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ANALYSIS OF CHARITABLE AID TO UKRAINE’S MINISTRY OF DEFENCE (2023–2025)

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АНАЛІЗ БЛАГОДІЙНОЇ ДОПОМОГИ, ОТРИМАНОЇ МІНІСТЕРСТВОМ ОБОРОНИ УКРАЇНИ ЗА 2023-2025 РОКИ

This paper presents a comprehensive analysis of the dynamics, composition, and key trends in charitable aid received by the special fund of the Ministry of Defence of Ukraine during the years 2023–2025. The urgency of this research stems from the necessity to adapt the financial and budgetary mechanisms of the Armed Forces of Ukraine to the demands of wartime. Since the beginning of full-scale Russian aggression, military units have encountered unprecedented logistical and financial challenges. These include the need for urgent repair of equipment, procurement of critical supplies, and rapid response to emerging operational expenses not initially foreseen in the state budget. Charitable aid has emerged as a critical supplementary resource to address these needs. The objective of this study is to examine the volume and structure of such aid, assess the transparency and efficiency of its distribution, and identify opportunities for systemic improvement. The object of the research is the State Budget of Ukraine and its financial architecture, while the subject is charitable contributions as a *component of the special fund's revenue base. The authors employed various methods, including comparative analysis, structural and logical synthesis, and statistical evaluation. Particular attention is given to the legal and procedural framework for receiving and recording aid in monetary and material forms, the involvement of volunteer and international donors, and the challenges of ensuring accountability and preventing resource duplication. The study highlights significant fluctuations in aid over the analysed period, with a marked increase in support for unmanned aerial vehicles and air defence in 2025. Based on this, the paper proposes the implementation of a secure, digital register for tracking and managing charitable aid, improving coordination among stakeholders, and enhancing trust in military resource management. This work contributes to the discourse on public finance during wartime and sets a foundation for further research and policy development in defence sector funding.*

У статті представлено комплексний аналіз динаміки, складу та основних тенденцій благодійної допомоги, отриманої спеціальним фондом Міністерства оборони України у 2023–2025 роках. Актуальність теми дослідження обумовлюється необхідністю адаптації фінансово-бюджетного механізму функціонування Збройних Сил України до реалій воєнного часу. Із початком повномасштабної військової агресії російської федерації проти України перед військовими частинами постали нові виклики, серед яких — оперативне матеріально-технічне забезпечення, що включає тилове обслуговування, ремонт техніки та покриття нагальних витрат, які не були передбачені кошторисом на початку бюджетного періоду. В умовах зростаючих потреб особливої ваги набуває залучення додаткових фінансових ресурсів, таких як благодійна допомога. Мета цього дослідження – проаналізувати обсяг і структуру такої допомоги, оцінити прозорість та ефективність її розподілу, а також визначити можливості для системного вдосконалення. Об'єктом дослідження є Державний бюджет України та його фінансова архітектура, а предметом — благодійні внески як складова дохідної бази спеціального фонду. Автори *використовували різні методи, зокрема порівняльний аналіз, структурний та логічний синтез, статистичну оцінку. Особлива увага приділяється правовим та процедурним рамкам отримання та обліку допомоги у грошовій та матеріальній формах, залученню волонтерів та міжнародних донорів, а також проблемам забезпечення підзвітності та запобігання дублюванню ресурсів. У дослідженні підкреслюються значні коливання обсягів допомоги протягом аналізованого періоду, з помітним збільшенням підтримки безпілотних літальних апаратів та протиповітряної оборони у 2025 році. На основі цього в статті пропонується впровадження безпечного цифрового реєстру для відстеження та управління благодійною допомогою, поліпшення координації між зацікавленими сторонами та підвищення довіри до управління військовими ресурсами. Ця робота сприяє дискусії про державні фінанси в умовах війни та закладає основу для подальших досліджень і розробки політики у сфері фінансування оборонного сектору.*

Keywords: *budget, budget expenditures, defence expenditures, charitable aid, Ministry of Defence of Ukraine, special fund, national security, war.*

Ключові слова: *бюджет, бюджетні видатки, видатки на оборону, благодійна допомога, Міністерство оборони України, спеціальний фонд, національна безпека, війна.*

The problem is stated in general terms and its connection with important scientific or practical tasks is outlined. Charitable aid is an important source of material support for military units, and it has become particularly important during martial law. Volunteer associations, charitable foundations, citizens and enterprises constantly transfer a wide range of resources. Proper accounting and effective use of this aid are crucial to the state's defence capability.

Due to the scale of such revenues, there is a growing need to analyse the volumes, sources, structure and areas of use of charitable aid. Such analysis can allow identifying potential problems related to underestimation or duplication of needs, optimising the process of resource distribution and ensuring the effective functioning of mechanisms for supporting military units. That is why the analysis of charitable aid received by military units is so essential.

In addition to material support, charitable aid has a strong moral and psychological effect. It demonstrates the unity of society around a common goal — victory - that strengthens trust between the army and the people, boosts morale and motivates military personnel. The very fact of constant care on the part of the population and the international community emphasises the importance of each defender and creates an atmosphere of shared responsibility for the future of the country.

Analysis of recent studies and publications. In recent years, numerous studies have been published on the state budget of Ukraine and its role in ensuring the country's defence capability. As noted by O. M. Pikhotska in the article "The role of special-purpose funds of the state budget in financing socio-economic development," contributions are most often channelled through special funds, which allow for separate accounting and control over the use of aid. An important condition for effectiveness is transparency and clear rules - to avoid duplication of requests and misuse of funds.[1]

This thesis is supplemented by the study by Synytsia O. O. "World experience of using extra-budgetary special funds" (2020), in which the author analyses foreign experience of the functioning of extra-budgetary special funds and their application in Ukraine. It is emphasised that such funds can be an effective tool for mobilising additional resources, but their effectiveness largely depends on legislative regulation and the control system.[2]

In turn, Oleksandr Kozka, in his article "Charitable foundations and budgetary institutions: grounds for interaction," focuses on the legal mechanisms for cooperation between charitable organisations and budgetary institutions. The author examines the procedure for obtaining assistance and emphasises that transparency in relations between charitable foundations and state structures contributes to increased donor confidence and better satisfaction of public needs.[3]

In particular, the article by I. Kucherenko and O. Lysenko, "Fiscal consequences of martial law in Ukraine: losses and compensators" emphasises that during the war, charitable assistance has become an important source of support for the army and the state. Due to the decline in tax revenues, it is donations from citizens, businesses and international partners that help to quickly cover urgent defence needs.[4]

However, despite the significant number of publications, it remains relevant to analyse the charitable aid received by the Ministry of Defence of Ukraine in order to identify trends in its formation, the effectiveness of its receipt, and to develop recommendations for increasing the transparency and effectiveness of its use.

Formulation of the article's objectives (setting the task). The article aims to identify the specifics of the receipt and use of charitable aid in the military sphere during the war, which allows not only to generalise current experience, but also to propose directions for its improvement. Unlike existing studies, which mainly focus on general issues of the role of special funds in the budget process or the legal basis for cooperation with charitable organisations, this article aims to:

– defining the procedure for recording charitable aid received by military units;

– analyse charitable contributions in order to identify the main trends and factors affecting the volume and structure of aid during the period of martial law;

– formulating recommendations for improving the mechanisms of transparency, accounting and distribution of charitable contributions in the Ministry of Defence of Ukraine.

Presentation of the main research material. In the context of the Russian Federation's full-scale armed aggression against Ukraine, the role of charitable aid as a source of funding for the security and defence sector has grown significantly. Charitable aid can be received by military units either in cash or via bank transfer to the institution’s account. However, in most cases, charitable contributions are transferred to special registration accounts of institutions. A document confirming the receipt of funds from a donor to a special registration account of an institution will be an extract from such an account. In order to use the funds received in the account, it is necessary to make changes to the estimate, for which the military unit shall submit the following to the supporting financial authority and the responsible executor of the budget subprogramme within one day, accompanied by a cover letter: an application for funds until the end of the year (form 9/fs), a certificate confirming receipts to the special fund, a detailed calculation of the need for funds under the budget subprogramme (form 1/FS). [5]

In the case of charitable donations in cash to the institution's cash desk, a cash receipt order must be drawn up and a receipt must be issued to the donor. More details on the recording of cash in the cash desk are given in the diagram. (Fig. 1)

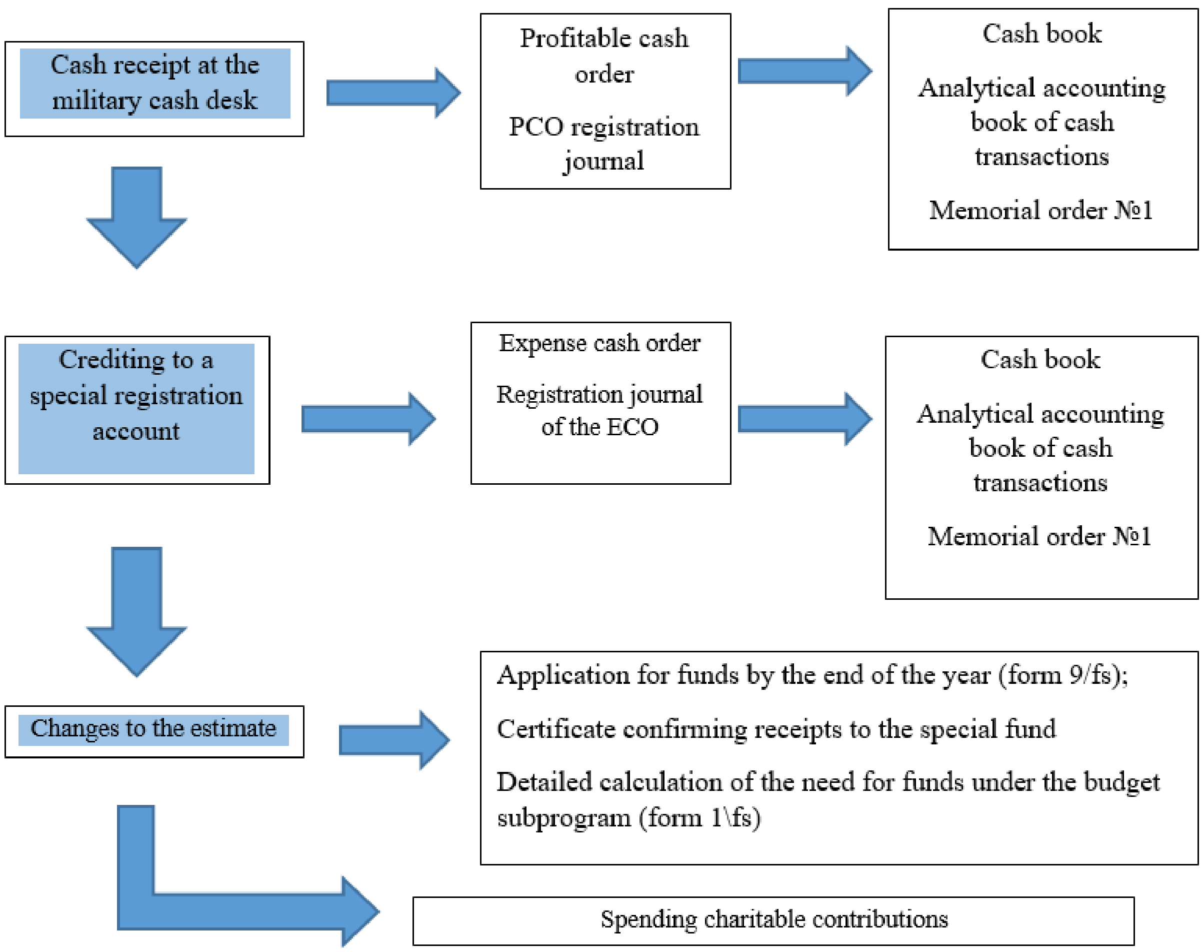

Fig. 1. The process of recording charitable assistance in cash

Source: Systematized, summarized and grouped according to data [5-6]

The procedure for recording charitable assistance in kind is carried out on the basis of the Regulations for recording such assistance, which are drawn up in the military unit. Assistance is provided under the following conditions:

1) Donation agreement (written or oral form).

2) Documents confirming the value of the transferred material assets and operational documentation.

3) Act of recording charitable assistance.

4) An assessment report (in the absence of documents confirming the price of the material assets received free of charge).

The property is accepted by a commission established by order of the commander of the military unit. The commission draws up an acceptance and transfer act in two copies: one for the party transferring the property and the other for the military unit (institution).

It is important that, in addition to the signatures of the commission members, the act must contain a receipt from the person responsible for the property confirming that they have accepted the valuables for safekeeping. [5]

The head of the financial authority prepares these documents and submits them to the co-executors of budget programmes within one day of receiving the charitable assistance:

1. applications for budget allocations until the end of the year (form 9 f/s);

2. calculations justifying changes in budget expenditure indicators;

3. scanned copies of acts of receipt of charitable assistance (other primary documents, documents confirming the receipt of property, such as international technical assistance, etc.).

The following documents are also prepared and submitted to the State Treasury Service of Ukraine:

1. Certificate of receipt in kind no later than the last working day of the month.

2. A certificate of changes to the estimate. The certificate must indicate the indicators to which changes are made.

3. The summary of the special fund indicators is compiled for all sources of income to the fund and the corresponding areas of use.

An analysis of revenues to the Ministry of Defence of Ukraine in 2023 and 2024 makes it possible to assess both the total amount of support and the transformation of its target direction. (Fig. 2)

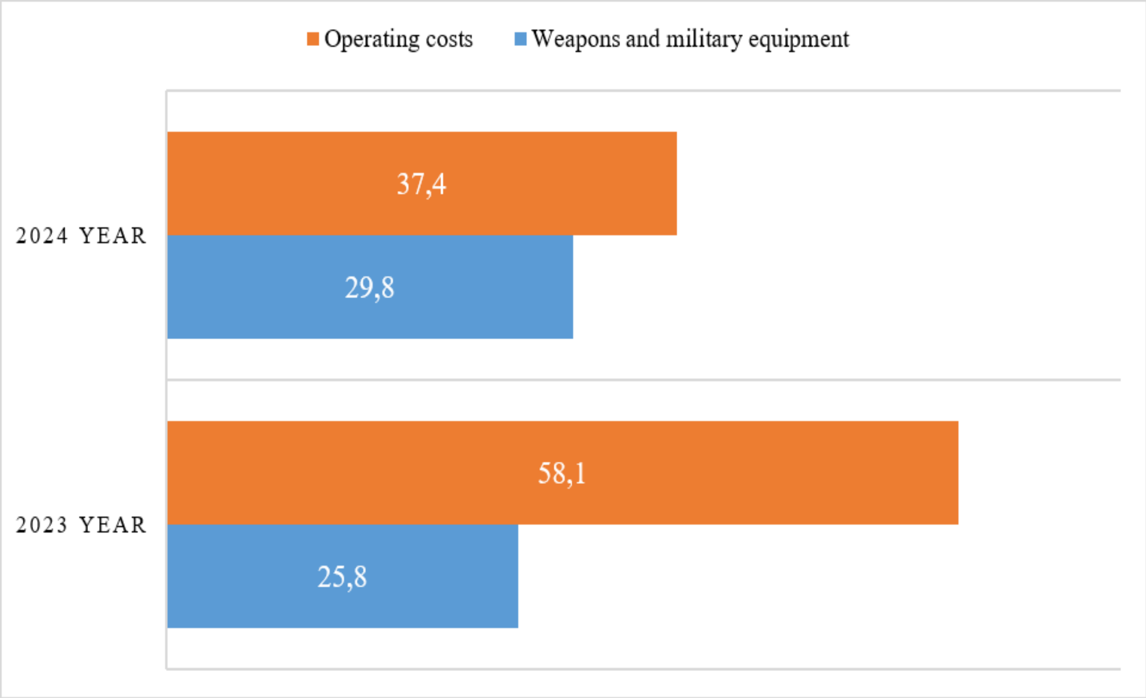

Fig. 2. Inflow of charitable aid to the Ministry of Defence in kind (bn. UAH)

Source: Systematized, summarized and grouped according to data from the Ministry of Finance of Ukraine

Charitable aid received by the Ministry of Defence of Ukraine in kind is divided into two key areas of use:

Weapons and military equipment are material resources that directly enhance the combat capability of military units. This category includes:

- weapons samples;
- military equipment;
- transport vehicles;
- communication and reconnaissance equipment;
- protective equipment, etc.;

- unmanned aerial vehicles, etc.

Operating costs ensure the functioning of equipment and the day-to-day activities of the army. These include:

- fuel and lubricants;
- spare parts;
- repair equipment;
- materials for equipment maintenance;
- logistical support.

In 2023, the total amount of charitable assistance in kind received by the Ministry of Defence of Ukraine amounted to UAH 83.9 billion. Of this amount, UAH 25.8 billion (30.8%) was allocated to military equipment, and UAH 58.1 billion (69.2%) to operating expenses. In 2024, the amount of aid received decreased to UAH 67.3 billion, but its structure changed. The amount of aid allocated to military equipment increased to UAH 29.8 billion (44.3%), which is UAH 4 billion more than in the previous year. On the other hand, revenues for operating expenses decreased to UAH 37.4 billion (55.7%), which is UAH 20.7 billion less than in 2023.

Thus, despite an overall reduction in aid of UAH 16.6 billion, there has been an increase in the share of military equipment in its structure by more than 13 percentage points, as well as real growth in the total volume of this category. At the same time, the share of operating expenses has significantly decreased both in percentage and monetary terms.

These changes indicate a reorientation of resources towards priority areas and a strategic strengthening of the Ministry of Defence's capabilities in the context of continuing military operations.

The above-mentioned national trends also necessitate more detailed information at the level of individual administrators, in particular military units that directly receive, account for and use this aid. It is within individual formations that the real transformation of revenues into capabilities on the battlefield takes place.

In this regard, it is important to examine the dynamics of charitable aid receipts, their composition and main trends in military units over recent years. (Fig.3)

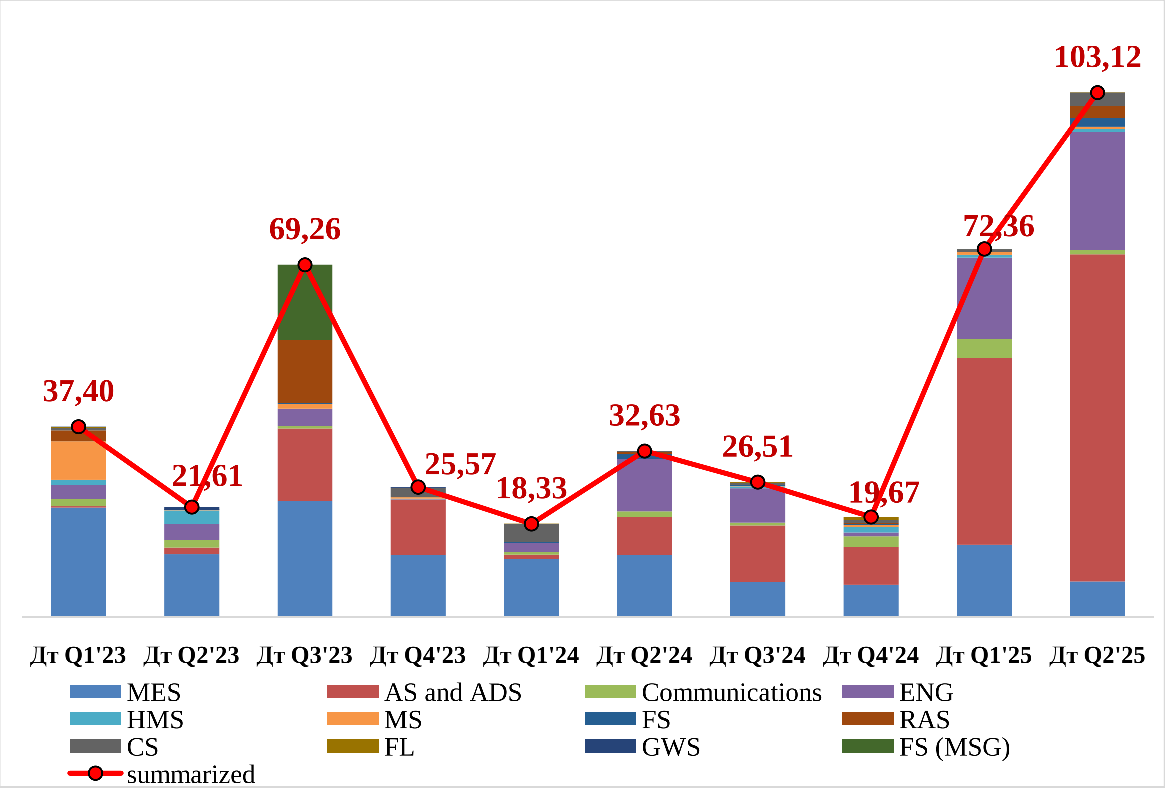

Fig. 3. Analysis of the receipt of charitable assistance to the military unit (million UAH)

Source: Systematized, summarized, and grouped by military unit data

This diagram breaks down the data by quarter from the beginning of 2023 to the end of the second quarter of 2025, where:

MES - Military equipment service;

MS - Medical Service;

GWS - Ground Weapons Systems Service;

AS and ADS - Aviation Security and Air Defence Service;

FS - Food Service;

FS (MSG) - Fire Service (Military Security Group);

Communications - Communications Service;

RAS - Rocket and Artillery Armament Service;

ENG - Engineering Service;

CS– Clothing service;

HMS - Housing and Maintenance Service;

FL - Fuel and lubricants.

Let us analyse the period of 2023:

Throughout this year, there are significant and frequent fluctuations in revenues. The highest figure was recorded in the third quarter of 2023 — 69.26 million UAH, where charitable donations to the following military units dominated:

Military equipment service - 22.87 million UAH.

Military service security group - 14.84 million UAN.

Aviation and air defence service - 14.22 million UAN.

Missile and artillery armament service - 12.30 million UAH.

This surge is associated with the intensification of hostilities and the seasonal activity of volunteer organisations before the autumn-winter period. In contrast, the smallest amount of aid in 2023 was recorded in the first quarter - 21.61 million hryvnias, with the largest amount of military equipment received during this period - 12.34 million hryvnias.

During the fourth quarter of 2023, the amount of aid decreased to 25.57 million hryvnias, which could have been the result of the stabilisation of the situation at the front or changes in the formats of charitable support.

Looking at the charitable contributions received by the military unit in 2024, it can be concluded that the level of aid remains relatively low, at 18.33 million hryvnias in the first quarter, which is the lowest figure for the entire period (2023 - first half of 2025). At the same time, in the second quarter (UAH 32.63 million), it is worth noting the increase in charitable contributions in the following areas:

Military equipment service - 12.20 million UAH.

Aviation and air defence service - 7.44 million UAH.

Engineering service - 10.32 million UAH.

Thus, there was a significant increase in revenues from engineering barriers and unmanned aerial vehicles.

However, in the third quarter of 2024, the volume decreased slightly (26.51 million hryvnias), and in the fourth quarter, it reached an even lower level (19.67 million hryvnias). This may indicate that charitable organisations have exhausted their resources, or that there has been a change in aid priorities, or a gradual shift of responsibility for supplying the army to state mechanisms.

The situation changes significantly in 2025, when there is a sharp increase in revenues. Already in the first quarter of 2025, the volume of charitable aid amounted to UAH 72.36 million, which is almost twice as much as in any of the quarters of 2024.

The figures for the second quarter of 2025 are particularly high — 103.12 million hryvnias, with the largest amount of revenue coming from the aviation protection and air defence service - 64.29 million hryvnias. It is important to note that revenues from the military equipment service decreased significantly — 6.99 million hryvnias, especially when comparing the figures for this service with those for 2023.

It can be concluded that charitable assistance in the form of unmanned aerial vehicles is currently relevant, which differs significantly from charitable revenues in 2023-2024, when military equipment services were in the lead.

In 2023, the volume of charitable aid was quite high and unstable, with sharp spikes. The main support came in the form of military equipment, air defence, rocket and artillery weapons, and firefighting services. This indicates that volunteer resources were focused on priority technical support and defence needs. 2024 saw an overall decline in the volume of aid. At the same time, there has been a shift in focus from equipment to engineering support and unmanned systems, indicating that charitable support has adapted to the new conditions of war and the demands of military units. Aid has become more specialised, albeit on a smaller scale.

The first two quarters of 2025 show a sharp increase in the volume of charitable aid. The priority was the aviation and air defence service, in particular the provision of unmanned aerial vehicles. This indicates a change in war tactics and significant concentration of resources on air surveillance and strike capabilities.

With the increase in the volume of humanitarian and charitable aid received by the Armed Forces of Ukraine, especially in conditions of martial law, there is a need for an effective mechanism for its accounting, distribution and control. In this context, the introduction of an electronic register for accounting for such aid is one of the key steps towards ensuring transparency and efficiency.

A digital platform can serve as a centralised register of requests and receipts within a special fund. Such a system allows for real-time access to up-to-date information on the needs of military units, defence institutions and establishments, as well as recording charitable assistance provided by individuals and legal entities. This ensures the openness of the process and reduces the risks of misuse or duplication of requests.

In addition to transparency, electronic accounting allows for the creation of dynamic analytics of needs based not only on requests but also on historical data. This opens up opportunities for forecasting the resource needs of units, improving logistics efficiency, and responding in a timely manner to changes in the combat situation. Digitalisation also allows requests to be synchronised with material resource balances, avoiding surpluses and optimising the distribution of aid between units.

The implementation of digital solutions significantly reduces the bureaucratic burden. Automated document creation, electronic verification, and reporting reduce human error, increase decision-making speed, and save military personnel time.

At the same time, the implementation of electronic accounting system is closely linked to information security challenges. The conditions of hybrid warfare dictate high standards of protection, as even a partial data leak (e.g., regarding the location of warehouses, logistics routes, or unit requests) can be used by the enemy to plan attacks or discredit the Armed Forces of Ukraine. Therefore, cyber protection of the electronic register should be no less of a priority than the physical security of facilities, and data access management should be strictly regulated.

The system should provide for reliable encryption, user activity auditing, multi-level authorisation, and regular backups. It is also important to train staff in the principles of secure working with digital resources, as the human factor is often the weakest link in information security.

Several existing electronic services and registries can be cited as examples of similar solutions. Ukraine has a Humanitarian Aid Registry, which is administered by the Ministry of Social Policy and ensures transparency in the accounting of receipts and distribution of aid. It is also worth mentioning the Unified State Portal of Open Data, which provides access to a wealth of government information, including budgets and humanitarian programmes, and the Prozorro system, which ensures transparency in public procurement. In the international context, similar functions are performed by platforms such as WEP SCOPE (United Nations World Food Programme), UNHCR RAIS (Refugee Assistance Information System), RedRose (a digital platform for humanitarian aid management), and IATI (International Aid Transparency Initiative), which provides open data on aid projects on a global scale. These examples demonstrate the effectiveness of digital systems for the centralised collection, monitoring and analysis of requests and receipts, which can be taken into account when creating a similar electronic register in Ukraine.

In conclusion, the digitisation of charitable aid accounting can not only optimise economic activity within the special fund, but also lay the foundation for a systemic transformation of military logistics and resource management. Its competent implementation will allow the Armed Forces of Ukraine to act more autonomously, flexibly and transparently, even in conditions of limited state resources and high-level threats.

Conclusions and prospects for further research in this area. The paper found that charitable assistance during martial law plays an important role in financing the needs of the security and defence sector. It provides significant material support to military units and contributes to building public trust and moral support for the Armed Forces of Ukraine. The introduction of electronic tools for accounting for charitable contributions is a promising direction that can improve existing resource management processes. Provided that there is an adequate level of information security and staff training, such solutions can complement the current existing system, making it more convenient, faster and more transparent.

The scientific novelty of the work lies in combining the analysis of the dynamics of revenues to the special fund with an assessment of the effectiveness of their use specifically in conditions of martial law, which has previously been only partially covered in the works of other scholars, as well as in the development of proposals for improving the system of managing charitable resources.

Further scientific research in this area should be focused on preparing a master's thesis, which will deepen the mechanisms of accounting and distribution of charitable assistance, as well as develop recommendations for increasing the effectiveness of its application in the defense sector.

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