



# UKRAINE WINTER RESPONSE 2025-2026: Coordination Brief & FAQs

*Version 1.0 September 2025*



## EXECUTIVE SUMMARY

As Ukraine enters its fourth full-scale winter of war, millions of people face the prospect of freezing temperatures that can plunge to -20°C, while electricity heating, water supply, and other essential services remain at risk.

- 3.3 million people remain displaced, and with 2.5 million homes impacted, in frontline areas, the need for shelter insulation, heating, and winter NFIs remains urgent.
- Along the 0-20 km frontline belt, an estimated **456,000 households** will require solid fuel support throughout the winter.
- Intensified hostilities in frontline oblasts - notably Donetsk, Kharkivska, and Sumska - continue to drive evacuations and cause considerable damage. Since mid-2023, over 220,000 people have fled these regions, including 35,200 through transit centers in early 2025.

The burden falls heaviest on those at the frontline and the most vulnerable: older persons, people with disabilities, female-headed households, children, and others. These groups face severe barriers to accessing safe heating, winter NFIs, and shelter repairs. For them, inadequate heating is not simply uncomfortable - it is linked to increased morbidity, and mortality rates, repeated displacement, and the erosion of already fragile coping mechanisms.

To meet these needs, the humanitarian community has launched the **2025-2026 Winter Response Plan**, appealing for USD 277.7 million to assist 1.7 million people, with the Shelter and CCCM Clusters targeting **942,755 individuals** at a cost of **USD 230 million**.

The Shelter/NFI and CCCM Cluster response is anchored on four interlinked objectives:

1. Personal Insulation - provision of winter clothing, blankets, and bedding to reduce individual exposure and help maintain core body warmth.
2. Winter Heating - supply of heating appliances, solid fuel, and cash for utilities to ensure households can sustain safe and adequate warmth throughout the season.
3. Shelter Insulation - light repairs and thermal upgrades to damaged or substandard housing, closing the thermal envelope and improving energy efficiency.
4. Collective Centers & Transit Sites - support for displaced populations in communal settings through heating assistance, small repairs, and distribution of winter NFIs.

**Action is Urgent:** Early, flexible funding is essential to pre-position supplies, scale partner capacity, and protect households before the onset of winter.

*This brief outlines the coordinated strategy and steps all Shelter Cluster partners should follow to ensure a timely, safe, and duplication-free response. All partners are required to familiarize themselves with this guidance before commencing winter activities.*

## SECTION I: INTRODUCTION AND PURPOSE

This document provides an overview of the coordination approaches for the 2025/2026 Winter Response, accompanied by a Frequently Asked Questions (FAQ) section. It is designed to inform partners, donors, and other stakeholders of the strategic priorities, planned interventions, and coordination mechanisms, while also addressing frequent questions to support engagement, transparency, and effective collaboration.

This brief complements the detailed technical standards found in the standalone *Winter Recommendations 2025/2026* and *Winter Lessons Learned 2024/2025* documents.

## SECTION II: THE WINTER CONTEXT: NEEDS & STRATEGIC RESPONSE

This year's response is characterized by a pivot toward stronger alignment with government systems, ensuring our efforts are complementary, efficient and reinforce national capacities.

- I. **A Harmonized, Government-Validated Response:** This year's response pivots toward closer alignment with government systems. A harmonized, government-approved transfer value of UAH 19,400 per household for solid fuel heating assistance, based on Resolution #1169, ensures humanitarian aid is fair, transparent, and complementary to state subsidies.
- II. **Operational Approach: Flexibility Within a Coordinated Framework:** The winter response is guided by a flexible three-tiered approach that balances coordination with partner compliance requirements.
  - a. **Alignment with government resolution:** Partners distribute assistance based on official government lists prepared by hromadas and regional authorities, in line with the CMU Resolution of August 13, 2025, No. 985.
  - b. **Partner Registration & Enrollment Protocols:** Partners carry out their own assessments and registrations to address identified needs while ensuring compliance with their organizational, legal, donor, and data protection obligations.
  - c. **Hybrid model:** Partners verify and update beneficiary lists from previous winter responses or combine government lists with their own registration and verification protocols. This approach helps ensure continuity of support where needs persist, while also incorporating broader targeting criteria and vulnerability considerations.

This structured flexibility allows organizations to meet their legal, donor, and data protection obligations while contributing to a coordinated, complementary, and non-duplicative Cluster-wide response.

### III. Targeting & Prioritization: Reaching the Right People

- **Who:** Households with unmet winter needs who cannot cover their needs, including those with utility debts or lacking documentation.
- **Where:** Focus on the frontline “crescent” and high-exposure areas across nine oblasts: Dnipropetrovska, Donetsk, Zaporizka, Kharkivska, Mykolaivska, Khersonska, Sumska, and Chernihivska.
- **How:** A two-zone lens guides the response i.e., **0-10 km frontline areas** face acute exposure to hostilities, damage, and service disruption, requiring urgent life-saving support, while **10 km+ reception areas** absorb displaced populations, where assistance is vital to support host communities and vulnerable groups.
- **Protection-Centered:** A protection-driven winter response, guided by ***Do No Harm*** and ***Money Follows the Person*** (ensuring evacuees remain eligible), with prioritization based on geographic exposure, household vulnerability, and winter-specific needs linked to each type of assistance.

## SECTION II: THE CRITICAL PATH: COORDINATION, DATA, AND DEDUPLICATION

Effective winterization hinges on rigorous coordination and systematic data management to prevent duplication and maximize coverage. This section outlines the core coordination and data practices that safeguard efficiency, equity, and accountability in the winter response.

### I. Coordinated Start-Up:

Before planning any winter intervention, partners should engage with their Subnational Shelter Cluster Hub (Please refer to Key Contact Section). This early consultation confirms priority locations, clarifies unmet needs, and deconflicts activities - anchoring operational plans and avoiding overlap from the outset.

### II. Shared Operational Picture via Winter Coordination Tables (WCTs):

The Shelter Cluster maintains Hromada & settlement-level WCTs to guide allocation decisions, map partner footprints, and enable cross-response monitoring. Partners are required to regularly update these tables with targeted settlements, response status, and planned beneficiary figures. This live, shared dataset provides real-time visibility of coverage, gaps, and potential duplication, underpinning evidence-based coordination, and advocacy.

### III. Implementation Approaches & Timelines:

Partners should inform their subnational hub of their chosen implementation approach:

- Government Resolution Pathway (using official lists with requisite MoUs)
- Independent Registration/Assessments (partner-led using Cluster criteria)
- Hybrid Models (including re-verification of existing lists).

Sharing specific timelines for assessment, registration, verification, and distribution is vital. This enables synchronized operations, unlocks targeted technical support, and prevents confusion in beneficiary targeting.

#### **IV. Accountability & Data: RAIS+ for Planning and Deduplication:**

The Shelter Cluster uses RAIS+ as the system of record for beneficiary planning and deduplication.

- **Pre-blocking:** Partners are encouraged to upload beneficiary lists or distribution plans daily (where feasible) once assessments and selection processes are completed. This allows households to be “tagged” to the respective organization, securing caseloads and preventing overlap.
- **Sequencing:** Partners should inform the hub coordinators of their planned upload timeline for distribution plans. This allows the cluster to manage sequencing between actors.
- **Deduplication:** The Cluster strongly recommends that no distribution takes place without confirmed deduplication. All cash and in-kind assistance must be deduplicated through RAIS+, while activities under SN203A (Insulation) are deduplicated via SIDAR.

#### **V. Alignment with State Systems for National Deduplication:**

In line with Cabinet Resolution No. 985 of 13 August 2025, partners are encouraged to share beneficiary lists with oblast authorities for onward transmission to the Pension Fund of Ukraine (PFU), where feasible, and compliant with organizational MoUs and data-protection policies. This enables deduplication of humanitarian assistance against state subsidies. Critical deadlines for data submission to oblast authorities:

- **0-10 km zone:** Submit beneficiary data by **1 November**
- **10 km+ zone:** Submit beneficiary data by **10 November**

Timely submission is essential to prevent duplication and ensure complementary support.

### SECTION III: THE PARTNER OPERATIONAL PATHWAY: A 12-STEP GUIDE

All partners should adhere to the following coordinated process to ensure transparency, avoid duplication, and ensure a coordinated approach.

<b>Step</b>	<b>Action</b>	<b>Key Output / Purpose</b>
<b>1</b>	<b>Coordinate with Subnational Hubs</b> before planning.	Guidance on priority areas, gaps, and approved modalities.
<b>2</b>	<b>Conduct Pre-Intervention Assessments</b> (context, market).	Evidence-based response adapted to local conditions.
<b>3</b>	<b>Fill / Update Winter Coordination Tables</b> (settlement-level).	Live, shared operational picture for all partners.
<b>4</b>	<b>Share Detailed Timelines</b> for registration, verification, RAIS+ pre blocking & distribution.	Enables synchronization with other actors in the same area.
<b>5</b>	<b>Select Implementation Pathway:</b> - <b>Pathway A:</b> Government Resolution (MoU, official lists). - <b>Pathway B:</b> Independent Registration & Verification Protocols	Clarity on procedures, data-sharing requirements.
<b>6</b>	<b>Pre-block Beneficiary Lists in RAIS+ (Daily).</b> Upload distribution plans and inform the Cluster.	Digitally "tags" households to your organization, preventing assessment overlap.
<b>7</b>	<b>Execute Mandatory Deduplication:</b> - <b>RAIS+</b> for cash/in-kind assistance. - <b>SIDAR</b> for SN203A (Insulation).	Final safety net to ensure no household is assisted twice.
<b>8</b>	<b>Distribute Assistance</b> to verified beneficiaries. Ensure safety standards (e.g., CO detectors), protection mainstreaming, and feedback mechanisms.	Safe, accountable, and dignified delivery of assistance.
<b>9</b>	<b>Align with State Systems:</b> Share beneficiary data with oblast authorities for onward transmission to PFU for deduplication, per MoUs and data protection policies.	Prevents duplication between humanitarian and state aid.
<b>10</b>	<b>Meet Critical Deadlines</b> for data submission to PFU: - <b>0-10 km zone:</b> 1 November - <b>10 km+ zone:</b> 10 November	Ensures data is processed in time for state subsidy coordination.
<b>11</b>	<b>Conduct Post-Distribution Monitoring (PDM)</b> using the Cluster Joint PDM tool & recommended 4-6 weeks after distributions.	Assess effectiveness, quality, and reach of assistance.
<b>12</b>	<b>Report &amp; Share Learning</b> in ActivityInfo and provide lessons learned. Latest reporting early May.	Strengthens accountability and future responses.

## SECTION IV: MODALITIES, SAFETY, AND OUTCOME

### I. Modalities, Safety, and Outcomes

The winter response cycle runs from **16 October to 15 April each year**. To ensure households are adequately prepared, all in-kind and cash distributions should be completed between August and October, with the latest deliveries finalized by November. Cash for utilities is disbursed from October to March, aligned with household billing cycles and peak demand periods.

### II. Context-Driven Modality Selection

- Cash is the preferred modality in areas where markets are functional and accessible, offering flexibility and choice for affected households.
- In-kind assistance remains essential in frontline, remote, and inaccessible areas where markets are disrupted or security conditions limit access.
- Switch triggers should be pre-agreed with donors to enable partners to rapidly adapt between cash and in-kind modalities should market, access, or security conditions shift.

**III. Impact: Winter Assistance Drives Shelter and Thermal Outcomes:** Winter assistance is integral to achieving shelter outcomes. Support for solid fuel, utilities, and insulation not only keeps families warm but also strengthens the adequacy, safety, thermal comfort, and durability of homes. By reducing health risks, preventing displacement, and improving energy efficiency, winterization directly reinforces shelter recovery and resilience. This makes winter support a life-saving intervention that also drives long-term stability.





**FAQ**

# **FREQUENTLY ASKED QUESTIONS**



## THEME A: COORDINATION & IMPLEMENTATION

### Q1. What are the main activities of the Shelter Cluster for the 2025/2026 winter response?

*The Cluster's response is anchored in three pillars: Personal insulation, Winter Heating, and Shelter Insulation. Specific activities include Winter NFIs (SN202A), Winter Clothing (SN202B), Winter Heating Appliances (SN201C), Winter Energy (SN201B), Winter Cash for Utilities (SN201A) and Insulation of Substandard Houses (SN203A).*

### Q2. How is the overall coordination and implementation approach structured, particularly in relation to the Government's published resolution on winter payments?

*The winter response is built on a flexible, three-tiered approach that allows partners to operate within their mandates, donor requirements, and data protection frameworks while contributing to a unified response:*

1. *Partners working through the resolution: Some partners will align directly with the official government resolution and procedures, distributing assistance to households identified through government lists collated by Hromada's & regional authorities.*
2. *Independent implementation: Other partners will continue to conduct independent needs assessments and new beneficiary registrations, ensuring coverage in areas or caseloads not captured by the resolution.*
3. *Hybrid model: A third group of partners will verify and update beneficiary lists from previous winter responses or combine government lists with their own registration and verification protocols. This approach helps ensure continuity of support where needs remain while also incorporating broader targeting criteria and vulnerability considerations.*

### Q3. What key issues should partners consider when working through the government resolution?

*Partners working through the government resolution (Cabinet Resolution No. 985 of 13 August 2025) should be aware of several important procedural and coordination requirements:*

- ✓ **MoU with oblast authorities:** *Partners should sign a new MoU and/or an annex to an existing MoU (if available) with oblast administrations to receive and process personal data. If partners encounter challenges in signing, they should inform the Shelter Cluster sub-national team for support and follow-up.*
- ✓ **Role of local and regional authorities:** *Both local (hromada/municipal) and regional (oblast) authorities are responsible for compiling household-level needs data, including personal data, for families in both the 0–10 km zone and the 10 km+ zone requiring solid fuel support (both in kind and in cash). Partners should anticipate coordination at both levels and factor this into their planning.*
- ✓ **Vulnerability tagging in 10+ datasets:** *Beneficiary lists provided for the 10km+ zone will include vulnerability tagging from the Ministry of Social Policy (MoSP/PFU). Partners should be prepared to integrate this into their targeting and reporting systems.*

- ✓ **Deduplication with PFU/state subsidies:** Once assistance is provided, partners should share beneficiary lists back with oblast authorities. This enables the authorities to transmit the information to the Pension Fund of Ukraine (PFU) for deduplication against state subsidies and benefits.
- ✓ **Critical deadlines:** The deadline for oblast authorities to transmit consolidated beneficiary lists to PFU for those working in 0-10km zone is 1 November while for those working in 10km+ zones is 10 November. Partners should plan distributions and reporting to ensure lists are finalized and shared on time. This will inform state-funded assistance notably: If a recipient has already received a one-off cash grant from international organizations for solid fuel under Cabinet Resolution No. 985 of 13 August 2025, the following applies:
  - i. When applying for a housing subsidy for the purchase of liquefied gas or solid/liquid household fuel, the competent authority will not issue such a subsidy.
  - ii. When applying for a housing subsidy covering both utilities and fuel, the authority will grant the subsidy only for utility payments.

#### **Q4. With multiple partners operating in the same areas, how will sequencing and coordination of winter activities be practically ensured to avoid chaos and duplication?**

Sequencing relies on three pillars:

##### **Transparency Through Shared Tools (The "Who, What, Where"):**

- ✓ **Winter Coordination Tables:** All partners are required to input and regularly update their precise plans - including target settlements, exact activities, beneficiary numbers, and detailed timelines for assessment, verification, and distribution.
- ✓ **Partner Mapping:** These shared tables function as a live map, allowing every partner and authorities to see who else is working in the same areas and what they are planning.

##### **Digital Tagging and Deduplication (The "How"):**

- ✓ **RAIS+ Distribution Planning:** This is the primary tool for sequencing in real-time. Partners should pre-load their assessed & final beneficiary lists into RAIS+ on a daily basis. This digitally "tags" a household to your organization, locking them in your caseload and preventing another partner from assessing or selecting them.
- ✓ **Managed Timelines for Distribution Blocks:** Partners should provide their pre-blocking timelines to the cluster. The cluster can then orchestrate the sequence - for example, by asking a partner with a large caseload to wait briefly so a smaller partner can pre-block their list first, preventing system overload and conflicts.

##### **Coordination and Cluster Facilitation (The "When"):**

- ✓ **Partner-to-Partner Communication:** The cluster recommends that partners who identify overlap in the coordination tables contact each other directly (if needed) to align their distribution schedules;
- ✓ **Final Deduplication:** Even after pre-blocking, a final deduplication run is performed in RAIS+ for all applicable activities, serving as a last safety net to catch any overlapping assistance.

## THEME B: RAIS+ & DEDUPLICATION

### Q5. How will the Cluster ensure effective deduplication of winter assistance?

*Deduplication is ensured through a four-level system:*

1. *Winter Coordination Tables – At the Cluster level, the Winter Tables will be used to guide and allocate partners to settlements based on existing needs and partner capacity. This minimizes the risk of overlapping coverage.*
2. *RAIS+ (Distribution Module) – Distribution plans will be uploaded and tagged in RAIS+ to prevent multiple registrations or re-assessments.*
3. *RAIS+ (Deduplication Module) – Before the delivery of any cash or in-kind assistance, RAIS+ will be used to conduct individual and household-level deduplication across partners.*
4. *Humanitarian-State Alignment – Where feasible, partners are to share beneficiary lists with oblast authorities for onward transmission to the Pension Fund of Ukraine (PFU). This step will support deduplication between humanitarian assistance and state subsidies/benefits prior to the 2025 processing season.*

### Q6. What is “pre-blocking” in RAIS+, and how does it work?

*Pre-blocking is the process of uploading your finalized beneficiary list into RAIS+ as a "distribution block." This digitally tags these households to your organization, preventing other partners from assessing or assisting them. It is recommended to do this daily during assessments. Only upload lists for households you have confirmed funding and capacity to assist.*

#### **How it works in practice:**

1. *Assessment & List Finalization: A partner conducts needs assessments on the ground or relies on needs assessed by local government administrations and finalizes the list of eligible households for assistance.*
2. *Upload to RAIS+: Instead of waiting until the distribution phase, the partner immediately uploads this finalized beneficiary list onto RAIS+ under the distribution module.*
3. *Digital "Tagging" or "Locking": Once uploaded, these households are digitally marked or "blocked" under that partner's name within a specific distribution block (e.g., "Winter Energy").*
4. *Creating a Visible Commitment: This distribution block becomes visible to other authorized partners in the system. It shows that these households have been selected for assistance and are part of a planned intervention.*
5. *Preventing Overlap: If another partner tries to assess or add any of these already "planned" households to their own list, the system will generate an alert, showing that the status of support for the household (planned, duplicated, unique). Planned support indicated committed upcoming assistance, duplicated that assistance is already provided, while unique indicates no assistance has been reserved. This prevents the same family from being assessed and assisted by multiple organizations.*



**Please Note – Distribution Planning Commitment:** Please upload distribution plans only for households you have confirmed funding and operational capacity to support. Uploading non-finalized lists with families you cannot assist, risks leaving them without winter support, as they may be excluded from assistance by other organizations that could have covered them.

### **Q7. Are there deadlines for preloading distribution plan?**

*Yes. The suggested deadline for partners operating in the 10km+ zone is 12 October. Please inform the coordination team of your planned timeline for preloading your distribution plan (i.e., intended upload date) onto RAIS+. This enables the Coordination team to manage the process effectively - for example, by asking partners with larger caseloads to wait while those with smaller targets upload first - thereby reducing the risk of duplication or repeated assessments.*

*Recognizing that funding streams are disbursed and become available on different timelines, the Cluster aims to strike a fair balance in coordination efforts so that the response is delivered in a timely, transparent, and accountable manner across all partners, while also ensuring that persons of concern receive assistance when they need it most.*

### **Q8. How will final deduplication be managed?**

*The final deduplication of winter assistance (Cash & In-Kind) will be done through RAIS+ with exception of Shelter Insulation (SN203A). For the later, deduplication will be managed through the SIDAR system.*

### **Q9. Are training sessions planned to help partners learn how to use the pre-blocking function in RAIS+?**

*Yes. The Cluster will organize weekly training sessions. Contact the Information Management Officer (Matthew Mawhinney) for access and support.*

### **Q10. Our organization is not yet on RAIS+. How do we join?**

*To gain access to RAIS+, partners are required to sign the Data Sharing Protocol (DSP) before access can be granted. Once the DSP is signed, the IMO will facilitate your account setup and provide orientation as needed. Please contact the Information Management Officer (Matthew Mawhinney) for access and support.*

## **THEME C: TECHNICAL & MODALITY SPECIFICS**

### **Q11. Does the transfer value of 19,400 UAH cover firewood delivery costs, and are delivery costs included in Table 8 of the Winter Recommendations 2025-26 for the in-kind modality of solid fuel distribution?**

*The transfer value of 19,400 UAH already accounts for delivery costs. However, Table 8 refers to the in-kind modality and does not include delivery costs; these need to be calculated separately.*

**Q12. What is the indicative delivery cost (in-kind modality) that can be budgeted for projects targeting communities in the Eastern Crescent?**

*On average, delivery costs amount to 10–12% of the solid fuel price across the East, South, and North. In the eastern regions, the rate can be as high as 20–25% (including last-mile delivery with unloading services), based on the market assessment.*

**Q13. Can partners use only selected items from the recommended NFI for Winter and Winter Clothing lists when planning distributions?**

*Yes, but this must be justified by a proper needs assessment. For example, if the local community has already received sufficient mattresses and blankets, these items should not be included.*

**Q14. For partners providing in-kind solid fuel, how should the required amount of fuel per household be calculated?**

*The amount of fuel depends on the type of fuel chosen, how efficient it is, and how much is needed to produce 14.37 Gcal of heat for one household during the winter. Please refer to the Winter Recommendation Annex, Table 8, “Heating Sources”, which already provides reference amounts of good-quality solid fuel. In simple terms, partners should:*

- ✓ *Check the quality of the fuel: If available, use the supplier’s certificate to confirm the type of fuel (e.g., firewood species, coal type) and its moisture level. If no certificate is provided, request this information.*
- ✓ *Use the seasonal heat value (14.37 Gcal) as a benchmark: Divide it by the calorific value of the fuel to know how much is needed. If in doubt, use the pre-calculated values already provided in the annex.*
- ✓ *Convert to common units for firewood: Since firewood is usually sold in stacked or loose cubic meters, apply the average conversion factor recommended by the Shelter Cluster to make sure households receive the correct amount.*

**Q15. Do we use the same cash amount for both solid fuel and utilities activity?**

*Yes. A single transfer value of UAH 19,400 applies only to solid fuel and winter cash for utilities activity.*

**Q16. Does the Shelter Cluster provide generators for energy needs?**

*No. In year 4 of this humanitarian response to the full-scale invasion of the Russian Federation, support to energy co-generation and the provision of generators is not included in this HCT Winter Response Plan 2025 and will be coordinated through other forums with recovery and development actors.*

## THEME D: REPORTING, TIMELINES & TRAINING

### Q17. What is the timeline for delivering winter assistance?

The official winter season is from **October 16 to April 15**. However, to ensure households are prepared before the coldest weather, all assistance should ideally be distributed by the end of November. Assessments and verification should be completed in September-October.

### Q18. How and when do we report our winter activities?

Reporting is to be done through two platforms:

1. **RAIS+**: For final beneficiary lists and deduplication.
2. **Activity Info**: For overall intervention data and statistics. The final reporting deadline is in **early May**.

### Q19. Is there a standard template for Post-Distribution Monitoring (PDM)?

Yes. The Cluster is currently updating the 2025 PDM and will provide a **standardized PDM template** for all partners to use. This ensures harmonized data collection on critical aspects like the use of assistance, safety outcomes, and improvements in thermal comfort.

### Q20. Is there training available for the public on winter preparedness?

Yes. The Shelter Cluster has launched a free, online course on **Winter Preparedness and Energy Conservation** on the Prometheus platform. This course is designed to empower affected populations with practical knowledge and strategies to improve energy efficiency in their homes, safely stay warm, and better prepare for the winter season.

- ✓ Platform: Prometheus
- ✓ Cost: Free
- ✓ Access Link: <https://prometheus.org.ua/prometheus-free/winter-energy-saving/>

## THEME E: COMPLIANCE & CONTACTS

### Q21. What key technical guidance documents are available for reference on the winter response?

Partners should refer to the following key resources:

- ✓ [Winterization Recommendations 2025/2026](#)
- ✓ [Winterization Lessons Learnt 2024/2025](#)
- ✓ [Shelter Cluster Ukraine Activities Handbook 2025](#)
- ✓ [Operational Insights and Recommendations on Improving Energy Efficiency in Substandard Housing - North Hub](#)
- ✓ [SOP on Coordination of Emergency Situations for Shelter Cluster](#)
- ✓ [SOP Humanitarian Repairs of Common Spaces in Multi-Apartment Buildings](#)
- ✓ [SOP on Coordination of Emergency Situations for Shelter Cluster](#)



- ✓ [RAIS+ Guide 1.1](#)
- ✓ CMU Resolution of August 13, 2025 No. 985 on "[Some issues of providing assistance to the population for the purchase of solid household fuel during the heating season](#)"

## Q22. What tax-related issues should partners be aware of in relation to the winter response?

Partners should be aware of specific tax obligations for cash and in-kind assistance, especially **in relation to international and national NGOs** where different tax Code regulations are applied. Cash for Winter Energy (SN201B) and Winter Cash for Utilities (SN201A) fall under charitable assistance as defined in the Law of Ukraine "On Charitable Activities and Charitable Organizations," and must comply with the Tax Code of Ukraine, data protection regulations, and related legislation.

Winter-related cash assistance must be treated as purposeful charitable assistance, with clear documentation (receipts, invoices) to qualify for tax exemption. Assistance must be delivered through a registered charity organization or INGO branch, or representative office registered in Ukraine and included in the list of humanitarian aid recipients in the Automated System of Humanitarian assistance under the Ministry of Social Policy. Assistance can be exempt from taxation paid by both types of organizations only to specific categories set by the Tax code; thus, the legal status of recipients has to be validated by respective documents proving the recipient's status. If recipients are not falling under the exempted category (frontline residents of IDPs), national NGOs can avoid payment taxation by recognizing the category as war-affected under the procedure set by the CoM. If payments are made by INGO to individuals not falling under exempted category the purposefulness of assistance has to be proven by receipts and/or invoices.

Organizations are required to report transfers monthly via Form 4DF and ensure compliance with relevant articles of the Tax Code to avoid penalties. During martial law, tax authorities allow NGOs to determine beneficiary eligibility independently, provided data is managed in line with Ukraine's data protection law.

### Good Practices / Red Flags

- **Do:** keep purpose-specific paperwork for every case; align your internal SOPs with the Tax Code and martial-law clarification; submit Form 4DF **monthly**.
- **Do not:** label cash for winter needs as **unpurposeful assistance**; skip eligibility proof; rely on channels **outside** registered charity/Unified Register/budget mechanisms; delay 4DF reporting

The Cash Working Group's Legal Task Force has issued practical resources to support legal compliance:

- ✓ [Legal Guidance on Taxation](#) for humanitarian cash assistance (ENG/UKR).
- ✓ [Self-Assessment Tool](#) for organizations.
- ✓ [Animated video](#) on taxation.

## Q23. Who are the primary focal points for the winter response?

Direct your questions to the appropriate focal point. Key contacts provided below.

- ✓ "Where and when should we work?" -> Your Hub Coordinator
- ✓ "How do we use RAIS+?" -> Information Management Officer.
- ✓ "What are the technical standards?" -> Technical Support Team.
- ✓ Strategic/National issues -> National Coordinators.

## Key Contacts

Hub	Coverage Areas	Focal Point	Contact Information
<b>East Hub</b>	Dnipropetrovska, Zaporizka, Donetsk, Luhanska	Renee Wynveen	+38 099 548 41 81 <a href="mailto:wynveen@unhcr.org">wynveen@unhcr.org</a>
<b>South Hub</b>	Odeska, Mykolaivska, Khersonska	Tetiana Kurinska	+380 67 299 53 39 <a href="mailto:kurinska@unhcr.org">kurinska@unhcr.org</a>
<b>North &amp; Kharkiv Hub</b>	Cherkaska, Chernihivska, Kirovohradska, Kyivska, Poltavska, Sumska, Zhytomyrska & Kharkivska	Anastasiia Chornii	+380 50 830 43 78 <a href="mailto:chornii@unhcr.org">chornii@unhcr.org</a>
<b>Information Management (RAIS+)</b>	All issues related to RAIS+ & information management	Matthew Mawhinney	+380 50 348 51 12 <a href="mailto:mawhinne@unhcr.org">mawhinne@unhcr.org</a>
<b>Technical Support</b>	Technical standards, specifications, safety	Mykola Fadieiev	+38 066 434 97 00 <a href="mailto:fadieiev@unhcr.org">fadieiev@unhcr.org</a>
<b>National Coordination (Kyiv)</b>	Strategic guidance, overall planning	Kostyantyn Dmytrenko (Deputy Coord.)	+380 50 479 99 86 ( <a href="mailto:dmitrenk@unhcr.org">dmitrenk@unhcr.org</a> )
		Irene Mutevu (Coordinator)	+380 95 927 14 42 ( <a href="mailto:mutevu@unhcr.org">mutevu@unhcr.org</a> )

Notes. For detailed technical guidance, please refer to the [Shelter Cluster's Winter Recommendations 2025/2026](#) and [Winter Lessons Learned 2024/2025](#).

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