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UNSDG's Due Diligence as a Guideline for Ukraine's Postwar Reconstruction

Abstract. The post-conflict reconstruction of Ukraine presents an opportunity to align recovery processes with the United Nations Sustainable Development Goals (SDGs). The article aims to analyze the integration of due diligence principles in line with the UNSDGs into Ukraine's post-conflict reconstruction, focusing on how such principles can contribute to sustainable long-term recovery while effectively addressing the country's urgent challenges. The article proposes a due diligence framework in line with the UNSDGs as a methodology for managing the recovery process. The main focus is on integrating the SDG principles into key areas such as governance, social stabilization, economic recovery, and environmental sustainability, considering the specific challenges that arise in the post-conflict period. The main components of the proposed methodology are stakeholder engagement, risk assessment, policy integration, and impact measurement. Tools such as the Rapid Damage and Needs Assessment methodology, social equity analysis, and environmental impact assessment support these aspects. The approach also includes transparent governance, promoting sustainable economic development through green and digital technologies, and implementing practices to ensure equal opportunities and benefits for all social groups. Particular attention is paid to innovative financing mechanisms and effective monitoring systems, which are key to attracting resources and monitoring the achievement of post-conflict reconstruction goals. The author identified key challenges related to integrating the SDG principles, including limited resources, lack of data, and difficulties in coordination and proposed strategies to overcome these obstacles. Integrating sustainable development principles into every aspect of the reconstruction process will restore infrastructure and strengthen society's resilience. The study presents a structured roadmap to align post-conflict reconstruction efforts with the SDGs, ensuring long-term development, environmental responsibility, and social cohesion.

Keywords: UN sustainable development goals, due diligence, postwar reconstruction, Ukraine recovery, sustainable development, international development frameworks, policy alignment.

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UNSDG дью-ділідженс як керівництво для повоєнного відновлення України

Анотація. Повоєнне відновлення України створює можливість для узгодження процесів відновлення з Цілями сталого розвитку ООН (ЦСР). Метою статті є аналіз інтеграції принципів дью-ділідженс відповідно до ЦСР ООН у повоєнне відновлення України, з особливим акцентом на тому, як такі принципи можуть сприяти сталому довгостроковому відновленню, водночас ефективно вирішуючи нагальні виклики, що постали перед країною. В статті запропоновано рамку дью-ділідженс відповідно до ЦСР ООН як методологію для управління процесом відновлення. Основна увага приділена інтеграції принципів ЦСР у ключові напрями, такі як врядування, соціальна стабілізація, економічне пожвавлення, екологічна стійкість з урахуванням специфічних викликів, які виникають у повоєнний період. Основними компонентами запропонованої методології є залучення стейкхолдерів, оцінка ризиків, інтеграція політик та вимірювання впливу. Ці аспекти підкріплюються використанням інструментів, таких як методика Rapid Damage and Needs Assessment, аналіз стану соціальної рівності та оцінка екологічного впливу. Підхід також передбачає прозоре врядування, стимулювання сталого економічного розвитку через розвиток «зелених» і цифрових технологій та впровадження практик для забезпечення рівності можливостей і вигод для всіх соціальних

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груп. Особливу увагу приділено ролі інноваційних механізмів фінансування та ефективних систем моніторингу, які є ключовими для залучення ресурсів і контролю за досягненням цілей повоєнного відновлення. Визначено ключові виклики, пов'язані з інтеграцією принципів ЦСР, серед яких обмеженість ресурсів, брак даних і труднощі координації. Запропоновано стратегії для подолання названих перешкод. Наголошено, що інтеграція принципів сталого розвитку в кожен аспект процесу реконструкції дозволить не лише відновити інфраструктуру, а й зміцнити стійкість суспільства. Запропоновано структуровану дорожню карту для узгодження зусиль з повоєнного відновлення з ЦСР, що забезпечить довгостроковий розвиток, екологічну відповідальність та соціальну згуртованість.

Ключові слова: Цілі сталого розвитку ООН, дью-ділідженс, повоєнне відновлення, відновлення України, сталий розвиток, міжнародні підходи до розвитку, узгодження політик.

INTRODUCTION

The postwar reconstruction in Ukraine presents both an opportunity and challenge to align rebuilding efforts with the United Nations Sustainable Development Goals (SDGs), offering a framework to guide sustainable and resilient recovery. As Ukraine endeavours to address significant damages, embedding SDG principles into the reconstruction strategy is key to ensuring that recovery efforts surpass restoration solely – and rather support a foundation for long-term development. With their sustainable focus, the SDGs provide a comprehensive blueprint to address critical challenges and promote sustainable progress in postwar contexts.

The UNSDG Due Diligence concept underlines the importance of integrating sustainability into governance, strategic planning, and operational decision-making. By aligning reconstruction policies and projects with SDG targets, stakeholders can ensure that recovery efforts address pressing social, economic, and environmental challenges while promoting transparency, accountability, and inclusivity. This involves rigorous assessment, stakeholder engagement, policy integration, and impact measurement – principles that resonate with Ukraine's urgent need for effective governance, economic revitalization, and environmental resilience.

Central to this approach is leveraging SDG-aligned methodologies, such as the Rapid Damage and Needs Assessment (RDNA3), to prioritize rebuilding efforts, address preexisting gaps, and establish progress benchmarks. By adopting tools like stakeholder mapping, vulnerability indices, and environmental impact assessments, Ukraine can align its recovery strategies with SDG priorities, ensuring that reconstruction efforts are not only responsive to immediate needs but also contribute to broader global sustainability goals.

Therefore, examining the potential of UNSDG Due Diligence as a guideline for Ukraine's postwar reconstruction is key, focusing on its application across governance, social recovery, economic development, environmental sustainability, peacebuilding, and international cooperation. It is also essential to explore the opportunities and challenges of integrating SDG principles into Ukraine's reconstruction and outline a comprehensive methodology to guide this process. By adopting this approach, Ukraine can transform its reconstruction efforts into a pathway toward resilient and sustainable development, setting a global precedent for postwar recovery.

LITERATURE REVIEW

The intersection of SDGs and Due Diligence frameworks provides a crucial foundation for Ukraine's postwar reconstruction, emphasizing both sustainable rebuilding and adherence to human rights standards. The reviewed literature indicates the relevance of SDG-oriented Due Diligence as a guiding framework for postwar recovery efforts.

Rasche (2020) highlights the United Nations Global Compact's transformative potential and its alignment with the SDGs, illustrating their central role in shaping global sustainability practices. The study emphasizes integrating SDGs into national and corporate strategies to support sustainable development.

Ruggie and Sherman (2017) provide a critical perspective on the concept of Due Diligence within the United Nations Guiding Principles on Business and Human Rights, framing it as a systematic approach to identifying and mitigating risks to human rights. They argue for embedding Due Diligence practices in business and governance frameworks to enhance accountability.

Graetz and Franks (2013) focus on incorporating human rights considerations into corporate due diligence processes through impact assessment and integrated risk management. The paper emphasizes that Due Diligence must address both direct and indirect impacts of corporate activities, including environmental and social dimensions. This perspective highlights the need for comprehensive risk management frameworks that address human rights, environmental risks, and community engagement during reconstruction. Villiers (2022) examines the European Union's regulatory framework for corporate reporting and Due Diligence, highlighting the increasing complexity and integration of sustainability reporting standards. Adopting EU-aligned Due Diligence and corporate reporting standards will strengthen postwar governance and enhance its credibility in global markets.

Blankenbach (2020) examines voluntary sustainability standards' role in advancing SDG implementation, presenting them as flexible tools for achieving sustainability benchmarks. These standards can be practical frameworks for rebuilding critical sectors, including agriculture, energy, and manufacturing, aligning them with global best practices. The study emphasizes the importance of stakeholder collaboration in applying these standards, which resonates with the multi-stakeholder environment necessary for postwar reconstruction.

Trabol and Cantín (2020) explore the application of due diligence mechanisms under the United Nations Guiding Principles on Business and Human Rights (UNGPs). They argue that due diligence is not merely a compliance requirement but a proactive strategy to identify and mitigate risks to human rights in business operations. Incorporating the UNGP framework ensures that reconstruction initiatives respect and enhance social equity. Trebilcock (2015) provides a view of due diligence concerning labour issues, emphasizing both the opportunities and limitations of the UNGPs. This analysis highlights the relevance of labour protections and the prevention of exploitative practices. Trebilcock's work suggests that effective Due Diligence must address systemic labour vulnerabilities, ensuring fair wages, safe working conditions, and protection from exploitation in reconstruction projects. Harrison (2013) further develops the concept of a meaningful human rights Due Diligence process by examining corporate practices in human rights impact assessments. These insights highlight the necessity of involving diverse stakeholders (government, private sector, civil society, etc.) in designing reconstruction policies.

Van Der Waal and Thijssens (2019) explore corporate involvement in the SDGs, focusing on transitioning from aspirational commitments to tangible actions. Research highlights that businesses must go beyond the SDGs rhetoric by embedding sustainability into their core strategies, operations, and reporting. Private companies can play a significant role in aligning their projects with the SDGs like clean energy (SDG 7), sustainable cities (SDG 11), and industry innovation (SDG 9). Mhlanga et al. (2018) emphasize the gap between corporate rhetoric on SDGs and actual progress in implementation. Researchers advocate for robust accountability mechanisms to ensure that corporate initiatives contribute meaningfully to sustainable development. This perspective reinforces the need for transparency and performance tracking in reconstruction projects, ensuring that private sector involvement leads to measurable progress in SDG-related areas such as reduced inequalities (SDG 10) and decent work (SDG 8).

Schramade (2017) examines the opportunities for companies and investors to align with the SDGs. The study highlights that integrating SDG-oriented strategies addresses global challenges and creates long-term value for businesses and investors. By framing reconstruction projects within SDG-aligned investment opportunities, it is possible to attract FDI and innovative financing solutions while ensuring sustainable growth.

The reviewed literature highlights the synergies between SDG frameworks and due diligence principles. However, a comprehensive roadmap for Ukraine's postwar recovery is lacking.

RESEARCH OBJECTIVE

This research analyses the integration of UNSDG Due Diligence into Ukraine's postwar reconstruction. It examines how aligning efforts with SDG principles can promote sustainable, inclusive recovery while addressing immediate challenges. The paper outlines methods for

incorporating SDG strategies into governance, economic revitalization, environmental sustainability, and social cohesion, offering best practices, challenges, and recommendations to ensure meaningful global sustainability contributions.

RESULTS

The destruction caused by Russian military aggression has led to unprecedented challenges across economic, social, and environmental dimensions. The path to recovery demands a comprehensive, sustainable, and inclusive approach that not only restores the pre-war baseline but transforms Ukraine's development trajectory. The UNSDGs, adopted in 2015, offer a globally recognized framework to guide postwar recovery efforts (Aleksin, 2024). By aligning recovery efforts with the SDG framework, Ukraine can effectively rebuild its economy, society, and infrastructure while prioritizing sustainable development. The war has deepened systemic weaknesses across Ukraine's economy, infrastructure, governance, and human capital. The SDGs provide an opportunity to align recovery strategies with global best practices, addressing these interrelated challenges.

UNSDG Due Diligence encompasses the processes organizations and stakeholders undertake to align their activities with the SDGs' principles and advance global sustainability objectives. This approach integrates considerations related to SDG goals into governance, strategic planning, risk management, and operational decision-making, ensuring that all activities contribute positively to people, the planet, and prosperity.

UNSDG Due Diligence begins with thoroughly assessing organizational policies and strategies to ensure alignment with relevant SDG goals and targets. This involves identifying priority areas based on industry, geographic focus, and potential impact. A comprehensive risk assessment follows to identify and mitigate any adverse effects of activities on ESG dimensions. This proactive approach helps address risks that could hinder progress toward SDG objectives.

A critical aspect of this process is stakeholder engagement, where organizations collaborate with governments, communities, and civil society. Transparent and inclusive consultations enable a deeper understanding of the broader impacts of their operations and support alignment with local and global SDG priorities. Impact measurement and reporting are integral, involving the development of clear metrics and indicators to track contributions toward SDG targets. Organizations are encouraged to report progress following recognized international frameworks like the UN Global Compact or the GRI.

Policy integration is vital in embedding SDG considerations into governance structures, ethical codes, and operational policies. This commitment extends to supply chains and investment portfolios, ensuring that all facets of the organization adhere to SDG-compatible practices. Additionally, organizations are encouraged to align with the UNGPs, addressing human rights risks and prioritizing areas such as gender equality, decent work,

and reduced inequalities. Environmental sustainability is another cornerstone where organizations integrate climate action, sustainable resource use, and biodiversity protection into their strategies while mitigating the environmental footprint of their operations.

Despite its benefits, SDG Due Diligence faces several challenges. Data gaps pose a significant obstacle, as there are no standardized methods to track contributions to specific SDG targets, and it is difficult to link actions directly to SDG outcomes. Managing global supply chains introduces complexity as organizations deal with varying regulatory environments across different regions. Additionally, integrating SDG initiatives with existing ESG strategies requires alignment, while resource constraints can limit the implementation and monitoring of Due Diligence measures.

Considering the SDGs as an action (rather than reporting) framework, its due diligence represents more than just a compliance requirement. UNSDG Due Diligence poses a strategic pathway for organizations to contribute to global sustainability while enhancing their resilience and long-term value. By integrating sustainability into their core operations and supporting measurable progress, businesses and governments can drive impactful advancements toward the SDGs, ensuring a sustainable future for all.

The postwar reconstruction of Ukraine represents an immense undertaking, with estimated costs projected to reach \$486 billion over the next decade (UNSDG, 2024a). Successfully addressing this challenge requires embedding the principles of the SDGs into every facet of the rebuilding process, ensuring that efforts are sustainable, inclusive, and resilient.

A foundational step is conducting a comprehensive damage assessment to prioritize reconstruction effectively. Tools such as the updated Rapid Damage and Needs Assessment (RDNA3) provide critical insights into the scale of destruction and the resources necessary for recovery (World Bank Group, 2024). Aligning these efforts with Ukraine's national recovery priorities and its broader commitment to the SDGs will ensure that reconstruction addresses immediate needs and contributes to long-term sustainable development goals.

Collaboration is key to success. The active engagement of local communities, civil society, and international partners supports transparency, accountability, and inclusivity in rebuilding. This participatory approach ensures that reconstruction efforts reflect the needs of all stakeholders and promote shared responsibility. Equally vital is integrating environmental sustainability into rebuilding efforts. By adopting green technologies and sustainable practices, Ukraine can enhance environmental resilience, manage pressing challenges such as energy security, and address the broader implications.

Economic revitalization is also a cornerstone of reconstruction. Supporting SMEs plays a critical role in rejuvenating local economies. The UN's support of over two thousand SMEs in 2023 indicates the importance of supporting entrepreneurship and economic resilience (UNSDG, 2024b). Furthermore, a socially inclusive

approach to reconstruction ensures that all segments of society, particularly vulnerable groups, benefit equitably, supporting social cohesion and preventing disparities.

Governance and institutional capacity are equally key considerations. Strengthening the rule of law and curbing corruption is essential for ensuring that reconstruction efforts are efficient, transparent, and aligned with sustainable development principles. Effective governance also enhances the credibility and legitimacy of reconstruction initiatives, ensuring stakeholder trust.

Despite its potential, integrating the SDGs into Ukraine's reconstruction faces significant challenges. One critical hurdle is mobilizing adequate resources while ensuring investments adhere to SDG principles. Similarly, achieving effective coordination among government agencies, international organizations, and local communities is necessary to avoid duplication of efforts and maintain cohesive action. Additionally, establishing robust mechanisms for monitoring and evaluating the impact of reconstruction activities is imperative to ensure accountability, transparency, and alignment with SDG goals.

Integrating the SDGs into Ukraine's postwar reconstruction offers a transformative opportunity to rebuild a resilient, inclusive, and sustainable nation. By adhering to SDG-aligned Due Diligence and leveraging sustainability principles, Ukraine can address the devastation of war and pave the way for comprehensive and enduring development. This approach ensures that reconstruction is a response to destruction and a pathway toward a sustainable future.

The methodology for integrating SDGs into postwar reconstruction in Ukraine is designed to ensure that recovery efforts are sustainable, inclusive, and resilient. This approach provides a structured framework for aligning reconstruction initiatives with SDG principles while addressing Ukraine's unique postwar challenges.

At the core of this methodology is the development of a comprehensive framework to guide SDG-aligned reconstruction. This begins with defining the scope and priorities of the reconstruction process and identifying key SDGs such as infrastructure development (SDG 9), sustainable cities (SDG 11), and peace and strong institutions (SDG 16). Consultations with stakeholders help establish these priorities and ensure alignment with regional and sectoral needs. A baseline analysis, supported by tools like the RDNA, evaluates the extent of war-induced damage, maps pre-existing gaps in SDG achievement, and establishes benchmarks. Stakeholder mapping further identifies the roles and responsibilities of local, national, and international actors, creating a foundation for coordinated efforts.

Data collection and analysis form the next crucial step, providing the evidence base for decision-making and prioritization. Quantitative methods, such as remote sensing and GIS, assess physical damage, while economic, social, and environmental data are gathered from reliable sources. Complementing this, qualitative approaches – surveys, focus groups, and interviews – offer insights into community needs and ensure inclusivity, particularly for marginalized groups.

These data support a gap analysis to identify disparities in areas like clean water access (SDG 6), education (SDG 4), and energy availability (SDG 7). Risk assessments further identify potential obstacles, such as environmental degradation or social exclusion, and propose mitigation strategies aligned with SDG principles.

Strategic integration of SDG goals into policies and projects is essential to embedding sustainability in reconstruction. Existing recovery plans are reviewed to align with SDG targets, and sector-specific programs are designed to address critical areas, such as green energy solutions (SDG 7) and resilient housing (SDG 11). This phase emphasizes participatory project design and supports partnerships between governments, civil society, and private investors to pool resources and expertise effectively. A public-private partnership instrument is key to leveraging investments for SDG-aligned initiatives.

Implementation and monitoring ensure that reconstruction efforts are executed effectively and aligned with SDG principles. Reconstruction projects incorporate green technologies and sustainable practices and are guided by a project management framework. Progress is tracked using SDG-aligned indicators, such as the proportion of rebuilt infrastructure meeting environmental standards (SDG 12). Digital tools like IoT and blockchain facilitate real-time data collection, supporting transparent feedback loops and enabling adaptive management to improve efficiency and outcomes.

Capacity building supports successful implementation by strengthening stakeholders' ability to engage in sustainable reconstruction. Training programs equip local authorities and project managers with the knowledge to integrate SDGs into their work, while community empowerment initiatives support local ownership and accountability. Communities actively monitor and evaluate reconstruction efforts, ensuring they reflect their needs and priorities.

Evaluation and reporting provide critical insights into the effectiveness of reconstruction efforts. Impact assessments, using a combination of quantitative SDG indicator tracking and qualitative methods, measure long-term contributions to social, environmental, and economic resilience. Transparent reporting mechanisms, aligned with international standards like the GRI, ensure accountability and facilitate stakeholder communication. Lessons learned from evaluations are documented to refine methodologies and guide future recovery efforts in Ukraine and globally.

Funding mechanisms play a decisive role in sustaining SDG-aligned reconstruction efforts. Resources are mobilized from diverse sources, including international donors, agencies, and private sector investments. Innovative financing options, such as green bonds and SDG-linked loans, are explored to diversify funding streams. Transparent resource allocation prioritizes high-impact SDG areas like education, healthcare, and renewable energy, supported by technologies like blockchain for financial accountability. This comprehensive methodology provides a roadmap for integrating the SDGs into Ukraine's postwar

reconstruction. Prioritizing sustainability, inclusivity, and resilience ensures that reconstruction efforts not only restore what was lost but also build a stronger, more equitable foundation for Ukraine's future development.

The proposed methodology needs initial blueprinting. The postwar reconstruction of Ukraine presents a critical opportunity to align rebuilding efforts with the SDGs, ensuring a holistic, inclusive, and sustainable recovery process. Central to these efforts is Goal 1: Governance and institutional strengthening, which aims to create transparent, inclusive governance frameworks (Goal 1.1) and build robust institutional capacities across national, regional, and local levels to coordinate SDG-related policies (Goal 1.2). Public-private partnerships must prioritize SDG compliance in infrastructure and economic rebuilding (Goal 1.3), while anti-corruption mechanisms are reinforced to ensure accountability in reconstruction funding (Goal 1.4).

Equally vital is Goal 2: Social recovery and inclusion, which focuses on access to quality healthcare, education, and social services for displaced populations and vulnerable groups (Goal 2.1) and initiatives to reintegrate refugees and internally displaced persons with adequate housing and employment (Goal 2.2). Gender equality and women's empowerment are emphasized throughout the reconstruction process (Goal 2.3), while addressing mental health needs and providing psychosocial support for the war-affected populations remains a priority (Goal 2.4).

Economic development is addressed in Goal 3: Economic development and innovation, which seeks to support sustainable growth by prioritizing green and digital solutions (Goal 3.1). Innovation and entrepreneurship are encouraged through investments in R&D and new technology (Goal 3.2), with a strong focus on rebuilding critical infrastructure, such as energy, transportation, and digital networks, in a sustainable manner (Goal 3.3). Creating an enabling environment for SMEs and attracting foreign investments aligned with SDG principles is central to this goal (Goal 3.4).

Environmental sustainability is captured in Goal 4: Environmental sustainability, which emphasizes ecosystem restoration and climate resilience in reconstruction (Goal 4.1). Transitioning to renewable energy sources to reduce fossil fuel dependence (Goal 4.2) and strengthening water and sanitation systems with sustainable technologies (Goal 4.3) are critical priorities. Furthermore, adopting circular economy practices in waste management and construction reinforces the commitment to sustainability (Goal 4.4).

The importance of Goal 5: Peace and justice are key for sustainable long-term results. Reconciliation and social cohesion are promoted through community-driven initiatives (Goal 5.1). Transitional justice mechanisms ensure accountability for wartime crimes (Goal 5.2) while rebuilding democratic institutions supports human rights and the rule of law (Goal 5.3). Cultural preservation efforts contribute to restoring national identity (Goal 5.4), strengthening the societal fabric in the wake of war.

Goal 6: International cooperation and financing is instrumental in the recovery effort. Mobilizing global funding and technical assistance aligned with SDG

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principles (Goal 6.1) and establishing transparent monitoring systems for reconstruction progress (Goal 6.2) are essential. Strengthening partnerships with international organizations facilitates knowledge sharing and capacity building (Goal 6.3), ensuring Ukraine's reconstruction leverages global expertise.

Finally, Goal 7: Monitoring and evaluation establishes a robust SDG monitoring framework to track progress and adapt strategies as necessary (Goal 7.1). High-quality data collection informs decision-making and ensures accountability (Goal 7.2), while stakeholder consultations ensure reconstruction priorities remain aligned with SDG targets (Goal 7.3). These integrated goals provide a cohesive framework for aligning Ukraine's reconstruction with SDGs. Ukraine can chart a path toward a resilient and sustainable future by addressing governance, social inclusion, economic growth, environmental sustainability, peacebuilding, international collaboration, and rigorous monitoring.

The toolkit for UNSDG Due Diligence in Ukraine's postwar reconstruction serves as a comprehensive framework for assessing, guiding, and monitoring rebuilding efforts in alignment with the SDGs. It employs various tools for governance, social recovery, economic development, environmental sustainability, peacebuilding, international cooperation, monitoring, capacity building, and communication to ensure an integrated and effective approach.

Tool 1.1 provides a policy and framework audit at the governance level to review national and regional reconstruction strategies, ensuring transparency, accountability, and inclusivity in alignment with SDG targets. Complementing this, Tool 1.2 facilitates stakeholder mapping to identify key actors – government agencies, NGOs, private sector entities, and international organizations – highlighting roles and collaboration opportunities. Tool 1.3 introduces a regulatory compliance checklist that aligns reconstruction activities with human rights and SDG-focused policies to ensure adherence to international standards.

Social recovery is supported through tools like the social equity assessment matrix (Tool 2.1), which evaluates inclusivity in essential services such as housing, healthcare, and education. Participatory engagement is strengthened using Tool 2.2, a community engagement framework that incorporates workshops and surveys to capture local needs and priorities. Additionally, Tool 2.3, the vulnerability index analysis, identifies and prioritizes assistance for refugees, internally displaced persons (IDPs), and other affected populations.

Economic development emphasizes sustainability and innovation through tools such as the sustainability scoring model (Tool 3.1), which assesses projects against green economy principles. The Economic Impact Assessment (Tool 3.2) incorporates cost-benefit analyses

using SDG indicators to evaluate reconstruction investments, while Tool 3.3 examines digital readiness to expand infrastructure in alignment with SDG 9.

Environmental sustainability tools include the environmental impact assessment (Tool 4.1), which evaluates reconstruction projects for ecosystem impacts and integrates climate resilience strategies. The carbon footprint calculator (Tool 4.2) identifies low-emission reconstruction solutions to minimize carbon emissions. Ecosystem recovery is addressed through the biodiversity restoration Toolkit (Tool 4.3), focusing on rehabilitating war-affected areas.

In promoting peace and justice, Tool 5.1 employs conflict sensitivity analysis to assess the effects of reconstruction on social cohesion. Transitional justice mechanisms (Tool 5.2) address wartime grievances, while the cultural preservation checklist (Tool 5.3) ensures respect for and restoration of cultural heritage sites.

International cooperation and financing are streamlined through the funding alignment tracker (Tool 6.1), which monitors financial aid for SDG compliance. Partnerships are supported using the partnership development template (Tool 6.2), while global expertise is leveraged via the global best practices repository (Tool 6.3), analyzing successful reconstruction projects from other regions.

The SDG monitoring dashboard (Tool 7.1), a digital platform for tracking reconstruction metrics, enables monitoring and evaluation. The data collection and analysis framework (Tool 7.2) ensures standardized data collection, and the independent audit mechanism (Tool 7.3), involving third-party reviews, reinforces accountability.

Training and capacity building are supported by tools like the training modules for local authorities (tool 8.1), which enhance SDG integration expertise, and the workforce skill development framework (Tool 8.2), which equips workers with skills for sustainable industries. Communication strategies are bolstered by the SDG-aligned reporting template (Tool 9.1), public awareness campaigns (Tool 9.2), and open data platforms (Tool 9.3) that promote transparency and stakeholder engagement.

The implementation plan unfolds in four phases: baseline assessment to evaluate SDG alignment, strategic planning to integrate the toolkit across reconstruction sectors, execution and monitoring to ensure alignment during project implementation, and evaluation and adjustment to refine strategies based on ongoing progress. By leveraging this comprehensive toolkit, Ukraine's reconstruction efforts can effectively align with the SDGs, ensuring a sustainable, resilient recovery process that addresses immediate needs while laying the groundwork for long-term development. This prospective plan is summarized in Table 1.

Table 1. UNSDG Due Diligence for postwar Ukraine's postwar reconstruction

Perspectives	Goals and Tools
1	2
Perspective 1. Governance and institutional strengthening	<p>Goal 1.1: Establish transparent, inclusive governance frameworks to ensure SDG-aligned reconstruction efforts.</p> <p>Goal 1.2: Strengthen institutional capacities to coordinate SDG-related policies across national, regional, and local levels.</p> <p>Goal 1.3: Promote public-private partnerships that prioritize SDG compliance in infrastructure and economic rebuilding projects.</p> <p>Goal 1.4: Enhance anti-corruption mechanisms to ensure accountability in the allocation and use of reconstruction funds.</p> <p>Tool 1.1: Policy and framework audit – Review existing national and regional reconstruction policies for alignment with SDG targets. Assess gaps in governance structures related to transparency, accountability, and inclusivity.</p> <p>Tool 1.2: Stakeholder mapping – Identify and categorize stakeholders, including government, NGOs, private sector, and international agencies. Map roles, responsibilities, and potential for collaboration.</p> <p>Tool 1.3: Regulatory compliance checklist – Ensure reconstruction activities comply with international human rights and SDG-aligned policies.</p>
Perspective 2. Social recovery and inclusion	<p>Goal 2.1: Ensure access to quality healthcare, education, and social services for displaced population and vulnerable groups (SDGs 3, 4, 10).</p> <p>Goal 2.2: Facilitate the reintegration of refugees and internally displaced persons (IDPs) with adequate housing and employment opportunities (SDG 11).</p> <p>Goal 2.3: Promote gender equality and women's empowerment in all aspects of reconstruction (SDG 5).</p> <p>Goal 2.4: Address mental health needs and psychosocial support for war-affected population (SDG 3).</p> <p>Tool 2.1: Social equity assessment matrix – Evaluate inclusivity in housing, healthcare, education, and employment initiatives. Use demographic data to identify underserved groups.</p> <p>Tool 2.2: Community engagement framework – Conduct participatory workshops and surveys to understand local needs and priorities.</p> <p>Tool 2.3: Vulnerability index analysis – Develop a vulnerability index to prioritize assistance for refugees, IDPs, and war-affected population.</p>
Perspective 3. Economic development and innovation	<p>Goal 3.1: Support sustainable economic growth by prioritizing industries aligned with green and digital economies (SDGs 8, 9, 12).</p> <p>Goal 3.2: Encourage innovation and entrepreneurship through targeted investments in R&D and new technology (SDG 9).</p> <p>Goal 3.3: Rebuild critical infrastructure, including energy, transportation, and digital networks, with sustainability at the core (SDG 11).</p> <p>Goal 3.4: Create a favorable environment for SMEs and attract foreign investment aligned with the SDGs principles (SDG 8).</p> <p>Tool 3.1: Sustainability scoring model – Rate reconstruction projects on their alignment with green economy principles, including renewable energy and waste reduction.</p> <p>Tool 3.2: Economic impact assessment – Analyze the long-term economic impact of reconstruction investments. Use cost-benefit analysis incorporating SDG indicators.</p> <p>Tool 3.3: Digital readiness assessment – Evaluate the capacity for digital infrastructure development in alignment with SDG 9.</p>
Perspective 4. Environmental sustainability	<p>Goal 4.1: Restore ecosystems damaged by the war and integrate climate resilience into reconstruction efforts (SDG 13, 14, 15).</p> <p>Goal 4.2: Transition to renewable energy sources to reduce dependence on fossil fuels (SDG 7).</p> <p>Goal 4.3: Strengthen water and sanitation systems with sustainable and efficient technologies (SDG 6).</p> <p>Goal 4.4: Promote circular economy practices in waste management and construction (SDG 12).</p> <p>Tool 4.1: Environmental impact assessment (EIA) – Conduct EIAs for all large-scale reconstruction projects to minimize harm to ecosystems. Integrate climate resilience strategies.</p> <p>Tool 4.2: Carbon footprint calculator – Measure the carbon impact of reconstruction efforts and prioritize low-emission solutions.</p> <p>Tool 4.3: Biodiversity restoration toolkit – Plan and implement ecosystem recovery projects in war-affected areas.</p>

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Perspective 5. Peace and justice	<p>Goal 5.1: Supports reconciliation and social cohesion through community-driven initiatives (SDG 16).</p> <p>Goal 5.2: Establish mechanisms for transitional justice and accountability for wartime crimes (SDG 16).</p> <p>Goal 5.3: Support the rebuilding of democratic institutions to uphold human rights and the rule of law (SDG 16).</p> <p>Goal 5.4: Promote cultural and historical preservation as part of national identity restoration (SDG 11).</p> <p>Tool 5.1: Conflict sensitivity analysis – Assess potential impacts of reconstruction on social cohesion and peacebuilding efforts.</p> <p>Tool 5.2: Transitional justice mechanisms – Develop frameworks for addressing wartime grievances and promoting reconciliation.</p> <p>Tool 5.3: Cultural preservation checklist – Ensure reconstruction respects and restores cultural heritage sites.</p>
Perspective 6. International Cooperation and financing	<p>Goal 6.1: Mobilize international funding and technical assistance aligned with SDG principles (SDG 17).</p> <p>Goal 6.2: Develop mechanisms for transparent monitoring and reporting on SDG-aligned reconstruction progress (SDG 17).</p> <p>Goal 6.3: Strengthen partnerships with global and regional organizations for knowledge sharing and capacity building (SDG 17).</p> <p>Tool 6.1: Funding alignment tracker – Track and evaluate financial aid and investments for compliance with the SDGs principles.</p> <p>Tool 6.2: Partnership development template – Facilitate the creation of partnerships between local and international entities for capacity building.</p> <p>Tool 6.3: Global best practices repository – Maintain a repository of successful SDG-aligned reconstruction projects from other regions.</p>
Perspective 7. Monitoring and evaluation	<p>Goal 7.1: Implement a robust SDG-monitoring framework to track progress and adjust strategies as needed (SDG 17).</p> <p>Goal 7.2: Ensure the collection of high-quality data for informed decision-making and accountability (SDG 17).</p> <p>Goal 7.3: Conduct regular stakeholder consultations to align reconstruction priorities with SDG targets (SDG 17).</p> <p>Tool 7.1: SDG monitoring dashboard – Develop a digital platform to track progress on reconstruction metrics aligned with SDGs.</p> <p>Tool 7.2: Data collection and analysis framework – Standardize data collection methodologies for consistency and comparability.</p> <p>Tool 7.3: Independent audit mechanism – Engage third-party organizations to review progress and recommend improvements.</p>

Source: developed by the author based on the UNSDGs methodology (2008).

This set of goals aligns Ukraine's postwar reconstruction with the SDGs, ensuring a balanced approach that integrates economic, social, and environmental priorities. By systematically applying this toolkit, stakeholders can ensure that Ukraine's postwar reconstruction is effective and aligned with the SDGs, promoting long-term resilience and growth.

CONCLUSIONS

Integrating UNSDG principles into Ukraine's reconstruction offers a path to sustainable, inclusive recovery, addressing immediate challenges while supporting long-term resilience. Ukraine can rebuild infrastructure, restore trust, and strengthen resilience by embedding SDGs in governance, economic revitalization, and environmental sustainability. Focusing on green technologies and sustainable practices ensures energy

security and environmental resilience. Supporting SMEs stimulates local economies and job creation while promoting inclusivity and reducing inequalities. Governance reforms and data-driven approaches enhance transparency and coordination, ensuring efficient resource use and impactful recovery. Despite challenges like resource mobilization and stakeholder coordination, innovative financing and partnerships can drive success. Prioritizing resilient infrastructure, renewable energy, and social inclusion transforms reconstruction into a sustainable development pathway. Aligning efforts with SDGs positions Ukraine as a global model for post-crisis recovery. Key strategies focus on establishing transparent governance and strengthening institutional capacities to coordinate SDG-related policies effectively. Tools like policy audits and stakeholder mapping enhance accountability and inclusivity, supported by public-

private partnerships and anti-corruption mechanisms. Economic recovery centres on supporting green and digital economies, investing in innovation, and rebuilding critical infrastructure sustainably. Sustainability scoring models and digital readiness assessments guide these efforts, complemented by support for small and medium enterprises and foreign investment. Reconstruction also prioritizes peacebuilding through social cohesion, transitional justice mechanisms, and restoring democratic institutions and national identity. Tools such as conflict sensitivity analyses and cultural preservation frameworks support these objectives. International cooperation and

financing play a critical role, leveraging global funding and technical assistance while ensuring transparency and knowledge sharing through funding alignment trackers and best practice repositories. Finally, robust monitoring and evaluation frameworks, supported by tools like SDG dashboards and independent audits, ensure data-driven decision-making and accountability. This comprehensive, SDG-driven approach positions Ukraine to rebuild and establish a foundation for sustainable, globally aligned development. Future research will be focused on quantifying UNSDG Due Diligence through measurable goals and benchmarks.

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