



Accounting and control support for expenditures on the restoration of critical infrastructure facilities in the public sector under martial law and post-war recovery

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Abstract. The aim of the study was to examine the issues of accounting and control support for the restoration of critical infrastructure facilities in the public sector under conditions of martial law and post-war recovery. The formation of an evidence bases regarding the losses incurred required proper documentation, systematisation and accounting recognition based on reliable and structured information on damaged or destroyed assets, incurred costs, and economic consequences. It was established that 60-70% of the significance in the process of verifying damages was ensured by documented accounting and registration data. The remainder was attributable to supporting analytical and expert materials that provided their interpretation and justification for further use in assessment and compensation procedures. It was substantiated that, as a result of simplified procurement procedures, the heterogeneity of procurement items within the Prozorro system, and the absence of a unified approach to the accounting recognition of costs, the risks of their misclassification as either current or capital expenditures increase. The structure of expenditures included costs for construction and engineering works, design and estimate documentation, technical and author supervision, engineering consultancy services, and the acquisition of materials and equipment. It also encompassed costs associated with ensuring physical protection, fortification, and restorative sheltering of critical infrastructure facilities, which collectively formed the overall cost of their restoration and the maintenance of uninterrupted operation. It has been demonstrated that the consequences of such uncertainty included the undercapitalisation of expenditures, distortion of accounting information, weakening of financial control, and a reduction in the evidential suitability of data for international compensation mechanisms. Based on an analysis of national and international regulatory documents, as well as procurement practices within the Prozorro system, it has been established that the key criterion for the proper classification of expenditures was their economic substance and the outcome of the transaction. The classification also considered its impact on the asset, rather than the formal designation of the transaction or the procurement item. The application of a criteria-based identification approach will contribute to improving the reliability of accounting information, strengthening financial control, reducing the risk of undercapitalisation, and forming an appropriate evidence base for subsequent compensation of losses

Keywords: current expenditures; capital expenditures; undercapitalisation; financial control; compensation mechanisms

Introduction

Under conditions of martial law and the post-war recovery of Ukraine (2022-2026), the need for effective accounting and control support for expenditures on the restoration of critical infrastructure facilities in the

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public sector had increased significantly. At the same time, existing approaches to accounting and financial control were not fully adapted to wartime conditions, which complicated the operational management of expenditures and the adoption of well-founded managerial decisions. This necessitated the improvement of methodological and organisational frameworks for accounting and control of expenditures within the system of critical infrastructure recovery. The urgency and simplification of procurement procedures have become a practical necessity; however, they simultaneously increased the risks of erroneous managerial and accounting decisions, as well as potential abuses. In particular, a portion of expenditures on the protection of critical infrastructure facilities in the public sector was recorded as current expenditures or included in the cost of goods, works, and services, although in economic substance the results of such activities involve the creation or improvement of property, plant and equipment. As a result, the asset does not acquire an appropriate accounting status despite its actual creation or modernisation, leading to undercapitalisation. Consequently, control over the use of funds and expenditure management was significantly weakened. This considerably limited the possibilities for subsequent compensation of damages through reparation mechanisms and created obstacles for the overall process of post-war recovery.

The issue of distinguishing between current and capital expenditures, asset capitalisation, and accounting for property, plant and equipment had been examined by both Ukrainian and international scholars. In particular, the fundamental principles of the criteria-based classification of expenditures and their impact on capitalisation were outlined in the work of O. Hrytsenko (2025), who studied accounting approaches to determining expenditures on the restoration of assets and infrastructure in the post-war period, systematising the main challenges of their identification and recognition. The author substantiated directions for improving the methodological framework for accounting such expenditures, taking into account the specific features of reconstruction. In addition, V. Mykytenko (2023) developed an algorithm for the recovery-oriented development of critical infrastructure under wartime and post-war conditions, identifying key stages and the logic of their implementation. Researcher demonstrated the relationship between the level of infrastructure damage and the prioritisation of managerial decisions regarding its restoration. P. Gomes *et al.* (2022) carried out a study to determine the impact of the implementation of International Public Sector Accounting Standards on the use and usefulness of accounting information within the public sector. Their findings indicated that the implementation of these standards led to increased transparency of financial reports, which allowed for improved decision-making by the managers responsible for those organisations. Scientists B. Cuadrado-Ballesteros &

M. Bisogno (2022) examined the relationship between budget transparency and the financial sustainability of public finances, demonstrating that a higher level of openness in budgetary information positively affects long-term financial stability. Similarly, G.L. Tampubolon & R. Maisyarah (2025) investigated the impact of implementing accounting and accountability principles in the public sector on institutional performance, concluding that an adequate level of accounting transparency reduced the risks of fraud and enhanced management effectiveness.

Researchers S. Svirko *et al.* (2023) assessed the level of transformation in the information support for public finance management in Ukraine. The authors identified key trends in digitalisation and the enhancement of the analytical component of accounting and information systems. N.T.T. Hien *et al.* (2025) investigated the factors influencing the development of accountable accounting in the public sector using structural equation modelling. It was found that organisational, technological and institutional factors significantly determined the level of effectiveness of accounting practices. In particular, V. Melnyk & V. Rudenko (2022) analysed the impact of the fiscal mechanism on the investment development of economic entities in Ukraine and EU countries. The study demonstrated that effective tax policy contributed to the stimulation of investment processes and economic growth. M.M. Amalia (2023) summarised contemporary approaches to ensuring accountability and transparency in the public sector based on an analysis of public accounting practices. Scientist established that a proper accounting system increased trust in state institutions and the efficiency of resource management. In the study by L. Korotnyk (2022), accounting aspects of public financial management in the field of science were examined, with a focus on the specifics of their recognition. It was determined that the improvement of accounting procedures contributed to a more rational use of budgetary funds. V. Zhuk *et al.* (2025) analysed the policies regarding the assessment and compensation of damages caused by the aggression of the Russian Federation against Ukraine. The aim of the authors was to determine the specifics of accounting and control support for the processes of restoring critical infrastructure facilities in the public sector.

Materials and Methods

The methodology of the research involved a step-by-step combination of different approaches to achieve a particular goal. Six stages of the research all built upon the results of the previous stage of the research to ensure that the research was logically complete. In particular, the study progressed from problem identification and analysis of the regulatory framework to empirical analysis, comparison of approaches, and further generalisation of results with the development of an applied methodological toolkit. The study examined the

provisions of the Draft Articles on Responsibility of States for Internationally Wrongful Acts developed by the International Law Commission (United Nations, 2008), which established the fundamental principles of international state responsibility, including the obligation of full reparation for damage caused. At the same time, the political dimension of russia's responsibility was reflected in the G7 Leaders' Communiqué adopted at the summit in Borgo Egnazia, which confirmed the intention to ensure the accountability of the russian federation and the use of frozen assets for Ukraine's recovery (European Council, 2024). An important component of the research was also the analysis of the institutional and legal mechanism for documenting damages, established in the resolution of the United Nations (2022) General Assembly on the creation of an international register of damage as an initial stage of the compensation mechanism, which was further developed in the decision of the Committee of Ministers of the Council of Europe on the establishment of the Register of Damage for Ukraine (Resolution of the..., 2025).

The documents were integrated into the unified, multi-level system through a combination of legal, political, and institutional instruments, all of which ensured a consistent approach to counting and verifying damages. Their significance lies in forming a comprehensive international framework for the substantiation, assessment, and compensation of damages caused under conditions of armed aggression. In addition, the study identified the problem of accounting and control support for expenditures on the restoration of critical infrastructure facilities under conditions of martial law, based on the analysis of statistical and analytical materials on the scale of damage and financial recovery needs, including data from the World Bank Group (2025) and sectoral assessments of losses in energy infrastructure (Ministry for Development of Communities and Territories of Ukraine, 2025). The regulatory and legal environment governing expenditures and their accounting was also analysed, including Resolution of the Cabinet of Ministers of Ukraine No. 1178 (2022), Ukraine Recovery Conference (2022), and Resolution of the European Parliament No. 2026/2599(RSP) (2026) concerning Europe's contribution to establishing a just peace and sustainable security for Ukraine. The study further included an analysis of the audit of the implementation of the experimental project on the protection of critical infrastructure in the energy sector conducted by The Accounting Chamber (2025), in order to assess the efficiency of resource utilisation and the organisation of relevant measures. Particular attention was also given to the regulatory framework governing the implementation of the pilot project on new construction, reconstruction, repairs, and engineering and technical protection of critical infrastructure facilities across various sectors, as defined by Resolution of the Cabinet of Ministers of Ukraine No. 142 (2025). The specific features of public

procurement under martial law conditions were analysed, along with the results of the audit of the development of administrative services and their digitalisation, leading to conclusions regarding the improvement of managerial decision-making in this area (The Accounting Chamber, 2024). This made it possible to substantiate the necessity of forming reliable accounting information as a basis for future reparation claims.

The second stage involved an analysis of public procurement practices via the Prozorro system, using a sample of contracts from government bodies and classifications based on CPV (DK 021:2015) codes (Prozorro, 2023; 2024; 2025a). In addition, procurements in the infrastructure and energy sectors were analysed taking into account classifications, which made it possible to identify specific risks associated with the accounting classification of expenditure (Prozorro, 2025b; 2025c; 2025d). Procurement in the social and healthcare sectors was examined in this way, enabling an assessment of the heterogeneity of procurement items and the associated risks (Prozorro, 2025e). A comparative analysis was carried out of national regulatory approaches to the classification of expenditure based on Order of the Ministry of Finance of Ukraine No. 333 (2012) to determine the criteria for classifying budget expenditure. Order of the Ministry of Finance of Ukraine No. 1202 (2010) was also analysed with regard to the recognition, measurement and identification of assets in the public sector. A comparison was made of international approaches to the accounting for property, plant and equipment in accordance with IFRS (2026) to determine uniform criteria for recognition and measurement. Additionally, the European Central Bank's (2026) approaches to the classification of expenses and assets were taken into account, which allowed for the summarisation of key criteria for their identification in international practice. The final stage involved synthesising the results of previous studies and developing a criteria-based identification approach to the classification of expenses, taking into account developments in public sector accounting as identified in academic sources.

Results

As a result of the full-scale invasion by the russian federation and the continuous shelling of critical infrastructure facilities in the public sector, including energy facilities, these assets have been subject to systematic damage, destruction, and loss. The scale of losses was increasing daily. International legal regulation of issues related to state responsibility and compensation for damages has become particularly relevant in light of the large-scale consequences of armed conflicts. The development of institutional and legal mechanisms for compensating losses provided a foundation for documenting damages and implementing the principle of justice at the global level. The International Law Commission established the basic principles of compensation for the harm caused

through the Draft Articles on Responsibility of States for Internationally Wrongful Acts (United Nations, 2008). The articles enshrined the idea that the state responsible for the wrongful act shall compensate for the damage caused. The G7 Leaders in the Borgo Egnazia Communiqué also confirmed the political position of the leaders for the need to hold Russia accountable for its actions and ensure compensation for the damage done to Ukraine by utilising the frozen assets of the Russian Government (European Council, 2024). The United Nations (2022) adopted a resolution on the establishment of an international register of damage caused by the aggression of the Russian Federation against Ukraine, recommending the creation of mechanisms for documenting and systematising losses. The Committee of Ministers of the Council of Europe established the Register of Damage for Ukraine, defining the organisational framework for its functioning (Resolution of the..., 2025), and providing for the recording of claims as a basis for future compensation mechanisms. As of 31 December 2024, the amount of damage in the energy sector was estimated at USD 14.8 billion, excluding lost revenues (World Bank Group, 2025), while in 2025 the number of damaged energy facilities increased by 70% (Ministry for Development of Communities and Territories of Ukraine, 2025). The greatest damage has been inflicted on the sectors of electricity generation, transmission, and distribution. Given the significant and growing level of damage to critical infrastructure facilities, and taking into account their functional and social importance, the restoration of critical infrastructure in general, and energy facilities in particular, was predictably a priority during martial law and will remain so in the post-war recovery period.

The conditions of martial law have created a need for the rapid provision of security for critical infrastructure facilities in the energy, transport, and social sectors. In order to accelerate procurement procedures for goods, works, and services, Resolution of the Cabinet of Ministers of Ukraine No. 1178 (2022) introduced simplified procurement mechanisms. At the same time, international approaches to reconstruction emphasised that the recovery process should be based on the principles of transparency and accountability, the consistent strengthening of the rule of law, and appropriate anti-corruption safeguards (Ukraine Recovery Conference, 2022). Post-war recovery in general, and the restoration of critical infrastructure facilities in the public sector, including energy facilities, in particular, will require the mobilisation of extremely large financial resources. In the context of identifying sources of financing for Ukraine's post-war recovery, it was appropriate to take into account the position of the international community regarding the attribution of responsibility to Russia for the damage caused. According to Resolution of the European Parliament No. 2026/2599(RSP) (2026), the offending state was obliged to provide full compensation

for the damage resulting from its unlawful actions. The position on the necessity of compensation was also supported by European Union institutions. In particular, the European Parliament, in its resolution of 24 February 2026 on four years of Russia's war of aggression against Ukraine and Europe's contribution to ensuring a just peace and sustainable security for Ukraine, emphasises that "Russia must compensate for the extensive damage caused to Ukraine, and the European Union should utilise frozen Russian assets to support reconstruction" (The Accounting Chamber, 2024). Thus, the principle that one of the sources of financing of the reconstruction of Ukraine was the provision of reparations from the aggressor was also embodied in various legal documents of an international nature and in the statements of the leading international organisations and states.

The implementation of the mechanism of reparation was possible only on the condition of documenting the losses that were incurred as a result of the aggression of Russia against Ukraine. The formation of evidence as to the losses that were caused by the aggression required information regarding the destruction of the assets of Ukraine and the losses of its resources as a result of the war. The accounting of these losses will make it possible to determine the losses of Ukraine in accordance with established accounting standards. It was this accounting of the losses of Ukraine that will make it possible to determine the amount of compensation that was to be provided to Ukraine as a result of the aggression of Russia, to prove such losses in legal proceedings, and to present such proof as a foundation for the claims of the Ukrainians for compensation. In addition to the losses that resulted from the destruction of the assets of Ukraine, the structure of the losses that were to be compensated also included the expenditures that were made by the Ukraine for the protection of those assets. For example, it was necessary to include in the calculation of the losses, for which Ukraine was to be compensated the expenditures for providing physical protection, fortification and sheltering for the infrastructure facilities of the public sector. Such expenditures could include, for example, engineering protection for public infrastructure facilities, the installation of protective structures and systems, the installation of backup systems for the supply of energy to those critical facilities, the installation of security systems to those critical facilities, and any other measures taken to protect those public facilities from further destruction. The recording, proper documentation, and accounting recognition of such expenditures constitute a necessary prerequisite for forming an evidence base for the subsequent inclusion of the relevant amounts in claims for compensation within international reparation mechanisms. According to the audit of the The Accounting Chamber (2025) concerning the implementation of the experimental project on engineering protection of critical infrastructure

facilities in the fuel and energy sector, in 2023-2024, UAH 5.9 billion was allocated for ensuring physical protection, fortification, and restorative sheltering of critical infrastructure facilities, of which UAH 29.97 billion was actually financed, and UAH 18.71 billion was

utilised. An analysis of procurement within the Prozorro system indicated that measures for the protection of critical infrastructure facilities were implemented as fragmented procurement items, which can be generalised into the following groups (Table 1).

Table 1. Structure of procurement items for measures aimed at the protection of critical infrastructure facilities in the Prozorro system

Procurement item group	Typical wording of the procurement item in Prozorro	CPV code (DK 021:2015)	Name according to DK 021:2015
Construction works	Installation of engineering protection; new construction of protective structures; reconstruction/major repair of protective elements	45000000-7	Construction works and current repairs
Specialised construction works	Engineering protection; counter-drone protection; installation of anti-drone structures	45220000-5	Engineering and construction works
Design works	Preparation of design and cost estimate documentation; design works for protective structures	71242000-6	Preparation of designs and sketches; cost estimation
Technical supervision	Technical supervision of construction works	71520000-9/71247000-1	Supervision services for construction works/ Construction supervision
Client supervision	Author's supervision of works execution	71247000-1/71520000-9	Construction supervision/ Supervision services for construction works
Engineering consultancy services	Engineering consultancy services in the design and reconstruction of the facility	71530000-2	Consultancy services in the field of construction
Materials	Procurement of materials for the engineering and technical protection of critical infrastructure facilities	44110000-4	Construction materials

Source: Prozorro (2023; 2025a; 2025b; 2025c; 2025d; 2025e)

The analysis of the data presented in the Table 1 indicated the heterogeneity of procurement measures for the protection of critical infrastructure facilities within the Prozorro system. Such procurements encompassed works, services, and goods, while certain operations that were similar in their economic substance were classified under different procurement codes. This pointed to the absence of a unified approach to their representation within the public procurement system. Under such conditions, there were risks of inconsistent interpretation of the nature of the relevant expenditures, their differing classification, and, accordingly, discrepancies in accounting treatment. In turn, errors in distinguishing between current and capital expenditures may occur. The heterogeneity of procurement item groups for the measures for protecting critical infrastructure facilities created the risk of misrecognition of expenditures. The risk of misrecognition included the potential for expenditures that

have economic substance of current expenditures to be classified as capital expenditures. A clear distinction of expenditures according to their economic substance was required to avoid the errors in recognising such expenditures, which will lead to distortions in accounting information for such entities and complicate the exercise of financial control. In order to distinguish between expenditures, it was necessary to ensure their proper identification and formalisation in accordance with their economic substance, intended purpose, and the outcome of the measures undertaken, which made it possible to reasonably determine whether such expenditures were of a current nature or were associated with the creation or improvement of non-current assets. Such an approach was a necessary condition for the proper recognition of expenditures in accounting. For this purpose, it was advisable to refer to regulatory documentation and to identify the key normative characteristics (Table 2).

Table 2. Regulatory approaches to the definition of current and capital expenditures in national and international practice

Source	Term	Definition
Instruction on the Application of the Economic Classification of Budget Expenditures, approved by Order of the Ministry of Finance of Ukraine No. 333 dated 12 March 2012	Current expenditure	Expenditures directed towards the implementation of budget programmes and ensuring the current functioning of budgetary institutions, the conduct of research, development, measures, and the provision of current transfers
	Capital expenditure	Expenditures directed towards the acquisition of fixed capital, non-current assets, capital investments, capital repairs, the creation of state stocks and reserves, the acquisition of capital assets, as well as compensation for losses associated with damage to fixed capital

Table 2, Continued

Source	Term	Definition
National Public Sector Accounting Standard 121 "Property, Plant and Equipment", approved by Order of the Ministry of Finance of Ukraine No. 1202 dated 12 October 2010	Current expenditure	Costs incurred for the maintenance of an item of property, plant and equipment, carried out to restore or maintain its service potential at the initially assessed level; recognised as expenses of the reporting period, in which they are incurred
	Capital expenditure	Costs related to the improvement of an item of property, plant and equipment (reconstruction, modernisation, extension, additional equipment, restoration), which increase its initial value
IAS 16 Property, Plant and Equipment	Current expenditure	Costs of routine servicing of an asset are not included in its carrying amount but are recognised as expenses at the time they are incurred
	Capital expenditure	The carrying amount of an asset includes costs for the replacement of parts, major periodic inspections, and other costs directly attributable to bringing the asset to a condition suitable for use, provided that the recognition criteria are met
Government Finance Statistics Manual 2014	Current expenditure	Expenses represent a decrease in the net value of assets as a result of a transaction; the acquisition of non-financial assets is not considered an expense
	Capital expenditure	Investment in non-financial assets is presented separately from expenses as net investment in non-financial assets

Source: Order of the Ministry of Finance of Ukraine No. 1202 (2010), Order of the Ministry of Finance of Ukraine No. 333 (2012), IFRS (2026), European Central Bank (2026)

The analysis of the regulatory definitions presented in the Table 2 indicated that Ukrainian and international regulatory documents generally followed a unified methodological approach to distinguishing between current and capital expenditures, although they employed different terminology. Within the regulatory framework, both at the level of budget legislation itself and within the classification of expenditures according to their economic characteristics, primary attention was paid to the purpose, for which expenditures were to be made. Expenditures for current purposes were associated with the functioning of institutions and the implementation of programmes, while capital expenditures related to the purchase of fixed capital and non-current assets. Accounting standards recognised those expenditures related to the maintenance of an asset to the level initially assessed for that asset as expenses for the reporting period, in which they were made, while expenditures related to the improvement of the value of that asset were subject to capitalisation. In international accounting standards, expenditures related to the maintenance of an asset were not reflected within the carrying amount of that asset, while expenditures related to the replacement of component parts of that asset were reflected within the value of that asset for accounting purposes. Government finance statistics recognised expenses as a means of reducing the value of an entity's assets through the investment in non-financial assets, which was not to be equated with current expenditures. Thus, within the regulatory framework for Ukraine, it was possible to conclude that the distinction between current and capital expenditures relates to each of these economic concepts. Such an approach was especially crucial to the accounting for

expenditures related to the protection of critical infrastructure facilities, as the various items that may need to be procured to provide such protection may make it difficult to categorise expenditures as either current or capital expenditures.

At the same time, the regulatory framework for Ukraine does not provide for full clarity in relation to the accounting for these expenditures. More specifically, distinctions between current and capital expenditures within Ukraine were made within the context of budgetary legislation, while accounting standards related to the economic outcomes of those expenditures. Thus, the regulatory framework provided general approaches to the classification of expenditures, but does not provide specific guidance regarding the classification of expenditures that relate to a single measure, but that were made through various procurement items. For this reason, in the field of protection and restoration of critical infrastructure facilities, the issue lies not so much in the formal existence of relevant definitions as in the insufficient alignment between budget classification, accounting recognition, and documentary substantiation of expenditures. It created preconditions for their incorrect classification as either current or capital. A significant contribution to the study of this issue was made by L. Korytnyk (2021), who examined the improvement of reporting by public sector entities, the enhancement of the informational value of cost accounting, and the alignment between national accounting standards and forms of financial and budgetary reporting. To further specify approaches to the practical identification and classification of expenditures, Table 3 presented the key characteristics that may be used for the correct classification of expenditures as current or capital.

Table 3. Key characteristics for the identification and classification of expenditures by public sector entities

Feature	Characteristic	Significance for the correct classification of expenditures
Cost object	Costs should be attributed to a specific type of work, service, activity, or measure	Makes it possible to determine, which outcome a cost relates to, rather than identifying it solely by the name of the procurement item
Costing object	Costs should be grouped around the final outcome, for which the cost is determined	Allows different procurement items to be grouped within a single measure and their economic substance to be established
Method of allocating expenditure to cost	Costs are classified into direct and indirect (overhead) costs	Enables the distinction between costs directly related to a specific measure and those of a supporting nature
Direct link between expenditure and results	Direct costs can be directly attributed to the cost of a specific service or measure	The existence of such a link provides a basis for more accurate identification of a cost according to its economic substance
Need to allocate expenditure	Indirect costs cannot be directly attributed to a single cost object and are subject to allocation	Helps to avoid the mechanical inclusion of supporting costs in the cost of a specific measure
Cost structure	The cost structure should distinguish between direct material costs, direct labour costs, other direct costs, and overhead costs	Forms an analytical basis for verifying the composition of costs and prevents their arbitrary classification
Link between expenditure, budgetary funds and operational results	Costs should be recorded in a way that allows the relationship between the use of budgetary funds and performance outcomes to be established	Makes it possible to distinguish between costs related to the payment for results and those associated with maintaining the institution
Consistency in approaches to planning, cost accounting and costing	Alignment is required between planning, cost accounting, and cost determination	Reduces the risk of inconsistent interpretation of the same costs at the stages of planning, procurement, accounting, and reporting

Source: based on T. Yefimenko & L. Lovinska (2016), L. Korytnyk (2022)

Based on the analysis conducted, a criteria-based identification approach to the classification of expenditures on the protection and restoration of critical infrastructure facilities as either current or capital was proposed. Unlike existing regulatory approaches, which were primarily oriented either towards budget classification or towards the general economic outcome of expenditures, the proposed approach involved their assessment based on a set of interrelated criteria: object specificity, functional and result-oriented change in the asset, duration of the effect, project and documentary

integration, structural inseparability of the expenditure, and compensatory verifiability. This made it possible to reduce the risk of misclassification of expenditures as current or capital in situations, where a single measure was implemented through a combination of different procurement items, as well as to strengthen control and enhance the evidential value of accounting documentation for future compensation mechanisms. Table 4 presented the criteria-based identification approach to the classification and distinction of expenditures on the protection and restoration of critical infrastructure facilities.

Table 4. Criteria-based identification approach to distinguishing expenditures on the protection and restoration of critical infrastructure facilities

Criterion	Content of the criterion	Indicator of capital expenditure	Indicator of current expenditure
Targeting of expenditure to a specific asset	The ability to clearly attribute an expenditure to a specific item of property, plant and equipment, its component, or a distinct protection element	The expenditure is directly related to a specific asset or protection element	The expenditure is of a general, supporting, or operational nature and is not attributable to a specific asset
Functional and performance-related change	The impact of the expenditure on the technical condition, functionality, protective capacity, or resilience of the asset	The expenditure results in the creation of a new asset, a new protection element, or the improvement of an existing asset	The expenditure is aimed solely at maintaining, servicing, or restoring the asset to its previously existing level
Duration of effect	The duration of the useful effect resulting from the expenditure incurred	The result is of a long-term nature and is used for more than one year or across several reporting periods	The effect is short-term in nature and is consumed within the current period
Project and documentary integration	The existence of design and cost estimate, technical, as-built, and acceptance documentation linking the expenditure to a specific measure	The expenditure is included in the project, cost estimate, certificate of completed works, technical decision, or other documentation confirming its role in the creation or improvement of the asset	The expenditure is documented as a separate service, material, or measure without a confirmed link to capitalisation

Table 4, Continued

Criterion	Content of the criterion	Indicator of capital expenditure	Indicator of current expenditure
Structural inseparability	The degree of necessity of the expenditure for completing the creation or improvement of the asset	Without such expenditure, the asset or protection element cannot be created, commissioned, or perform a new function	The expenditure is not decisive for the creation or improvement of the asset, but merely supports or ensures its operation
Nature of resource consumption	The manner in which the acquired works, services, materials, or solutions are utilised	The resource is embodied in the asset, retains its usefulness in future periods, and contributes to the asset's value	The resource is consumed in the course of current operations without forming a separate asset or increasing its value
Compensatory verifiability	The possibility of using information about the expenditure as part of the evidence base for compensation of damages	The expenditure can be directly linked to a specific asset, protection measure, investment amount, and the consequences of damage or preservation	The expenditure is of a general nature and cannot be properly identified as a distinct element of a compensation claim

Source: developed by the author

Based on the data presented in Table 4, it was proposed that the classification of expenditures as current or capital should be carried out not solely on the basis of the formal designation of the transaction, the procurement item, or the code of the economic classification of expenditures, but rather through a system of interrelated evaluation criteria. Such criteria should include: the object-specific nature of the expenditure, its impact on the creation or improvement of an asset, the duration of the resulting effect, project and documentary integration, structural inseparability within the overall set of expenditures, and compensatory verifiability. These criteria should be applied in conjunction with one another. The basis for classifying expenditures as capital lain in confirming their connection with a specific non-current asset, their impact on the creation of a new asset or the improvement of an existing one, the long-term nature of the result, and appropriate documentary substantiation. Conversely, those expenditures, which did not result in the creation of a new asset, which did not result in the alteration of the functional characteristics of an existing asset, which were of a short-term nature, or which were related to the maintenance or operation of an asset should be treated as current. Where expenditures were made that include both current and capital expenditures, each of those components should be classified according to the economic substance of each component rather than the classification of the item that was procured. Such an approach will enable the expenditures to be more accurately classified in situations, in which the protection or restoration of critical infrastructure included both works, services, and materials.

Discussion

The study established that the reconstruction of Ukraine was accompanied by the need to implement comprehensive financial management and control systems. The reconstruction included the restoration of infrastructure facilities, modernisation of public assets, and ensuring

the provision of public services. The optimisation of financial resources played a significant role in reconstruction. The findings of this study were in line with the findings of T. Bogdan (2024) regarding the essential role of public finance in the recovery and reconstruction of Ukraine. The author also determined the need for the efficient allocation of financial resources in the country as a means of contributing to its sustainable development. The establishment of financial control systems provided the preconditions for the stability of public finances and public trust and as a means of providing the environment necessary for the development of the economy of Ukraine. Another question of the study was to determine the role of the accounting for non-financial assets in the management of public finances of Ukraine. The study established that proper accounting for non-financial assets played a vital role in enhancing the reliability of the financial reports of the country. It played a role in the management and decision-making in the management of public finances. These findings were in line with the findings of O. Tsiatkovska *et al.* (2024), who studied the accounting for non-financial assets within the system of public finances of Ukraine. The researchers found the need to enhance the approaches to the accounting for such assets. The findings of the study demonstrated that the timeliness of the accounting processes and the management information systems were vital in the management of public financial resources of Ukraine.

The results of this study demonstrated that the administration of budgetary funds and the management of financial tools within infrastructure projects contributed to the reduction of costs and the increasing of the effectiveness of the reconstruction of these infrastructure facilities. This finding was in line with the conclusions of S. Yudina *et al.* (2025), whose study investigated the approaches to the optimisation of financial management in infrastructure projects. The researchers found that the proper organisation of financial processes within these projects enhanced the effectiveness of the

recovery of the economy of Ukraine. Furthermore, the investigation of financial control within infrastructure projects indicated the decisive role of financial control within the management of public financial resources. The audit, monitoring and evaluation of these projects enabled the identification of violations in the management of public finances, the minimisation of the risks of the misuse of financial resources of the country, and the increase in the accountability of the management of these financial resources. Such findings were in line with the conclusions of H. Filatova *et al.* (2025), who explored the forensic audit of public debt of Ukraine as part of the financial control system of the country. The forensic audit of public debt was a set of procedures that aimed to detect the financial irregularities that existed within the management of the public finances of Ukraine. The procedures included the investigation of the financial documentation of the country and the audit of financial operations to determine whether they were legal, the reliability of the reports that were made by public authorities regarding the management of the country's finances, and the reconstruction of the financial flows of the country with the aim of determining the causes and consequences of the identified financial irregularities. Considerable attention was paid to the assessment of financial risk, the detection of financial manipulation of public finances, and the provision of an evidence base for the decision-making processes of managers or the legal authorities that managed public finances. Thus, the forensic audit of public debt was a tool for both the prevention and investigation of financial irregularities within the management of the finances of the public sector of Ukraine.

Another of the challenges for the accounting field in Ukraine was adapting to the accounting challenges created by the crisis, digitalisation, and the need for transparency in financial reports. The improvement of accounting procedures, the implementation of digital technologies into accounting procedures, and the adoption of internationally recognised accounting standards all have the potential to enhance the efficiency of financial management within the nation's economy. Authors like L. Shevchenko *et al.* (2024) have performed analyses of the accounting challenges within Ukraine, for instance, which revealed the need for the transformation of Ukrainian accounting procedures to those recognised internationally. Specifically, the authors recommend the adoption of International Financial Reporting Standards and International Public Sector Accounting Standards as a means of creating a system that can produce unified methods of reporting financial information. Adapting to these international standards can lead to the increasing transparency of financial reports, the comparability of financial indicators across different countries, and the strengthening of the accountability of those, who managed the nation's budgetary funds. Furthermore, the adoption of internationally recognised standards can

also contribute to the increasing trust in the country's financial system, which will lead to an increase in the ability of the nation to attract investors, and to increase the efficiency of its management of public resources.

To combat the consequences of the military actions within the nation, the Ukrainian government had introduced a series of policies to address these challenges. One of the policies that had been implemented was the introduction of management systems for the government that can enhance the effectiveness of the government in fulfilling its governmental roles. Scientist O. Pivnenko (2023) had published a study on the creation of such organisational mechanisms for the Ukrainian government to effectively implement its policies regarding the overcoming of the consequences of those military actions. The effectiveness of financial control within the government was closely related to the level of development of the government finances and management system. As such, improving the financial control of the government was important to increasing the transparency of those financial systems and improving the accountability of the government in the management of its budgetary funds. Researchers H. Kaletnik & N. Zdyrko (2021) investigated the public financial control system within Ukraine in their publication of an analysis of the state of the system and its challenges, as well as the prospects for developing that system within the government. The principles of financial control were legality of financial procedures, transparency of financial records, efficiency in the use of financial resources, and the detection of violations in financial processes in a timely manner. Each of these components can enhance the trust in financial management systems and their abilities to manage public funds. Additionally, the implementation of modern technologies into the governmental financial management system will enhance its effectiveness.

Another of the challenges of the accounting field within Ukraine was the importance of establishing an internal financial control system within the government's budgetary institutions. The establishment of an effective internal financial control system will ensure that the government can effectively manage its budgetary funds, which will lead to the reduction of the risks of financial issues within the budget, as well as an increase in the accountability of those who manage the funds. The authors L. Ivanchenkova *et al.* (2021) published a research study into methods of improving the internal financial control system of the government regarding its management of budgetary expenditure within crisis conditions. Scientists indicated the need for an improvement to the procedures that were established as part of the government's financial control system. Thus, the recovery of Ukraine's critical infrastructure, as well as the management of the government's public funds, required the establishment of an effective system for accounting for the expenditures of those funds, improving financial control, and the application of modern management

systems. Furthermore, the adoption of the international accounting standards will enhance the transparency and accountability of the financial reports of the Ukrainian government. The success of the recovery of Ukraine's critical infrastructure will rely upon the coordination of governmental finances and management decisions. The methods and strategies that were employed will indicate the necessity of the development of methodological approaches to the accounting for public expenditure, as well as the strengthening of the government's control system over its finances.

Conclusions

Under the conditions of martial law and the process of reconstruction following the war, the issue of the distinction between current and capital expenditures for critical infrastructure facilities had become significant. The variety of objects provided for procurement in the Prozorro system, their division into different categories, and the lack of unified accounting for these expenditures may lead to the misclassification of such expenditures. The result of such misclassification may be the undercapitalisation of critical infrastructure facilities, the distortion of accounting information, and the weakening of financial control. While there were some general approaches established in the regulatory framework for the distinction between current and capital expenditures, the framework lacked the methodological clarity to effectively identify such expenditures. The criteria for their classification related not to the expenditures themselves, but to their substance, their outcome, and their impact on the critical infrastructure facility.

Based on the need to establish such a criterion for the recognition of such expenditures, a criteria-based

approach to the identification of expenditures for the protection of critical infrastructure facilities as either current or capital expenditures was proposed. Such criteria do not relate to the name of the expenditures, the procurement items, or their economic classification codes. Instead, the criteria related to the substance of the expenditures, the critical infrastructure facility related to those expenditures, the impact that such expenditures will have upon that critical infrastructure facility, and the verifiability of those expenditures and impacts. The application of such as criteria will enable the accurate identification of such expenditures, reduce the risk of misclassification, increased the control over public funds, and enhanced the suitability of accounting information for the international compensation mechanisms. The limitations of this analysis were the insufficient level of access to information regarding actual expenditures and damages to critical infrastructure facilities in martial law conditions, and due to the changes to the regulatory framework. Prospects for future research into this topic relate to the digitalisation of tools that may aid in the accounting and control of the expenditures for critical infrastructure restoration, including the integration of such digital tools into the international compensation mechanisms.

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Conflict of Interest

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Обліково-контрольне забезпечення витрат на відновлення об'єктів критичної інфраструктури державного сектору в умовах військового стану та повоєнного відновлення

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Анотація. Метою дослідження було вивчення проблем обліково-контрольного забезпечення відновлення об'єктів критичної інфраструктури державного сектору в умовах воєнного стану та повоєнного відновлення. Формування доказової бази щодо завданих втрат вимагало належного документування, систематизації та облікового відображення на основі достовірної й структурованої інформації про пошкоджені або знищені активи, понесені витрати та економічні наслідки. Було встановлено, що 60-70 % значущості у процесі підтвердження збитків забезпечували документально підтверджені дані обліку і реєстрації, тоді як решта припадала на супровідні аналітичні та експертні матеріали, що забезпечували їх інтерпретацію та обґрунтування для подальшого використання у процедурах оцінки та відшкодування. Обґрунтовано, що внаслідок спрощення процедур закупівель, неоднорідності предметів закупівлі в системі Prozorro та відсутності єдиного підходу до облікового визнання витрат зростають ризики їх помилкової класифікації як поточних або капітальних. Структура витрат включає витрати на будівельні та інженерні роботи, проектно-кошторисну документацію, технічний і авторський нагляд, інженерно-консультаційні послуги, придбання матеріалів і обладнання, а також витрати на забезпечення фізичного захисту, укріплення та відновлювальне укриття об'єктів критичної інфраструктури, що у сукупності сформували комплекс витрат на їх відновлення та забезпечення безперервного функціонування. Доведено, що наслідками такої невизначеності стала недокапіталізація витрат, викривлення облікової інформації, послаблення фінансового контролю та зниження доказової придатності даних для міжнародних компенсаційних механізмів. На основі аналізу національних і міжнародних нормативних документів, а також практики закупівель у системі Prozorro встановлено, що ключовим критерієм правильного віднесення витрат була їх економічна сутність, результат здійснення та вплив на актив, а не формальна назва операції чи предмета закупівлі. Застосування критеріально-ідентифікаційного підходу сприятиме підвищенню достовірності облікової інформації, посиленню фінансового контролю, зменшенню ризику недокапіталізації та формуванню належної доказової бази для подальшого відшкодування збитків

Ключові слова: поточні витрати; капітальні витрати; недокапіталізація; фінансовий контроль; компенсаційні механізми