

IOB Terms of Reference

**Interim evaluation of support provided by the
Netherlands' Ministry of Foreign Affairs to Ukraine
(2022-2026)**

June 2026

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Acronyms

BSB	Special Security Missions Brigade
CEB	Council of Europe Development Bank
CRSF	Crisis Response Special Fund
DGIS	Director General for International Cooperation
DGPZ	Director General for Political Affairs
EAG	External Advisory Group
EU	European Union
EBRD	European Bank for Reconstruction and Development
EPF	European Peace Facility
ESSF	Energy Security Support Facility
EUAM	EU Advisory Mission
EUSF	Ukraine Energy Support Fund
FTD	Foreign Trade and Development Cooperation
GFF	Global Financing Facility
HRMMU	Human Rights Monitoring Mission Ukraine
IAEA	International Atomic Energy Agency
ICMP	International Commission on Missing Persons
IDLO	International Development Law Organisation
IFC	International Finance Corporation
IMF	International Monetary Fund
ICRC	International Committee of the Red Cross
IOB	Policy and Operations Evaluation Department of the Dutch Ministry of Foreign Affairs
ICC	International Criminal Court
MDA	Multi-Donor Account
MFA	Ministry of Foreign Affairs
MHPSS	Mental Health and Psychosocial Support

NATO	North Atlantic Treaty Organisation
NGOs	Non-Governmental Organisations
OCHA	Office for the Coordination of Humanitarian Affairs
OECD	Organisation for Economic Co-operation and Development
OPCW	Organisation for the Prohibition of Chemical Weapons
OSCE	Organisation for Security and Co-operation in Europe
RVO	Netherlands Enterprise Agency
SHO	Consortium of Dutch relief organisations
SRHR	Sexual and Reproductive Health and Rights
SPUR	Special Program for Ukraine and Moldova Recovery
ToC	Theory of Change
ToR	Terms of Reference
UCAP-TF	Ukraine Comprehensive Package Trust Fund
UN	United Nations
UNAIDS	Joint United Nations Programme on HIV/AIDS
UNDP	United Nations Development Programme
UNFPA	United Nations Population Fund
UNOPS	United Nations Office for Project Services
UPF	Ukraine Partnership Facility
URTF	Ukraine Relief, Recovery, Reconstruction and Reform Trust Fund
VCI	Security, Crisis Coordination and Integrity
WFP	World Food Programme
WHO	World Health Organisation

1. Introduction

Following the annexation of Crimea (2014) and military operations in the Donbas region, Russia initiated a full-scale invasion in Ukraine on February 24, 2022. Since then, Ukraine has been at war, facing many military and civilian deaths, mass displacement of refugees, destruction of infrastructure, energy crises, rights violations, and considerable shrinkage of the economy.

In order to assist Ukraine and its people, its allies have provided military, financial and diplomatic support since the start of the war. The Netherlands became one of the leading European countries in terms of both military and non-military support in Ukraine.¹ Between 2022 and 2026, the Netherlands committed a total of €20.8 billion in support of Ukraine. While the largest part consisted of military support (€13.6 billion), the non-military support was also substantial (€7.2 billion).²

In September 2025, the Dutch Court of Audit informed parliament about the lack of (planned) evaluations of the support provided to Ukraine by the Ministry of Foreign Affairs.³ As the Court of Audit stated, such an evaluation is relevant for parliament to better understand results achieved so far and to provide lessons for future efforts in support of Ukraine.

Subsequently, the independent Policy and Operations Evaluation Department (IOB) of Ministry of Foreign Affairs explored options for the evaluation, amongst others by initiating exploratory discussions with policy makers, diplomats, external experts and representatives of multilateral institutions. On this basis, IOB developed these Terms of Reference (ToR), for an *interim* evaluation of the support provided to Ukraine by the Netherlands' Ministry of Foreign Affairs⁴ during the period 2022-2026.

¹ See the [Ukraine Support Tracker](#) developed by the Kiel Institute; Internal documentation MFA. KRO Pointer (2025). In the evaluation report, IOB will reflect upon the reasons why The Netherlands emerged as one of the leading donors.

² Rijksoverheid (2026) '[Dutch Support to Ukraine](#).' The €7.2 billion includes not only gifts, but also loans and guarantees. Moreover, it includes not only support from the budget of the Dutch Ministry of Foreign Affairs, but also from other ministries, most notably the Ministry of Finance. Hence, the amount of funding provided by the Ministry of Foreign Affairs is considerably lower, as shown in the next section.

³ Algemene Rekenkamer 'Points for attention in the draft budget for 2026, budget chapter XVII Foreign trade and development cooperation', 23 September 2025, Kamerstuk 36 800 XVII, no. 7, p. 5. en 'Points of attention for the draft budget 2026, budget chapter (V) of the Ministry of Foreign Affairs', 23 September 2025, Kamerstuk 36 800 V, no. 6, p. 4.

⁴ Within the Ministry of Foreign Affairs of the Netherlands, there are two Ministers, with each their own budget: the Minister of Foreign Affairs and the Minister for Foreign Trade and Development Cooperation. Expenditure from both budgets will be covered in the evaluation.

The aim of the evaluation is to assess the extent to which the support provided to Ukraine by the Ministry of Foreign Affairs so far contributed to achieving the objectives, and how, as well as to provide lessons for future efforts.

This document starts with an overview of the policy objectives, instruments and expenditure of the support that has been provided by the ministry. Next, it introduces the organisational set-up and stakeholders involved, followed by the scope of the evaluation, the research questions, methods and planning. Finally, it outlines quality control procedures as well as potential risks and mitigating measures.

2. Policy goals, instruments and expenditure

2.1 Introduction

Policy context

The invasion of Ukraine in 2022 took many by surprise, despite previous Russian military and hybrid operations. As a consequence, international support mechanisms were developed and scaled up overnight. In subsequent years, both military and non-military aid had to continuously adapt to a highly volatile context. The persistent war context and recurrent violent attacks also challenged the delivery and sustainability of international support across the country.

The Dutch government decided to fund its support by tapping into the countries' general financial reserves. These costs did not come at the expense of the budgetary allocations of individual ministries. Each year, the departments involved submitted a formal request to the Ministry of Finance to cover their planned expenditure in Ukraine.⁵ It was a political decision to allocate these funds on an annual basis, as the duration of the war was difficult to anticipate. Because these funds were specifically meant for crisis situations only, they had to be spent within the timespan of one year. As a result, in the *bilateral* support efforts by the Ministry of Foreign Affairs it was hard to plan for longer-term engagements, according to civil servants involved.⁶

Nonetheless, the ministry was able to secure a longer-term focus by supporting various multi-annual *multilateral* initiatives. A significant part of available funds was channelled through the EU-budget, including the Ukraine Facility that covers the period 2024 - 2027. Likewise, the ministry supported multi-annual initiatives by international financial

⁵ The ministries do this on the basis of so-called 'CW 3.1.' forms in which, among other things, attention is paid to the relevance, efficiency and effectiveness of the planned expenditure.

⁶ The coalition agreement of the Dutch government that came into office early 2026 did acknowledge the importance of multi-annual support to Ukraine. Source: '[Aan de slag: bouwen aan een beter Nederland](#), coalitieakkoord 2026-2030, 30 januari 2026.'

institutions such as the World Bank's Ukraine Relief, Recovery, Reconstruction and Reform Trust Fund (URTF).⁷

In a context of, on the one hand, annual financial commitments, and, on the other hand, the prevailing use of multilateral frameworks, funding arrangements and partnerships, the Ministry of Foreign Affairs did not develop an overarching multi-annual strategic framework for its support to Ukraine. Moreover, no specific Theory of Change was elaborated to underpin the overall support, although several result-indicators were developed for specific subgoals.⁸

In summary, both the dynamics of the war in Ukraine (*international context*) and the prevailing funding mechanism adopted by the Dutch government (*national context*) strongly influenced policy development and implementation by the Ministry of Foreign Affairs.

Policy priorities

On the basis of an assessment of letters sent to Dutch parliament, policy documents and conversations with policy makers, IOB identified four policy areas as key priorities amidst the support provided by the Ministry of Foreign Affairs:⁹

- 1) Recovery and reconstruction, including private sector involvement therein
- 2) Humanitarian aid
- 3) Accountability
- 4) Cooperation in the security sector

The ministry underlined the integrated character of these four policy areas.¹⁰ The various support efforts are intended to reinforce one another and to collectively help Ukraine to withstand the conflict and to contribute to ending the war. The same holds for the ambition to ensure coherence with support provided by other ministries.

Apart from contributions in these four priority areas, the ministry supported other initiatives that cannot be neatly classified under one of these categories. This included, for example, diplomatic efforts to develop, monitor and implement European sanctions against different Russian actors. It also included ongoing engagements with regards to a potential ceasefire and the EU-accession of Ukraine. But it also included programmatic support in areas such as anti-corruption and contributing to the preservation of Ukrainian cultural heritage.

⁷ Moreover, the ministry sought to support programs that were in line with the Rapid Damage and Needs Assessment (RDNA), undertaken jointly by the World Bank Group, the Government of Ukraine, the European Commission, and the United Nations, that provided regular updates of recovery and reconstruction needs. For more background information, see: [Ukraine Rapid Damage and Needs Assessment](#).

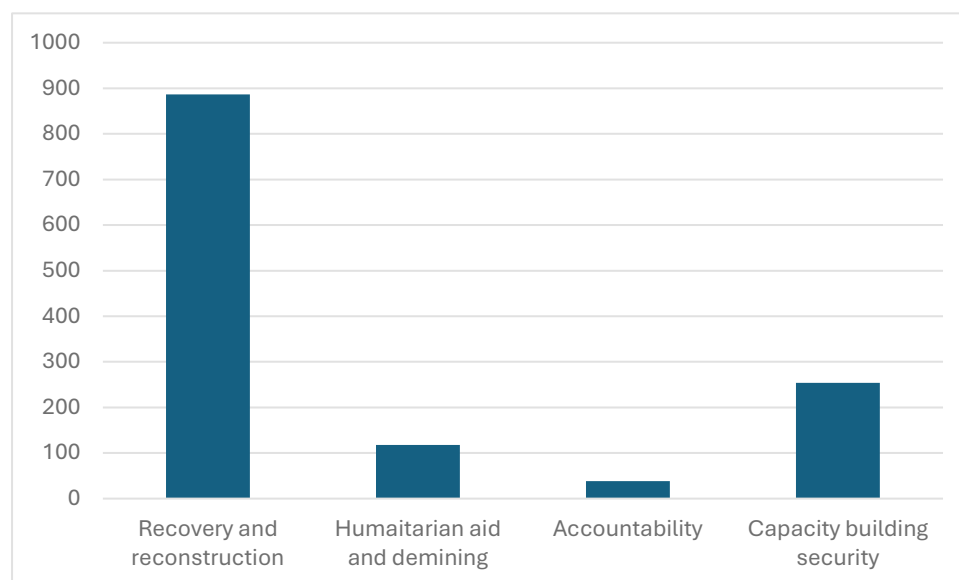
⁸ The support provided to reconstruction and recovery efforts through the Dutch business community is an area where such indicators have been defined explicitly.

⁹ Rutte IV (2022-2024), Schoof (2024-2025) and Jetten (2026-...).

¹⁰ Ministry of Foreign Affairs, Invulling niet-militaire steun Oekraïne in 2026, 3 oktober 2025, Kamerstuk 36045, Nr. 239; Staat van de oorlog in Oekraïne, 17 februari 2025, Kamerstuk 36045, Nr. 190.

As shown in figure 2.1 below, the expenditure to the four key policy priorities varied considerably. The figures include both bilateral expenditure as well as contributions to multilateral initiatives. They are based on the actual expenditure are published in the ministry's annual financial reports. They will be updated in the evaluation report once the data for the budgetary year 2026 have become available.

Figure 2.1 Expenditure 2022-2025 in priority policy areas (million euros) ¹¹



When it comes to the choice of policy instruments, the multilateral channels clearly prevailed: approximately two-thirds of available funds was spent multilaterally. In addition to financial commitments, the ministry invested a considerable amount of human resources on international diplomatic and coordination efforts (see paragraph 3.1. for an overview).

Following this general introduction, the next sections outline the objectives, instruments and expenditure for each of the four priority policy areas. These section primarily introduce the objectives defined by the ministry at the start of the evaluation period. Any important changes in objectives during the evaluation period will be reflected upon in the evaluation report.

2.2 Recovery and reconstruction

Goal #1: Promote recovery and reconstruction of energy, water, agriculture, transport, social infrastructure and health care systems. ¹²

From the outset, one of the central Dutch priorities was to contribute to the recovery and (re)construction of Ukraine. The continuous Russian attacks repeatedly caused large-scale damage and threats to the functioning of the Ukrainian economy and society. Especially the energy sector has suffered and continues to suffer frequent

¹¹ Source: annual reports of the ministry 2022-2024.

¹² Internal documentation of the Ministry of Foreign Affairs; Infographic [Dutch Support to Ukraine](#), 23 June 2025.

destruction. This causes black-outs with considerable economic, societal and humanitarian impact. In order to help the Ukrainian economy and society stay afloat, the Netherlands invests in the recovery and reconstruction of key sectors and infrastructure.¹³ Different types of support can be distinguished:

a. International Financial Institutions and other Multilateral Organisations

The majority of Dutch funding towards recovery and reconstruction (see figure 2.2 below) was allocated through International Financial Institutions, such as the European Bank for Reconstruction and Development (EBRD) and the World Bank's Ukraine Relief, Recovery, Reconstruction and Reform Trust Fund (URTF). They funded recovery projects in the areas of, amongst others, energy, infrastructure, and health.¹⁴

Another significant part of Dutch funding went through other multilateral organisations. One is the Ukraine Energy Support Fund (UESF), a multilateral fund dedicated to Ukraine's energy sector. Yet the largest sum is allocated to the Ukraine Facility, a financial assistance program by the EU.¹⁵

b. Instruments to support private businesses

Another type of support were trade- and investment instruments that supported Dutch and Ukrainian companies contributing to recovery and reconstruction efforts in Ukraine. The aim was to increase the share of the private sector in the recovery and reconstruction efforts.¹⁶ By doing so, this should both contribute to sustainable growth of the Ukrainian Economy and increase opportunities for and earning capacity of the Dutch businesses community.¹⁷

A key instrument was the Ukraine Partnership Facility (UPF), a subsidy scheme for partnerships of Dutch and Ukrainian companies and civil society. These partnerships worked on reconstruction and sustainable recovery of facilities damaged or destroyed by war.¹⁸ Other instruments included public export credit insurance, through which businesses that export to Ukraine can have their transactions insured by the Dutch

¹³ Central government 'Coalition programme: elaboration of the outline agreement by the cabinet', 13 September 2024. Ministry of Foreign Affairs, 'Implementation of non-military support Ukraine 2026', 3 October 2025.

¹⁴ Internal document "Factsheets NL bijdrages via de IFI's aan Oekraïne in het kader van steun en wederopbouw", oktober 2025.

¹⁵ See [The Ukraine Facility - European Commission](#). This consists of three "pillars": 1. Unearmarked budget support to ensure macro-financial stability. Disbursement of support is conditional on the implementation of agreed reforms; 2. The Ukraine Investment Framework: grants and (mostly) loans to support private sector activity, also to support recovery; 3. A modest budget for technical assistance and other grant funding, mostly to support EU-accession.

¹⁶ From 8% of the total Dutch aid to Ukraine in 2024 to at least 20% in the medium-long term, which would equal 10 billion over the period 2025-2034 (Internal document "Strategie Doorontwikkeling Bedrijfsleveninzet Oekraïne", September 2024, p. 9).

¹⁷ Internal document "Strategie Doorontwikkeling Bedrijfsleveninzet Oekraïne", September 2024, p. 4, 9; Internal document "Bedrijfsleven strategie Oekraïne - OGSM plan 2025-2028", 29 January 2025, p. 6.

¹⁸ In the area of water, circular construction, renewable energy, agriculture or healthcare

government; government-organised trade missions to Ukraine, through which business-delegations can explore trade, investment, and partnership opportunities; and public-private platforms, that bring together businesses, knowledge institutions, NGOs and governments in certain Dutch and Ukrainian sectors.

Figure 2.2 shows the main expenditure¹⁹ on recovery and reconstruction between 2022 and 2025. Because there is no single source that lists all expenditure in this period,²⁰ different sources have been used to create this overview, as well as the financial overviews in the subsequent sections. This leads to some discrepancies in the ways the expenditure is calculated; for example based on allocated budget vs actual expenditure. For more detail see the footnotes.

Figure 2.2: Priority support 2022-2025 - Recovery and Reconstruction

Channel/type	Organisation	Size (x million €)	Budget article
International Financial Institutions ²¹	World Bank (URTF and SPUR)	€325	5.1 / 5.3 ²² FTD
	European Bank for Reconstruction and Development (MDA, CRSF, ESSF and Ukraine First)	€219	
	IFC	€40	
	CEB	€21.8	
	IMF	€7	
Other multilateral organisations	European Commission - Ukraine Facility ²³	€218,5	3.1 MFA
	Ukraine Energy Support Fund ²⁴	€65	5.3 FTD

¹⁹ This is an overview of the largest support, smaller contributions are not included

²⁰ The budgets for Foreign Affairs and for Foreign Trade and Development Cooperation do give a comprehensive overview of support to Ukraine, but this is planned expenditure, which sometimes differs (quite considerably) from actually realised expenditure. The annual reports do list the actual expenditures, but the report for 2025 is not yet available. Moreover, in these reports the expenditure on different instruments are sometimes reported as one figure. In the evaluation report, the expenditure will be updated once final figures are available.

²¹ This overview only includes contributions to IFIs from the budget of the Ministry of Foreign Affairs. In addition, funding is allocated to IFIs of the budget of the Dutch Ministry of Finance, most notably to the IMF, World Bank and EBRD. In total, between 2022 and October 2025, €407 million was allocated of the Ministry of Finance's budget, compared to €612,8 million from the Ministry of Foreign Affairs's. (Source: internal document, 'Factsheets NL bijdrages via de IFI's aan Oekraïne in het kader van steun en wederopbouw', October 2025, p. 6)

²² In earlier years, FTD budget article 5.1. From 2025, expenditure on Ukraine was bundled under FTD article 5.3.

²³ The [Ukraine Facility](#) was established on 1 February 2024. The Dutch MFA made a first contribution of € 218.512. Source: 'Budgettair overzicht Oekraïne' in [annual report 2024 Ministry of Foreign Affairs](#), page 102. A second contribution of € 1 billion was made for the period 2024-2027. Source: [Nederlandse hulp voor Oekraïne | Oorlog in Oekraïne | Rijksoverheid.nl](#). The exact contribution for the evaluation period 2022-2026 will be included in the interim evaluation report.

²⁴ Source: internal document, 'Uitgaven steunpakketten 2022-2025'

Private sector instruments	Ukraine Partnership Facility ²⁵	€29,7	1.3 FTD
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c. Other bilateral programmes

In addition to the support set out in figure 2.2 above, there have been a number of smaller bilateral initiatives since 2022 that aim to contribute towards recovery and reconstruction in Ukraine. For example, in-kind donations of materials to help repair the Ukrainian energy infrastructure²⁶ and Waterworx, a partnership of public water operators with the aim of increasing sustainable access to drinking water and sanitation.²⁷ Ukraine was also added to the list of eligible countries for the 'Private Sector Development Toolkit', a facility that helps foster sustainable private sector development.²⁸

2.3 Humanitarian assistance and humanitarian demining

Goal #2: Effectively alleviate **immediate humanitarian needs**, especially based on the priorities set in the *Rapid Damage and Needs Assessment*.²⁹

The ongoing war and destruction in Ukraine created a strong demand for humanitarian assistance. Since February 2022, millions of people fled their homes and were displaced. Moreover, access to services such as electricity, heating, water and health care became increasingly restricted. Citizens and soldiers were also suffering from trauma and psychological distress. In addition, the war has left Ukraine heavily mine-contaminated. This not only posed a danger for people, but also rendered farmland unusable and prevented safe and timely delivery of aid.³⁰

A second aim of the support provided by the ministry was therefore to help alleviate humanitarian needs. This support has been offered through (inter)national aid organisations for food, shelter, medicine and protection; and Mental Health and Psychosocial Support (MHPSS). In addition, support was provided to organisations that help provide humanitarian demining.

Figure 2.3: Priority support 2022-2025 - Humanitarian assistance and demining

²⁵ Source: Internal financial management information system. This is actual expenditure for the years 2022-2025, which is lower than the financial commitments for UPF. According to a [letter to Parliament](#) (36 600 XVII, nr. 17, 21 November 2024, in Dutch) the commitments for UPF in 2022-2025 totalled €57.5 million.

²⁶ Letter to Parliament, 2 September 2024, 36045-185, 'Intensivering steun Oekraïense energie-infrastructuur'.

²⁷ See www.waterworxprogramme.com and 'Final report Independent external evaluation - Support to Ukrainian Water and Sanitation Utilities by the Dutch Drinking Water Sector'

²⁸ See for more information on the [PSD – toolkit the website of RVO](#)

²⁹ Infographic [Dutch Support to Ukraine](#), 23 June 2025; letter to parliament, 3 October 2025, 36045-239, 'Invulling niet-militaire steun Oekraïne in 2026', p. 1-3. The Rapid Damage and Needs Assessment is jointly carried out by the World Bank, UN organisations, the European Commission and the government of Ukraine.

³⁰ [UN relief chief: Demining Ukraine is a humanitarian priority | OCHA](#).

Priority support	Important tools	Size (x million €)	Budget article
UN humanitarian aid	OCHA Ukraine Humanitarian Fund ³¹ WHO/MHPSS WFP grain initiative	€90	4.1 FTD
	Health and SRHR (UNFPA, WHO, GFF, UNAIDS) ³²	€27	3.1 FTD
Humanitarian NGOs	Extra contribution ICRC SHO/Giro555 Red Cross/Dutch Relief Alliance	€42.1	4.1 FTD
Humanitarian demining	UN agencies and International Non-governmental organisations (NGO's) ³³	€35.1	4.1 FTD

2.4 Security sector cooperation

Goal #3: Contribute to a sustainable force capable of defending Ukraine now and in the future. At the same time, assist in modernising the armed forces so that Ukraine grows towards compliance with NATO and EU standards.³⁴

The Netherlands was amongst the leading countries providing financial support to Ukraine's security sector. According to internal documentation of the Dutch MFA, the Netherlands was the fifth largest bilateral donor in this policy area.³⁵

In March 2024, the Dutch and Ukrainian government signed a bilateral security cooperation agreement. This 10-year agreement envisaged cooperation in areas such as the provision of military equipment, between the defence-industry in both countries, enhancing cybersecurity and working towards compliance with EU and NATO standards.

To this end, The Netherlands committed over 14.3 billion euros of military support to Ukraine between February 2022 and February 2026.³⁶ It should be noted that the vast majority of assistance was channelled through and managed by the Dutch Ministry of Defence. This primarily included the commercial purchase of military equipment and ammunition (worth 6.1 billion euros) as well as material support from The Netherlands' own military stock (with a value of 2.4 billion euros).

³¹ Source: Internal financial overview MFA.

³² Source: 'Budgettair overzicht Oekraïne' in [annual reports](#). We have here classified the expenditure on health and SRHR as humanitarian aid, but some of the expenditure could also be seen as recovery and reconstruction. Much of the support concerns the provision of critical health services, especially in frontline regions. Yet some also includes the strengthening of health services as part of recovery efforts.

³³ Source: Internal financial overview MFA.

³⁴ These two overarching goals are explicitly stated in the bilateral security cooperation between the Dutch and Ukrainian government. Ministerie van Buitenlandse Zaken, '[Overeenkomst inzake veiligheidssamenwerking tussen Nederland en Oekraïne](#)', 1 maart 2024.

³⁵ Ministerie van Buitenlandse Zaken (internal document).

³⁶ Ministerie van Defensie, 'Levering militaire goederen aan Oekraïne, Kamerstuk 22054, Nr. 479, 27 februari 2026. Other overviews are available at: Rijksoverheid (2026) Infographic '[Nederlandse steun aan Oekraïne](#)'; Rijksoverheid '[Nederland levert in hoog tempo militaire steun aan Oekraïne](#)', 11 September 2025.

Only a relatively small percentage of Dutch support in this policy area was provided through the Ministry of Foreign Affairs. Figure 2.4 provides an overview of the support provided by the MFA, which mainly consisted of contributions to multilateral funds.

Figure 2.4 Policy objectives and support efforts in the area of security cooperation 2022-2025

Policy objectives	Main efforts	Size (x million €)	Budget article
1. Overall capacity building	NATO's Ukraine Comprehensive Package Trust Fund (UCAP-TF). ³⁷	€163.3	2.1 MFA
	The European Peace Facility (EPF). ³⁸	€171.9	3.5 MFA
2. Strengthening cybersecurity	NATO UCAP-TF. ³⁹	€14.7	2.1 & 2.2 MFA
	UK Integrated Security Fund. ⁴⁰	€10	
	Available budget 2026 to be allocated.	€10	

In addition to the above contributions, the Ministry of Foreign Affairs funded several other multilateral institutions in the security realm. This included support to the OSCE's Ukraine support programme (€4 mln), the Ukraine programme of the International Atomic Energy Agency (€4 mln) as well as the Organisation for the Prohibition of Chemical Weapons (OPCW) (€1 mln).⁴¹

2.5 Accountability

Goal #3: Ensuring **accountability** for the most serious crimes committed under international law and installing a **compensation** mechanism for the damages caused.⁴²

Upon invitation of the Ukrainian authorities, the Dutch Ministry of Foreign Affairs has taken a leading role on initiatives aiming to 'restore justice for Ukraine.' The ministry is supporting efforts to promote accountability for international crimes committed during

³⁷ This fund covers two main areas of work: (1) urgently needed, non-lethal military assistance based on Ukraine's requests for support, and (2) longer-term capacity-building projects designed to assist Ukraine with its reforms in the defence and security sector and post-war recovery. The figure mentioned above covers the period 2022-2026. Source: internal documentation MFA.

³⁸ The agreed assistance measures under the European Peace Facility finance the provision of both lethal and non-lethal military equipment and supplies to Ukraine, see: [European Peace Facility - Consilium](#). The EU supports initiatives in several countries through this facility. The amount mentioned in the above figure constitutes the financial contribution by the Dutch MFA that has been allocated to Ukraine through the EPF for the period 2022-2025. Source: internal documentation MFA.

³⁹ The MFA financially contributed to four cyberprojects through NATO's UCAP-TF. Source: internal documentation MFA.

⁴⁰ The UK Integrated Security Fund (UKISF) is a government-wide fund that addresses the highest-priority threats to UK national security, at home and abroad. It has pooled resources from multiple international partners, including the Netherlands, to streamline collective support efforts in Ukraine.

⁴¹ Financed under article 2.3 and 2.4 of the Foreign Affairs budget.

⁴² Ministry of Foreign Affairs, internal documentation.

the war, eradicating impunity and establishing a mechanism for compensation of damages.

Already in July 2022, The Netherlands hosted an international conference at ministerial level on accountability for Ukraine in The Hague. One of the outcomes was the establishment of a Dialogue Group. The group aims to promote coherence between initiatives in support of capacity strengthening in Ukraine and international efforts.

Accountability figured amongst the priorities of the 10-points Peace Formula that Ukrainian president Zelenski presented during the G-20 Summit in 2022.⁴³ Both Ukrainian and Dutch authorities underlined that accountability, the fight against impunity and compensation for victims was essential for achieving a just and sustainable peace.

Yet, the scope of the challenge was considerable. By the end of 2025, Ukrainian authorities had registered over 200,000 international crimes. Much of the investigative work and prosecutions has to be done by Ukrainian authorities. Therefore, the first objective of the Dutch ministry in this policy area was to strengthen the capacities of the Ukrainian criminal justice chain and to support reforms.

Secondly, diplomatic efforts were geared towards reinforcing international accountability mechanisms. More specifically, the goal was to establish a Special Tribunal for the Crime of Aggression against Ukraine, complementary to the International Criminal Court (ICC). The ICC has the jurisdiction to investigate war crimes, crimes against humanity, and genocide in Ukraine. However, it cannot examine the crime of aggression in Ukraine because Russia is not a party to the ICC. A Special Tribunal would have to fill this gap.⁴⁴ The Netherlands offered to host the Tribunal in The Hague under the following conditions: (a) sufficient international political and financial support, (b) a mandate that did not undermine efforts of the ICC, and (c) sufficient capacity available as a host nation to ensure an effective functioning of the Tribunal.⁴⁵

Thirdly, establishing a financial compensation mechanism for damages resulting from international crimes committed by Russia against individuals and public/private entities in or against Ukraine constituted a key objective. This entailed the realisation of three (subsequent) policy objectives:⁴⁶

- A so-called *register of damage* had to be established.

⁴³ Ukrainian Presidency '[President Zelenski Peace Formula](#)', November 2022.

⁴⁴ Council of Europe '[FAQ – Special Tribunal](#)', 4 November 2025. American Society of International law '[Revisiting the History of the Crime of Aggression in Light of Russia's Invasion of Ukraine](#)', 19 April 2022.

⁴⁵ Ministerie van Buitenlandse Zaken 'Staat van de oorlog in Europa', Kamerstuk 2023/24, 21 501-20, nr. 2019. A widely supported parliamentary motion requested the government to host the tribunal in The Hague. Kamerstuk 36045, Nr. 225, 11 september 2025. Also see: NOS ', 12 december 2022

⁴⁶ Jurist news '[EU leaders launch compensation commission for Ukraine war victims](#)', 17 December 2025.

- A formal claims commission was needed to review, assess and decide upon the claims presented.⁴⁷
- Finally, a compensation fund was required to provide the financial means to actually compensate victims.

For the compensation mechanism, international partners and the Netherlands underlined the principle that Russia must ultimately bear both the legal and financial consequences of its internationally wrongful actions, including full reparation and financial compensation for damages.

A fourth and final objective of ministry's efforts was to improve coherence between various national and international efforts in the area of accountability. To this effect, the ministry took the initiative to support the establishment of the 'Dialogue Group on Accountability for Ukraine'. The Dutch MFA also provided funding for the Secretariat, co-chaired coordination meetings and co-hosted the annual Ministerial Dialogue Group.

The support provided by the Dutch ministry in this policy area included both financial and human resources. On average, the MFA allocates € 11,5 million annually for capacity strengthening of Ukrainian actors in the area of accountability (see figure 2.5 below for an overview of the main programs supported by the ministry).⁴⁸

Figure 2.5 Policy objectives and efforts in the area of accountability

	Main efforts	Size (x million €)	Budget article
1. Building capacity of the chain of accountability in Ukraine in order to support for the investigation, prosecution and trial of crimes committed.	a) Fund the program 'Restoring Dignity and Justice in Ukraine.' ⁴⁹	€18	MFA 1.1. ⁵⁰
	b) Support the Ukrainian police, gendarmerie and prosecutor through the EU Advisory Mission (EUAM).	€8 + max. 10 NL experts.	MFA 2.4
	c) Truth-finding + reporting by the UN Human Rights Monitoring Mission Ukraine (HRMMU).	€8	MFA 1.1
		€2,	

⁴⁷ The Convention Establishing the Claims Commission is open for signature since 16 December 2025; the Claims Commission is not yet operational.

⁴⁸ Ministerie van Buitenlandse Zaken (2025) 'Factsheet Accountability' (internal document).

⁴⁹ Program implemented by the International Development Law Organization (IDLO), Asser Instituut, Center for International Legal Cooperation and Netherlands Helsinki Committee (september 2023 – june 2025). A follow-up program was agreed upon in 2025 with a volume of another 9 mln Euros.

⁵⁰ Between 2022-2025, expenses were registered under article 1.1. In 2026, they were administratively transferred to budget article 2.6., specifically dedicated to funding in Ukraine.

	d) Strengthening forensic capacity of the International Commission on Missing Persons (ICMP). e) Support 'justice rapid response' to bolster the capacity to investigate and prosecute international crimes. f) Contribution to the EUAM Trust for Justice project. g) Supporting the Center for Information Resilience to further strengthen the information basis for accountability	including equipment. €2.4 for expertise. €1.85 €0.5	MFA 1.1 MFA 1.1 MFA 1.1 MFA 1.1
2. Supporting international courts and tribunals for the trial of crimes.	a) Contribute to establishing (the procedural requirements of) a Special Tribunal for the Crime of Aggression. ⁵¹ b) Prepare decision making for the possibility for hosting the tribunal in The Hague, assessing the conditions set in advance.	€66 allocated + Human resources.	MFA 1.1.
3. Registration of victims and setting up a compensation mechanism for damages.	a) Setting-up a formal Register of Damage. b) Establishing an official claims commission. c) Developing a compensation fund.	€0,5 + Human resources.	MFA 1.1.
4. Enhancing international coordination of accountability initiatives.	a) Agenda-setting and coordination in the UN in both New York and Geneva.. b) Expressing support for the UN Commission of Inquiry. c) Establishing and supporting the Accountability Dialogue Group.	Human resources. c) €2	MFA 1.1.

Complementary to the above initiatives that focused on accountability, the ministry supported various projects in or with regard to Ukraine with a broader policy scope. This included, for example, initiatives in the area of human rights, democratic consolidation and societal transformations. The coherence between the different support tracks is further clarified in section 5.1 below.

⁵¹ Ministry of Foreign Affairs 'Steun aan Oekraïne 2024', Kamerstuk 36045, Nr. 171, 17 November 2023. A budgetary reservation was made of €25 million (2025) and €41 million (2026).

3. Organisational set-up and key stakeholders

3.1 Internal organisation

Following the large-scale Russian invasion of Ukraine in February 2022, two task forces were set up within the Ministry of Foreign Affairs. One task force (8 FTE) was responsible for coordinating Dutch non-military financial support. This included recovery and reconstruction, humanitarian aid and budget support.⁵² The second task force (5 FTE) was tasked to coordinate all wider diplomatic efforts, including on sanctions, accountability, security and the Ukrainian Peace Agenda.

In addition to these taskforces, the ministry boosted staff capacity of various departments due to the intensified level of cooperation with Ukrainian and international partners.⁵³ Additional staff was made available at the Dutch embassy in Kyiv (10 FTE), and the security policy department (3-4 FTE), legal affairs (4 FTE), the department for multilateral institutions and human rights (3 FTE), international business (3 FTE) and the Dutch diplomatic representation at the European Union (2 FTE). Several other departments increased their staff capacity with 1 additional employee. At the request of parliament, a Special Envoy for Business and Reconstruction in Ukraine was also appointed. The Envoy was tasked to promote the involvement of the Dutch business community in recovery and reconstruction efforts in Ukraine.

During the course of 2025, the ministry changed this institutional set-up. The two task forces were merged into one department within the Europe Directorate in order to strengthen internal policy coherence and efficiency. Senior management lies with both the Director General for Political Affairs (DGPZ) and the Director General for International Cooperation (DGIS). Moreover, the mandate of the Special Envoy was broadened beyond reconstruction. It now included all other international coordination efforts related to Ukraine, and its title changed into ‘Special Envoy for Ukraine.’

3.2 External stakeholders

While the evaluation primarily focusses on the efforts of the Dutch Ministry of Foreign Affairs, various other stakeholders to the Ministry’s support are relevant for the evaluation as well.

First of all, Ukrainian partners of the Dutch Ministry and its implementing partners were key stakeholders. This concerns, amongst others, partners at the political level, at the level of civil servants, as well as at programmes, projects, and organisations that received support.

⁵² Financial support to the Ukrainian government to support the national budget of Ukraine, for example to pay salaries of civil servants and hospital staff. As this support is allocated from the budget of the Dutch Ministry of Finance, it is not part of this evaluation. The Ministry of Finance is planning its own evaluation(s) of its support to Ukraine.

⁵³ According to internal documents a total amount of 26 FTE was made available.

Second, several other Dutch ministries were important stakeholders throughout the evaluation period. The Ministry of Foreign Affairs established an interministerial consultation platform. This group convened on a quarterly basis and exchanged information between relevant departments. The Ministry of Finance had a strong influence on the Dutch support provided to Ukraine due to the funding structure and financial procedures that were put in place. Each year, all relevant departments had to present a detailed proposal and budget for their scheduled support efforts in Ukraine to the Ministry of Finance. In addition, some of the organisations funded from the budget of Foreign Trade and Development Cooperation also received support from the budget of the Ministry of Finance, which required coordination between the two ministries. The same held for the MFA and the Ministry of Defence when developing and coordinating military support efforts.

Third, various multilateral organisations were important external stakeholders. Institutions such as the World Bank and European Bank for Reconstruction and Development received considerable funding, as did Ukraine-dedicated funds established by NATO, the EU and the UK. The Netherlands also joined the Ukraine Donor Platform and seconded one of its staff members to the platform.

Fourth, the ministry's implementing partners of bilateral programmes were important partners, such as the Netherlands Enterprise Agency (RVO) in the area of recovery and reconstruction and the International Development Law Organisation (IDLO) in the area of accountability.

Fifth and finally, Dutch and Ukrainian businesses were relevant actors considering the explicit policy goals to involve and support the private sector in recovery and reconstruction efforts.

4. Scope of the evaluation

4.1 Evaluation period

The evaluation will cover the period from February 2022 to June 2026. While the origins of the current conflict between Russia and Ukraine lie well before 2022, and the Dutch MFA already provided some support to Ukraine before 2022, this support increased significantly after the start of the large-scale invasion in February 2022. June 2026 is chosen as the cut-off point for the evaluation because the data collection for the evaluation will start in the second half of 2026. Nevertheless, if important developments occur after June 2026, we will endeavour to incorporate these developments in the report insofar as possible.

4.2 Interim Evaluation

As already highlighted here above, the present study will have the character of an *interim* evaluation. While the evaluation covers a period of 4,5 years, many funds and programmes have been supported for a few years only. Because it takes time for

initiatives to be rolled out and to start their implementation, it is too early to make a reliable assessment of their impact and sustainability.⁵⁴ The relatively short time-span also makes it difficult to draw reliable conclusions about effectiveness of the policy and expenditure. This is even more the case because of the very volatile war situation in Ukraine. In such a context, it is challenging to work towards mid-or long-term reconstruction, when frequent destruction continuously lead to pressing recovery needs. The same holds for implementing programs in a highly insecure environment.

Therefore, the IOB evaluation will largely focus on *preconditions* for effectiveness, such as the relevance and coherence of support, and *initial results* that have been achieved. Possibly, a study focussing on effectiveness and/or impact will be conducted at a later stage, depending on the outcome of the present crisis. The next section outlines the research questions that guide the evaluation in more detail.

4.3 Policy areas selected for the evaluation

As highlighted above, the interim evaluation focuses on policy development and implementation by the Ministry of Foreign Affairs. As a result, significant parts of the overall Dutch support to Ukraine aren't included in this study. This is the case for the military support provided by the Dutch government, as this was facilitated by the Ministry of Defence. The same holds for the considerable support provided by other ministries, including the ministries of Finance, Interior, and Justice and Security.

Furthermore, not all policy areas in which the Dutch MFA offers support to Ukraine are included in this study. Because of limited human and financial resources, as well as IOB's aspiration to finalize evaluations within approximately one year, a selection of policy areas has to be made.⁵⁵ This selection was made on the basis of the following criteria:

- The amount of funds allocated to a policy sector (financial commitment)
- Priorities identified by the MFA and parliament (policy and political relevance)
- Priorities for evaluation defined by the General Audit Office (in letters to parliament)
- Availability of recent evaluation reports (avoiding duplication)
- Feasibility of evaluating the efforts within the available amount of time (evaluability)

Three main policy areas included in the evaluation

The first selected policy area are efforts contributing to *recovery and reconstruction*. The evaluation will include the financial contribution to various multilateral institutions, which outweighs the financial contributions in all other policy areas. The evaluation will also include the bilateral assistance to Dutch businesses, which was highlighted as a Dutch policy priority in letters to Parliament.⁵⁶ Some other, often smaller bilateral efforts

⁵⁴ Apart from many other challenges of doing impact assessments, such as the lack of baseline data and counterfactuals.

⁵⁵ This one-year period is set to promote the timeliness and relevance of policy recommendations.

⁵⁶ See for example Ministry of Foreign Affairs, 4 July 2023, 'Kamerbrief inzake Tweede steunpakket Oekraïne 2023'

and one-off contributions are not included, such as in-kind support and the WaterWorx programme.

The second policy area concerns the diplomatic and programmatic efforts by the Ministry of Foreign Affairs to promote *accountability*. While this contribution is fairly limited in financial terms, it consistently figured amongst the top Dutch policy priorities of subsequent governments.⁵⁷ Internationally, the ministry played a leading diplomatic role in this area upon request of the Ukrainian authorities, as highlighted above (section 2.4). Moreover, it was highlighted as a priority for evaluation by the General Audit Office.

The third and final policy area selected is cooperation in the security sector by the Ministry of Foreign Affairs. Both the General Audit Office and Ministry of Foreign Affairs identified this as an evaluation priority to be addressed in 2026. Although far more modest than the funds allocated to recovery and reconstruction under the budget for Foreign Trade and Development Cooperation, the contributions to capacity building in the security sector were the largest financial commitments to Ukraine of the budget for Foreign Affairs.

Policy areas excluded from the evaluation

A policy area that will be excluded from the evaluation is the support provided for humanitarian assistance and humanitarian demining in Ukraine. While the ministry allocated a considerable amount of funding to this area (*financial criterium*), the ministry's broader humanitarian assistance policy and efforts were the focus of a relatively recent IOB evaluation (*avoiding duplication criterium*). Hence, this limits the added value of including the policy area in this particular evaluation again. Another policy area that is not included is culture. The primary ground for exclusion is that the budgetary commitments in this area were limited (*financial criterium*).⁵⁸ Moreover, an evaluation of the support provided to Ukraine will likely not generate evaluation findings that are relevant to the general culture policies of the ministry. This is because in Ukraine, the support focused on preserving or repairing Ukrainian cultural heritage while the overall culture policy of the ministry primarily aims to promote Dutch culture abroad.

A final area excluded from the evaluation concerns the diplomatic actions by the ministry to develop, monitor and implement sanctions against Russia. The Dutch ministry invests considerable (human) resources in this area. In addition, diplomatic efforts with regards to a potential ceasefire and EU-accession talks are not included. These areas are so large that they would require an evaluation of their own. While the IOB report will mention these efforts, a comprehensive assessment of these - and other - broad diplomatic

⁵⁷ Ministry of Foreign Affairs, 17 november 2023, Kamerstuk 36045, Nr. 171; 3 oktober 2025, Kamerstuk 36045, Nr. 239.

⁵⁸ The main financial contribution consists of 5 million euros for the period 2002-2023 and 2 million euros in 2026. Source: Ministry of Foreign Affairs, 3 April 2023, Kamerstuk 36337, No. 3; 3 October 2025, Kamerstuk 36045, No. 239.

efforts is not feasible within the time-frame of this interim evaluation. Figures 4.1 and 4.2 below summarise the areas included in and excluded from the evaluation.

Figure 4.1 Thematic scope of the interim evaluation: selection of policy areas

Included in the evaluation	Excluded from the evaluation
Recovery and reconstruction	Humanitarian aid and humanitarian demining
Accountability	Diplomatic efforts in the area of sanctions, EU-accession and cease-fire negotiations.
Security sector cooperation	Programmatic efforts to preserve and repair cultural heritage.

Figure 4.2 Thematic scope of the interim evaluation: focus within selected policy areas

Included in the evaluation	Excluded from the evaluation
Recovery and reconstruction: a. Support to IFIs and other multilateral institutions b. Policy instruments in support of private sector involvement, in particular the Ukraine Partnership Facility.	Other (often smaller or one-off) bilateral contributions to recovery and reconstruction efforts, such as in-kind support and WaterWorx program.
Accountability: The main diplomatic and programmatic efforts in the area of accountability for international crimes committed during the evaluation period (2022-2026).	Diplomatic and programmatic efforts in the area of accountability for international crimes committed <i>prior to</i> the evaluation period (2022-2026).
Security sector collaboration: Financial contributions by the MFA to different - mostly multilateral - funds contributing to capacity building and reforms of the Ukrainian security sector, both physically and digitally.	Support provided to Ukraine through the European Peace Facility (EPF). ⁵⁹

While this interim evaluation focuses on specific policy sectors, one of the evaluation questions concerns the level of coherence of support to Ukraine, as clarified in the next section. It is possible that the evaluation will touch upon policy areas excluded from the evaluation's scope in the context of the evaluation question on coherence.

⁵⁹ An internal review of the EPF is scheduled in 2026. However, it is limited to European support measures that have already been finalized. Therefore the EPF-support to Ukraine is not part of the review. This does not impact IOB's evaluation as the support provided to Ukraine through the EPF largely consists of military equipment and ammunition, which falls outside the scope of this evaluation.

5. Research questions

As explained in the above, the interim evaluation will look at three areas of support to Ukraine: Recovery and reconstruction; Accountability; and Cooperation in the security sector. The research questions will be answered separately for each of these three areas, but presented in one evaluation report. This also enables the researchers to draw conclusions about the coherence between the support provided in these different areas.

Overarching questions

“To what extent has the support provided to Ukraine by the Netherlands’ Ministry of Foreign Affairs between 2022 and 2026 so far contributed to achieving the policy objectives? Which factors influenced these results and which lessons can be learned for future efforts?”

Sub-questions

1. Policy set-up: What were the main priorities, objectives, instruments and financial procedures of the support provided by the Ministry of Foreign Affairs?

2. Intermediary results: To what extent have the objectives been achieved so far?

3. Explanatory factors (preconditions for effectiveness and efficiency) : Which factors likely contributed to or hampered the achievement of results so far?

a. Relevance: To what extent did the support provided respond to and align with (changing) priority needs of Ukrainian counterparts and target groups and why was this the case? To what extent was the support based on available (emerging) knowledge of what works best to meet those needs in the Ukrainian context?

b. Coherence: To what extent were different types of support provided by the Ministry of Foreign Affairs complementary to one another as well as to support provided by others, and why?

c. Procedural, organisational and financial set-up: To what extent did policy implementation guidelines influence the achievement of results so far?

d. Other factors: Were there other important factors that contributed to the achievement of results so far and, if so, how?

4. Lessons: Based on the findings to the previous questions, which lessons can be provided to inform future efforts?

An evaluation matrix is included in annex 1, which provides a further elaboration and initial operationalisation of these research questions for each policy area.

6. Methodology and data collection

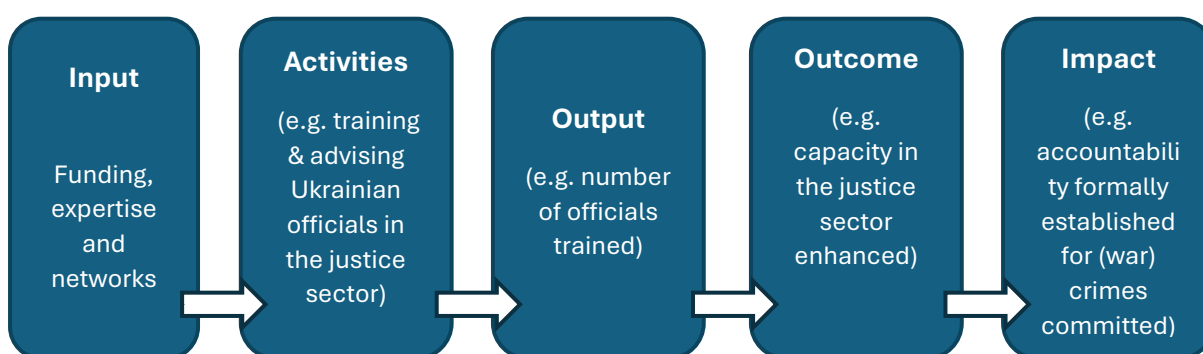
6.1. Methodological approach

As already noted above, the support that the ministry provided to Ukraine during the evaluation period took place in a highly volatile and unpredictable war context. The

support also took place alongside many other interventions by other countries, NGOs and international organisations which aimed to improve Ukraine's recovery and reconstruction, security services and accountability. In such a context it is methodologically difficult to establish the exact effects - let alone impact - of the ministry's support on the policy objectives set out.

In light of these difficulties, this (interim) evaluation aims to assess the plausible contribution of the ministry's support to its intended objectives. In order to do so, the evaluation team will reconstruct and clarify the intervention logic that guided interventions in each of the priority policy areas described in section 2.1. An intervention logic or 'theory of change' describes how an intervention is expected to lead to the achievement of its objectives.⁶⁰ Objectives at different levels are distinguished, which are each to lead to the objectives at the next level. See as an example figure 6.1 below, for a simplified visualisation of an intervention logic.

Figure 6.1: example of an intervention logic of support provided to the accountability sector



The evaluation team will reconstruct such intervention logics as a tool to describe the different policy interventions and sketch what – in practice – were the expected causal linkages behind the different policy interventions chosen (evaluation question 1). It will then also be used as a framework to assess the extent to which the objectives at different levels have been achieved so far (evaluation question 2) and which factors contributed to this (evaluation question 3); and to provide lessons for the future about what did and didn't work well (evaluation question 4).

6.2 A combination of existing evaluations and IOB's own research

This evaluation is based on (1) a synthesis of existing evaluations, and (b) IOB's own research.

Several multilateral institutions supported by the Netherlands have scheduled internal reviews or external evaluations of their efforts in Ukraine in the same period as the present IOB study. This is especially the case for support provided in the area of recovery and reconstruction. The World Bank, the European Bank for Recovery and

⁶⁰ See for more information Van der Knaap, Pattyn en Hanemaayer, *Beleidsevaluatie in theorie en praktijk*, Boom bestuurskunde (2020), pp. 77-81.

Reconstruction (EBRD) and the EU Ukraine Facility will all have finalised (interim) evaluation reports by the first quarter of 2027. When it comes to accountability, the largest programme funded by the Ministry of Foreign Affairs in support of the Ukrainian penal chain was recently evaluated. In the security realm, no external reviews are scheduled of support provided by institutions such as NATO and the EU.

IOB will make use of all relevant external evaluation reports and synthesise their main findings within its own report. It will not independently evaluate the funds and programmes that are covered in these studies. This avoids duplication of evaluation efforts and expenditure. It is also in line with the practice that countries do not each individually evaluate multilateral funds or programmes to which they contribute.

IOB will focus its own research on aspects of the three policy areas for which no evaluation exists yet. Figure 6.1 outlines which aspects IOB will evaluate itself and which existing evaluations it will use.

Figure 6.2: IOB's own research vs using existing evaluations

	Research by IOB	Synthesising existing external evaluations
Recovery and reconstruction	Private sector instruments, in particular the Ukraine Partnership Facility	Evaluation reports of IFIs and other multilateral institutions, in particular the World Bank, EBRD and EU Ukraine Facility
Accountability	Efforts to support a Special Tribunal, compensation mechanism for victims and improve coordination.	Evaluation report of the 'Restoring Dignity and Justice in Ukraine', implemented by a consortium of NGO's.
Cooperation in the security sector	Efforts to alleviate short and midterm capacity needs of Ukrainian security actors (including online), in particular through NATO and the UK Integrated Security Fund.	Not available.

The next two sections set out the methodological considerations for the synthesis of existing evaluations and IOB's own research, respectively.

6.3 Analysing existing evaluations

Integrating the results of existing evaluation reports

As shown in figure 6.1 above, evaluations of several of the multilateral funds supported by the Netherlands have been carried out or will have been carried out during the evaluation period. All should have been published by the end of the first quarter of 2027. All are carried out independently by research bodies with a good track record, so

we expect the reports to be of sufficient quality and independence to use for this evaluation.

We will nonetheless check the quality of the evaluation reports once they have been published, prior to synthesizing their findings. In the methodology section of the final IOB evaluation report we will reflect on the underlying reports' quality and any limitations this poses based upon IOB's formal quality criteria.⁶¹ If we consider certain findings unreliable, we will choose not to incorporate them in the synthesis, and explain this in the methodology section of the report. A fall-back option in this scenario is to make use of raw monitoring data ourselves and to conduct interviews with key actors involved with or knowledgeable about the implementation of the funds concerned. The same holds if evaluations of multilateral funds are considerably delayed (also see risks and mitigations in section 9.1 below).

Internal reports security organisations

IOB will examine progress reports shared with the MFA by NATO, the UK and other institutions. In the absence of external evaluations of the security organisations, we will compare findings within the internal multilateral reports with our own data collected through additional interviews with key stakeholders, field visits and documentation at the MFA, as well as reports published by Ukrainian and international institutions.

6.4 Data collection by IOB

For the bilateral efforts on the three themes IOB will conduct its own research. This will involve document analysis, interviews, site visits and possibly one or more survey(s). See annex 1 for the evaluation matrix.

Document analysis

Document analysis will involve both publicly available government documents and internal documents of relevant directorates within the ministry. In accordance with the minister of Foreign Affairs' decision, IOB has full and unhindered access to all data of policy directorates and executive agencies.⁶²

Examples of publicly available government documents to be analysed are letters to parliament, published policy frameworks, and published information on expenditure. Examples of internal documents that will be analysed are internal documents with descriptions of the (sub-themes of) the policy, internal reports, internal procedural documents and programme- and project documents. In addition, we will consult financial information from MIBZ, the ministry's internal management information system and IMPACT, an internal program management tool.

Interviews

Semi-structured interviews will be conducted with a range of stakeholders, for each of the three themes. IOB will develop an interview guide in line with the main research

⁶¹ [IOB evaluation quality criteria | Policy and Operations Evaluation Department \(IOB\)](#)

⁶² Staatscourant 'Besluit van de minister van Buitenlandse Zaken', 27 May 2019, nr. MinBuZa.2019.3926-31z (in Dutch).

questions presented in the above. Different categories of respondents, both within and outside the ministry, are identified in order to gather different perspectives from a wide variety of stakeholders. The exact categories of respondents will be specified in more detail during the course of the interim evaluation, but will likely include:

In the Netherlands:

- Civil servants of various directorates involved in support provided by the MFA.
- Civil servants working at other relevant ministries, most notably the Ministry of Finance and the Ministry of Defence.
- Implementing partners of bilateral programmes, such as RVO (recovery and reconstruction) and IDLO (accountability).
- Experts aligned to universities, think tanks or news agencies.
- Dutch businesses and civil society organisations.

In Ukraine:

- Partners at the political and policy level, both nationally and locally.
- Ukrainian implementing partners at the programme- and project level
- Direct beneficiaries of support programmes.
- National researchers or other experts not directly involved with programmes.
- Representatives of international organisations and other countries.

Other:

- Other international donors active in the three priority policy areas in Ukraine.

Interviews will be on a voluntary basis and with informed consent. They will be treated confidentially and the report will not mention the names of anyone who took part in an interview.

Interviews in the Netherlands and with other international donors will be conducted by members of the IOB research team.

Interviews in Ukraine will be mostly conducted by Ukrainian researchers contracted for this evaluation. Interviews will preferably take place face-to-face, but given the security situation and other constraints such as power cuts, they may (partly) have to take place by telephone or videoconferencing.

Site visits

Members of the IOB research team will travel to Ukraine to conduct a number of interviews in collaboration with the national researchers if the situation on the ground enables a short visit. More detailed Terms of Reference documents will be developed prior to these fieldwork visits in Ukraine for each of the three priority policy themes.

Site visits (in combination with interviews) will serve the purpose of assessing on the ground how projects are being implemented. The possibilities for this given security and

other constraints will be discussed with the national researchers, and site visits will only happen insofar as the researchers feel safe enough to do so.

Survey

IOB is still in the process of examining whether or not to develop and circulate an online survey amongst Dutch and/or Ukrainian actors involved in (a selection of) the three priority policy areas. A survey provides a broader set of quantitative data, adding value to more in-depth qualitative data gathered through interviews, but takes time to develop and implement. Certainly if the envisaged group of respondents is fairly small, in-depth interviews are more suitable than a survey. A decision will be made during the initial stages of the research period. A potential fallback option is to make use of the outcomes of relevant sectoral surveys that have been conducted by others.

Focus groups

For each of the three policy themes, an online focus group with Ukrainian actors will be organized. The main objective of these sessions is to present, receive feedback and discuss initial findings of the evaluation.

6.5. Data analysis process

Data analysis will be conducted by using qualitative data analysis software MaxQDA. This improves the reliability and transparency of the process. The coding scheme will be developed *deductively* on the basis of the evaluation matrix (see annex 1) and *inductively* based on the information gathered throughout the evaluation period. Coding forms per policy sector will be discussed with at least one other team member in order to strengthen a shared understanding and increase inter-coder-reliability. Moreover, an intercoder reliability test will be carried out, whereby two researchers will first independently code the same transcripts and then check for differences and similarities.

To limit the risk of bias and enhance the validity of the research findings, IOB will triangulate different data sources and data gathering techniques during the analysis phase. That is: for answering each research question, multiple sources and different types of data sources (e.g. site visits, semi-structured interviews, documents) will be used to establish whether findings in the various sources match.

6.6. Limitations

The interim evaluation takes place in an *exceptional wartime environment*, providing a highly dynamic and fast-changing context in which data and evidence collection can be challenging. Access to project sites might be restricted for security reasons, the availability of respondents could be limited and data could become outdated quickly. Below is a summary of other, more specific, limitations of this evaluation, some of which have also been highlighted at other sections of this ToR:

Reliance on existing evaluations: part of the evaluation is based on existing evaluation reports of multilateral institutions. Any limitations of those evaluations will necessarily

have a bearing on the limitations for the findings in our evaluation. We will reflect on this in the methodology section of the report.

Perception-based research: part of this evaluation is based on interviews with stakeholders, and optionally surveys. As with all perception-based research, capturing stakeholders' subjective opinions and experiences comes with limitations, such as the potential for recall bias, confirmation bias and social desirability bias.⁶³ We endeavor to restrict the impact of this limitation by data triangulation and good interviewer protocols, but some limitations might remain.

Use of internal reports for security-sector cooperation: in the security sector, external and publicly available evaluation reports aren't available. Hence, the evaluation relies mostly on internal reports provided by multilateral institutions as NATO and the EU when it comes to document analysis in this policy area. These findings will be crosschecked with data derived from other sources such as interviews, reports by independent institutions and field visits.

Limited information on impact, sustainability and effectiveness: As explained in section 4.2, this evaluation will not aim to make statements about the impact or sustainability of the support. It will likely not be able to make strong claims about effectiveness, but will only aim to draw conclusions about the likelihood the Dutch support so far contributed to achievement of intermediate results, and provide lessons on what did and didn't work well.

Possibilities for field work uncertain: we consider the views of Ukrainian stakeholders crucial for the evaluation. We therefore plan a considerable number of interviews and site visits in Ukraine, by Ukrainian research consultants. However, it is possible that safety or practical constraints limit the possibilities for the field work (see also the risk assessment in section 9), which would pose a limitation for the evaluation findings.

7. Research set-up and quality control

7.1 Organisational set-up

The evaluation is executed by the Policy and Operations Evaluation Department (IOB); the independent evaluation service of the Ministry of Foreign Affairs of the Netherlands.

The research team will be led by Wendy van der Neut (with a specific focus on recovery and reconstruction) and Martin van Vliet (accountability) and furthermore consists of Gerard Schulting (recovery and reconstruction, including the involvement of the private sector) and Johannes Claes (security). In addition, external researchers will be contracted for fieldwork in Ukraine.

⁶³ See e.g. Steinar Kvale and Svend Brinkmann, "InterViews: Learning the Craft of Qualitative Research Interviewing" (2015) and Joanna Smith and Helen Noble, "Bias in research" (2014), Evidence Based Nursing, October 17(4):100-1

7.2. Quality control

As part of IOB's quality control, every evaluation is guided by a set of 17 criteria based on the OECD's guidance.⁶⁴

Moreover, every IOB evaluation team has an internal peer review group. Its role is to provide feedback to early drafts of the ToR and report, as well as give ad-hoc advice upon request during the research process. For this evaluation, it consists of the following IOB-colleagues: Marjolein Jongman (chair), Bruno Baak, Rafaela Feddes and Cécile Reinkingh.

Finally, the evaluation is supervised by an External Advisory Group (EAG). This group is composed of external independent experts and representatives of the main policy directorate(s) concerned. The mandate of the advisory group is to provide substantive and methodological commentary and advice on the Terms of Reference of the evaluation, on any underlying studies and on the draft evaluation report. For this evaluation, the external Advisory Group consists of the following members:

Figure 7.1: External Advisory Group members

Name	Function/organisation	Role in EAG
Marjolein Jongman	Head of Foreign Affairs unit, IOB	Chair
Julia Soldatiuk-Westerveld	Senior Research Fellow, Clingendael Institute	External expert Ukraine's reconstruction and security sector reform
Roman Avramenko	Director of Research, The Reckoning project	External expert accountability
Martijn Lambarts	Deputy-Head Ukraine division and Team Lead Reconstruction and Economic Support to Ukraine	Europe Department, MFA
Joke Vroegop	Coordinating policy officer reconstruction Ukraine	Sustainable Economic Development Department, MFA
Loes Lammerts / Nout Woudenberg	Senior policy advisor accountability / Coordinating officer accountability	Multilateral Organisations and Human Rights Department, MFA.
Laura Best	Policy officer Ukraine	Security Policy Department, MFA.

⁶⁴ For more information see: [Werkwijze IOB | Directie Internationaal Onderzoek en Beleidsevaluatie \(IOB\)](#).

8. Planning and output

8.1 Planning

Figure 8.1 below sets out the key milestones for the evaluation.

Figure 8.1: Planning

Deadline	Milestone
June 2026	Formal approval Terms of Reference by IOB director
August-October 2026	Window for fieldwork in Ukraine
June 2027	Draft report shared with advisory group
September 2027	Formal approval report by IOB director
December 2027	Report shared with parliament and published

8.2 Output

The research will result in an interim-evaluation report in English as well as a summary in both English and Dutch.

9. Risks

Below are some of the key ethical and other risks of the evaluation, as well as mitigation measures.

Figure 9.1: Risks and mitigation measures

Risks	Adaptation/Mitigation
Limited access to Ukraine for fieldwork by IOB due to security situation and limited capacity at the embassy/BSB (Special Security Missions Brigade)	Collaborate with Ukrainian researchers who can carry out part of the evaluation in Ukraine. Liaise with embassy and security advisors to plan and prepare field trip well in advance.
Danger for research consultants who do field work in Ukraine.	If needed for safety reasons, interviews can be conducted remotely (online) and site visits can be cancelled. Consultants will have full control in deciding which travels or tasks they consider safe enough, and can act as their own 'red card holder' if they consider certain tasks too dangerous.
Major political/military upheavals during the evaluation, which potentially reduces the relevance of (some parts of) the evaluation. For example, if a cease-fire/interim peace agreement stipulates immunity for war	In the event of an agreement and the end of the war, the Dutch MFA will probably continue to support the reconstruction and security capacity of Ukraine, so most lessons about will still be relevant.

crimes, the commitment to accountability may become less relevant.	Where possible, the evaluation approach can still be adjusted in response to developments.
Information Security and Espionage	Attending the Security and Espionage Awareness Training Follow as much as possible the advice that the embassy/VCI shares with the research team and Ukrainian research partners.
Delay in underlying evaluations of multilateral organisations to which the Netherlands contributes. The risk is that the IOB evaluation will either be delayed or be less comprehensive.	Track progress of the multilateral mid-term reviews. If necessary, adjust our own publication schedule slightly if other evaluations are delayed. Alternatively, if feasible and opportune, analyse raw monitoring data ourselves and interview a limited number of key stakeholders.
Poor quality of underlying evaluations of multilateral organisations to which the Netherlands contributes.	Low risk because of the solid track record of evaluations of these organisations, in line with OECD standards. If certain evaluations nonetheless do not meet IOB's quality standards, these findings will not be integrated in our report. Moreover, if feasible IOB could interview stakeholders and analyse raw monitoring data itself.
Delay in field work in Ukraine due to, for example, power cuts or security risks.	Plan field work early in research process so there is some margin for delays without jeopardizing the envisioned publication time.
Confidentiality of internal reports could mean that IOB might not use all of the information.	The IOB evaluation team will respect guidelines when dealing with information formally classified as (state) secret.

Annex 1: Evaluation Matrix

Below is a further elaboration of the evaluation questions for the 3 different policy areas included in the evaluation. This is an initial elaboration; the questions will be fleshed out further for the different policy areas as part of the research process.

Policy area 1.a.: Recovery & reconstruction - Business instruments		
Evaluation question	Elaboration (indicators)	Data collection methods
Q1. Policy set-up What were the main priorities, objectives, instruments and financial procedures of the support provided by the Ministry of Foreign Affairs?	a. What were the priorities, goals and instruments of the wider Ukraine business sector strategy? Did these change over time? b. What were the goals of the main subsidy instrument, the Ukraine Partnership Facility (UPF)? Did these change over time? c. What were the key financial procedures of the UPF? Did these change over time?	Interviews Netherlands Interviews Ukraine Document analysis Possibly: survey Ukrainian and Dutch businesses, site visits projects in Ukraine
Q2. Intermediary results To what extent has the support so far contributed to the objectives set out?	UPF: a. extent to which projects of round 1 and 2 have been set up as planned and according to schedule b. extent to which projects of round 1 have produced their planned deliverables according to schedule c. extent to which projects of round 2 have so far been rolled out as planned d. extent to which projects of round 3 have started as scheduled	Interviews Netherlands Interviews Ukraine Document analysis Possibly: survey Ukrainian and Dutch businesses, site visits projects in Ukraine
Q3. Explanatory factors		
a. Relevance To what extent did the support provided respond to and align with (changing) priority needs of Ukrainian	a. extent to which the choice for and design of UPF was based on a needs assessment b. extent to which needs as defined by the Ukrainian	Policy documentation Document analysis Semi-structured interviews

counterparts and target groups and why was this the case? To what extent was the support based on available (emerging) knowledge of what works best to meet those needs in the Ukrainian context?	government/policy priorities are taken into account in the selection of UPF projects c. extent to which needs of Ukrainian target groups are taken into account in the selection of UPF projects d. extent to which the support provided through the UPF responds to and aligns with (changing) priority needs of Ukrainian government, other counterparts and target groups e. Extent to which changes introduced in subsequent rounds of the UPF lead to improved alignment with the needs of Ukrainian government, other counterparts and target groups f. Extent to which the support provided through the UPF and other instruments responds to and aligns with (changing) priority needs of Dutch businesses g. Extent to which the choice for and design of UPF was based on knowledge of what works for effective support h. Extent to which the choice for and design of UPF was based on knowledge of what is needed in Ukrainian context i. Extent to which changes introduced in subsequent rounds of the UPF were based on evidence of what works	Possibly: survey Ukrainian and Dutch businesses, site visits projects in Ukraine
b. Coherence To what extent were different types of support provided by the Ministry of Foreign Affairs complementary to one another as well as to support provided by others and why?	a. extent to which stakeholders consider the different types of business instruments complementary to one another b. extent to which stakeholders consider them complementary to other instruments funded by the Dutch MoFA c. extent to which stakeholders consider them complementary to	Interviews Netherlands Interviews Ukraine Document analysis Possibly: survey Ukrainian and Dutch businesses, site visits projects in Ukraine

	instruments funded by other Dutch Ministries d. extent to which stakeholders consider them complimentary to instruments funded by other key donors	
c. Organisational and financial set-up	a. Extent to which subsidy application procedures influence efficient achievement of objectives b. extent to which other financial and administrative procedures influence efficient achievement of objectives	
d. Other factors	Inductively determined during research period. Given that the aim of the evaluation is to provide lessons to the Ministry of Foreign Affairs, the evaluation will mainly focus on factors within the span of control of the ministry. Other key contextual factors influencing the achievement of results will be mentioned in the report, but we will not provide an extensive analysis of the extent to which each of these factors influenced the results.	Semi-structured interviews Policy documentation Document analysis Existing evaluation reports

Policy area 1.b: Reconstruction & recovery / multilateral contributions

Evaluation question	Elaboration (indicators)	Data collection methods
Q1. Policy set-up What were the main priorities, objectives, instruments and financial procedures of the support provided by the Ministry of Foreign Affairs?	a. The main objectives and instruments of the different IFIs/multis supported by the Dutch MFA b. The key financial procedures of the IFIs/multis supported	Existing evaluation reports

Q2. Intermediary results To what extent has the support so far contributed to the objectives set out?	a. What do existing evaluation reports say about the extent to which the different IFIs/multis so far achieved the objectives of the main programs to which the MFA contributed?	Existing monitoring and evaluation reports Interviews Field visits External reports
Q3. Explanatory factors		
a. Relevance To what extent did the support provided respond to and align with (changing) priority needs of Ukrainian counterparts and target groups and why was this the case? To what extent was the support based on available (emerging) knowledge of what works best to meet those needs in the Ukrainian context?	a. What do existing evaluation reports say about the extent to which they respond to and align with (changing) priority needs of Ukrainian government, any other counterparts and target groups?	Existing monitoring and evaluation reports External reports Interviews Field visits External reports (emerging) evidence basis
b. Coherence To what extent were different types of support provided by the Ministry of Foreign Affairs complementary to one another (internal) as well as to support provided by others (external), and why?	a. What do existing evaluation reports say about the extent to which support through IFIs/Multis is complimentary to other existing instruments? b. Extent to which stakeholders consider the support through IFIs/multi's complimentary to support through other instruments funded by the Dutch MoFA c. Extent to which they consider the support complimentary to support by other Dutch ministries	a. Existing evaluation reports b/c. Interviews, document analysis
c. Organisational and financial set-up	a. What do existing evaluation reports say about the extent to which the organisational or financial set-up of the different IFIs/multis supported influence their (efficient) achievement of results?	Existing evaluation reports
d. Other factors	Do existing evaluation reports identify other factors that	Existing evaluation reports Interviews

	influenced the (efficient) achievement of results?	Field visits External reports
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Policy area 3: Security		
Evaluation question	Elaboration (indicators)	Data collection methods
Q1. Policy set-up What were the main priorities, objectives, instruments and financial procedures of the support provided by the Ministry of Foreign Affairs?	- Reconstruction of the main priorities, objectives of the different IFIs/multis supported by the NL MFA? - Overview of the procedures of supported multilateral funds.	Internal reports NATO, and UK Fund. Internal documents MFA.
Q2. Intermediary results To what extent has the support so far contributed to the objectives set out?	- Contribution to alleviating short term capacity needs. - Enhancing capacity building in the medium term. - Encouraged sectoral reforms towards NATO/EU standards.	Internal reports NATO, and UK Fund. Internal documentation MFA. Semi-structured interviews Survey (optional)
Q3. Explanatory factors		
a. Relevance To what extent did the support provided respond to and align with (changing) priority needs of Ukrainian counterparts and target groups and why was this the case? To what extent was the support based on available (emerging) knowledge of what works best to meet those needs in the Ukrainian context?	- Ukrainian policy priorities - Perceptions of Ukrainian beneficiaries on NL support - Perceptions of other stakeholders - Ability to adapt to changing circumstances and needs	Semi-structured interviews Survey (optional) Internal reports multilateral organisations Internal policy documents MFA Public documents (emerging) evidence basis
b. Coherence To what extent were different types of support provided by the Ministry of Foreign Affairs complementary to one another (internal) as well as to support provided by others (external), and why?	<u>Internal coherence</u> - Complementarity between different initiatives supported by the MFA & overlap avoided - Diplomatic & financial tools reinforce each other. <u>External coherence.</u>	Internal reports multilateral organisations Internal policy documents MFA Public documents Semi-structures interviews

	• Complementarity with support through other Dutch ministries • Complementarity of support through multiple IFIs / multilateral institutions.	Survey (optional)
c. Organisational and financial set-up [of policy setup]	• Context analysis • SMART objectives defined for short and medium term • Selection of main policy instruments clarified • Degree of fragmentation of financial means • Financial and administrative procedures • Organisational assessment of Ukrainian partners • M&E systems established • Governance safeguards	Internal reports multilateral organisations Internal policy documents MFA Public documents Semi-structures interviews Survey (optional)
d. Other factors	• Inductively determined during research period Given that the aim of the evaluation is to provide lessons to the Ministry of Foreign Affairs, the evaluation will mainly focus on factors within the span of control of the ministry. Other key contextual factors influencing the achievement of results will be mentioned in the report, but we will not provide an extensive analysis of the extent to which each of these factors influenced the results.	Semi-structured interviews Policy documentation External documents Existing evaluation reports

Policy area 4: Accountability

Evaluation question	Elaboration (indicators)	Data collection methods
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Q1. Policy set-up What were the main priorities, objectives, instruments and financial procedures of the support provided by the Ministry of Foreign Affairs?	• Reconstruction of priorities, objectives of support provided by the MFA? • Overview of the financial and diplomatic instruments. • Recap of the financial procedures.	Internal documents MFA.
Q2. Intermediary results To what extent has the support so far contributed to the objectives set out?	• Capacity Ukrainian accountability chain and international coordination for accountability enhanced. • NL contributed to the establishment of a Special Tribunal for the Crime of Aggression • Preparatory measures taken to host the (initial phase of the) Tribunal in The Hague • Compensation mechanism for victims advanced (register, claims commission, fund).	Policy documentation External documents Semi-structured interviews Existing evaluation reports Survey (optional)
Q3. Explanatory factors		
a. Relevance To what extent did the support provided respond to and align with (changing) priority needs of Ukrainian counterparts and target groups and why was this the case? To what extent was the support based on available (emerging) knowledge of what works best to meet those needs in the Ukrainian context?	• Ukrainian policy priorities • Perceptions of Ukrainian beneficiaries • Perceptions of other stakeholders • Ability to adapt to changing circumstances and needs	Policy documentation External documents Semi-structures interviews Existing evaluation reports Survey (optional) (emerging) evidence basis
b. Coherence To what extent were different types of support provided by the Ministry of Foreign Affairs complementary to one another (internal) as well as to support provided by others (external), and why?	<u>Internal coherence</u> • Complementarity between different initiatives supported by the MFA & overlap avoided • Diplomatic & financial tools reinforced each other. • Constructive cooperation between NL ministries	Policy documentation External documents Semi-structures interviews Existing evaluation reports

	<i>External coherence.</i> • Complementarity of support through bilateral and multilateral channels.	
c. Organisational and financial set-up	• Context analysis • SMART objectives for short and medium term • Rational for the selection of main policy instruments • Degree of fragmentation of financial means • Financial and administrative procedures • Organisational assessment of Ukrainian partners • M&E systems established • Governance safeguards	Internal policy documents MFA Public documents Semi-structured interviews Survey (optional)
d. Other factors	• Inductively determined during research period Given that the aim of the evaluation is to provide lessons to the Ministry of Foreign Affairs, the evaluation will mainly focus on factors within the span of control of the ministry. Other key contextual factors influencing the achievement of results will be mentioned in the report, but we will not provide an extensive analysis of the extent to which each of these factors influenced the results.	Semi-structured interviews Policy documentation External documents Existing evaluation reports