

# FISCAL POLICY RESEARCH CENTER

## Database

### Fund for the Elimination of the Consequences of Armed Aggression (2023-2025)

The full-scale Russian invasion of Ukraine has had a profound impact on the country's socio-economic development. The enormous damage inflicted on critical infrastructure, industry, and residential housing is estimated in the billions of US dollars. Despite the ongoing hostilities, Ukraine's recovery process has already been underway for some time.

In October 2022, Ukraine established the *Fund for the Elimination of the Consequences of Armed Aggression* (hereinafter – the Fund). Initially, the Ministry of Finance was designated as the main administrator of the Fund, but the program was later transferred to the Ministry for Communities, Territories, and Infrastructure Development of Ukraine (hereinafter – the Ministry of Infrastructure/Development).

### Sources of the Fund's financing

Name	Received, UAH billion			
	2022	2023	2024	2025
In accordance with the Law of Ukraine "On the National Bank of Ukraine"		35,934		
According to the Law of Ukraine "On the Basic Principles of Forced Expropriation in Ukraine of Objects of Property of the Russian Federation and Its Residents"	17,001	8,812	0,001	9,081
According to the Law of Ukraine "On Sanctions"		0,114	0,831	
<b>Total</b>	<b>17,001</b>	<b>44,860</b>	<b>0,832</b>	<b>9,081</b>

### Directions of Use

According to the law, the Fund's resources can be allocated in 10 directions, namely:

- Construction of public buildings and structures, protective structures of civil defense, and military facilities.
- Construction of infrastructure objects (including those related to water supply, sewage, thermal energy production, heating, and electricity supply).

- Construction of facilities for internally displaced persons and people who have lost their homes due to hostilities.
- Development of design and cost documentation for destroyed objects.
- Construction and other measures for critical infrastructure facilities.
- Procurement of school buses, special transport for medical institutions, and utility companies for maintenance.
- Compensation for destroyed/damaged housing (eRecovery).
- Restoration of residential and public facilities.
- Construction of new housing for affected persons, as well as the development and examination of design documentation for such projects.
- Construction of healthcare facilities to provide assistance to affected individuals.

Furthermore, since the end of February 2023, in exceptional cases, the Fund's resources may be used to meet the defense sector's needs.

### **What data are included in the dataset**

To assess the allocation and actual use of the Fund's resources, only expenditures verified under the Fund are included:

#### **2023**

##### **1. Ministry for Communities, Territories and Infrastructure Development (Ministry of Infrastructure):**

- Subvention for eliminating the consequences of armed aggression (Budget Program Code – BPC 3121450):  
Planned – UAH 9.3 billion, Used – UAH 3.5 billion

##### **2. State Agency for Restoration and Infrastructure Development (Restoration Agency):**

- Main water pipelines (BPC 3111340):  
Planned – UAH 8.5 billion, Used – UAH 8.3 billion
- Construction and restoration of facilities (BPC 3111360):  
Planned – UAH 3.6 billion, Used – UAH 400 million
- Recovery of settlements (BPC 3111370):  
Planned – UAH 3.4 billion, Used – UAH 600 million

##### **3. Ministry for Veterans Affairs:**

- Psychological rehabilitation and professional adaptation (BPC 1501040):  
Planned – UAH 201 million, Used – UAH 150 million

##### **4. Ministry of Education and Science:**

- Restoration of university academic buildings (as part of BPC 2201160):  
Planned – UAH 180 million, Used – UAH 0.

Not included:

1. Security and defense sector:

- Ministry of Defense – support for the Armed Forces of Ukraine (BPC 2101020):  
Planned – UAH 500 million, Used – UAH 200 million.
- Ministry of Internal Affairs – civil protection units (BPC 1006280):  
Planned – UAH 53.5 million, Used – UAH 19.5 million.

2. Critical infrastructure recovery (fuel and energy sector):

- Restoration Agency (BPC 3111350):  
Planned – UAH 18.9 billion, Used – UAH 13.3 billion.

3. Funds transferred by spending units to banks for further distribution:

- Ministry of Infrastructure:
  - Compensation for destroyed facilities (BPC 3101200):  
Planned – UAH 5.8 billion, actually used – UAH 2.5 billion  
(Treasury report shows UAH 5.8 billion).
  - eRestoration compensation (BPC 3101520):  
Planned and used – UAH 5.9 billion.
- Mykolaiv Regional Military Administration:
  - Restoration of facilities following the destruction of the Kakhovka HPP (BPC 7841020):  
Planned – UAH 150 million, actually used – UAH 0  
(Treasury report shows UAH 24.3 million).
- Kherson Regional Military Administration:
  - Restoration of facilities following the destruction of the Kakhovka HPP (BPC 7911020):  
Planned – UAH 172 million, actually used – UAH 0  
(Treasury report shows UAH 18.9 million).

**2024**

1. Ministry of Infrastructure:

- Subvention for eliminating the consequences of armed aggression (BPC 3121450):  
Planned – UAH 7.4 billion, Used – UAH 5.4 billion

2. Restoration Agency:

- Main water pipelines (BPC 3111340):  
Planned – UAH 5.4 billion, Used – UAH 5.2 billion
- Construction and restoration of facilities (BPC 3111360):  
Planned – UAH 1.5 billion, Used – UAH 361 million
- Recovery of settlements (BPC 3111370):  
Planned – UAH 2.2 billion, Used – UAH 504 million

3. Ministry for Veterans Affairs:

- Psychological rehabilitation and professional adaptation, including reconstruction of the Rehabilitation Center in Borodianka (BPC 1501040):  
Planned and used – UAH 45 million

#### 4. Ministry of Health:

- Specialized medical care provided by healthcare institutions of scientific institutions and universities, including major shelter repairs at the Ukrainian Scientific and Practical Center for Endocrine Surgery, Transplantation of Endocrine Organs and Tissues (BPC 2301170):  
Planned – almost UAH 68 million, Used – UAH 66 million

#### 5. National Academy of Medical Sciences of Ukraine:

- Implementation of the project "Construction of the medical rehabilitation building at the Amosov National Institute of Cardiovascular Surgery" (BPC 6561210):  
Planned and used – UAH 50 million

#### 6. Kyiv Regional Military Administration:

- Restoration of damaged multi-apartment buildings in Kyiv Region (BPC 7801040):  
Planned – almost UAH 190 million, Used – UAH 97 million.

#### Not included:

##### 1. Security and defense sector:

- Ministry of Defense – support for the Armed Forces (BPC 2101020):  
Planned – UAH 391 million, Used – UAH 58 million.
- Ministry of Internal Affairs – including activities of the Ministry, the National Guard, and the State Emergency Service (BPCs 1001050, 1003020, 1006280):  
Planned and used – UAH 212 million.

##### 2. Critical infrastructure recovery (fuel and energy sector):

- Restoration Agency (BPC 3111350):  
Planned – UAH 4.5 billion, Used – UAH 4.2 billion.
- State Property Fund of Ukraine (BPC 6611080):  
Planned – UAH 826 million, Used – UAH 305 million.

##### 3. Funds transferred by spending units to banks for further distribution:

- Ministry of Infrastructure – eRestoration compensation (BPC 3101130):  
Planned and used – UAH 428 million.

## 2025

##### 1. Ministry of Development:

- Subvention for eliminating the consequences of armed aggression (BPC 3121450):  
Planned – UAH 1.5 billion, Used – UAH 1.1 billion

##### 2. Restoration Agency:

- Construction and restoration of facilities (BPC 3111360):  
Planned – UAH 1.2 billion, Used – UAH 1.1 billion
- Recovery of settlements (BPC 3111370):  
Planned – UAH 3.5 billion, Used – UAH 2.9 billion

Not included:

1. Funds transferred by spending units to banks for further distribution:

- Ministry of Development – eRestoration compensation (BPC 3101130):  
Planned and used – UAH 1 274.27 billion
- Ministry of Development – Compensation for destroyed property (BPC 3101200):  
Planned and used – UAH 7 605.10 billion

### Data description

Available in:

- .xlsx
- .csv (UTF-8 encoding)

### Data description

The database contains information about the objects funded by the Liquidation Fund in 2023-2025, namely:

Column name	Description
id	Project identifier
name	Name
decision_number_2023	Number of the government decision according to which funds are allocated for the facility in 2023
amount_plan_2023	Amount (UAH) allocated by the government to the facility in 2023
amount_2023	Amount (UAH) of actual expenditures on the facility made in 2023
decision_number_2024	Number of the government decision according to which funds are allocated for the facility in 2024
amount_plan_2024	Amount (UAH) allocated by the government to the facility in 2024
amount_2024	Amount (UAH) of actual expenditures on the facility made in 2024
decision_number_2025	Number of the government decision according to which funds are allocated for the facility in 2025
amount_plan_2025	Amount (UAH) allocated by the government to the facility in 2025

Column name	Description
amount_2025	Amount (UAH) of actual expenditures on the facility made in 2025
address_full	Facility address
note	Note to the object: <ul style="list-style-type: none"> <li>• "-" if there is no additional information</li> <li>• filled with text if there is additional relevant information</li> </ul>
address_bool	Indicates whether the address is a "real address": <ul style="list-style-type: none"> <li>• TRUE if the address of the object contains the name of the settlement, the name of the street, the house number (for example, "Vokzalna 129, Bucha, Ukraine"</li> <li>• FALSE if it is not possible to accurately determine the address of the object (for example, "Road Repair (Vokzalna), Bucha, Ukraine"</li> </ul>
grouped	Indicates whether the object is a single object: <ul style="list-style-type: none"> <li>• TRUE, if the government decision allocated funds for a set of objects (for example, "Multi-apartment residential buildings (29 buildings)")</li> <li>• FALSE, if the government decision allocated funds for a single object (for example, "Capital repair of civil defense protective structure No. 12834 at 65 Starokozatska Street, in the city of Dnipro")</li> </ul>
object_type	Type of facility: <ul style="list-style-type: none"> <li>• Residential</li> <li>• Education</li> <li>• Water supply</li> <li>• Healthcare</li> <li>• Transport</li> <li>• Administrative</li> <li>• Other</li> </ul>
settlement_type	Type of settlement: <ul style="list-style-type: none"> <li>• city</li> <li>• town</li> <li>• village</li> </ul>
adm4	Name of the settlement
adm4_pcode	Administrative code of the settlement (KATOTTG)
adm3	Name of the territorial community
adm3_pcode	Administrative code of the territorial community (KATOTTG)
adm2	Name of the district
adm2_pcode	Administrative code of the district (KATOTTG)

Column name	Description
adm1	Name of the region
adm1_pcode	Administrative code of the region (KATOTTG)
adm0	Country
adm0_pcode	Administrative country code (KATOTTG)
latitude	The latitude at which the object is located
longitude	The longitude at which the object is located
objects_connect	If the address of another facility is indicated, it implies a connection between them

#### Features and Limitations of the Dataset:

- An object in the dataset is considered a project for which the government allocated funds. The name of the object matches the project name in the government decision. Multiple projects may be implemented at the same address.
- The amount of allocated funds for each facility is indicated as of 31.12.2023, 31.12.2024, and 31.12.2025 respectively.  
For some projects, the amount of allocated funds changed during the year; detailed information is available at <https://zakon.rada.gov.ua/laws>.
- Some facilities that received funding in 2023-2025 cannot be clearly matched due to changes in the funding structure.  
For example, in 2023, funds were allocated for 101 private residential buildings (without specifying addresses), whereas in 2024, funds were allocated to groups of buildings with addresses indicated.  
The column "objects\_connect" reflects the linkage of such facilities across years.
- If the column related to fund allocation is empty, it means no funds were allocated; if it shows "0", funds were initially allocated but the facility no longer had funding by the end of the respective year.
- If the column related to actual expenditures is empty, it means no funds were spent; if it shows "0", the funds were spent and fully returned.
- Coordinates of objects without an address (e.g., water pipelines) are given approximately. The coordinates of all objects may contain inaccuracies.

#### Additional Information

- **Dashboard of planned and actual expenditures of the Fund:** <https://fiscalcenter.org/en/enliquidationfund/>  
How to use the dashboard: [https://youtu.be/8-dH6vLzCDk?si=9XqE34p8PsjRT\\_F-](https://youtu.be/8-dH6vLzCDk?si=9XqE34p8PsjRT_F-)
- **Shadow Report:** <https://fiscalcenter.org/en/analytics/en-fund-liquidation-recovery-spending-2024/>