



Disasters caused by the war in Ukraine - the role of the Accounting Chamber of Ukraine

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**The russian federation's war in Ukraine
is the first international conflict
in the last 20 years
with such significant risks
for the occurrence of a number of disasters**

- **A food disaster.**

Before the full-scale war, Ukraine was considered the "world's breadbasket." 4.5 million tons of agricultural products passed through its ports per month.



- **Humanitarian disaster.**

Today, almost every fifth Ukrainian, if not a forced migrant himself, has a close family member in this role.



- **Ecological disaster.**

Any military conflict is not local when it comes to the environment. Ecosystems cannot be divided by conventional boundaries simply by drawing them on a map. If the natural balance is destroyed in one geolocation, another will definitely feel it.



**The amount of damage to the Ukrainian environment from
russia's armed aggression already amounts
to more than 46 billion dollars**

160 objects
of the Emerald
Network



17 objects
of the Ramsar
Convention



2.5 million hectares
of Europe's nature conservation network are under threat of
destruction

Almost 3 million hectares of forest in Ukraine have been covered by war since the beginning of the full-scale invasion



Pollution from shelling has no borders...

Since February 24, 2022, russia has fired more than **2,500 rockets** over Ukraine

During the detonation of rockets and projectiles, a number of chemical compounds are formed - carbon monoxide, brown gas, nitrogen dioxide, formaldehyde, etc. During the explosion, all substances are completely oxidized, and the products of the chemical reaction are released into the atmosphere.



It should be taken into account that our **oil depots and industrial enterprises**, which use various chemical substances in their activities, **are being shelled.**

Mined territories...



Ukraine is the first in the world in terms of the area of mined territories. About 174,000 square kilometers of territories are potentially dangerous for life and business

Zaporizhzhia nuclear power plant..



Zaporizhzhia nuclear power plant is the largest in Europe.

There are about 18,000 fuel assemblies at the ZNPP, which is almost 10 times more than there were at the time of the accident at the Chernobyl NPP.

The destruction of the Kakhovka Hydroelectric Power Plant..

- A large-scale environmental disaster that caused the greatest environmental damage to the environment, which we interpret as **ecocide**. The result and consequences of the destruction of the Kakhovka HPP correspond to both each individual position and the generally defined concept of ecocide in Art. 441 of the Criminal Code of Ukraine.



Developed by the Ministry of Internal Affairs of Ukraine

The fact of Russia's armed aggression against Ukraine is recognized and condemned by most countries of the world. **The resolution of the UN General Assembly** dated March 2, 2022 **was supported by 141 countries of the world.**



The priority in the work of the Accounting Chamber of Ukraine is to carry out control measures regarding methods, processes and activities for assessing the damages caused by the war, for their use in international courts, obtaining reparations and calculating funds for the restoration of the state.

The Accounting Chamber of Ukraine emphasizes the possibility of conducting:

at the first stage – the compliance audit/analysis of the applied approaches to the development of the methodology for assessing the damage caused to Ukraine as a result of the armed aggression of the Russian Federation;

at the second stage – the compliance audit/analysis of the current state regarding the assessment of damages caused to Ukraine as a result of the armed aggression of the Russian Federation;

as well **as audits for the purpose of verifying the results** of the carried out assessment of damage and losses, to confirm the reliability of the results obtained.

Together with the experts of the project **"Strengthening the potential of external audit in accordance with international standards in Ukraine"**, we developed:



Guidelines for the audit of the compliance of approaches applied at the state level to the development of a methodology for assessing damage and losses caused to Ukraine as a result of the armed aggression of the Russian Federation.



Guidelines on the audit of the conformity of the carried out assessment of damage and losses caused to Ukraine as a result of the armed aggression of the Russian Federation.

The Accounting Chamber has already conducted two audits in this direction:

1. Analysis of the current situation regarding the assessment of socio-economic losses in the field of agriculture.



2. Audit of the effectiveness of state bodies' performance of powers to manage state-owned objects in terms of determining damage and losses caused to Ukraine as a result of the armed aggression of the Russian Federation.

The Accounting Chamber states that active work on the development of organizational and legal mechanisms for recording and **determining damage and losses caused by the war began already a month after the full-scale invasion** of the Russian Federation in 2022.



On March 23 of this year, the Government of Ukraine, the World Bank, the European Commission and the UN presented a report in which the direct losses of Ukraine during the year of the full-scale war **are estimated at more than 135 billion dollars.**

<https://ukraine.un.org/en/224376-ukraine-rapid-damage-and-needs-assessment>

Accounting Chamber of Ukraine takes an active part in the reconstruction of our country, both at the internal and external levels in the following areas:

for society - confirmation or refutation of the reliability of the results of the Government's assessment of the damage caused as a result of the armed aggression of the Russian Federation; ensuring proper and complete recording of citizens' losses;



for the state - bringing the process of fixing and assessing the damage caused to Ukraine as a result of military aggression to uniform proper rules and approaches adopted by the international community;

for higher audit bodies of foreign countries - compilation and updating of information on best practices in the field of damage assessment audits, development of guidelines (standards) for conducting an audit of damage assessment caused by war (military actions);



for international organizations and donor countries - acting as a guarantor for specific amounts of aid to ensure recovery.

Thank you for attention!



The Accounting Chamber
Supreme Audit Institution of Ukraine