victims. Since the MoV has recently been established, the state model for the professional retraining and social adaptation of veterans is still under development. From the beginning, the MoV expressed its will to learn from international projects that previously addressed the problem of the professional retraining and social adaptation of veterans in Ukraine prior to the ministry's establishment. This would provide an opportunity for the MoV to integrate "best practices" that have already demonstrated their effectiveness in solving the retraining and social adaptation problem. In this sense, the project "Ukraine-Norway" represents the largest source of such "best practices" and experience that would be highly beneficial for developing the state system.

During 2003-2019, under Norwegian-Ukrainian cooperation, around 110 mln NOK were allocated to finance the professional and social adaptation of more than 10,000 persons (see Appendix 1), who became retrained and socially adapted. The retraining activities were organized in 39 Ukrainian cities and towns, and more than 20 Ukrainian higher educational institutions provided courses of professional retraining.

The reason why this cooperation was considered a successful best practice by the Ukrainian authorities was the significant focus of the project team on setting goals and measuring achieved results. For the "Ukraine-Norway" project, a precise goal hierarchy and key performance indicators (KPIs) were developed, which allowed the monitoring and measurement of the achievement of set goals. For example, the purpose of the project was formulated as improvement of the living conditions of retrained candidates, which was measured through regular surveys of the candidates. Monitoring was focused on differences in the living conditions, between the retrained candidates and a control group consisting of military officers and family members without retraining through the project. Selected KPIs for the project specified precise measurements and included:

- Total number of retrained (at least 4,200 retrained during the project period);
- Completion rate (at least 95% of those admitted complete retraining);
- Increased employment rate after completing retraining (at least 75% of those retrained should be employed three months after retraining and all 100% employed one year after completion);
- Number of retrained who establish their own businesses (at least 20% of the total retrained candidates should establish their own businesses within one year of retraining);
- Gender equality (at least 30% of retrained shall be women);
- The number of new projects established between Norwegian and Ukrainian institutions and businesses as a result of links to the project (at least three new collaborative projects initiated between Norwegian and Ukrainian institutions);
- The number of meetings in the reference group of the project (at least one formal meeting each year, five meetings in total);
- Establishment of the Ukrainian network of partners working with retraining and social adaptation;
- The number of officers who are retrained using local financing (at least 20% of all retrained financed by the Ukrainian central or local authorities or self-funded).

However, even such a detailed overview of KPIs could have room for improvement. In particular, according to the report of DCAF/ISSAT (2019), some of the results achieved lacked sufficient and systematic monitoring, which complicated the drawing of robust conclusions on the project's long-term effects. Such formulation of KPIs placed too much focus on the final results, rather than on how the project's activities could contribute to achieving an overall impact. In the same report of DCAF/ISSAT (2019), it was suggested to improve the quality of project monitoring by including a wider scope and greater number of indicators for assessing the results of the professional and social adaptation, which could improve the effectiveness of real-time evaluation, contribute to the project's sustainability and enable the assessment of longitudinal societal impacts, rather than providing a financial audit of the used funds.

The new project, "Norway-Ukraine. Professional adaptation. Integration into the state system" (further – NUPASS), was launched to address the following challenges: (1) share knowledge and best practices with the Ukrainian authorities, and (2) develop a comprehensive monitoring system of the project's societal impacts. NUPASS is funded by the MFA for 2020-2022 and seeks to ensure the sustainable continuation of a professional and social adaptation model, developed based on experience gained during 2003-2019 through the integration of the project's model into the Ukrainian state system. This aim is closely aligned with the establishment of the systematic assessment of the results through multiple data collection techniques by means of a social audit, which would be transferred to the MoV after completing NUPASS.

We first start by defining the social audit concept, explaining its peculiarities and defining its conceptual dimensions. Next, we detail the social audit methodology applied for the professional and social adaptation of veterans and their family members in Ukraine.

2. Social audit: conceptual interpretation

To better understand the meaning of social audit, it might be useful to start with two broader questions: *What is an audit?* and *How has understanding of the audit been evolving?*

The concept of an audit is commonly defined as a systematic assessment (Domingues et al., 2011) or an "independent and objective examination […] against audit criteria" (Karapetrovic and Willborn, 2001, p. 21). Historically, auditing was used to ensure compliance, control and failure detection, which was achieved in most cases by means of financial and compliance audits. With the rise of the New Public Management paradigm (Hood, 1991), the need to measure outputs and to achieve an increase in the productivity and efficiency of public sector activities was placed at the heart of public sector management (Painter, 1988). A wider adoption of financial accounting tools for performing public sector audits, to measure and assess performance, led to omnipresent enumeration of public services (Shore and Wright, 2015) meaning that all services received its value. The remarkable level of diffusion of measuring performance indicators internationally (Strathern, 2000) contributed to the audit explosion (Power, 1994), and "rituals of verification" (Power, 1997) became extensively applied across different public sector spheres. A so-called "audit culture" marked the effects of the widespread use of calculative rationalities, materialized in key performance indicators (KPIs), measuring the value for money, quality and efficiency of provided services (Shore and Wright, 2015). As the authors further note, "[t]ypically, performance was expressed in financial figures, and while claims were made that these numerical indicators were only proxies for quality or effectiveness, in reality, monetary value became the dominant measure. In this way, quantification and scientific management were married to a project of financialization and a new ethics of accountability" (p. 425).

This tendency to bring in multiple quantified indicators to measure performance resulted in an unbalanced overview of selected factors and, at the same time, provided a vague understanding of their significance (Parker and Guthrie, 1993). The excessive focus on outputs and targets also set limitations in addressing the complexity of the public sector, being inadequate for acknowledging the human and social values in producing public services (Painter, 1988), as well as for responding to a dynamically changing environment (Considine, 1990). Another approach, which could shift the common perception of the audit as "control of control", was the social audit, which brought to the surface issues of openness, public debate and democracy (Humphrey and Owen, 2000). With the increasing importance of recognizing the effects that organizational activities have on society, organizations – first in the private sector and, later, also in public entities – have been embracing the effort to account for their environmental and social impacts (Owen et al., 2000). As a micro accountability mechanism of multiple stakeholder engagement (Chawla, 2020), the social audit became a recognized tool for embracing these changes.

The literature suggests several concepts that could be used in line with the social audit, e.g., social accountability, voice and accountability, or social control, indicating such similar features as the purpose of accountability enhancement (Baltazar and Sepúlveda, 2015). According to Zu (2013), the social audit can be interpreted as an evaluation of organizational performance and actions and the measurement of an organization's societal effects. However, this definition and consideration of the social audit as a synonym for the abovementioned concepts was more common during the early conceptualizations of the term (Humble, 1973). Currently, the interpretation of the social audit has moved further, acquiring the following characteristics (Sathiabama, 2018; Cotton et al., 2000; Humphrey and Owen, 2000):

1) focusing mainly on the evaluation of non-financial goals through continuous systematic monitoring by engaging the voices of stakeholders and maintaining openness;
2) a democratic governance tool that measures, reports and ultimately improves an organization's social and ethical performance;
3) dealing mostly with intangible and qualitative issues, e.g. labour conditions, human rights, ethical rights, social protection or transparency;
4) enabling the determination of whether an organization meets its social obligations, which include environmental and social responsibilities.

As a multi-functional tool, the social audit may be applied in the following cases: (1) to mark the external composition of organizational social accounts and their independent assessment; (2) to reflect the process performed by an organization itself to assess and report on its social performance; and (3) for systematic reconsideration of economic decisions (Dey et al., 1995).

Social audits received recognition in the use of several practices that focus on civil engagement in public spending, such as: participatory budgeting or citizen evaluation of public services (McNeil and Malena, 2010). In addition, the social audit is used internationally for evaluating cross-national projects guided by such organizations as the International Budget Partnership[1] or the INTOSAI Capacity Building Committee[2].

To have a better understanding of the concept of the social audit, it might be worth analysing it vis-a-vis the traditional, i.e., financial, audit (Table 1). To start with, financial auditing is a legally required practice, while social audits are generally not mandatory. In addition, there are no unified standards for reports produced as a result of social auditing, which explains the possible divergence in their reporting design.

Commonly, hierarchies of public organizations are considered to be primary users of financial auditors' reports, but there may be a wide range of users/stakeholders of social audits. Not only

[1] International Budget Partnership: https://www.internationalbudget.org/
[2] INTOSAI Capacity Building Committee: https://www.intosaicbc.org/

is the multiplicity of different stakeholders, e.g., government, beneficiaries, funding bodies or social action groups, typical for the social audit, but the nature of stakeholders' interests also plays an important role when designing a social audit system. For instance, the stakeholders may have competing or conflicting interests that affect the selection of criteria for the social audit, against which the method of reporting or access to the report has been designed (Adams and Evans, 2004). Next, the social audit can include numerous measures to assess issues related to social justice, such as quality, environment, labour conditions, and/or working environment. Therefore, mixed methods are usually applied for social auditing, and numerical calculations can also be complemented with a conceptual report. Finally, the social audit is mostly directed at the assessment of long-term objectives and impacts, through its activities regarding overall society and public welfare.

Table 1. Comparison of social and financial audits applied in the public sector

	Characteristics	**Financial audit**	**Social audit**
Motivation	Necessity (Adams and Evans, 2004)	Legally required	Voluntary (not a legal requirement)
	Adherence to relevant accounting principles (Lewellyn, 2000)	Must be adhered to	No single set of widely agreed standards on which to report
Actors	Beneficiaries	Hierarchies of public organizations	A broad range of stakeholders with different and often competing interests
	Interests	Public money is legally and wisely spent	Competing interests, which makes the audit content, scope, decisions more complicated (Lewellyn, 2000)
Process	Methods/Data	Quantitative/financial data	Complex methodology (Baltazar and Sepúlveda, 2015); qualitative, requiring special skills to interpret (O'Dwyer 2001; Swift and Dando, 2002)
Results	Type of auditing opinion (Kamp-Roelands 1999)	Specific and well-structured	No guidelines specifying what type of audit opinion should be issued in what circumstances, presenting difficulties in conveying the appropriate level of assurance
	Measurement / assessment	Output	Outcomes/Impact

Another approach for interpreting the social audit may be to analyse the general ethical values, to which the social audit adheres, as well as the principles and foundation of the social audit (Figure 2). The universal ethical values include equity, social responsibility, trust, accountability, transparency, inclusivity, caring and people's well-being (Sathiabama, 2018). Social audit principles are the pillars of these values, which are supported by social audit techniques designed based on specific socio-cultural, administrative, legal and democratic settings.

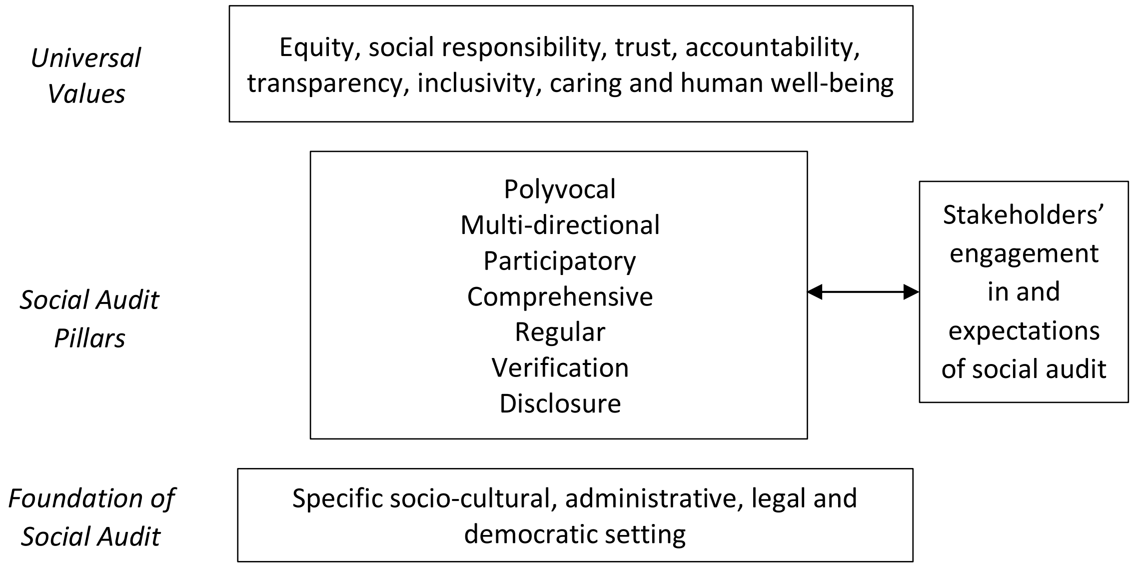

Figure 2. Upholding universal values through the social audit (adopted from Sathiabama, 2018)

The pillars of the social audit have an orientation towards stakeholders' expectations of the social audit process (Pearce, 2002; Sathiabama, 2018). These pillars can be explained as follows:

1. Polyvocal or multi-perspective means that the views of all relevant stakeholders are considered.
2. Multidirectional means that stakeholders can express a wide spectrum of views; their feedback can cover multiple aspects (e.g., satisfaction/dissatisfaction of a particular service/activity during a project/initiative).
3. Participation encourages all relevant stakeholders to be actively engaged and raise their views.
4. Comprehensiveness means that a project/initiative includes all related activities that function and perform well.
5. Regularity regards performing the programme on a regular basis so that this practice becomes embedded as a routine. Social accounts should be regular and cover all activities.
6. Verification means that a professional, experienced and unbiased auditor, or group of auditors, conducts the auditing of social accounts.
7. Disclosure presupposes the transparency and availability of social audit information, required by stakeholders.

The social audit can not only be used by organizations or private structures, it receives recognition among various public sector institutions. Several authors have defined the social audit through the prism of public sector performance, accountability and transparency (Fox, 2014; McNeil and Malena, 2010), which relies on civil engagement (Ackerman, 2005). One of the principles of social auditing is a multiple stakeholder perspective (Sathiabama, 2018). Collaboration with different groups of stakeholders becomes an important brick in building a holistic, equitable and effective accountability framework (Cotton et al., 2000). Their engagement in defining indicators to be measured and the evaluation of the final results of activities fosters transparency and reports the voices of stakeholders (Shaikh and Jakpar, 2007).

In the context of public governance, the issue of accountability becomes highly relevant. In some cases, governmental initiatives have a low level of public accountability, especially in developing countries (e.g., Ukraine), where the level of trust in politicians is limited. Facing this challenge, governments can experience difficulties in maintaining accountability for the use of public funds by means of the financial audit, which is continuously challenged. At the same time, they might also face criticism from civil society in the ways that public services, such as the retraining and social adaptation of veterans, are performed. In such conditions, the social audit may become a useful tool for governments, by helping to improve accountability, as well as to enhance the way public services are provided.

To summarize, we interpret the social audit concept as a combination of three important dimensions: audit, participation and transparency (Figure 3). The social audit is used for measuring, assessing and reporting the impact of a project or organizational activities on a society and public welfare. The "audit" dimension dominates, as it determines *how* the process of evaluation is to be conducted. Since credibility and thoroughness are among the key features of auditing, the social audit should follow a well-defined, systematic procedure for evaluating outputs, outcomes and impact.

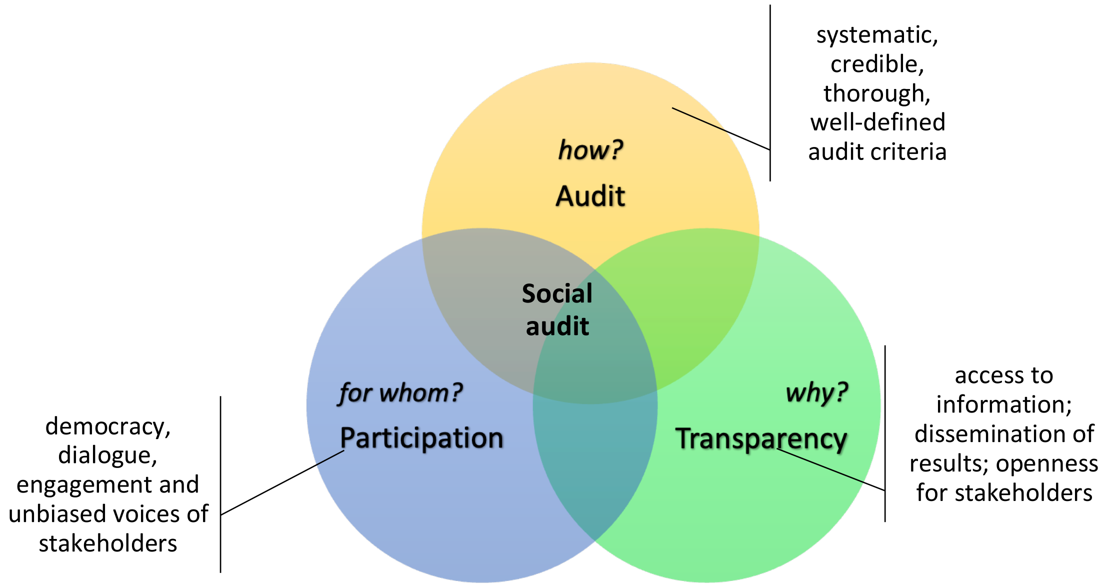

Figure 3. Conceptual elements of the social audit

Two other dimensions contribute to a better understanding of the social audit, by focussing on *why* and *for whom* it is conducted. A social audit is organized through the engagement of stakeholders or beneficiaries and a balanced reflection of their views. As a democratic governance tool (Gonzalez et al., 2012; Gao and Zhang, 2006; Guillen et al., 2011), a social audit promotes dialogue and, thus, reflects a variety of possibly diverging stakeholders' interests. Having stakeholders involved in a dialogue contributes to mutual understanding and consensus and, in the end, will increase the legitimacy of an assessment of performed activities (Cotton et al., 2000). Moreover, the social audit process relies heavily on the stakeholders' involvement, not by recognizing them as a source of information for data collection but, rather, by treating them as active participants when evaluating social impact. This assures the social audit's relevance, the openness of information for beneficiaries and the presentation of the audit's results in an accountable and transparent manner.

Given the rapid development of digitalization, the integration of IT solutions can also facilitate the social audit's responsiveness and transparency. The creation of a so-called "digital twin" may help with reflecting linkages between indicators on different goal levels (output, outcome, impact), automatize some parts of data collection (especially quantitative sources) and speed up the indication of problems, in case they appear when providing services. Such a digital twin can be linked to governmental digital platforms (e.g., MoV veterans' platform), to ensure a transparent overview of the beneficiaries, services received and effects of the provided services.

As "[p]ublic participation aimed at creating accountability mechanisms to hold governments accountable, which are also expected to have an impact on government performance, whether it is in relation to the use of public resources or to the provision of public goods and services" (Baltazar and Sepúlveda, 2015, p. 6), the social audit serves as an appropriate instrument to measure the effects of the professional and social adaptation of veterans and their family members. The methodology of this process in Ukraine is outlined in the next section.

3. Social audit methodology for the professional and social adaptation of veterans and their family members

Social adaptation is a highly social issue, since it aims to solve the problem of adapting veterans and their family members, i.e., beneficiaries, to civilian life conditions. In this context, the social audit is applied to recognize, measure and report the social effects of adaptation – whether and to what extent veterans become socially and economically integrated into civilian society. In this way, it helps to assess the impact of activities on society and public welfare.

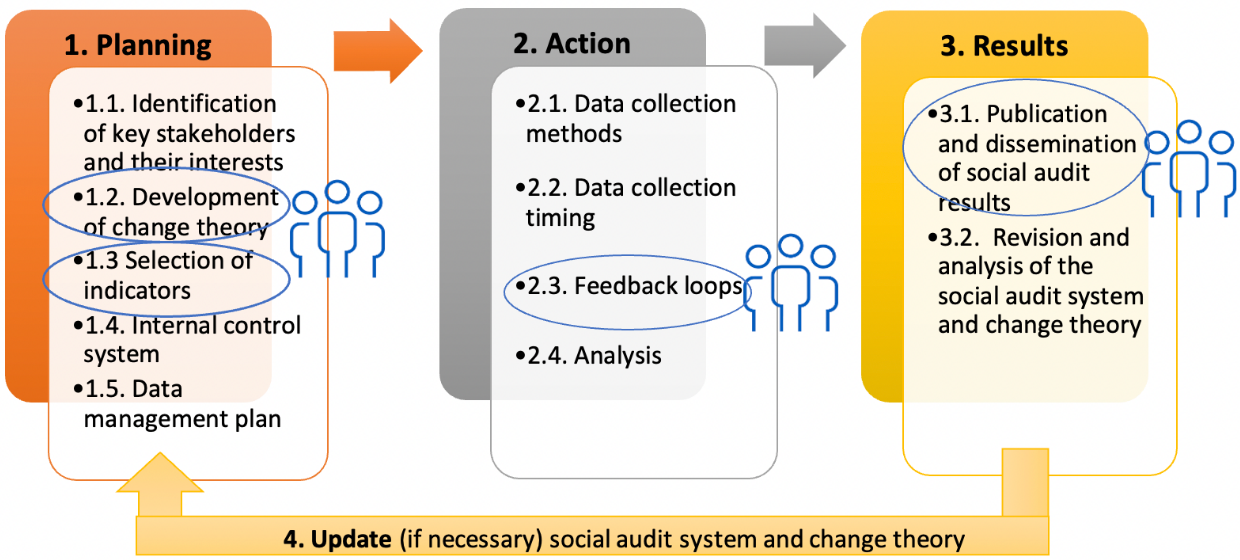

Figure 4. The process of social auditing the professional and social adaptation of veterans

As shown in Figure 4, the process of social auditing follows three stages: planning, action and results. In cases when changes or important updates should be addressed, an additional stage is added to modify the social audit system. The stakeholders' engagement plays an important role in each of these stages, especially sub-stages 1.2, 1.3, 2.3 and 3.1 (marked in circles on Figure 4). The stages and sub-stages of the social audit are further discussed in detail.

3.1. Planning stage

Since the social audit is built upon common internal auditing practices, it initially requires thorough planning to identify the key stakeholders and their interests, what is planned to be achieved – and how, and how this will be measured (Zu, 2013).

3.1.1. Identification of key stakeholders and their interests

Conducting a detailed study of stakeholders is a crucial first step in building a comprehensive social audit system because this enables those engaged in an initiative (in our context – the professional and social adaptation of veterans and their family members) to be identified, to better understand their interests and expectations. Yet, most importantly, mapping stakeholders and their interests enables the construction of a social audit system which would evaluate the professional and social adaptation from the stakeholders' perspective, ensure the involvement of stakeholders in the ensuing social audit stages and increase both participation and transparency, thus making the audit relevant to all engaged stakeholders.

Who is a stakeholder? It is a broad definition, as any entity that can affect or be affected by the activities of an organization (Freeman, 1984) can be identified as a stakeholder. Such entities as single individuals or groups, private, public or hybrid organizations, institutions, societies or nature (Mitchell et al., 1997) can act as stakeholders. Given the great diversity of stakeholders, their interest in, dependence and influence on organizational activities, it is important to identify and group stakeholders accordingly. There are multiple approaches for mapping stakeholders. One way to classify them was proposed by Mitchell et al. (1997), who suggested three key attributes of stakeholders – power, urgency and legitimacy, which define the class to which stakeholders can be assigned, e.g., latent (dormant, discretionary, demanding), expectant (dominant, dangerous, dependant) or highly salient (definitive) stakeholders. Waddock (2002) distinguished primary, critical secondary and particular secondary stakeholders.

As a highly social and complex issue, the professional and social adaptation of veterans and their family members includes multiple stakeholder groups. On an individual level, direct beneficiaries are those who receive professional retraining and social and psychological adaptation. On an organizational level, stakeholders include potential employers of retrained beneficiaries, multiple social adaptation service providers – NGOs, foundations and agencies operating either locally or internationally. Finally, on an institutional level, stakeholders include ministries working on designing and executing policies for the professional and social adaptation of direct beneficiaries.

In Ukraine, three aggregated groups of stakeholders can be identified: civil society, the Ukrainian state system and service providers. An overview of the stakeholders involved in professional and social adaptation in Ukraine and their interests discussed above is concisely outlined in Table 2.

Table 2. Classification, interests, and social audit role of stakeholders involved in the professional and social adaptation of veterans in Ukraine

Stakeholder group	**Stakeholder subgroup**	**Stakeholder**	**Interest** (anticipated)	**Role in social audit**
Civil society	Direct beneficiaries	Military officers	Integration into civilian life; receiving benefits from the state; individual support based on individual needs	Organized as a group of active veterans and family members (as a jury) to: develop the change theory; critically select indicators; provide feedback on received services; disseminate social audit results
		Veterans	Integration into civilian life; receiving benefits from the state; individual support based on individual needs	
		Family members of military officers and veterans	Help their closest relative to become integrated into civilian life; receiving benefits from the state	
		Family members of those fallen in the war in Eastern Ukraine	Get support in receiving social benefits from the state and integration into civilian life	
	Indirect beneficiaries	Potential employers (public or private entities)	Contribute to social integration and get well-trained and motivated employees	Dissemination of results by sharing experience in employing direct beneficiaries and sharing data about employment
Ukrainian state system	Central authorities	Ministry of Veterans Affairs	Forming policies helping veterans to adapt to civilian life	Facilitation of the overall social audit process. Active role during development of the change theory, selection of relevant indicators for evaluation, providing data for analysis and dissemination of social audit results
		Ministry of Defence	Forming policies helping military officers to move to a civilian career and adapt to civilian life	
		Ministry of Social Policy	Forming policies ensuring support with employment to direct beneficiaries	
		Ministry of Healthcare	Forming policies ensuring health and rehabilitation support to direct beneficiaries	
		Ministry of Education	Forming policies ensuring professional adaptation of direct beneficiaries	
	Local authorities	Regional representatives of the ministries	Local service provision of respective ministries	
		Local governments	Financial and administrative support of direct beneficiaries	Dissemination of results in supporting direct beneficiaries and providing data for social audit
Service providers	Social partnership	International Foundation for Social Adaptation (IFSA)	Coordination and ensuing high quality provision of professional, social, and psychological adaptation of all direct beneficiaries	Development of the change theory; selection of relevant indicators;

		Nord University	Monitoring of the social adaptation process and scientific follow-up	Providing data for social audit and dissemination of social audit results
		Ukrainian universities	Professional retraining of direct beneficiaries	
		NGOs	Social adaptation and psychological assistance	
	Other Ukrainian agencies / NGOs	“Veteran Hub”	Legal, employment and psychological assistance of veterans and their family members	Dissemination of results; facilitation of feedback loops with direct beneficiaries; provision of data for social audit analysis
		“Legal Hundred”	Social and legal assistance of veterans and their families	
		“Ukrainians Together”	Social and legal protection for ATO veterans and their families	
		“Studena”	Systematization of information about initiatives with free assistance to ATO veterans	
		“Space of Opportunities”	Social support for veterans and family members and in developing Veterans Spaces in cooperation with MoV	
		“Return Alive”	Charitable support with military equipment, analysis of military sector	
	International donors / agencies	IREX	Helping with reintegration of veterans by providing mental health services and economic benefits	Dissemination of results for communicating and coordinating activities with other engaged stakeholders; sharing results of their work in Ukraine with other stakeholders
		International Organization for Migration	Veterans’ reintegration, their socio-economic recovery and psychosocial support	
		NATO	Military officers’ transition from a military career to a civilian profession, employment assistance and psychological rehabilitation	
		OSCE	Help with establishing the system of rehabilitation of citizens affected by military conflict	
		MFA	Strengthening institutional capacity of the Ukrainian state system to facilitate professional retraining and social adaptation of all direct beneficiaries	

Civil society includes direct and indirect beneficiaries, those who to one extent or another are affected by social and professional adaptation. Direct beneficiaries include recipients of professional and social adaptation. Beneficiaries are represented by the following categories:

1. Military officers of the Ukrainian Armed Forces or other military formations who are professional soldiers and have received their academic qualifications in military educational institutions.
2. Veterans who participated in hostilities in the East of Ukraine or were called up to the Armed Forces of Ukraine for mobilization from the reserve.
3. Family members of military personnel and veterans.
4. Family members of those fallen for the independence of Ukraine in the war in Eastern Ukraine.

As direct beneficiaries, veterans and military officers have a similar need to receive support in professional retraining, employment and psychological assistance to become adapted to civilian life conditions. Importantly, as per 2021, due to continuous military actions in Eastern Ukraine, almost all military officers have already carried out their duty in ATO (from 2018 – joint forces operation (JFO)). Therefore, direct beneficiaries linked to the military sector are referred to as "veterans" yet bearing in mind the differences between these two military categories.

Closest family members (husband or wife of veterans or military officers) are also included in the subgroup of direct beneficiaries, as they provide strong support and motivation to their partners in easing the transition to civilian life. The closest family members of those fallen belong to this group as, according to Ukrainian legislature, they have the right to receive support from the state.

At the same time, several divergences in the status of veterans and military officers should be outlined, since these nuances the expectations of these groups.

- Educational backgrounds. Professional soldiers who completed their education in military institutions are interested in obtaining the professional knowledge and skills in civilian specializations that they lack, to properly adapt to civilian life, whereas veterans include people who were called up or volunteered to protect their country in the military actions in Eastern Ukraine. Therefore, veterans can be people without military education but with civilian specializations in, e.g., technical, social, humanitarian or other subjects.
- Mental states. Both veterans and, usually to a higher extent, military officers who recently returned from military actions can experience such conditions as depression, fear or post-traumatic stress disorder. Family members of the fallen often also require individual psychological support, while family members of those who have returned from war might need family sessions, to better understand veterans' mental condition and how to support them.
- Self-motivation. All direct beneficiaries have different degrees of self-motivation. Some may only show an interest in receiving basic social benefits, for example, state financial support, better loan conditions, free legal assistance, medical treatment or accommodation. However, many beneficiaries display a high level of motivation to be more integrated into civilian life. They are eligible for benefits such as receiving

professional education, getting employment or help to establish their own business. Therefore, the range of services provided to each direct beneficiary can vary.

Being strongly affected by active military actions and/or longitudinal service in the armed forces, to become reintegrated into civilian society, most direct beneficiaries require support, which includes psychological assistance, professional retraining and support to become employed or self-employed, depending on individual cases, e.g., veterans' motivation and personal needs. In some cases, veterans attend selected parts of the retraining and social adaptation programme. Direct beneficiaries also have a high level of legitimacy in Ukrainian society. Being perceived as national heroes, their needs are recognized as important within socially "constructed system of norms, values, beliefs, and definitions" (Suchman, 1995, p. 574). Until the escalation of the military conflict in Ukraine in 2014-2015, the power of the military sector in general and veterans' voices in particular were rather weak, and the state did not prioritize the development of the Ukrainian defence sector (Facon, 2017). Yet, with the growing engagement of civil society and a shift in the political focus towards the professional and social adaptation of veterans and their family members, the role of beneficiaries started to be more recognized. To ensure the accountability of service providers and/or state authorities and to their family members in all social audit stages – planning, action and result. This can be done by an active group of veterans and their family members acting as a jury during development of the change theory, the critical selection of performance indicators, providing feedback on received services and the dissemination of social audit results by sharing report results with other stakeholders. Thus, the role of direct beneficiaries in the social audit is crucial, as it helps to understand how and in which way social adaptation can reach the expected results, and, thus, helps to design the social audit system.

Indirect beneficiaries include private or public entities acting as potential employers of retrained direct beneficiaries in case the latter decide not to establish their own business. In this way, indirect beneficiaries facilitate the further professional adaptation of veterans and their family members. The interests of indirect beneficiaries can materialize in expressing their active civil position by supporting those people who were fighting for the unity of Ukraine and also in obtaining well-trained and motivated employees who are actively seeking employment. Economic interest may also play its role, as employers who, in cooperation with the State Employment Service, employ ATO/JFO participants for a minimum of two years are exempt from paying mandatory single social contribution tax.

Employers' role in the social audit process is mostly apparent in the dissemination stage, when sharing experience in recruiting direct beneficiaries with other stakeholders; they can also assist in the data collection stage, by providing statistical data about employed direct beneficiaries.

The next stakeholder group is the **Ukrainian state system**, working on the issue of the professional and social adaptation of direct beneficiaries. As of 2020, 18 central and local executive bodies provided various types of support to veterans, which caused a lack of accountability from the Ukrainian state system.

The first subgroup is the central authorities, which include several central government bodies responsible for addressing the specific challenges of veterans' social adaption:

- The Ministry of Veterans Affairs (MoV) is responsible for forming policies and the state system for adapting veterans and their family members. The MoV's goal is to create a system for monitoring the needs of war veterans and their families in medical, psychological and social services, as well as to coordinate activities by the state, local governments, the veterans' community, the non-governmental sector and international partners, to meet such needs. The main interest of the MoV is to transform veterans into active members of society.
- The Ministry of Defence (MoD) forms the policies and conditions for the effective career management of professional military personnel, particularly for those who became discharged or retired, to ensure they and members of their families obtain civil education and social adaptation. The main interest of the MoD is to ensure the professionalization of the army, based on NATO standards of military education and training and principles of gender equality, and ensuring good material, psychological and social conditions for servicemen ending their careers, along with members of their families.
- The Ministry of Social Policy (MoSP) is responsible for employment centres, social welfare directorates and retraining centres, where direct beneficiaries can obtain social support. The MoSP's interest is to ensure the enactment of state policies for the social protection of veterans, to provide social benefits and facilitate their employment.
- The Ministry of Healthcare's (MoH) interest is framed around ensuring the rehabilitation and medical care of direct beneficiaries.
- The Ministry of Education (MoE) is responsible for universities, academies, institutes and vocational technical schools where direct beneficiaries receive professional adaptation. The MoE's interest lies in providing the civil education which veterans and their family members require, through various programmes.

The second subgroup refers to local authorities. First are the regional representatives of the MoV, MoSP and MoD that provide state services to direct beneficiaries locally. Second are local governments, which can allocate local financial and administrative resources to support direct beneficiaries to become socially adapted. The interest of local authorities is to increase the life satisfaction of direct beneficiaries and to eliminate the potential negative consequences of limited social adaptation – the increased loneliness and social isolation of veterans (Wilson et al., 2018). This is especially relevant in two types of locations. The first areal type comprises those where big military garrisons are located, resulting in an increasing number of military personnel requiring professional retraining. The second areal type comprises those close to military action, where many veterans can reside and require social and psychological adaptation.

The role of the Ukrainian authorities in the social audit is important: to ensure that they are held accountable to beneficiaries. Central authorities need to be engaged in social auditing, to ensure that allocated financial resources are used to meet the needs of beneficiaries. Central authorities should be actively engaged during development of the change theory, indicators' selection, providing data for the social audit and the dissemination of the results. Local governments' engagement in social auditing is relevant in the dissemination stage when sharing their social adaptation practices, as well as providing data for the social audit.

The third and last group is **service providers**, which are non-state actors engaged in different aspects of the professional and social adaptation of direct beneficiaries.

1) The first subgroup involves a network of organizations and educational institutions, including IFSA, Nord University (Norway), Ukrainian universities and non-governmental organizations (NGOs). These independent actors from different economic spheres form a so-called social partnership, which frames their activities around a certain common goal oriented towards solving a specific social problem (Waddock, 1989). In this way, the social partnership views that each institution involved in professional and social adaptation should carry out its social function and, thus, provide services, given its best competences. Social partnerships are unique in the way that the complex nature of a social activity does not allow one service provider to perform it. Therefore, diverse actors collaborate and combine their functional responsibilities framed around a common desired outcome, achieving societal improvement (Wilson et al., 2010). In the context of social adaptation in Ukraine, IFSA is responsible for coordinating the partnership, administrating the process of professional and social adaptation and monitoring the quality of services, through internal control procedures, feedback from beneficiaries and interaction with stakeholders outside the partnership. Nord University is responsible for monitoring and scientific follow-up. Ukrainian universities perform professional retraining of direct beneficiaries, and NGOs carry out social adaptation and psychological assistance. The social partnership under IFSA's coordination has been working on the issue of professional and social adaptation for a long time and has gained a good reputation and wide geographical coverage, and it maintains close interaction with other stakeholders (Vakulenko et al., 2021). This partnership is a single service provider in Ukraine, covering all categories of direct beneficiaries. Social partnerships are also frequently formed around big projects (Flyvberg et al., 2003) and are durable in their nature (Wilson et al., 2010), which is exactly the case for this partnership. At the same time, the actors within the partnership depend on external funding (from the MFA), which can make them vulnerable in the case of such financing ceasing.
2) Other Ukrainian agencies and NGOs working in the field of professional and social adaptation usually provide specialized support within a selected number of social adaptation services, for instance, legal, employment and psychological assistance to ATO/JFO veterans and their family members ("Veteran Hub"); legal assistance to veterans and their families ("Legal Hundred"); social and legal protection to the participants of ATO/JFO and their families ("Ukrainians Together"); the establishment of a database of initiatives focused on helping veterans ("Studena"); social support for ATO/JFO veterans and family members in cooperation with the MoV ("Space of Opportunities"); charitable support with military equipment and adaptation of veterans, by providing business education ("Return Alive").

3) International donors and agencies, working in the field of professional and social adaptation, including, but not limited to:
   - IREX is a global development and education organization funded by the US government. Its activities are focused on the reintegration of veterans by improving the provision of mental health services and economic benefits to veterans.
   - The International Organization for Migration is an intergovernmental organization funded by the European Union, which works on veterans' reintegration, their socio-economic recovery and psychosocial support.
   - NATO supports MoV in developing the system of transition from a military career to a civilian profession. NATO works with the professional retraining of military officers, assistance in employment and psychological rehabilitation, as well as contributing to the improvement of professional education in military institutions.
   - Organization for Security and Co-operation in Europe (OSCE) carried out projects directed at strengthening the institutional capacity of the MoV in establishing the system of rehabilitation of those citizens affected by military conflict.
   - MFA focuses on strengthening the Ukrainian state system's institutional capacity to facilitate the professional retraining and social adaptation of all direct beneficiaries. This is done in cooperation with Nord University Business School/High North Centre, with IFSA as the coordinator of the social partnership.

The role of service providers is crucial in ensuring how the social audit methodology is executed. For instance, they are engaged in defining the theory of change and in the data collection process, and they participate in the dissemination of social audit results by communicating and coordinating their activities with other engaged stakeholders.

To summarize, mapping stakeholders involved in the professional and social adaptation of veterans and their family members enables a better understanding of the diversity of stakeholders' interests and explains the roles that stakeholders' subgroups play in the social audit process.

3.1.2. Development of the change theory

The next step in the social audit is to understand what the final goal of the professional and social adaptation of veterans and their family members is – and how it can be achieved. For this, a conceptual framework – the theory of change (ToC) – can be used, as it helps to explain how an initiative achieves the desired changes (Clark, 2019; Clark and Grimaldi, 2013).

ToC is most commonly presented as an illustration of causal pathways between multileveled outcomes. The peculiarity of ToC is its focus on "the theoretical underpinnings of projects, clearer articulation of how programme planners view the linkages between inputs and outcomes, and how projects are intended to work" (Vogel, 2012, p. 6). ToC consists of several components, all of which are critical to ensure its coherence and comprehensiveness (Vogel, 2012; Clark, 2019; Taplin et al., 2013):

→ Context: an environment in which a change initiative is unfolding (including social, political and environmental conditions and stakeholder configurations, all of which can affect the change). Description of the context includes analysis of existing problems in the field, which the change tries to influence.

→ Outcome: a change in the condition of a policy, system, behaviour, knowledge or attitude among people, intentions or organizations. Outcomes are the building blocks of the change theory.
→ Output: guaranteed results obtained through project activities.
→ Impact (or ultimate goal/outcome): is an outcome which it is not possible to measure.
→ Pathway: a logical set of outcomes, which follows in a chronological order.
→ Accountability ceiling: a dashed horizontal line, which divides the outcomes pathway. The outcomes below the accountability ceiling are those for which an organization is accountable.
→ Indicators: measurable and observable information which allows the achievement of outcomes to be monitored; they can also indicate "weak spots", where problems with implementing the change can be experienced.
→ Rationale: explanation of a connection logic between several outcomes in a pathway.
→ Assumption: critical reflection on the change process built on underlying hypotheses about how the identified changes could occur.
→ Outcomes framework: a graphical representation of all pathways put together in the ToC.

During the development of ToC, the participation of stakeholders identified in the previous sub-stage is important, since stakeholders' engagement allows multiple voices to be heard and consensus to be reached on how to achieve an ultimate goal. In the context of professional and social adaptation in Ukraine, direct beneficiaries, representatives of state authorities and representatives of experienced providers (e.g., social partnership) of professional and social adaptation services should be involved to express their interests and agree on steps for achieving the final goal. Based on the work done during the development of ToC, an inclusive and transparent monitoring and evaluation system can be established (Taplin et al., 2013), which is essential for the social audit.

Figure 5 offers a visualization of ToC of the professional and social adaptation of veterans and their family members to date, which was developed based on the vision of direct beneficiaries, the social partnership, and representatives of central authorities. The ToC presented further details, context, ultimate goal, backwards mapping and assumptions developed by this group of stakeholders. Notably, the MoV has developed its own ToC, called Veterans' Spaces (for more details and critical analysis of this ToC, see Vakulenko et al., 2021).

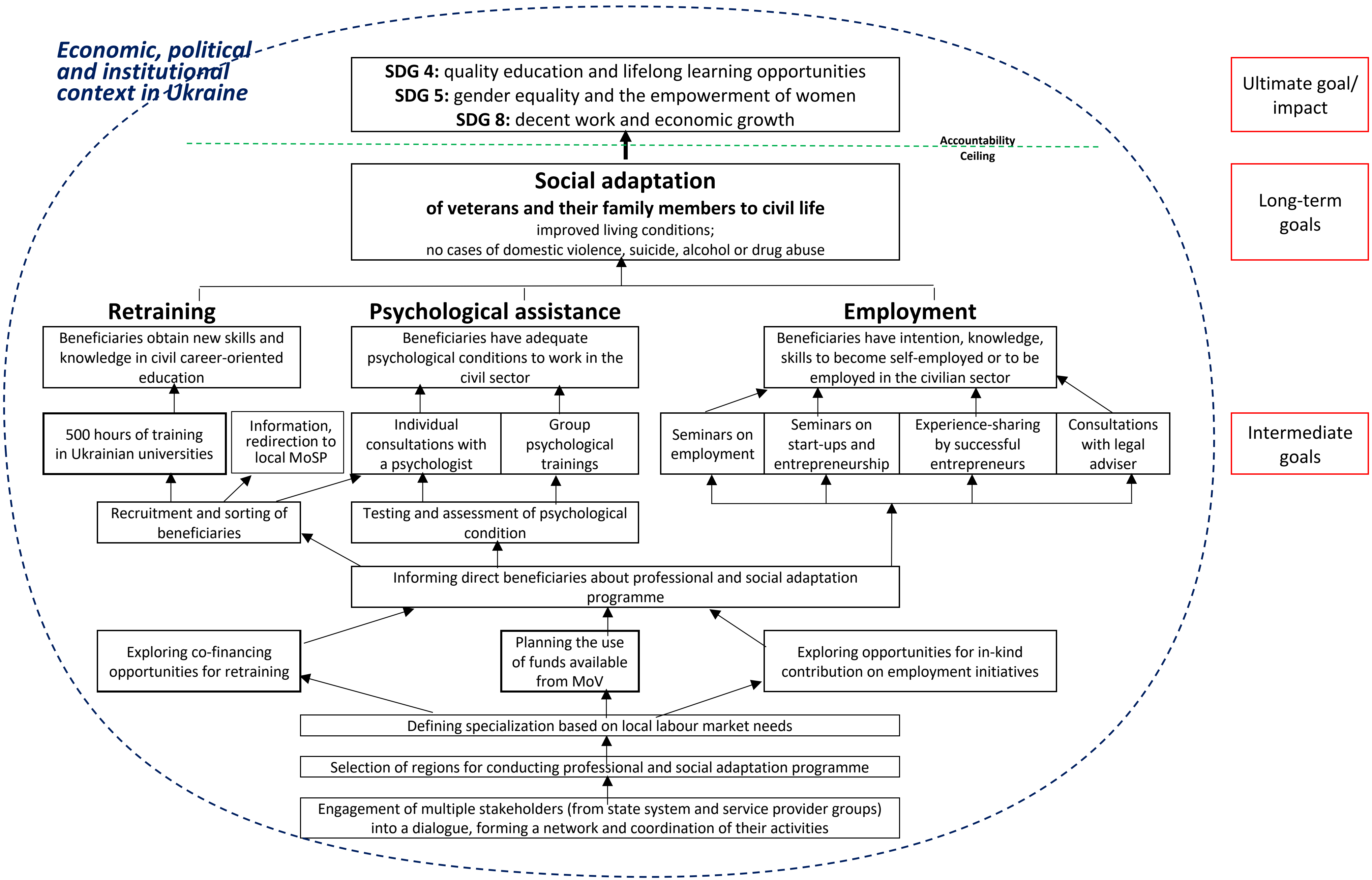

Figure 5. ToC of professional and social adaptation of veterans and their family members in Ukraine

Context of professional and social adaptation in Ukraine

The context of professional and social adaptation in Ukraine (blue dotted line in Figure 5) explains developments in the country which affect the adaptation of veterans and their family members to civilian life. Understanding the dynamics of economic, political and institutional environments is crucial to have a clear vision of how the professional and social adaptation helps in solving existing challenges.

In Ukraine, two major events significantly affected developments in the defence sector in general and the social adaptation of military personnel and veterans in particular. The first was the dissolution of the USSR at the beginning of the 1990s, leading to the division of the previous military sector between newly established independent countries. According to Bugriy and Maksak (2016, p. 65), Ukraine inherited approximately 40% of Soviet Army manpower and an extensive technical military resource base. Initial reform in the defence sector by the Ukrainian government was focused on reducing manpower and restructuring the defence sector. The policy of dismissing military personnel entails several important issues, which have affected the economic and social life of the country. When military personnel are dismissed from service, they and their families lose a stable and usually main source of income. For many, transition to the peaceful civilian life becomes a problem – for the whole family as well. These people may experience psychological challenges, such as depression or other disorders, which can unfortunately lead to suicide, cases of domestic violence, alcoholism or drug abuse. Due to the political instability in the country (Facon, 2017), problems of the social adaptation of dismissed military personnel had a residual attention, and these challenges were not sufficiently addressed by the state. For example, of the 60,000 discharged servicemen during 2007-2014, only 26% received support in adapting to civilian life. Of those 26%, the Ukrainian government funded the retraining of only 1,000 officers, i.e., less than 1% of all discharged. The need to provide retraining and social adaptation services was covered by various international projects (e.g., supported by the MFA of Norway, NATO and the Organization for Security and Co-operation in Europe (OSCE)).

The Euromaidan revolution, which took place in Ukraine during 2013-2014, was the second noteworthy event that significantly affected Ukrainian society and directed state priorities towards addressing the challenges in the military sector. The annexation of Crimea and the escalation of the military conflict in Eastern Ukraine raised the need to attract qualified human, significant financial and technical, resources to protect the country. However, with time, active military actions also resulted in the need to reintegrate war veterans into everyday life. With the start of the war, the problem of the social adaptation of veterans became even more acute. As the number of returning veterans surged, an increase in the number of suicides and offences was also unfortunately observed. In 2014-2015, the rate of suicides and other noncombat-related deaths among veterans reached around 30% (Tabarovsky, 2016). Statistics also show that about 20% of combatants experience different psychological difficulties and mental disorders (World Bank, 2017).

At the same time, the number of servicemen resigning after the completion of their first contract is also increasing – from 5% in 2014 to 30% in 2018 and 2019. Recent data shows that, following the military conflict in the eastern part of Ukraine from 2014, the number of combatants requiring social adaptation and retraining has increased and, today, has reached more than 375,000 people (as of 1 June 2021).

Given the growing need for social adaptation, the fact that Ukrainian institutions have not been able to ensure effective coordination to address this problem in a systematic manner has become a substantial obstacle to responsive and timely state provision of social adaptation services. During 1996-2005, the institution bearing responsibility for social adaptation was the National Coordination Centre for the Adaptation of Military Personnel Displaced to the Reserve or Retired and Conversion of Former Military Objects, supported by the TASIC (Technical Assistance to the Commonwealth of Independent States) European Union Programme. Then, in 2006, the State Department for the Adaptation of Military Personnel under the MoD assumed responsibility for solving the problem of transition from the military to a civilian career. However, in 2011, the department was liquidated. In 2011, the responsibility for social adaptation was transferred to MoSP. In 2014, the State Service for Veterans and Participants in ATO was established, which partially dealt with social adaptation, although most of those functions were still carried out by MoSP. At the end of 2018, the MoV was created as a main body in the system of central executive institutions. With its principal responsibility of ensuring the formation and implementation of the state policy of the social protection of veterans and their family members, the newly established ministry committed itself to assisting veterans in returning to civilian life. However, the state system is not yet well-established, as several ministries still carry out different functions which are not well-coordinated.

Defining the ultimate goal (societal impact) and preconditions (outcomes)

As was briefly discussed above, after returning from active military service, veterans face social, economic and psychological challenges which restrict their proper life satisfaction and that of their family members. The main long-term goal is to increase the life satisfaction of direct beneficiaries by socially adapting them to civilian life conditions. This can be measured via such indicators as changes in beneficiaries' living conditions and psychological state, i.e., the number of cases of domestic violence, suicide, alcohol or drug abuse. As more veterans and their family members become socially adapted, the societal impact of professional and social adaptation contributes to such Sustainable Development Goals (SDGs):

- ensuring quality education and lifelong learning opportunities for veterans and their family members (SDG 4);
- supporting gender equality and the empowerment of women (SDG 5); since military service is considered to be a male-dominated occupation, social adaptation needs to be gender balanced (achieved by engaging both female veterans and the wives of veterans);
- decent work and economic growth, by improving the living conditions of veterans and their family member (SDG 8).

Backwards mapping and connecting outcomes

The long-term outcome, the social adaptation of veterans and their family members, can be achieved through three preconditions:

1) Veterans and their family members obtain new skills and knowledge in civilian career-oriented education.

Civil education is a very important step in becoming reintegrated into civilian life, as it contributes to the further employment of direct beneficiaries. While serving in the armed forces, veterans and military officers become detached from civilian life realities. While engaged in their duty, they might miss developments in the labour market, changing legislation on employment, entrepreneurship or technological developments. In the case of those veterans who previously received civilian education, their skills can become outdated, and they need to refresh their knowledge. At the same time, allowing family members of veterans to participate in professional retraining together is an important aspect of adaptation. Being together with their partners/spouses contributes to improving the psychological climate within a group and to the socialization of veterans (Sherman and Larsen, 2018). It is essential for veterans to socialize with non-military people, as this brings distraction from the military environment and shifts the focus to civilian life experiences.

2) Veterans and their families have adequate psychological conditions to work in the civil sector.

Psychological assistance might be considered the most crucial factor in being fully integrated into civilian society. Being a part of a hierarchical structure, with strict subordination principles and following orders, veterans and military officers form a corresponding mental state. When returning to civilian life, they face challenges in changing their perceptions to being more flexible, adaptive to the changing environment and innovative. Such qualities are important for veterans to resume a civilian role, which is vital for restoring the mental health of the retrained (Romaniuk et al., 2020). On the other hand, being exposed to extreme stress while participating in active military service, veterans' psychological condition often becomes unstable, and they frequently require the help of professional psychologists. Here, the support of their closest family members is also important, as it may help partners to understand the main problem and how to help a veteran to become an integrated member of Ukrainian society.

3) Veterans and their families have the intention and knowledge/skills to either become self-employed or find other employment in the civil sector.

The risk of being unemployed for a long period causes negative effects, not only on the individual's economical and psychological state but also on society and its economic system in general (Bejaković and Mrnjavac, 2018). Therefore, ensuring the further employment of veterans is very important, to form a basis for economic stability. At the same time, encouraging the self-employment of veterans through establishing family businesses serves as a good impetus for increasing beneficiaries' well-being (Halvorsen and Morrow-Howell, 2017). Additionally, those beneficiaries who were retrained and successfully established businesses tend to employ people with military backgrounds, creating a so-called "multiplier effect".

It also important to emphasize that not all direct beneficiaries are willing to follow all three preconditions to become socially adapted. As beneficiaries may have different degrees of motivation and needs (e.g., just obtaining guarantees according to the law), the ToC needs to be adjusted for each individual case, and the number of preconditions to reach the long-term goal can change.

Starting from the bottom (Figure 5), the first precondition is the establishment of a network of partners who provide professional retraining and social adaptation services. Communication and coordination within the network are essential, to define and assign responsibilities for carrying out the professional and social adaptation of beneficiaries. This activity forms the basis of social adaptation; therefore, it is very important for achieving the final goal. The next precondition is the selection of regions where professional and social adaptation will take place. Ukrainian regions are diverse, not only in terms of the location of military bases but also regarding other parameters like size, economic potential, infrastructural development and availability of local service providers (e.g., universities and NGOs). The regional variations are important to consider, as they will frame the civil conditions to which beneficiaries need to adapt. Therefore, the geographical locations, where professional and social adaptation will be carried out, should be carefully selected by the network of stakeholders. Next, it is important to consider the dynamics of local market needs and select specializations which would correspond in the best way to local labour demands. In this way, the chances of retrained beneficiaries obtaining employment or self-employment increase. The next step requires planning the resource base for running the professional retraining and social adaptation. This includes: planning the use of funds available from the MoV, exploring opportunities for co-financing for retraining and employment initiatives, in order to ensure that, of all those interested, as many beneficiaries as possible receive social adaptation.

Moving up, Ukrainian partners involved in the network spread the word about retraining and social adaptation through different communication channels, e.g., social media, TV, information flyers. Beneficiaries apply for the programme and follow the selection procedure, as not everyone applying wishes to participate in the full programme, consisting of retraining, psychological and employment assistance components. This step also helps to sort beneficiaries. Those who lack the motivation to attend the full programme receive information support about the kind of benefits they can get, are redirected to local MoSP offices and are offered individual support from psychologists. At the same time, NGOs conduct tests and individual conversations with beneficiaries willing to attend the full programme, to define the motivation, willingness, preparedness for professional retraining and psychological condition of beneficiaries.

After being recruited, beneficiaries complete 500 hours of training in local Ukrainian universities, group and individual follow-ups with psychologists, as well as receiving employment assistance. The duration of the programme is determined by the teaching plan and activities based on beneficiaries' preferences. In most cases, veterans and their family members are middle aged, preferring to learn in the evenings and interested in practical rather than theoretical knowledge. Psychological assistance is divided into individual and group sessions, while, to become socially adapted, beneficiaries can receive support with their start-ups and entrepreneurship master classes, as well as consultations with legal advisers – all together aiming to increase the chances of beneficiaries' civilian employment.

Building assumptions for ToC

The next step is the identification of assumptions which seek to clarify the "reasons why the group [of stakeholders] thinks the theory will work in practice" (Clark, 2019, p. 233). Here, stakeholders engaged in development of the ToC need to share their expertise and practical knowledge of the context, to build strong links in the pathways and critically examine the achievement of outcomes.

ToC of the professional and social adaptation of veterans and their family members is built on the following assumptions:

1. The economic situation in Ukraine improves – particularly, a positive tendency, as the increased income of the employed or self-employed and an improvement in beneficiaries' wealth is observed.
2. The military conflict in Eastern Ukraine deescalates. This will mean that the country will return to peaceful life and the number of veterans returning from war will diminish. The state and service providers could then reorient social adaptation and focus more on the quality of services, rather than on the quantity of the retrained.
3. After retraining, direct beneficiaries accept offers for employment. In this way, the probability of social adaptation and starting a civilian job or career increases.
4. Start-up capital is available for those beneficiaries who want to become private entrepreneurs (through credit unions, banks, business angels, municipalities, co-funding for start-ups). This will have a stimulating effect on the establishing of new business by veterans and their family members after completing the programme.
5. Military authorities and management in garrisons authorize beneficiaries to take courses during their period of service, while awaiting the termination of their military service.
6. Ukrainian authorities set further development of the system for the retraining and social adaptation of veterans as a priority on their political agenda.
7. Providers of professional and social adaptation services follow internal control procedures to ensure the transparency, effectiveness and efficiency of social adaptation.
8. The MoV recognizes the need to invest in capacity building of the civil servants working with veterans and their family members, to improve their competences and knowledge of the process, juridical aspects and institutional capacity for providing high-quality professional and social adaptation services.
9. A constant review and critical reflections on which routines are aiding us in our effort, and which routines and practices are no longer working and need to be reconstructed.

10. State authorities develop databases and promote measures helping the recruitment of new beneficiaries. This will ensure a better overview of potential coverage and flexibility in adjusting professional and social adaptation services to the needs of beneficiaries.
11. International donors maintain coordination between their projects and do not duplicate support activities.

3.1.3. Selection of indicators

After developing the ToC, it is important to set measurements to assess the extent to which the outcomes can be achieved. For the social audit, this step is significant because (1) it ensures the rigid selection of indicators to evaluate the delivery of professional and social adaptation services, and (2) it allows stakeholders to be engaged through discussions, and the feasibility of indicators to be tested. This sub-stage facilitates the establishment of a so-called "accountability ceiling" (red dotted line on Figure 5). The accountability ceiling is used to divide the impact level and the long-term outcome, showing the level up to which it is possible to be accountable (Clark, 2019). The improved quality of education, lifelong learning, gender equality and decent working conditions serve as a driver for the professional and social adaptation of beneficiaries, but to be directly accountable for reaching this objective is challenging, due to the significantly complex character of the impact. Therefore, the long-term goal for which it is possible to be accountable is formulated as making veterans and their family members professionally and socially adapted.

Logical Framework Analysis (LFA) is a tool which is applied to conduct a systematic analysis of the interrelated objectives, forms a solid basis for monitoring the effects of an initiative and, most importantly, enables communication between stakeholders involved in an initiative (NORAD, 1999). According to NORAD (1999), LFA builds upon the following causality: using the inputs, the activities will be produced, which will result in achieving the outputs. In this way, LFA becomes a manifestation of ToC through indicators.

Building LFA consists of several steps, which can be summarized in a results framework table (see Table 3). First is the selection of indicators defining the achievement of the long-term outcome and expected result – the social adaptation of veterans and their family members to civilian life. Given the baseline, for social and professional adaptation in Ukraine, improvement in living conditions, reduction in number of cases of domestic violence, suicide, alcohol and drug abuse among retrained beneficiaries can serve as indicators of results achieved. In Table 3, indicator data includes targets to be achieved for the upcoming year/(s). Expression "y+1" means that the target is set for the next year, "y+2" means after two years and so on. The number of years planned is not fixed, but it is suggested to use a plan for three to five years, due to the higher probability of other events affecting the context and measurement priorities. The final target summarizes all targets set for several years, and, finally yet importantly, the data verification sources should be specified, from where the data should be collected.

Next, through participation in the social adaptation programme, beneficiaries receive retraining, which involves the implementation of a civilian career-oriented education (Outcome 1), psychological assistance (Outcome 2), support in employment or business establishment

(Outcome 3). Another outcome, which also contributes to the social adaptation of veterans, is a well-functioning and coordinated network of stakeholders, both state system and service providers (Outcome 4).

The monitoring of the achievement of outcomes 1, 2 and 3 can be done by engaging a jury consisting of direct beneficiaries, regular surveys and focus group interviewing of beneficiaries, which should show an improvement in living conditions. This is evaluated in relation to both the economic situation beneficiaries experienced before retraining and contrasted with a control group of beneficiaries who did not participate in the programme, and to the beneficiaries' psychological condition, i.e., peaceful and healthy lifestyle and relations within their families. The achievement of outcome 4 can be verified through the approved legislature normalizing the functions of state authorities in relation to professional and social adaptation, agreements signed between the state authorities and local service providers (NGOs and universities) and the amount of co-financing received from national and international stakeholders to cover the needs of beneficiaries.

Table 3. Typical results framework of professional and social adaptation of veterans

LEVEL	EXPECTED RESULT	INDICATORS	Indicator data					
			BASELINE	**TARGET y+1**	**TARGET y+2**	**TARGET y+3**	**FINAL TARGET**	**Data source of verification**
LONG-TERM OUTCOME	Veterans are socially and economically fully integrated into civilian society	-Improved living conditions -Reduced number of cases of domestic violence -Reduced number of suicides -Reduced number of cases of alcohol and drug abuse	In Ukraine, many veterans require professional retraining, psychological support, social adaptation and employment. When veterans are dismissed from military service, they and their family lose a stable source of income, leading to a decrease in life satisfaction and other social and psychological problems.	- The percentage of project participants who complete training; - Indicators of employment: % employed or self-employed after 1, 3 and 5 years; - Business establishment: the number of project participants who opened their own (family) business; - No cases of domestic violence among project participants; - No cases of alcohol and drug abuse among project participants; - No cases of suicide among project participants.			Graduated beneficiaries report improvement in their living conditions, psychological well-being and life satisfaction	- Entry and exit surveys among project participants - Project statistics - Reports from NGOs following up project participants
OUTCOME 1	Beneficiaries obtain new skills and knowledge in civilian career-oriented education	Number of retrained beneficiaries	Target group of veterans is ill-defined	TARGET y+1	TARGET y+2	TARGET y+3	Number (n) of retrained and socially adapted beneficiaries	- Surveys of graduated beneficiaries - Diversity of background of veterans
OUTPUT 1.1	Beneficiaries complete 500 hours of training in Ukrainian universities	- Number of veterans - Completion rate	Veterans require new skills and education for better social adaptation and integration into civilian life	n	n	n	n beneficiaries	- Exams completed - Certificates issued
OUTCOME 2	Beneficiaries have adequate psychological conditions to work in the civilian sector	Number of beneficiaries who received psychological assistance	Variety of psychological disorders linked to military actions, which prevent beneficiaries from social integration	TARGET y+1	TARGET y+2	TARGET y+3	Number (n) of beneficiaries, who underwent psychological training	- Surveys of beneficiaries - Psychological tests
OUTPUT 2.1	Individual consultations with	Number of beneficiaries who	Necessity for individual approach to beneficiaries (e.g.,	n	n	n	n beneficiaries	- Interviews - Surveys

	psychologists conducted	completed consultations	elimination of post-traumatic stress and individual therapy)					
OUTPUT 2.2	Group psychological training conducted	Number of beneficiaries who completed group trainings	Beneficiaries need training on emotional management (e.g., establishment of interpersonal contact, reducing emotional tension and team building)	n	n	n	n beneficiaries	- Interviews - Surveys
OUTCOME 3	Beneficiaries have intention, knowledge, skills to become self-employed / employed in civilian sector	Number of beneficiaries who received employment training	Beneficiaries lack knowledge on legislative aspects related to employment and need to improve personal career planning	TARGET y+1	TARGET y+2	TARGET y+3	Number (n) of beneficiaries who received assistance in employment	- Surveys of beneficiaries - Confirmation of employment - Number of trainings and consultations
OUTPUT 3.1	Seminars on employment conducted	Number of beneficiaries who attended seminars	Beneficiaries need skills in attending job interviews and preparing CVs	n	n	n	n beneficiaries	- Seminars completed - Interviews
OUTPUT 3.2	Seminars on start-ups and entrepreneurship conducted	Number of beneficiaries who attended seminars	Beneficiaries need practice in efficient time management, goal setting and strategic planning	n	n	n	n beneficiaries	- Seminars completed - Interviews
OUTPUT 3.3	Consultations with a legal adviser conducted	Number of beneficiaries who attended consultations	Lack of knowledge on labour market dynamics and changing employment legislation creates uncertainties in selecting civilian specialization	n	n	n	n beneficiaries	- Consultations completed - Interviews
OUTCOME 4	Well-functioning network of stakeholders providing adaptation services	Number of stakeholders engaged in professional and social adaptation across the country and the amount of their contribution	Lack of knowledge of coordination between different service providers, duplication of functions and non-systematic support	TARGET y+1	TARGET y+2	TARGET y+3	Number (n) of legislative acts, agreements, attracted funding	- Secondary data analysis - Co-financing
OUTPUT 4.1	Legislative basis for state support of beneficiaries	Legislative acts, which clarify the responsibilities and capacities of state system for providing social adaptation	Dispersed responsibilities and uncoordinated activities between Ukrainian ministries	n	n	n	n of laws approved	- Content of laws - Amount of state budgetary support
OUTPUT 4.2	Memoranda between state authorities and other service providers (NGOs and universities)	Agreements/ memoranda, which establish cooperation with local service providers and secures financing of social adaption	Disconnected state and other service providers during social adaptation	n	n	n	n of agreements/ memoranda	- Content of agreements/ memoranda - Interviews
OUTPUT 4.3	Co-financing from national and international stakeholders	Amount of additional funding received from local government, charitable organizations and international donors to finance professional and social adaptation	Insufficient state funds to finance the existing need for social adaptation and sometimes lack of coordination between international programmes	n	n	n	n of co-financing	- Roundtables and symposia, including national and international stakeholders, focused on coordinating activities - Interviews

Next, outputs in relation to each of the outcomes are identified, and specific indicators are set to measure each output. The expected output (1.1) linked to professional retraining would be that beneficiaries admitted to the programme complete it and become employed or self-employed. Indicators:

- The number of retrained beneficiaries;
- Completion rate (% of those admitted completing retraining programme).

When returning from war or military service, and depending on their condition, veterans require professional psychological assistance. Expected outputs related to psychological assistance (outputs 2.1 and 2.2) would be that, depending on their needs, beneficiaries attend individual consultations with psychologists and participate in group training. Indicators:

- The number of beneficiaries completing individual consultations;
- The number of beneficiaries completing group psychological training.

The outputs (3.1-3.3) connected to assistance in employment seek to form the required skills and knowledge of the potential legislative and personal challenges when trying to become self-employed or employed. Therefore, seminars on employment or self-employment and start-ups (depending on the interest of a particular beneficiary) and consultations with legal advisers are organized. Indicators:

- The number of beneficiaries attending seminars on employment;
- The number of beneficiaries attending seminars on start-ups and entrepreneurship;
- The number of consultations with a legal adviser.

Outputs 4.1-4.3 relate to the establishment of a well-coordinated network of stakeholders providing services. This is crucial, in order to assure that beneficiaries receive timely, professional and high-quality services located near the place of their residence. The following indicators can be used to evaluate this:

- The number and content of laws approved;
- The number and content of agreements/memoranda signed;
- The amount of co-financing attached nationally and internationally.

After forming an overall results framework for the social adaptation of veterans and their family members, the next step is to create the internal control system, which focuses in greater detail on routines for providers of professional and social adaptation services.

3.1.4. Internal control system

The system for internal control, which was mentioned when building assumptions for the professional and social adaptation of veterans and their family members, is important for developing a comprehensive social audit system. The system for internal control helps to form an overview of the key organizational dimensions to maintain the effectiveness and efficiency of social adaptation services. It is also useful in detecting potential risks and forming an appropriate mitigation strategy.

Internal control is widely applied in managerial practice, since it is linked with major organizational activities, e.g. accounting, service delivery or technical solutions, which are crucial for promoting organizational performance (Moeller, 2014). One of the recognized frameworks for internal control is COSO (Committee of Sponsoring Organizations), developed in the USA in the early 1990s. The COSO framework brings together the professional practices, which form the operations of an organization, in a way that enables the establishment of efficient and effective internal controls (Moeller, 2014).

The system internal control routines for providers of professional and social adaptation services in Ukraine are outlined in Appendix 2. This system was developed based on the latest COSO framework issued in 2013.

3.1.5. Data management plan

The next sub-stage of the social audit is planning the kind of data and how it will be collected to measure, monitor and assess the achievement of results. Managing the social audit data is crucial, to ensure that the social audit meets legal and ethical requirements. For this, a starting point can be a consideration of the laws of the country where the data is collected and where it is stored, the status of respondents and the acceptable level of anonymity.

The process of the data management plan consists of six steps (Bourmistrov, 2021):

1. Data description and collection of data.
2. Documentation and data quality procedures.
3. Storage and backup during the research process.
4. Legal and ethical requirements, codes of conduct.
5. Data sharing and long-term preservation.
6. Data management responsibilities and resources.

The detailed description of core requirements for data management plans can be found in the Practical Guide to the International Alignment of Research Data Management, issued by Science Europe (2021).

3.2. Action stage

3.2.1. Data collection methods

To ensure the most comprehensive and accurate results from the social audit, a combination of qualitative and quantitative methods is used.

As briefly mentioned above, quantitative data is collected through online surveys of beneficiaries. Surveys can be formulated in one of the followings formats (see templates in Appendix 4):

- Entry and exit surveys are standard ways of collecting statistical data and are conducted at the beginning and end of each study semester.
- Follow-up surveys are performed every six months (over the year following participants' graduation), to monitor progress in job seeking, life satisfaction, etc.

In order to provide statistically correct results, the selection of variables should be scientifically grounded, based on previous research published on closely related topics. For example, financial living conditions were analysed by Jensen et al. (2005) and Hayo and Seifert (2003); life satisfaction was assessed by Diener et al. (1985); and well-being was outlined in the review of Topp et al. (2015).

Beneficiaries' information is treated confidentially and anonymised (no names or surnames required when completing surveys), to protect the sensitive information of people directly linked to the military sector. Beneficiaries only register their email address to ensure communication during follow-up surveys.

Qualitative data for the social audit is collected through focus group interviewing. The following groups of stakeholders are interviewed:

1. Veterans and their family members.
2. NGOs' representatives and coordinators.
3. Coordinators at universities and teachers.

Beneficiaries and representatives of universities and NGOs are interviewed separately, to avoid potential bias by service providers in beneficiaries' answers. The length of each session can vary but usually lasts 30-60 minutes. It is advised that each focus group includes a maximum of five people, to allow equal expression of the stakeholders' opinions.

The topics covered during the focus group interviewing are designed in such a way to correspond to the main stakeholder function. For example, aggregated topics for beneficiaries are linked to the results framework (Table 3) and include:

- Motivation and intentions to participate in the programme provide evidence for the long-term outcome.
- Effects of the programme on beneficiaries' lives are also related to the long-term outcome.
- Style and format of teaching linked to outcome 1.
- The change of psychological condition during the programme linked to outcome 2.
- The employment training and consultations generate data for outcome 3.

For NGOs' representatives, questions are framed around sorting beneficiaries, assistance with employment, critical reflection on the status of activities and possible ways of improvement. The data collected from NGOs helps to gain a better understanding of how activities regarding psychological assistance and employment (see ToC on Figure 5) are executed, contributing to the achievement of outcomes 2 and 3 (see Table 3). Special attention is given to the selection and sorting process, since, at this stage, NGOs meet the beneficiaries and decide on the type and range of services the veterans need.

Representatives of universities are asked about peculiarities of the teaching process (Retraining in Figure 5). The evidence is collected from the teaching staff, who explain how the specialization is selected and how the teaching plan is formed so that beneficiaries will obtain knowledge, skills and competences in a specific specialization. This will help to measure the achievement of outcome 1 (Table 3).

Finally, both representatives of NGOs and universities are asked about cooperation between themselves and other stakeholders (e.g., central and local authorities, international and national agencies). This is crucial for measuring the extent to which multiple stakeholders cooperate in providing professional and social adaptation services (outcome 4, Table 3).

3.2.2. Data collection timing

The timing of data collection should be aligned with the process of the professional and social adaptation of veterans and their family members. Overall, the process of social adaptation can be divided into four main groups of activities: informing, selection, retraining and social adaptation, and completion and follow-up. For a detailed description of professional and social adaptation activities, see Vakulenko et al. (2021).

To measure the extent to which veterans and their family members in Ukraine become socially and economically integrated into civilian society, surveys of direct beneficiaries are conducted. Due to their capacity to represent a large level of the population and a time-efficient process of gathering data, surveys become an essential tool for the social audit. The same group participates in surveys several times, in order to obtain data about veterans' conditions before and after the social adaptation programme: first, when veterans and their family members enter the programme, to measure the status of their economic condition, psychological well-being and life satisfaction. Next, the same group receives a survey at the end of the programme, to trace whether any short-term changes occurred while beneficiaries attended the programme. To understand the long-term effect of completing the retraining and social adaptation programme, the same group receives follow-up surveys at one and two years after completion. The results obtained via surveys are contrasted with those of the control group of beneficiaries not attending the programme.

To monitor the quality of the retraining programme and receive feedback from beneficiaries (feedback loops), separate types of questionnaires can be run, in order to modify, if necessary, the content of the programme. This data can be collected every six months, at the end of each semester.

3.2.3. Feedback loops

In addition to two main data collection techniques (surveys and focus group interviewing), auxiliary sources of data are used throughout the process of professional and social adaptation. These can be:

- Short interviews with beneficiaries after attending training sessions, seminars or other events during retraining, to immediately assess the quality of events and change them if needed according to feedback from participants.
- Questionnaires on the perceived quality of the programme, implemented after its completion.

- The engagement of already retrained beneficiaries to share their experience with newcomers. Active involvement of beneficiaries on social media (e.g., private groups on Facebook, Messenger, Viber), to share their experiences.
- Video interviews with beneficiaries, providing feedback, and films about graduates. This work stimulates self-assessment by beneficiaries of their own successes, achievements and future plans, while preparing for the interview. Moreover, interviews with graduates can also be conducted at their workplaces/companies, which reflects the achievement of the expected results of professional and social adaptation.

The main motive for eliciting this information is to engage more stakeholders in providing feedback on received services and to analyse best practices or existing challenges. Maintaining feedback loops based on beneficiaries' responses helps to test whether assumptions developed under ToC are working in practice. In addition, gathering this data provides an additional source of verification, which can be used for LFA.

3.2.4. Analysis of collected data

Analysis of the data should be well structured and rigorous, to demonstrate the achievement of the long-term goal. The data collected about the social adaptation participants should also be analysed in comparison with that of the so-called control group. The engagement of a control group is motivated by better assessment of the results of social adaptation, comparing those veterans who attended the programme against those who were not engaged in retraining and social adaptation.

For an example of analysis of quantitative data, please see the report by Iermolenko and Åmo (2021). The analysis should also be coherent with outcomes and outputs identified during the ToC development and LFA.

As indicated under 3.1.2 and the components of ToC, one of its assumptions is that there is a critical reflection on the change process upon which we build our hypothesis on how the change occurs and what are its causes. This implies that our target is constantly moving. The challenges we try to remedy stem from a given situation, this situation alters as the context we operate in changes. The change could stem from external impulses, or it could stem from our efforts, and we are solving parts of the problem. Then, the means we apply for to reach our goal should possibly change as well. We then constantly need to reflect upon the problem, its causes, and the appropriate means we should apply to remedy the problem. Hence, we need a feedback loop refreshing our system, taking care of the changing situation or context that affect how our system functions.

There is also a need for critical reflection to ensure this capacity to absorb and respond to the changing conditions. Preparing reports is a good start for such critical reflections. Reports provide an overview of the situation and indicates changes in how our established and implemented routines assist in solving underlying problems. Reports come short in explaining why our tools might not work anymore. To build such explanations, we need critical reflections and deeper involvements. This we might reach by research.

We suggest that researchers from Norway and Ukraine on a regularly basis discuss the usefulness of the established routines. Ukrainian researchers add a better understanding of the special context in which the educational programs are implemented. This ensures that the important details are included into analysis. Norwegian researchers might add a distant view, ensuring that generalities and the greater lines are adhered to.

3.3. Results stage

3.3.1. Publication and dissemination of social audit results

The final stage includes the publication of social audit results, compiled in a report, and their dissemination. The report can be structured as a single document, including the data from several years, or it may be issued each year and feature one type of data collected (e.g., Iermolenko and Åmo, 2021). Annually issued reports need to reflect data analysis after a year, showing the achievement of set targets for a year and contrasted with the figures set in the results framework (Table 3).

In order to ensure stakeholders' engagement, the report should be written in a clear way and disseminated via multiple channels (e.g., published digitally, presented during events in which major stakeholders participate and discussed within the group of stakeholders engaged in previous stages), to show the extent to which the long-term goal – the social adaptation of veterans and their family members and their integration into civilian life – was achieved. In addition to spreading the results of the social audit among practitioners, informing the academic community can also serve as a dissemination channel. The evaluation and monitoring of initiatives which aim to bring big societal transformations is becoming more debated internationally. For instance, such areas as auditing SDGs, multiple stakeholder engagement in participatory practices and hybrid types of public governance, including co-production of services by different providers, can serve as a highly relevant avenue for sharing the results of the professional and social adaptation of veterans and their family members in Ukraine.

3.3.2. Revision and analysis of the social audit system and change theory

The social audit system has a dynamic nature, due to the changing internal conditions and external environment. Therefore, revision and analysis of the social audit system should be performed regularly. Based on the feedback from stakeholders, possible changes in elements of ToC, new activities or contextual shifts, the social audit system needs to be updated. This leads to an additional stage, which will require revision of the social audit system from the beginning.

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Appendix 1

Table 1. Number of retrained veterans and family members in Ukraine by years

Year*	Ukrainian government	TACIS Project	NATO	OECD	Revival Fund**	IFSA with support of Soros Fund and OECD	“Ukraine-Norway” Project	**Total**
1991					253			**253**
1992					1000			**1000**
1993					2000			**2000**
1994					7258			**7258**
1995					20582			**20582**
1996		2000			13412			**15412**
1997		2000			18100			**20100**
1998		2000			16517			**18517**
1999		3000				14450		**17450**
2000		3000	200			13680		**16880**
2001			200					**200**
2002			400					**400**
2003			400				45	**445**
2004			400	400		150	95	**1045**
2005			600	400			140	**1140**
2006			600	600			130	**1330**
2007	500		600	600			200	**1900**
2008	500		600	600			510	**2210**
2009	50		800	800			519	**2169**
2010	30		800	860			450	**2140**
2011			820	532			476	**1828**
2012			600	560			819	**1979**
2013			600	600			810	**2010**

2014			600	450			1609	**2659**
2015			706				984	**1690**
2016			600				1008	**1608**
2017	2400		600				1002	**4002**
2018	3310		600				1069	**4979**
2019	3400		600				780	**4780**
2020	3882		400				1074	**5356**
2021	3328		274				1637	**5239**
Total	**17400**	**12000**	**12000**	**6402**	**79122**	**28280**	**13357**	**168561**

*During 1991-2000, the Armed Forces of Ukraine were reduced by almost 700,000 people; during 2003-2012, they were reduced by 168,000 people; in 2013-2017, the reduction plan was 21,000 people.

** Since 1999, the programme of the PSAV Revival Fund has transformed into IFSA.

Appendix 2

Table 1. Internal control routines for providers of professional and social adaptation services based on the COSO (2013) framework

Principle 1 "Control Environment"	**Status**
1. Commitment to integrity and ethical values.	Any irregularities are audited and controlled, and any form of corruption leads to exclusion from providing activities. The Code of Conduct (see Appendix 3) for all involved is written, to ensure that everyone is aware of standards of conduct. The management should monitor the availability of an approved Anti-Corruption Programme in each university, in accordance with national laws. Organizations that receive payment for their services are inspected for conflicts of interest.
2. The management's independence and oversight of internal control	As many stakeholders are involved, the management closely follows the interest and potential influence of others, to preserve control and independence.
3. Selection of competent people and organizations to carry necessary responsibilities in the pursuit of objectives.	When selecting partners for the project in Ukraine, the principles of fair competition, equal treatment and non-discrimination, transparency and objectivity should be followed. - When choosing a university in the region, the following should be taken into account: its reputation, material and technical base, the level of teaching staff, which will enable effective performance of the tasks. - When selecting NGOs, the following issues are considered: their reputation, public activities, participation in charitable projects, compliance with the laws and donors' requirements on targeted use of funds and reporting. For these purposes, a questionnaire was developed and is submitted by an NGO to the management simultaneously with the submission of copies of tax and financial statements for the previous year. The documents are rigorously checked for compliance with the legislature of Ukraine. The preference is given to those organizations which have experience working with veterans and members of their families. Organizations working in political parties' activity cannot participate in retraining and social adaptation.
4. Establishment of structures, reporting lines and responsibilities in the pursuit f objectives.	There is a clear bottom-up reporting chain, in which each partner in the chain has its own task when it comes to performing retraining and social adaptation activities and management. All responsibilities are clearly defined in the agreements, including reporting and deadlines for submission.
5. Commitment to attract, develop and retrain competent people in alignment with objectives.	*For assuring support from the state:* close cooperation and coordination between all ministries directly (MoV, MoD) and indirectly (MoSP; MoH; MoE) responsible for professional adaptation and social adaptation in Ukraine, to ensure high-quality performance. *For professional retraining:* collecting feedback from beneficiaries on the quality of teaching, based on which the management recommends/requires universities to change lecturers or improve the quality of lectures in other ways. Additionally, the quality can be also checked by management by attending lectures (areas of control: consideration of the peculiarities of beneficiaries as service recipients; practical-based approach to teaching is followed by lecturers). *For psychological adaptation:* specialists who provide psychological support to veterans must be highly qualified.
6. People are accountable for their internal control responsibilities in the pursuit of objectives.	Allocated funds are audited thoroughly by external audit firm. If irregularities are suspected, any person or organization involved must try to correct the situation or refund or can be excluded from the project.
Principle 2 "Risk Assessment"	**Status**
7. Objectives are sufficiently clarified to identify and assess relevant risks.	The objectives must be stated in the agreement between management and partners working on professional and social adaptation.
– Operational Objectives	Objectives should be clearly outlined in the results framework (see sub-section 3.1.4). The following should be visible: what kind of outputs and outcomes should be reached by each year and in which way they contribute to achieving the overall impact.
– External Financial Reporting Objectives	Reports are required to follow Ukrainian law, and auditing firms must be approved by the Ukrainian Chamber of Auditors. Ukrainian State Financial Inspection controls the accounts of public universities.
– External Non-Financial Reporting Objectives	The internal control system is described and analysed by use of the COSO framework. The management submits to the state fiscal service of Ukraine: (1) quarterly – report on the payroll tax payments; (2) every year – report on the targeted use of funds (by expenditure) and financial statements (balance sheet and income statement).
– Internal Reporting Objectives	The Chief Financial Officer holds individual consultations with representatives of the accounting office of the universities and NGOs on the targeted use of funds and financial reporting. Recommendations were developed for the preparation of financial statements and supporting documents to be submitted by the universities and NGOs.
– Compliance Objectives	Reports are required to follow Ukrainian law, and auditing firms need to be approved by the Ukrainian Chamber of Auditors. There is compliance with Norwegian and Ukrainian laws. Reports to the Norwegian MFA must also follow established guidelines.

8. Identification and analysis of risks that can hinder achievement of objectives; development of strategy for risk management.	**1. Internal risk factors:** *1.1. Discovery of corruption* – low probability, but very high reputational risk. This is prevented by following a zero-tolerance policy (stated in Code of Conduct), through selection of partners and spreading information about the policy as a preventive measure. *1.2. Incorrect use of funds* – probability low to medium, risk to the programme's continuation, if found to be systemic. A preventative strategy is sharing information about the requirements to provide professional and social adaptation. Any cases will lead to claims of repayment and exclusion from activities if discovered. **2. Risk factors related to Ukrainian state:** *2.1. Lack of contribution from civil servants* – low risk, high impact; the engagement and cooperation between all stakeholders is a crucial factor for integrating veterans into civilian life. The commitment of politicians will be assured by their inclusion in the dialogue. *2.2. Lack of co-funding by Ukrainian partners* – medium risk, high impact, due to inability to support the beneficiaries' projects. Risks are mitigated by the selection of partners and wide stakeholder engagement to secure co-funding and in-kind contributions. **3. Risk factors related to conducting professional retraining:** *3.1. Unqualified lecturers* – medium risk, adverse impact to reputation, universities are required to use their best lecturers. This is followed up by NGOs, which record attendance and can see if attendance suffers because of lecturers or other factors; in that way, they can mitigate the effect of unsuitable lecturers, by getting the universities to change them for better lecturers. *3.2. Incorrect composition of the groups or non-attendance* – risk low to medium, high impact if it leads to beneficiaries not being able to complete courses, and therefore non-fulfilment of project objectives. This is prevented by maintaining high-quality lectures, as well as controlling the composition of the group attending the lectures and trainings. Training on psychological adaptation conducted with participants enhance the level of thier motivation to successfully complete the project. **4. Other risk factors:** *4.1. Political changes/instability in Ukraine* – medium risk, high impact if stability deteriorates. The management cannot affect political developments in Ukraine, but the risk is minimized by avoiding cooperation with organizations that have a political agenda and involve themselves in political activities. *4.2. Risk of economic decline in production, plant closures and job cuts* – medium probability, high impact, due to difficulties in finding employment for beneficiaries. Ways to overcome this: activation of entrepreneurship, establishment of own/family business, job creation through joint ventures between beneficiaries. *4.3. Global pandemic* – medium-high risk and medium-high impact, since adaptation depends on social contacts. While retraining activities might be flexible and lectures can be transferred online, the psychological assistance is more effective when provided face to face. Also, visits to businesses require the actual presence of beneficiaries. To mitigate this risk, more investment in IT systems at universities is needed, as well as the opportunity to organize face-to-face activities in smaller groups.
9. Identification and assessment of changes that could significantly impact the system of internal control.	Stakeholders directly involved in professional and social adaptation work on exchanging experiences, to adjust activities in case of changing needs in society. For example, the specializations in universities can be changed after an assessment of regional labour market needs.
Principle 3 "Control Activities"	**Status**
10. Selected control activities contribute to the mitigation of risks for achieving objectives.	Tasks are delegated to the appropriate level: NGOs follow up and monitor the groups and can take action if, for instance, attendance drops. NGOs analyse the reasons for bad attendance and can request changes of teaching staff or eliminate other factors hindering the retraining process.
11. Selected control activities over technology support the achievement of objectives.	Maintenance of current databases of graduates and further extension towards digital platforms.
12. Selected control activities prescribe procedures that put policies into action.	The management distributes anonymous surveys to gather beneficiaries' feedback and correct possible weaknesses. NGOs assure constant monitoring of the groups and initiate changes if necessary.
Principle 4 "Information and Communication"	**Status**
13. Use of relevant, quality information to support other components of internal control.	The management regularly checks up on NGOs and universities through personal visits and periodically checks attendance, to supervise partners' performance. The management requests an interim report on the implementation from partners before paying the second tranche of funds. In addition, online meetings are regularly conducted to share the latest updates on activities.
14. Internal communication of information, including objectives and responsibilities for internal control.	There are clear lines of reporting. Reports are sent once every semester from partners to the management. Communication is maintained by e-mails and phone calls/messengers regarding planning and other questions that may arise during the semester. Symposiums are conducted to exchange information and experience between all partners.
15. External communication with stakeholders on issues affecting other components of internal control.	Dissemination of the status on professional and social adaptation performance and social audit results is done in a transparent way to ensure information sharing among all stakeholders.

16. The generated data can be used for systematic and comprehensive evaluation.	Every 6 months/semester, both quantitative data (questionnaires of beneficiaries) and qualitative data (focus groups with beneficiaries, as well as university and NGO representatives) are collected to conduct an assessment of project performance, based on social audit approach.
Principle 5 "Monitoring Activities"	**Status**
17. Selection, development and performance of ongoing and/or separate evaluations to ensure operationalization of internal control components.	The management establishes a COSO-based framework of internal control and documents internal control procedures.
18. Timely evaluation and communication of internal control deficiencies to the management.	Reporting to the management is organized once a semester.
19. Complex approach used for monitoring activities.	Application of social audit to monitor the professional and social adaptation and to assess the effects these activities have on beneficiaries, from a multi-stakeholder perspective.

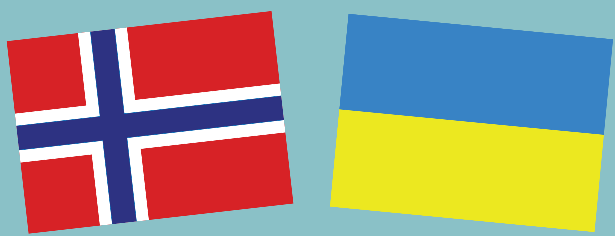
Appendix 3

NORD University / BUSINESS SCHOOL

IFSA INTERNATIONAL FOUNDATION FOR SOCIAL ADAPTATION

Code of Conduct

for partners during execution of
international Norwegian-Ukrainian projects
in the field of education, research and social issues.



Кодекс поведінки партнерів

при виконанні міжнародних норвезько-українських
проектів у сфері освіти, досліджень і соціальних проблем

The Code of Conduct[1] represents the collection of key principles and values, which constitute the basis of professional activities of partners involved into execution of the Norwegian-Ukrainian projects in the field of education, research and social issues.

The Code of Conduct is an integral part of the project's internal control system, which is built on the Committee of Sponsoring Organizations of the Treadway Commission (COSO) framework[2].

The COSO-framework encompasses three groups of objectives, including operational efficiency, enhancing the quality of financial reporting and compliance to regulations. Thus, this Code of Conduct was created for partners involved into execution of the Norwegian- Ukrainian projects to assure that all project participants demonstrate commitment to integrity and ethical values.

This Code of Conduct applies to the following groups of project partners:

Project leadership: International Foundation of Social Adaptation (IFSA) and Nord University Business School;

Project executives: Ukrainian universities, which carry out the professional retraining of participants; Ukrainian non-governmental organizations (NGOs), which organize legal and psychological adaptation, and assistance with job placement for project beneficiaries; and other subcontractors.

The project beneficiaries include the following categories: military officers, veterans, their family members, and family members of fallen combatants.

By publishing this Code of Conduct, the project leadership is responsible to communicate it to all current and new project executives. It is expected that all project partners adhere to this Code of Conduct.

[1] *This document was developed based on the following laws and institutional regulations:*

- *Ethical Guidelines for the Public Service by the Norwegian government (2006)*
- *Order of the National Agency of Ukraine on Civil Service "On approval of the General rules of ethical conduct of civil servants and local government officials" (2016)*
- *Code of ethics for employees at NTNU (2017)*
- *Ethical Guidelines for buying goods and services (including travels) at Nord University*

[2] *The Committee of Sponsoring Organizations of the Treadway Commission (COSO): https://www.coso.org/*

Кодекс поведінки[1] представляє сукупність ключових принципів та цінностей, які складають основу професійної діяльності партнерів, залучених до реалізації міжнародних норвезько-українських проектів у сфері освіти, досліджень і соціальних проблем.

Кодекс поведінки є невід'ємною частиною системи внутрішнього контролю проекту, яка побудована на основі системи Комітету спонсорських організацій Комісії Тредвей (COSO)[2].

Система COSO охоплює три групи цілей, включаючи операційну ефективність, підвищення якості фінансової звітності та дотримання нормативних актів. Таким чином, цей Кодекс поведінки був створений для партнерів, які беруть участь у реалізації міжнародних норвезько-українських проектів, щоб гарантувати, що всі учасники проекту демонструють повагу до чесності та етичних цінностей.

Цей Кодекс поведінки застосовується до таких груп партнерів у проекті:

Керівництво проектом: Міжнародний фонд соціальної адаптації (МФСА) та Бізнес школа університету Nord;

Виконавці проекту: українські університети, які здійснюють професійну перепідготовку учасників; українські неурядові громадські організації (ГО), які організовують правову та психологічну адаптацію та допомогу з працевлаштуванням бенефіціарів проекту; та інших субпідрядників.

Бенефіціари проекту включають такі категорії: кадрові військовослужбовці, ветерани, члени їх сімей та члени родин загиблих учасників бойових дій.

Публікуючи цей Кодекс поведінки, керівництво проекту несе відповідальність за донесення його до всіх поточних та нових виконавці проекту. Усі партнери проекту повинні дотримуватися цього Кодексу поведінки.

[1] *Цей документ був розроблений на основі таких законів та інституційних норм:*

- *Ethical Guidelines for the Public Service by the Norwegian government (2006)*
- *Order of the National Agency of Ukraine on Civil Service "On approval of the General rules of ethical conduct of civil servants and local government officials" (2016)*
- *Code of ethics for employees at NTNU (2017)*
- *Ethical Guidelines for buying goods and services (including travels) at Nord University*

[2] *Комітет спонсорських організацій Комісії Тредвей (COSO): https://www.coso.org/*

1. Concern for beneficiaries

As project partners, we aim to contribute to Ukrainian society through professional and social adaptation of veterans and their family members into civil life.

The project aims at improving beneficiaries' living conditions, psychological wellbeing and life satisfaction. All project partners are expected to consider public interest in order to achieve equal treatment of beneficiaries and show respect to all individuals.

The project supports universal human rights to education, non-discrimination, and freedom of expression. Any form of harassment or other improper conduct towards beneficiaries or other project partners is unacceptable. No one is to be discriminated or judged against because of his/her gender, race, ethnicity, political views or other factors.

2. Regard for the project reputation

All project partners are required to perform his/her duties and behave in an ethical manner, and thus avoid damaging the project's reputation. Project partners must be aware how their behaviour affects the project's reputation. This includes responsible alcohol consumption when representing project at home or abroad. Project partners must respect the choice of colleagues, who, for various reasons, do not consume alcohol. Abuse of drugs or alcohol that may potentially affect work is unacceptable.

By project's reputation, we mean opinion held by the public about the project, its performance and actions of project partners.

3. Duty of obedience and ethical behaviour

Project partners are required to comply with legal rules and ethical guidelines applied to the project activities. Project executives must follow decisions by project leadership; however, the duty of obedience entails no obligation to follow decisions to do anything illegal or unethical. Unethical behaviour is a factor threatening the sustainability of the project.

Cases of corruption are not tolerated and result in immediate exclusion from the project.

All the decisions taken by project partners should be based on common ethical standards, values, and individual judgement. In case a project partner has a doubt on a right decision or choice, this should be discussed with project leaders.

Project partners must show respect to each other. All project partners carry equal responsibility for creating a positive working environment and maintaining friendly atmosphere at work.

1. Відношення до бенефіціарів

Як партнери проекту, ми прагнемо зробити внесок в українське суспільство шляхом професійної та соціальної адаптації ветеранів та членів їх сімей до громадянського життя.

Проект спрямований на поліпшення умов життя бенефіціарів, психологічного благополуччя та задоволення життям. Усі партнери проекту повинні враховувати суспільний інтерес для досягнення рівного ставлення до бенефіціарів та виявляти повагу до всіх людей.

Проект підтримує загальні права людини на освіту, недискримінацію та свободу вираження поглядів. Будь-яка форма домагання чи іншої неналежної поведінки щодо бенефіціарів чи інших партнерів проекту є неприйнятною. Ніхто не повинен бути дискримінованим або засудженим через його/її стать, расу, етнічну приналежність, політичні погляди чи інші фактори.

2. Щодо репутації проекту

Усі партнери проекту зобов'язані виконувати свої обов'язки та поводитися етично, а отже уникати шкоди репутації проекту. Партнери проекту повинні знати, як їх поведінка впливає на репутацію проекту. Сюди входить відповідальне вживання алкоголю під час участі у заходах проекту вдома чи за кордоном. Партнери проекту повинні поважати вибір колег, які з різних причин не вживають алкоголю. Зловживання наркотиками або алкоголем, які можуть потенційно вплинути на роботу, є неприпустимим.

Під репутацією проекту ми маємо на увазі думку громадськості щодо проекту, його результативності та дій партнерів по проекту.

3. Обов'язок дотримання та етичної поведінки

Партнери проекту повинні дотримуватися правових норм та етичних вказівок, що застосовуються до проектної діяльності. Виконавці проекту повинні дотримуватись рішень керівництва проекту; однак обов'язок дотримання не передбачає зобов'язання виконувати рішення щодо будь-чого незаконного чи неетичного. Неетична поведінка є фактором, що загрожує стійкості проекту.

Випадки корупції не допускаються і призводять до негайного виключення з проекту.

Усі рішення, прийняті партнерами проекту, повинні базуватися на загальних етичних стандартах, цінностях та індивідуальному судженні. Якщо у партнера проекту виникають сумніви щодо правильного рішення чи вибору, це підлягає обговоренню з керівництву проекту.

Партнери проекту повинні виявляти повагу один до одного. Усі партнери проекту несуть однакову відповідальність за створення позитивного робочого середовища та підтримку дружньої атмосфери на роботі.

All project partners carry a personal responsibility for compliance with the laws and regulations and for performance of work in ethical way. This implies that:

- Project partners follow good administrative practices and routines and build their work based on their professionalism and fair judgement.
- Project leaders act as good role models; their decisions must be loyally followed unless anything illegal or unethical is required.
- All project partners must have a conscious attitude to the way their conduct within the project and outside can influence public trust to performed project activities and results achieved.

4. Duty to report

In order to implement measures to avoid or limit losses or damages, project executors are required to report to project leaders any circumstances of which he/she is aware that could cause the employer, employee or the surroundings to suffer losses or damages.

5. Duty of efficiency

Project partners are required to use and preserve the project resources in the most economical and rational manner possible, and shall not abuse or waste the project's funds. Reaching the established targets in a good and efficient manner requires striking a balance between efficiency and the use of resources, thoroughness, quality and good administrative practice.

The actions performed by project partners must assure that project funds are spent according to the agreements. In cases when agreements cannot be fulfilled as stated, it should be taken up with project leaders.

Project partners must be aware of how their behaviour and decisions might affect the external environment and sustainable development. This includes use of electronic document management and limit unnecessary travels, which contributes to decrease of greenhouse emissions.

6. Freedom of information

There should be openness and transparency throughout the administration of the project so that the general public can understand project activities. The system of social audit developed for the project should provide insights on how project activities are performed.

Усі партнери проекту несуть персональну відповідальність за дотримання законів та норм, а також за етичне виконання робіт. Це означає, що:

- Партнери проекту дотримуються належної адміністративної практики та процедур і будують свою роботу на основі свого професіоналізму та справедливого судження.
- Керівники проектів виступають хорошими зразками для наслідування; їхні рішення повинні чітко виконуватися, за виключенням незаконних чи неетичних рішень.
- Усі партнери проекту повинні свідомо ставитись до того, як їх поведінка в рамках проекту та поза його межами може впливати на довіру громадськості до виконуваних проектних заходів та досягнутих результатів.

4. Обов'язок звітувати

Для здійснення заходів щодо уникнення або обмеження збитків, виконавці проекту зобов'язані повідомляти керівництву проекту про будь-які обставини, про які їм відомо, що можуть завдати збитки роботодавцю, працівнику чи оточенню.

5. Обов'язок щодо ефективності

Партнери проекту повинні використовувати та зберігати ресурси проекту максимально економічно та раціонально, і не повинні зловживати чи марно витрачати кошти проекту. Для досягнення встановлених цілей належним та ефективним способом потрібно досягти балансу між ефективністю, використанням ресурсів, ретельністю, якістю та належною адміністративною практикою.

Дії, що виконуються партнерами проекту, повинні гарантувати, що кошти проекту витрачаються відповідно до домовленостей. У випадках, коли угоди не можуть бути виконані, як зазначено, це слід узгодити з керівниками проекту.

Партнери проекту повинні розуміти, як їх поведінка та рішення можуть вплинути на зовнішнє середовище та сталий розвиток. Це включає використання електронного документообігу та обмеження зайвих поїздок, що сприяє зменшенню викидів парникових газів.

6. Свобода інформації

У ході адміністрування проекту повинні бути забезпечені відкритість та прозорість, щоб широка громадськість могла зрозуміти діяльність проекту. Система соціального аудиту, розроблена для проекту, повинна дати уявлення про те, яким чином проводиться проектна діяльність.

7. Active duty of disclosure

The project has an active duty of disclosure. Project partners should always provide correct and adequate information to beneficiaries.

Project partners should use discretion in performing their work in compliance with General Data Protection Regulation[3].

Project partners must treat sensitive information with caution both internally as well as externally. Sensitive personal information regards data, which can be linked to a specific person, includes:

- Health conditions
- Ethnic background
- Political or religious beliefs
- Criminal activity
- Sexual relationships and orientation
- Trade union membership
- Genetic or biometric information

The information is collected for the project is used to improve project activities. All information must be treated confidentially and presented at the aggregated level. In this way anonymity of project beneficiaries is protected.

8. Project partners' freedom of expression

Project partners hold a fundamental right to express critical opinions about the project activities and all other matters. Only those statements that could potentially damage the project can be limited based on the duty of loyalty. Any restrictions on a project partner's freedom of expression must be based on fair evaluation of an individual case, and the restrictions must extend no further than necessary.

Project partners are expected to give open and reliable information to the media, colleagues, beneficiaries and the public. Project partners can share their expertise through the media and other communication channels. However, this regards using discretion when making statements, to avoid potential problems or conflicts of interest.

Project partners can maintain the professional debate through such communication channels as social media. However, such communication should be consistent with the Code of Conduct and respect the right of freedom of expression.

[3] *The General Data Protection Regulation: https://gdpr-info.eu/*

7. Активний обов'язок розкриття інформації

Проект передбачає активний обов'язок розкриття інформації. Партнери проекту повинні завжди надавати правильну та адекватну інформацію бенефіціарам.

Партнери проекту повинні дотримуватися розсудливості, виконуючи свою роботу відповідно до Загального регламенту захисту персональних даних[3].

Партнери проекту повинні з обережністю ставитися до конфіденційної інформації як внутрішньо, так і зовні. Конфіденційна особиста інформація щодо даних, яка може бути пов'язана з конкретною особою, включає:

- Стан здоров'я
- Етнічне походження
- Політичні чи релігійні переконання
- Злочинна діяльність
- Сексуальні стосунки та орієнтація
- Членство в профспілках
- Генетична або біометрична інформація

Інформація, зібрана для проекту, використовується для вдосконалення проектної діяльності. З усією інформацією слід поводитись конфіденційно та представляти її на агрегованому рівні. Таким чином захищається анонімність бенефіціарів проекту.

8. Свобода вираження думки партнерів проекту

Партнери проекту мають основне право висловлювати критичні думки щодо проектної діяльності та всіх інших питань. Тільки ті заяви, які можуть потенційно завдати шкоди проекту, можуть бути обмежені виходячи з обов'язку лояльності. Будь-які обмеження свободи вираження поглядів партнера проекту повинні базуватися на справедливій оцінці окремого випадку, і обмеження не повинні поширюватися далі, ніж це необхідно.

Очікується, що партнери проекту надаватимуть відкриту та надійну інформацію засобів масової інформації (ЗМІ), колегам, бенефіціарам та громадськості. Партнери проекту можуть ділитися своїм досвідом за допомогою ЗМІ та інших каналів комунікації. Однак це передбачає використання розсудливості під час висловалювань, щоб уникнути потенційних проблем або конфлікту інтересів.

Партнери проекту можуть підтримувати професійну дискусію за допомогою таких каналів спілкування, як соціальні медіа. Однак таке спілкування повинно відповідати Кодексу поведінки та поважати право на свободу вираження поглядів.

[3] *Загальний регламент захисту персональних даних: https://gdpr-info.eu/*

9. Whistleblowing

Project partners must be able to report circumstances in the project that are worthy of criticism directly to the Ministry of Foreign Affairs of Norway (MFA). If a project partner believes that a violation of any kind (e.g., laws, regulations or ethical norms) took place and this can treat the project or the public, a case should be reported further to MFA in cases when the project leaders have not executed their duty to adequately investigate and to resolve unacceptable situations. Before filing a report to MFA, an attempt should be made to sort the matter in-house.

10. Impartiality

Project partners shall not behave in a manner that might impair faith in their impartiality. It includes avoiding rising questions about the project conflicts of interest, or allegations of conflicts, raising questions about independence and integrity.

11. Contact with former colleagues

All project partners must be careful about how they treat confidential information after resignation. This includes respect of former colleagues, treatment of personal data of beneficiaries, especially if they represent an interested party in a matter where the project is the decision-making authority, or if they are employed by an organisation engaged in interaction with the project.

12. Gifts and other perquisites

Hospitality, socializing and gestures of appreciation in moderate forms are recognized as generally accepted and courteous behaviour. However, project partners shall not, on their own behalf or on behalf of others, accept or facilitate the acceptance of gifts, travel, hotel accommodations, hospitality, discounts, loans or other products or services that can influence their work. This does not relate to objects or activities according to project's agreements and financed by approved project funds. Details on purchasing goods and services are outlined in Attachment 1.

Project partners must not use their position to gain an undue advantage for themselves or anyone else. This also applies in cases where these advantages would not affect their service-capacity actions.

Project partners shall not, as part of discharging their duties, give or offer gifts or other perquisites that are appropriate to, or intended to, sway the recipient's service-capacity actions.

9. Повідомлення про порушення

Партнери проекту повинні мати можливість повідомляти про обставини проекту, які заслуговують на критику, безпосередньо Міністерству закордонних справ Норвегії (МЗС). Якщо партнер проекту вважає, що мало місце будь-яке порушення (наприклад, законів, нормативних актів або етичних норм), і це може вплинути на проект або громадськість, про подальший випадок слід повідомити МЗС у випадках, коли керівники проекту не виконали їх обов'язок адекватно розслідувати та вирішувати неприйнятні ситуації. Перш ніж подавати звіт до МЗС, слід спробувати владнати справу внутрішньо.

10. Неупередженість

Партнери проекту не повинні поводитись таким чином, щоб це могло погіршити віру в їх неупередженість. Це включає уникнення питань, що виникають щодо конфлікту інтересів проекту, або тверджень про конфлікти, які стосуються питань щодо незалежності та цілісності.

11. Контакт з колишніми колегами

Усі партнери проекту повинні обережно ставитися до конфіденційної інформації після відставки. Це включає повагу до колишніх колег, обробку персональних даних бенефіціарів, особливо якщо вони представляють зацікавлену сторону у справі, де проект несе відповідальність за прийняті рішення, або якщо вони працюють в організації, яка займається взаємодією з проектом.

12. Подарунки та інші приналежності

Гостинність, спілкування та жести вдячності в поміркованих формах визнаються загальновизнаною та ввічливою поведінкою. Однак партнери проекту не повинні від свого імені чи від імені інших людей приймати або сприяти прийняттю подарунків, подорожей, перебувати в готелях, надавати гостинність, знижки, позики чи інші продукти чи послуги, які можуть вплинути на їх роботу. Це не стосується об'єктів або видів діяльності згідно з угодами проекту, які фінансуються затвердженими коштами проекту. Детальна інформація про придбання товарів та послуг викладена у Додатку 1.

Партнери проекту не повинні використовувати свою позицію для отримання невиправданої переваги для себе чи когось іншого. Це також стосується випадків, коли ці переваги не впливають на їх спроможність щодо надання послуг.

Партнери проекту не повинні під час виконання своїх обов'язків дарувати чи пропонувати подарунки чи інші речі, які мають на меті вплинути на дії одержувача щодо можливостей надання послуг.

13. Professional independence

The principle of professional independence means that project partners should use their professional knowledge and professional judgement to discharge their duties as long as it fulfils the objectives and mission of the project.

13. Професійна незалежність

Принцип професійної незалежності означає, що партнери проекту повинні використовувати свої професійні знання та професійне судження для виконання своїх обов'язків, якщо це відповідає цілям та місії проекту.

Attachment 1

Ethical guidelines for the purchase of goods and services

Purpose

The guidelines aim at explaining procedures of public purchases of goods and services, which should take place in a socially beneficial manner.

Use of position

Project partners should not use their position for personal gain. The individual must at all times act with great integrity.

Disqualification

1. Project partners shall not seek benefits for themselves or related persons that can question their integrity.
2. Prior to a purchase, project partners shall not influence a need that favors or can be perceived as favoring certain suppliers.
3. Project partners shall not participate in the processing or decision of a purchase under circumstances that can weaken confidence in participant's independence and/or objectivity. In purchases where the person in question or close relatives (friends, family or close professional relationships) directly or indirectly have financial or other personal interests, project partners shall never participate in the processing or decision on the purchase.
4. Project partners must not take part in or influence procurements from their own companies or those of related parties.

   If a purchase is planned from a company in which a project participant has interests, the project participant must resign from the purchasing process, as well as inform the immediate manager on the situation.
5. If personal interests may influence the decision on a case for which a project participant has professional responsibility, the case shall be submitted to the immediate manager to have the question resolved.

Додаток 1

Етичні рекомендації щодо придбання товарів та послуг

Призначення

Методичні рекомендації мають на меті пояснити процедури державних закупівель товарів і послуг, які повинні відбуватися у соціально вигідному порядку.

Використання положень

Партнери проекту не повинні використовувати своє положення для особистої вигоди. Людина повинна у будь-який час діяти неупереджено.

Дискваліфікація

1. Партнери проекту не повинні шукати вигод для себе чи пов'язаних осіб, які можуть поставити під сумнів їх неупередженість.
2. Перед покупкою партнери проекту не повинні впливати на потреби, які сприяють або можуть сприйматися як сприяння певним постачальникам.
3. Партнери проекту не повинні брати участь у процесі закупівель або прийнятті рішення про закупівлю за обставин, які можуть послабити впевненість у незалежності та/або об'єктивності учасника. При закупівлях, у яких зазначена особа або близькі родичі (друзі, сім'я чи близькі професійні стосунки) прямо чи опосередковано мають фінансові чи інші особисті інтереси, партнери проекту ніколи не повинні брати участь у процесі або прийнятті рішення про закупівлю.
4. Партнери проекту не повинні проводити закупівлі у власних компаній або пов'язаних сторін або впливати на них.

   Якщо закупівля планується у компанії, в якій учасник проекту має інтереси, учасник проекту повинен відсторонитися від процесу закупівлі, а також повідомити безпосереднього керівника про ситуацію.
5. Якщо особисті інтереси можуть вплинути на рішення у справі, за яку учасник проекту несе професійну відповідальність, справа передається безпосередньому керівнику для вирішення.

Relationships with suppliers and business partners

1. Moderate forms of hospitality and socializing are a part of polite business relationships. However, the degree of such attention must not be developed in such way that it affects the decision-making process, or may give others reason to believe so.
2. It is natural that partner relationships develop between project partners and suppliers in case of long-term contractual relationships. These relationships must not influence decisions in future acquisitions. Special care must be taken before and during a procurement process. The choice of supplier must always be made ensuring objective assessments that contribute to equal competition in the procurement.

Gifts and other benefits

Project partners must not receive gifts, commission, service or other benefits for themselves or others. This does not apply to small promotional items or small presents, where it is obvious that the performance may not be suitable for influencing future purchases or the relationship with the suppliers in general.

Bonus benefits (memberships)

When purchasing goods and services that regards collection of bonus points, this should never affect the choice of supplier. If bonus points for memberships are earned, these must not be used privately.

Concerts and other social events

If project partners, by virtue of their position, are offered tickets to concerts etc. or participation in social events by suppliers or business partners, this must be rejected.

Supplier visits, seminars, exhibitions and other

When suppliers and business partners offer visits to private companies, seminars, trips to exhibitions and other, the costs of travel and accommodation must always be covered by the project. This activity should be considered as relevant for the project, and has to be pre-approved by the manager.

Loyalty to agreements

All project partners must always follow current agreements when purchasing goods or services. Purchasing goods outside our agreements could weaken the reputation and purchasing power. Suppliers must be able to trust that project partners adhere to the agreements that have been entered into.

Відносини з постачальниками та діловими партнерами

1. Помірні форми гостинності та спілкування є частиною ввічливих ділових відносин. Однак ступінь такої уваги не повинен розвиватися таким чином, щоб це впливало на процес прийняття рішень або могло дати іншим підстави так вважати.
2. Природно, що відносини між партнерами проекту та постачальниками розвиваються у разі довгострокових договірних відносин. Ці відносини не повинні впливати на рішення при майбутніх закупівлях. Особливу обережність слід дотримуватись до та під час процесу закупівель. Вибір постачальника завжди повинен базуватися на об'єктивних оцінках, що сприяють рівному змаганню у закупівлях.

Подарунки та інші переваги

Партнери проекту не повинні отримувати подарунки, комісійні, послуги чи інші переваги для себе чи інших. Це не стосується дрібних рекламних предметів або маленьких подарунків, коли є очевидним, що це не впливає на майбутні закупівлі або взаємовідносини з постачальниками в цілому.

Бонусні переваги (членство)

Придбання товарів та послуг, що передбачає отримання бонусних балів, ніколи не повинно впливати на вибір постачальника. Якщо бонусні бали за членство заробляються, їх не можна використовувати в особистих цілях.

Концерти та інші соціальні заходи

Якщо партнерам проекту в силу своєї позиції постачальники чи ділові партнери пропонують квитки на концерти або участь у соціальних заходах, це має бути відхилено.

Відвідування постачальників, семінари, виставки тощо

Коли постачальники та ділові партнери пропонують відвідування приватних компаній, семінарів, виставок та інше, витрати на проїзд та проживання завжди повинні покриватися проектом. Ця діяльність повинна вважатися релевантною для виконання проекту, і вона повинна бути попередньо схвалена керівником.

Вірність угодам

Усі партнери проекту повинні завжди дотримуватись діючих домовленостей під час придбання товарів чи послуг. Придбання товарів поза проектними домовленостями може послабити репутацію та купівельну спроможність. Постачальники повинні бути впевненими, що партнери проекту дотримуються угод, які були попередньо укладені.

Private use of project agreements

Agreements on the delivery of goods and services may not be used by project partners for private purposes. This also applies to the employee's close relatives if the benefit is assumed to be related to the participant's status in the project.

Confidential information and communication

1. Confidential information received in connection with work shall not be used for personal gain or shared with any external parties.
2. Information received from the market about offers or providers shall be treated confidentially and not misused or shared with competing parties.
3. Communication with internal and external parties shall be based on good business practice. Suppliers must be mentioned positively, and negative experience must be handled as a deviation. In the event of discrepancies in deliveries, the contract manager shall be informed and contribute to a solution in collaboration with the parties involved.

Приватне використання проектних угод

Угоди про поставку товарів та послуг не можуть використовуватися партнерами проекту в особистих цілях. Це також стосується найближчих родичів працівника, якщо існує можливість, що вигода пов'язана зі статусом учасника у проекті.

Конфіденційна інформація та спілкування

1. Конфіденційна інформація, отримана у зв'язку з роботою, не може використовуватися для особистої вигоди або передаватися стороннім сторонам.
2. Інформація, що надходить з ринкової середи про пропозиції або постачальників, повинна розглядатися конфіденційно, не використовуватись неправомірно або передаватися конкуруючим сторонам.
3. Спілкування з внутрішніми та зовнішніми сторонами базується на належній діловій практиці. Постачальників потрібно згадувати позитивно, у разі отримання негативного досвіду, це слід розглядати як відхилення. У разі розбіжностей у поставках керівник повинен бути проінформований та сприяти вирішенню ситуації у співпраці із залученими сторонами.

The entry survey

among participants of the professional adaptation program
(Retraining program "Ukraine-Norway")

The purpose of this survey is to figure out which groups of participants benefit most and least from the retraining program. This will tell us how to improve the program to better fit yours and your peers needs. The information is collected and will solely be used with the aim to improve the existing program. All information will be treated confidentially and presented at the aggregated level, that will protect anonymity of survey's participants.

0. Please, enter your e-mail address: ___________________________ MANDATORY
You will get a copy of your answers sent to your e-mail.

Part A. Some information about you

1. Please indicate the year you were born (e.g. 1974): _________________

2. Your gender: 1 ☐ Male 2 ☐ Female

3. What status did you have when you entered the retraining program?

1 ☐ Military personnel

2 ☐ ATO / JFO personnel

3 ☐ Family member

4 ☐ Other (please specify) ____

4. Please, indicate your military rank when you entered the retraining program

1 ☐ Higher Officer

2 ☐ Mid-rank Officer

3 ☐ Soldier

4 ☐ Other (please specify) ____

5. How many inhabitants are there in the city or village where you live?

1 ☐ Less than 10,000

2 ☐ 10,000 – 100,000 inhabitants

3 ☐ 100,000 – 1,000,000 inhabitants

4 ☐ More than 1,000,000 inhabitants

6. In what city do you take this retraining program? __________

7. What is the specialization name? _________________

8. Your marital status:

1 ☐ Married

2 ☐ Living with a partner

3 ☐ Single

4 ☐ Separated

5 ☐ Widow/widower

9. Do you have higher education? 1 ☐ Yes 2 ☐ No

10. Do you have vocational education? 1 ☐ Yes 2 ☐ No

11. How many children under 18 years are there in your household? ______________ children.
Please write "0" if none.

12. How many persons, including yourself, are there in your household in total? ____________ persons.
Please write "0" if none.

Part B. Previous and current employment

1. How many years of work experience do you have from civil work? ___________(Write "0" if none)

2. How many years of work experience do you have from military service: _______(Write "0" if none)

3. How many years of management experience do you have?: __________(in total, military plus civil)
(Write "0" if none)

4. Have you ever started a business (alone or with partners)?

1 ☐ Yes 2 ☐ No

5. How many years of business owner experience do you have: ________ (Write "0" if none)

6. What was your employment status when you entered the retraining program? (tick one box only)

1 ☐ Full-time work (min. 35 hours/week)

2 ☐ Part-time work (under 35 hours/week)

3 ☐ Unemployed

4 ☐ Homemaker

5 ☐ Student

6 ☐ Disabled

7 ☐ Retired

8 ☐ Other:_________________________________

SKIP PATTERN: If 6 = 3 or 4 or 5 or 6 or 7 or 8, then JUMP to Part C, ELSE do 8

7. Employment sector when you entered the retraining program

1 ☐ I was employed in the military sector only

2 ☐ I was employed in the military sector as well as in the civil sector

3 ☐ I was employed in the civil sector only

4 ☐ Other:_________________________________

SKIP PATTERN: If 7 = 1, then JUMP to 9 ELSE do 8

8.

Please answer the following questions regarding your civilian work before you entered the retraining program. (Tick one box to each statement)		No	Yes, part time	Yes, full time
		1	2	3
8.1	I worked in my own firm			
8.2	I worked in a firm owned by someone in my family			
8.3	I worked in a private firm owned by someone else			
8.4	I worked in the public sector, municipal level			
8.5	I worked in the public sector, state or county level			
8.6	I worked in a non-profit organization			
8.7	Other (please specify)__________________			

9. What level in the organizational hierarchy was your current **main** job placed when you entered the retraining program?

1 ☐ Top level (e.g. director of a company / higher officer)

2 ☐ Middle level (e.g. chief of department / mid-ranked officer)

3 ☐ Lower level (e.g. worker / soldier)

4 ☐ Other _________________

Part C. Employment plans

1. Imagine that you can choose between being employed by someone or being self-employed. What would you prefer? Please, tick only one box.

Prefer to be employed			Undecided			Prefer to be self-employed
1	2	3	4	5	6	7

2. Job search intensity: To what extent do you disagree or agree with the following statements? Please, tick one box for each statement.

In the near future I intent to:		Strongly Disagree			neither disagree nor agree			Completely Agree
		1	2	3	4	5	6	7
2.1	Spend a lot of time looking for a new job in the civilian sector							
2.2	Devote much effort to looking for other jobs in the civilian sector							
2.3	Focus my time and effort on job search activities							
2.4	Give my best effort to find a new job in the civilian sector							
2.5	Engage in very active job search							

3. Entrepreneurship: To what extent do you disagree or agree with the following statements? Please, tick one box for each statement.

		Strongly Disagree			neither disagree nor agree			Completely Agree
		1	2	3	4	5	6	7
3.1	I'm likely to **start a business** within the next 3 years							
3.2	I'm likely to **become self-employed** within the next 3 years							
3.3	I'm likely to have **my own business** within the next 3 years							
3.4	I'm likely to **become a business owner** within the next 3 years							

Part D. Present Living Conditions

1. To what extent do you disagree or agree on the following statements regarding your and your household's financial living conditions:
Please, tick only one box for each answer.

Financial living conditions: To what extent do you disagree or agree with the following statements?		Strongly Disagree			neither disagree nor agree			Completely Agree
		1	2	3	4	5	6	7
1.1	I'm satisfied with my current average monthly income							
1.2	I'm satisfied with my current household income							
1.3	I'm satisfied with my current standard of living							
1.4	My household have a sufficient material standard of living							
1.5	My household income meets our everyday needs for such things as accommodation, food, clothing and other necessities							
1.6	In my household we can afford to buy the things we need							

2. To what extent do you disagree or agree on the following statements regarding your life satisfaction just before you entered the retraining program.
Please, tick only one box for each answer.

My life-satisfaction: To what extent do you disagree or agree with the following statements?		Strongly Disagree			neither disagree nor agree			Completely Agree
		1	2	3	4	5	6	7
2.1	In most ways my life was close to my ideal							
2.2	The conditions of my life was excellent							
2.3	I was satisfied with my life							
2.4	So far I had gotten the important things I wanted in life							
2.5	If I could live my life over, I would change almost nothing							

3. To what extent do you disagree or agree with the following statements? Please, indicate for each of the five statements the option that describes most closely your feelings the two weeks prior to the start of the retraining program.
Please, tick only one box for each answer.

Well-being:		Strongly Disagree			neither disagree nor agree			Completely Agree
		1	2	3	4	5	6	7
3.1	I have been cheerful and in good spirits							
3.2	I have felt calm and relaxed							
3.3	I have felt active and vigorous							
3.4	I woke up feeling fresh and rested							
3.5	My daily life has been filled with things that interested me							

Part E. Sources of information about the program

1. What sources did make you aware of the retraining program?

	Yes	No	
1.1	☐	☐	Neighbors or colleagues
1.2	☐	☐	The mass media (press, television, radio)
1.3	☐	☐	The flyers distributed in the military unit
1.4	☐	☐	Commanding officers of a military unit
1.5	☐	☐	Representatives of non-profit organizations of veterans of the Armed Forces
1.6	☐	☐	Internet and social media

1.7 Other (please, specify): ____

Part F. Your motivation for entering the retraining program

1. Please, state what are the main motives for you to take this program.
Please, tick only one box for each answer.

Motivational factors: To what extent do you disagree or agree that you take this program in order to -		Strongly Disagree			neither disagree nor agree			Completely Agree
		1	2	3	4	5	6	7
1.1	Get new theoretical knowledge							
1.2	Expand your knowledge base							
1.3	Get new practical skills							
1.4	Acquire new interesting profession							
1.5	Understand your employment possibilities							
1.6	Learn how to start a business							
1.7	Get a useful diploma/certificate							
1.8	Increase your chances in new better employment							
1.9	Get new useful contacts							

Thank you very much for your cooperation!

The exit survey

among participants of the professional adaptation program
(Retraining program "Ukraine-Norway")

The purpose of this survey is to figure out which groups of participants benefit most and least from the retraining program. This will tell us how to improve the program to better fit yours and your peers needs. The information is collected and will solely be used with the aim to improve the existing program. All information will be treated confidentially and presented at the aggregated level, that will protect anonymity of survey's participants.

0. Please, enter your e-mail address: ___________________________ MANDATORY
You will get a copy of your answers sent to your e-mail.

Part A. Some information about you

1. Please indicate the year you were born (e.g. 1974): _________________

2. Your gender: 1 ☐ Male 2 ☐ Female

3. In what city are you admitted to the retraining program? ___________

4. What is the specialization name of the retraining program you are admitted to?
____

Part B. Employment plans

1. Imagine that you can choose between being employed by someone or being self-employed. What would you prefer? Please, tick only one box.

Prefer to be employed			Undecided			Prefer to be self-employed
1	2	3	4	5	6	7

2. Job search intensity: To what extent do you disagree or agree with the following statements? Please, tick one box for each statement.

In the near future I intent to:		Strongly Disagree			neither disagree nor agree			Completely Agree
		1	2	3	4	5	6	7
2.1	Spend a lot of time looking for a new job in the civilian sector							
2.2	Devote much effort to looking for other jobs in the civilian sector							
2.3	Focus my time and effort on job search activities							
2.4	Give my best effort to find a new job in the civilian sector							
2.5	Engage in very active job search							

3. **Entrepreneurship:** To what extent do you disagree or agree with the following statements? Please, tick one box for each statement.

		Strongly Disagree			neither disagree nor agree			Completely Agree
		1	2	3	4	5	6	7
3.1	I'm likely to **start a business** within the next 3 years							
3.2	I'm likely to **become self-employed** within the next 3 years							
3.3	I'm likely to **manage my own firm/business** within the next 3 years							
3.4	I'm likely to **become a business owner** within the next 3 years							

4. Have you started a business during the retraining program (along or with others)?

1 ☐ Yes

2 ☐ No, but I will start a business in the near future

3 ☐ No, but I might start a business later

4 ☐ No

SKIP PATTERN: If 4 = 1 or 2 or 3, answer questions 5 and 6
if 4 = 4, then JUMP to Part C

5. Are you involved in this start-up to take advantage of a business opportunity **or** because you have no better work options? (Chose only one option)

1 ☐ Take advantage of a business opportunity

2 ☐ No better work options

6. Which one of the following, do you feel, is the most important motive for engaging in this start-up? (Chose only one option)

1 ☐ Greater independence

2 ☐ Increase personal income

3 ☐ Just to maintain income

Part C. Employment after the retraining program

1. Are you going to start in a new job after the retraining program?

1 ☐ Yes

2 ☐ No

2. Is the new job a result of your participation in the retraining program?

1 ☐ Yes

2 ☐ No

3. Now as the teaching is finished, what will your employment status be? if you are changing jobs, think of your new job (tick one box only)

1 ☐ Full-time work (min. 35 hours/week)

2 ☐ Part-time work (under 35 hours/week)

3 ☐ Unemployed

4 ☐ Homemaker

5 ☐ Student

6 ☐ Disabled

7 ☐ Retired

8 ☐ Other:_________________________________

SKIP PATTERN: If 2 = 3 or 4 or 5 or 6 or 7 or 8, then JUMP to Part D, ELSE do 3

3.

If you are going to work, in which sector will your work be? (Tick one box for each statement)		1. No	2. Yes, part time	3. Yes, full time
3.1	I’m going to work in the military or ATO / JFO			
3.2	I’m going work and manage my own firm			
3.3	I’m going work in a firm owned by someone in my family			
3.4	I’m going work in a private firm owned by someone else			
3.5	I’m going work in the public sector, municipal level			
3.6	I’m going work in the public sector, state or county level			
3.7	I’m going work in a non-profit organization			
3.8	Other (please specify)__________________			

4. What level in the organizational hierarchy is your job placed?

1 ☐ Top level (e.g. director of a company / higher officer)

2 ☐ Middle level (e.g. chief of department / mid-ranked officer)

3 ☐ Lower level (e.g. worker / soldier)

4 ☐ Other _________________

5. Employment sector after the retraining program

1 ☐ I'm going to work in the military sector only

2 ☐ I'm going to work in the military sector as well as in the civil sector

3 ☐ I'm going to work in the civil sector only

4 ☐ Other:__________________________________

Part D. Retraining program organization and coordination

1. To what extent do you disagree or agree on the following statements regarding communication, coordination and the arrangements.
(Please, tick only one box for each answer).

Retraining program arrangements		Strongly Disagree			neither disagree nor agree			Completely Agree
		1	2	3	4	5	6	7
1.1	The information about the program, entry requirements and selection criteria were clear							
1.2	The NGO has conducted a transparent selection of candidates							
1.3	Enrollment process was understandable and easy							
1.4	The NGO and local university provided timely and relevant information about the retraining program							
1.5	Teaching was organized in a good manner							
1.6	I liked the combination of theoretical and practical training components							
1.7	I have received relevant training about business and employment							
1.8	Psychological trainings were organized in a timely and appropriate manner							
1.9	The program arrangements (room facilities, schedule, etc.) were as good as expected							
1.10	The program content and learning outcomes corresponded to my expectations							

Part E. Your evaluation of the retraining program

1. To what extent do you disagree or agree that the retraining program have fulfilled your expectations? Please, tick only one box for each answer.

To what extent do you disagree or agree that the program has given you -		Strongly Disagree			neither disagree nor agree			Completely Agree
		1	2	3	4	5	6	7
1.1	New theoretical knowledge							
1.2	An expanded knowledge base							
1.3	New practical skills							
1.4	A new interesting profession							
1.5	Better employment possibilities							
1.6	Knowledge on how to start a business							
1.7	A useful diploma/certificate							
1.8	Increased chances of better employment							
1.9	New useful contacts							

We would also be happy to hear other comments and suggestions for improving the course and its content.

2. What elements of the course do you think are missing, and what do you suggest us to include in the future courses?

____

____

____

____

____

____

____

Thank you very much for your cooperation!

The follow-up survey #1

among participants of the professional adaptation program
(Retraining program "Ukraine-Norway")

The purpose of this survey is to figure out which groups of participants benefit most and least from the retraining program. This will tell us how to improve the program to better fit yours and your peers needs. The information is collected and will solely be used with the aim to improve the existing program. All information will be treated confidentially and presented at the aggregated level, that will protect anonymity of survey's participants.

0. Please, enter your e-mail address: ___________________________ MANDATORY
You will get a copy of your answers sent to your e-mail.

Part A. Some information about you

1. Please indicate the year you were born (e.g. 1974): _________________

2. Your gender: 1 ☐ Male 2 ☐ Female

3. In what city were you admitted to take <u>this</u> retraining program? ___________

4. What was the specialization name at the program you were admitted to? __________________

5. Do you have higher education? 1 ☐ Yes 2 ☐ No

6. Do you have vocational education? 1 ☐ Yes 2 ☐ No

Part B. Current employment

1. What is your current employment status? (tick one box only)

1 ☐ Full-time work (min. 35 hours/week)

2 ☐ Part-time work (under 35 hours/week)

3 ☐ Unemployed

4 ☐ Homemaker

5 ☐ Student

6 ☐ Disabled

7 ☐ Retired

8 ☐ Other:________________________________

SKIP PATTERN: If 1 = from 3 to 8, then JUMP to Part C, ELSE do 7

2. Employment sector

1 ☐ I'm employed in the military sector only

2 ☐ I'm employed in the military sector as well as in the civil sector

3 ☐ I'm employed in the civil sector only

4 ☐ Other:________________________________

SKIP PATTERN: If 7 =1, then JUMP to 9, ELSE do 8

3.

Please answer the following questions regarding your civilian work.		1. No	2. Yes, part time	3. Yes, full time
BB.8.1	I work and manage my own firm			
BB.8.2	I work in a firm owned by someone in my family			
BB.8.3	I work in a private firm owned by someone else			
BB.8.4	I work in the public sector, municipal level			
BB.8.5	I work in the public sector, state or county level			
BB.8.6	I work in a non-profit organization			
BB.8.7	Other (please specify)_________________			

4. What level in the organizational hierarchy is your current **main** job placed?

1 ☐ Top level (e.g. director of a company / higher officer)

2 ☐ Middle level (e.g. chief of department / mid-ranked officer)

3 ☐ Lower level (e.g. worker / soldier)

4 ☐Other ________________

Part C. Employment plans

1. Imagine that you can choose between being employed by someone or being self-employed. What would you prefer? Please, tick only one box.

Prefer to be employed			Undecided			Prefer to be self-employed
1	2	3	4	5	6	7

2. Job search intensity: To what extent do you disagree or agree with the following statements? Please, tick one box for each statement.

In the near future I intent to:		Strongly Disagree			neither disagree nor agree			Completely Agree
		1	2	3	4	5	6	7
2.1	Spend a lot of time looking for a new job in the civilian sector							
2.2	Devote much effort to looking for other jobs in the civilian sector							
2.3	Focus my time and effort on job search activities							
2.4	Give my best effort to find a new job in the civilian sector							
2.5	Engage in very active job search							

3. **Entrepreneurship:** To what extent do you disagree or agree with the following statements? Please, tick one box for each statement.

		Strongly Disagree			neither disagree nor agree			Completely Agree
		1	2	3	4	5	6	7
3.1	I'm likely to **start a business** within the next 3 years							
3.2	I'm likely to **become self-employed** within the next 3 years							
3.3	I'm likely to **manage my own firm/business** within the next 3 years							
3.4	I'm likely to **become a business owner** within the next 3 years							

4. Have you started a business after the retraining program (along or with others)?

1 ☐ Yes

2 ☐ No, but I will start a business in the near future

3 ☐ No, but I might start a business later

4 ☐ No

SKIP PATTERN: If 4 = 1 or 2 or 3, answer questions 5 and 6
if 4 = 4, then JUMP to Part D

5. Are you involved in this start-up to take advantage of a business opportunity **or** because you have no better work options? (Chose only one option)

1 ☐ Take advantage of a business opportunity

2 ☐ No better work options

6. Which one of the following, do you feel, is the most important motive for engaging in this start-up? (Chose only one option)

1 ☐ Greater independence

2 ☐ Increase personal income

3 ☐ Just to maintain income

Part D. Present Living Conditions

1. To what extent do you disagree or agree on the following statements regarding your and your household's financial living conditions:
Please, tick only one box for each answer.

Financial living conditions: To what extent do you disagree or agree with the following statements?		Strongly Disagree			neither disagree nor agree			Completely Agree
		1	2	3	4	5	6	7
1.1	I'm satisfied with my current average monthly income							
1.2	I'm satisfied with my current household income							
1.3	I'm satisfied with my current standard of living							
1.4	My household have a sufficient material standard of living							
1.5	My household income meets our everyday needs for such things as accommodation, food, clothing and other necessities							
1.6	In my household we can afford to buy the things we need							

2. To what extent do you disagree or agree on the following statements regarding your life satisfaction:
Please, tick only one box for each answer.

My life-satisfaction: Please indicate for each of the statements to what extent you disagree or agree.		Strongly Disagree			neither disagree nor agree			Completely Agree
		1	2	3	4	5	6	7
2.1	In most ways my life is close to my ideal							
2.2	The conditions of my life are excellent							
2.3	I am satisfied with my life							
2.4	So far I have gotten the important things I want in life							
2.5	If I could live my life over, I would change almost nothing							

3. To what extent do you disagree or agree on the following statements regarding your well-being:
Please, tick only one box for each answer.

Well-being: Please indicate for each of the 5 statements which is closest to how you have been feeling over the past 2 weeks.		Strongly Disagree			neither disagree nor agree			Completely Agree
		1	2	3	4	5	6	7
3.1	I have been cheerful and in good spirits							
3.2	I have felt calm and relaxed							
3.3	I have felt active and vigorous							
3.4	I woke up feeling fresh and rested							
3.5	My daily life has been filled with things that interested me							

Part E. Your evaluation of the retraining program

1. To what extent do you disagree or agree with the following statements.
(Please, tick only one square for each statement):

	Statements regarding the impact of the retraining program on my adaptation to a civil life	Totally Disagree			Neural			Totally Agree
		1	2	3	4	5	6	7
E.1.1	The retraining program helped me to adapt to living in civil society							
E.1.2	The program made it easier for me to get an income							
E.1.3	My current work is related to the specialization acquired at the retraining program							
E.1.4	I became more interested in becoming self-employed							
E.1.5	My knowledge base was improved in general							
E.1.6	I acquired new useful skills needed for work							
E.1.7	I acquired new networks and extended previously existing networks							
E.1.8	The program helped me to get relevant employment offers							
E.1.9	The program improved my chances to meet the requirements from employers							
E.1.10	Participating in the program made me feel more secure and safe							

We would also be happy to hear other comments and suggestions for improving the course and its content.

2. What was the most useful part of the retraining program for your career development? What have you benefited most from? ____

3. What elements of the course do you think are missing, and what do you suggest us to include in the future courses? ____

Thank you very much for your cooperation!