



**CABINET OF MINISTERS OF UKRAINE  
RESOLUTION**

**of March 20, 2022 № 326  
Kyiv**

**About the statement of the Order of definition of the harm and the losses caused to  
Ukraine as a result of armed aggression of the Russian Federation**

{ With changes made in accordance with the Resolution of the Cabinet of Ministers  
[№ 551 of 29.04.2022](#) }

The Cabinet of Ministers of Ukraine **r e s o l v e s** :

1. To approve the attached Procedure for determining the damage and losses caused to Ukraine as a result of the armed aggression of the Russian Federation.
2. Ministries, other central and local executive bodies shall develop and approve within six months the methods provided for in the Procedure approved by this resolution.
3. Ministries, other central and local executive bodies responsible for determining damage and damages in the areas provided for in the Procedure approved by this Resolution shall provide the Ministry of Reintegration of the Temporarily Occupied Territories with relevant information for its generalization by April 1 of the following period and provide it to the Cabinet of Ministers of Ukraine by June 1 of each year

**Prime Minister  
of Ukraine**

**D. SHMYHAL**

**Ind. 71**

**APPROVED  
by resolution of the Cabinet of Ministers of Ukraine  
of March 20, 2022 № 326**

**PROCEDURE  
for determining the damage and damage caused to Ukraine  
as a result of the armed aggression of the Russian Federation**

1. This Procedure establishes the procedure for determining the damage and losses caused to Ukraine as a result of the armed aggression of the Russian Federation (hereinafter - the damage and losses).

2. Determination of damage and losses is carried out separately in the following areas:

1) human losses and related social costs - an area that includes all human losses (death or injury of civilians) resulting from the armed aggression of the Russian Federation, as well as costs associated with the appointment of various types of state social assistance and provision of social services.

The main indicators that are evaluated:

the number of civilians killed in the armed aggression of the Russian Federation;

the number of civilians who lost their place of residence as a result of the armed aggression of the Russian Federation;

the number of civilians who receive a survivor's pension for those killed in hostilities;

the number of civilians with disabilities, including children with disabilities, who have been disabled as a result of injury, contusion, mutilation or disease resulting from hostilities and related accidents, which are provided with social guarantees and various types of state social assistance;

the number of children whose parents or one of the parents died (died) as a result of the armed aggression of the Russian Federation.

Determination of damage and the amount of social benefits provided in accordance with the law in cash is carried out in accordance with the methodology approved by the order of the Ministry of Social Policy, in agreement with the Ministry of Reintegration.

The Ministry of Social Policy is responsible for determining the damage and losses in this area;

2) economic losses associated with human losses - an area that includes indirect economic losses associated with population decline and a corresponding decrease in economic performance of the country.

The main indicators that are evaluated:

loss of gross domestic product due to deaths;

loss of gross domestic product due to disability of persons who became persons with disabilities as a result of injury, contusion, mutilation or disease resulting from the armed aggression of the Russian Federation.

Determination of damage and losses in cash is carried out in accordance with the methodology approved by the order of the Ministry of Economy, in agreement with the Ministry of Reintegration.

The Ministry of Economy is responsible for determining the damage and losses in this area;

3) military losses - the area that includes human and material military losses and costs associated with hostilities.

The main indicators that are evaluated:

human losses (death, death of servicemen of the Armed Forces, other components of the Defence Forces) during participation in the anti-terrorist operation, measures to ensure national security and defence, repel and deter armed aggression of the Russian Federation;

the cost of one-time cash benefits in the event of death (death), disability or partial disability without establishing the disability of servicemen during the anti-terrorist operation, measures to ensure national security and defense, repel and deter armed aggression of the Russian Federation;

material military losses and costs associated with hostilities;

the cost of disposing of damaged equipment and ammunition;

costs associated with demining combat zones;

funds collected from the Ministry of Defense and other entities of the security and defense sector on the basis of court decisions of Ukraine, for losses caused by illegal actions of the Russian Federation in the form of terrorist acts, sabotage.

Determination of damage and losses is carried out in accordance with the methodology approved by the order of the Ministry of Defense, in agreement with the Ministry of Reintegration.

The Ministry of Defense is responsible for determining the damage and the amount of damage in this area;

4) losses related to public safety and order, the fight against crime, road safety - an area that includes human and material losses and costs of law enforcement agencies related to public safety and order, the fight against crime, ensuring road safety.

The main indicators that are evaluated:

human losses (death, death of law enforcement officers, privates and commanders) during participation in the anti-terrorist operation, measures to ensure national security and defense, repulse and deter armed aggression of the Russian Federation;

the cost of one-time cash benefits in the event of death (death), disability or partial disability without disability of law enforcement officers, officers and superiors during participation in the anti-terrorist operation, measures to ensure national security and defense, repulse and deter armed aggression Russian Federation;

material losses of law enforcement agencies related to ensuring public safety and order, combating crime, ensuring road safety in the area of measures to ensure national security and defense, repelling and deterring armed aggression of the Russian Federation;

costs for disposal (write-off) of damaged equipment and other property.

Determination of damage and losses in kind and in cash is carried out in accordance with the methodology approved by the order of the Ministry of Internal Affairs, in agreement with the Ministry of Reintegration.

The Ministry of Internal Affairs is responsible for determining the damage and losses in this area;

5) losses of housing stock and objects of housing and communal services - the direction including losses of housing stock and objects of housing and communal services, objects of unfinished construction of residential real estate, country and garden houses, the actual expenses incurred for their restoration .

The main indicators that are evaluated:

the cost of destroyed and damaged housing in need of restoration;

the cost of destroyed and damaged housing and communal services that need to be restored;

actual costs incurred for the restoration of damaged housing and housing and communal services;

the actual costs of monetary compensation to the victims, whose houses (apartments) were destroyed as a result of an emergency situation of a military nature caused by the armed aggression of the Russian Federation;

the cost of destroyed and damaged objects of low-rise housing construction, including country and manor type, as well as their parts;

the cost of destroyed and damaged unfinished housing.

Determination of damage and the amount of losses is carried out in accordance with the methodology approved by the order of the Ministry of Regional Development, in agreement with the Ministry of Reintegration.

The regional and Kyiv city state administrations are responsible for determining the damage and losses in this area (for the period of martial law - military administrations);

6) loss of land fund - an area that includes losses of land fund, as well as related lost profits.

The main indicators that are evaluated:

actual costs for land reclamation, which were violated as a result of hostilities, construction, arrangement and maintenance of engineering and fortification structures, fences, border signs, border clearings, communications for the state border;

damages to owners (land users) of agricultural land plots;

costs for restoration of reclamation areas;

demining costs.

Determination of damage and losses is carried out in accordance with the methodology approved by the order of the Ministry of Agrarian Policy, in agreement with the Ministry of Reintegration.

The regional and Kyiv city state administrations are responsible for determining the damage and losses in this area (for the period of martial law - military administrations);

7) losses of the forest fund - an area that includes losses of forest plantations and related costs.

The main indicators that are evaluated:

losses of forestry production caused by restrictions on land users' rights;

loss of damaged, destroyed or stolen harvested timber products;

unearned income of forest users caused by temporary occupation of land plots, establishment of restrictions on their use, from:

- non-felling (cost of timber products, rent);

- inability to carry out secondary use (including harvesting birch sap, berries, mushrooms);

costs of soil preparation for the creation of forest crops;

costs and unearned income of the hunting economy (including the impossibility of hunting, destruction or damage to enclosures, loss of wildlife caused by untimely implementation of biotechnical measures).

Determination of damage and losses caused to the forest fund is carried out in accordance with the methodology approved by the order of the Ministry of Environment at the request of the State Forest Agency in agreement with the Ministry of Reintegration.

Determination of damage and losses caused by destruction or damage of forest nurseries, forest crops, and damage to biological resources is carried out in accordance with the methodology approved by the order of the Ministry of Environment at the request of the State Coinspection in coordination with the Ministry of Reintegration.

The State Coinspection and the State Forestry Agency are responsible for determining the damage and losses in the above areas;

*{Sub-item 7 of item 2 in the wording of the Resolution of the Cabinet of Ministers № 551 of April 29, 2022}*

8) subsoil losses - an area that includes subsoil losses caused by their unauthorized use, as well as damage caused to the environment during unauthorized subsoil use.

The main indicators that are evaluated:

the amount of unauthorized, in particular illegal, subsoil use;

damage to the environment due to unauthorized subsoil use.

Determination of damage and losses from the amount of unauthorized, in particular illegal, subsoil use is carried out in accordance with the methodology approved by the order of the Ministry of Environment at the request of State Service of Geology and Subsoil of Ukraine in coordination with the Ministry of Reintegration.

State Service of Geology and Subsoil of Ukraine is responsible for determining the damage and losses in this area.

Determination of damage and damage to the environment due to unauthorized subsoil use is carried out in accordance with the methodology approved by the order of the Ministry of Environment at the request of the State Coinspection in coordination with the Ministry of Reintegration.

The State Ecological Inspectorate of Ukraine is responsible for determining the damage and losses in this area;

*{Sub-item 8 of item 2 in the wording of the Resolution of the Cabinet of Ministers № 551 of April 29, 2022}*

9) loss of water area - a direction that includes the lost part of the territorial sea, the exclusive maritime (economic) zone and the internal sea waters of Ukraine in the Azov and Black Seas.

The main indicators that are evaluated:

lost profits related to the restriction of navigation due to the loss of part of the territorial sea, the exclusive maritime (economic) zone and the internal sea waters of Ukraine in the Azov and Black Seas.

Determination of losses is carried out in accordance with the methodology approved by the order of the Ministry of Infrastructure in coordination with the Ministry of Reintegration;

damage caused to the environment within the territorial sea, the exclusive maritime (economic) zone and the internal sea waters of Ukraine in the Azov and Black Seas.

Determination of damage and losses is carried out in accordance with the methodology approved by the order of the Ministry of Environment at the request of the State Ecological Inspectorate of Ukraine in agreement with the Ministry of Reintegration.

The Ministry of Infrastructure and the State Ecological Inspectorate of Ukraine are responsible for determining the damage and losses in these areas;

*{Sub-item 9 of item 2 in the wording of the Resolution of the Cabinet of Ministers № 551 of April 29, 2022}*

10) losses caused to the nature reserve fund - the area that includes losses caused to the territories and objects of the nature reserve fund, and related costs.

The main indicator that is assessed is the damage caused to the territories and objects of the nature reserve fund as a result of damage or destruction of natural complexes and objects within them.

Determination of damage and losses is carried out in accordance with the methodology approved by the order of the Ministry of Environment at the request of the State Ecological Inspectorate of Ukraine in agreement with the Ministry of Reintegration.

The State Ecological Inspectorate of Ukraine is responsible for determining the damage and losses in this area;

*{Sub-item 10 of item 2 in the wording of the Resolution of the Cabinet of Ministers № 551 of April 29, 2022}*

11) loss of transport infrastructure, telecommunications network and communications- an area that includes destroyed or damaged roads, railways, transport interchanges, telecommunications networks and other transport infrastructure.

The main indicators that are evaluated:

the length of lost, destroyed or damaged roads and their components;

the length of lost, destroyed or damaged railway tracks;

lost, destroyed or damaged transport infrastructure facilities;

lost, destroyed or damaged objects of movable property of transport and telecommunication network and communication;

lost, destroyed or damaged communications facilities, telecommunications networks.

Determination of damage and losses is carried out in accordance with the methodology approved by the order of the Ministry of Infrastructure, in agreement with the Ministry of Digital Transformation and the Ministry of Reintegration.

The Ministry of Infrastructure is responsible for determining the damage and losses in this area;

12) losses of energy infrastructure - an area that includes destroyed gas, oil pipelines, power lines, other energy infrastructure.

The main indicators that are evaluated:

the length of lost, destroyed or damaged gas and oil pipelines;

the length of lost, destroyed or damaged power lines;

the cost of lost, destroyed or damaged energy infrastructure;

cost of losses (leakage) of natural gas in case of damage to gas pipelines and gas distribution stations.

Determination of damage and losses is carried out in accordance with the methodology approved by the order of the Ministry of Energy, in agreement with the Ministry of Reintegration.

The Ministry of Energy is responsible for determining the damage and losses in this area;

13) loss of cultural heritage - an area that includes the loss of cultural heritage sites.

The main indicators that are evaluated:

the cost of damage to the cultural heritage site;

the cost of damage caused by illegal archaeological research;

moral damage caused in connection with the lack of access of state citizens to the cultural heritage of Ukraine.

Determining the value of moral damage and damage caused by illegal archaeological research is carried out in accordance with the methodology approved by the Ministry of Culture and Information Policy, in agreement with the Ministry of Reintegration.

Ministry of Culture and Information Policy of Ukraine is responsible for determining the damage in this area;

14) economic losses of enterprises - the direction includes losses of enterprises of all forms of ownership due to the destruction and damage of their property, as well as lost profits from the impossibility or obstacles to doing business.

The main indicators that are evaluated:

the value of lost, destroyed or damaged property of state enterprises;

the value of lost, destroyed or damaged property of non-state enterprises;

lost profits of state-owned enterprises;



lost profits of non-state enterprises;

losses of state-owned enterprises from unpaid goods, works and services provided and consumed in the temporarily occupied territories;

losses of non-state-owned enterprises from unpaid goods, works and services provided and consumed in the temporarily occupied territories.

Determination of damage and losses of enterprises is carried out in accordance with the methodology approved by a joint order of the Ministry of Economy and the State Property Fund, in agreement with the Ministry of Reintegration.

Responsible for determining the damage and losses in this area are:

ministries, other central and local executive bodies, which are authorized management bodies - in the part of enterprises belonging to the sphere of their management;

regional, Kyiv city state administrations (for the period of martial law - military administrations), - in part of non-state enterprises located in the respective regions and the city of Kyiv;

15) losses of institutions and organizations - an area that includes losses of institutions and organizations of all forms of ownership due to destruction and damage to their property.

The main indicators that are evaluated:

the value of lost, destroyed or damaged property of state institutions and organizations;

the value of lost, destroyed or damaged property of institutions and organizations of non-state ownership;

lost profits of government agencies and organizations;

lost profits of institutions and organizations of non-state ownership.

Determination of damage and losses is carried out in accordance with the methodology approved by a joint order of the Ministry of Economy and the State Property Fund, in agreement with the Ministry of Reintegration.

Responsible for determining the damage and losses in this area are:

ministries, other central and local executive bodies, which are authorized governing bodies - in the part of institutions and organizations belonging to the sphere of their management;

regional, Kyiv city state administrations (for the period of martial law - military administrations), - in part of institutions and organizations of non-state ownership, which are located in the respective regions and the city of Kyiv;

16) damage caused to land resources - an area that includes damage caused by pollution and littering of land resources.

The main indicators that are evaluated:

damage caused to soils and land plots due to soil contamination with substances that adversely affect their fertility and other useful properties;

damage caused to soils and land plots as a result of littering of land plots with foreign objects, materials, waste and / or other substances.

Determination of damage and losses is carried out in accordance with the methodology approved by the order of the Ministry of Environment at the request of the State Ecological Inspectorate in agreement with the Ministry of Reintegration.

The State Ecological Inspectorate of Ukraine is responsible for determining the damage and losses in this area;

*{Item 2 is supplemented by sub-item 16 in accordance with the Resolution of the Cabinet of Ministers № 551 of April 29, 2022}*

17) damage caused to atmospheric air - a direction that includes damage caused by emissions of pollutants into the atmosphere.

The main indicators that are evaluated:

the amount of fugitive emissions of pollutants into the atmosphere or mixtures of such substances;

damage caused to the air by fugitive emissions of pollutants or mixtures of such substances.

Determination of damage and losses is carried out in accordance with the methodology approved by the order of the Ministry of Environment at the request of State Ecological Inspectorate in agreement with the Ministry of Reintegration.

The State Ecological Inspectorate of Ukraine is responsible for determining the damage and losses in this area;

*{Item 2 is supplemented by sub-item 17 in accordance with the Resolution of the Cabinet of Ministers № 551 of April 29, 2022}*

18) damage caused to water resources and water infrastructure facilities - an area that includes pollution, littering, depletion and other actions that may worsen water supply conditions, harm human health, reduce fish stocks and other facilities water fishing, deterioration of wildlife, reduced soil fertility and other adverse effects due to changes in physical and chemical properties of water, reducing their ability to natural purification, violation of hydrological and hydrogeological regime of water.

The main indicators that are evaluated:

lost profits due to restrictions on water use, in particular to meet the needs of the economy in water resources (rent, environmental tax, provision of services);

lost profits due to deterioration of the ecological status / potential or chemical status of surface water massifs, environmental status of marine waters;

damage caused by water pollution and clogging, violation of the established modes of operation of artificial water bodies and water management systems and unauthorized use of water resources;

the amount of unauthorized, in particular illegal, use of water resources;

the need to rehabilitate water bodies that have been damaged as a result of hostilities;

destroyed or damaged objects of water infrastructure (including pumping stations for pumping river runoff and flood waters, sluices-regulators);

lost profits due to limited access to fish and other aquatic living resources.

Determination of damages (except for those caused by pollution and water pollution, unauthorized use of water resources) is carried out in accordance with the methodology approved by the order of the Ministry of Environment at the request of the State Water Agency in coordination with the Ministry of Reintegration.

Determination of damage and losses caused by water pollution and pollution, unauthorized use of water resources is carried out in accordance with the methodology approved by the order of the Ministry of Environment at the request of the State Ecological Inspectorate in coordination with the Ministry of Reintegration.

Determination of damage and losses (lost profits) due to restrictions on access to fish and other aquatic living resources is carried out in accordance with the methodology approved by the order of the Ministry of Agrarian Policy in agreement with the Ministry of Reintegration.

The State Ecological Inspectorate, the State Water Agency and the Ministry of Agrarian Policy are responsible for determining the damage and losses in these areas.

*{Item 2 is supplemented by sub-item 18 in accordance with the Resolution of the Cabinet of Ministers № 551 of April 29, 2022}*

3. Lists of key indicators within each area are not exhaustive and can be supplemented in these methods.

4. Representatives of non-governmental organizations, independent information and analytical centers and public organizations may be involved in the preparation of drafts of these methods and the assessment of damage and losses.

<https://zakon.rada.gov.ua/laws/show/326-2022-%D0%BF#Text>