Russian Offensive Campaign Assessment, March 12, 2024

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Click here to see ISW’s interactive map of the Russian invasion of Ukraine. This map is updated daily alongside the static maps present in this report.

Click here to see ISW’s 3D control of terrain topographic map of Ukraine. Use of a computer (not a mobile device) is strongly recommended for using this data-heavy tool.

Click here to access ISW’s archive of interactive time-lapse maps of the Russian invasion of Ukraine. These maps complement the static control-of-terrain map that ISW produces daily by showing a dynamic frontline. ISW will update this time-lapse map archive monthly.

Note: The data cut-off for this product was XXpm ET on March 12. ISW will cover subsequent reports in the March 13 Russian Offensive Campaign Assessment.

The All-Russian pro-Ukrainian Russian Volunteer Corps (RDK), Freedom of Russia Legion (LSR), and Siberian Battalion conducted a limited cross-border incursion into Belgorod and Kursk oblasts on the morning of March 12. Ukrainian Main Military Intelligence Directorate (GUR) Spokesperson Andriy Yusov stated on March 12 that elements of the RDK, LRS, and the Siberian Battalion were involved in clashes in Belgorod and Kursk oblasts.[1] Russian sources initially denied reports of the incursion but later claimed that Russian forces repelled Russian pro-Ukrainian forces with tank, armored vehicle, and drone support attacking near Odnorobivka, Kharkiv Oblast and Nekhoteevka and Spodaryushino, Belgorod Oblast.[2] Footage published on March 12 shows Russian pro-Ukrainian forces operating near Nekhoteevka and Spodaryushino in Belgorod Oblast and in Tetkino, Kursk Oblast.[3] LSR forces reportedly seized Tetkino, although Russian sources claimed that Russian airborne conscripts repelled all the assaults in Tetkino.[4] ISW has previously observed reports that Russia uses conscripts to defend its border with Ukraine against limited incursions and assessed that this is likely due to Russia’s unwillingness to transfer forces away from the frontline elsewhere in Ukraine.[5] Russian milbloggers noted that the incursion came days before the Russian presidential election on March 17, and several Russian milbloggers warned that there might be additional incursions in the coming days.[6]
Russian Volunteer Corps (RDK) Raid into Belgorod Oblast as of March 12, 2024. 3:00 PM ET

Geolocated footage posted on March 12 shows a RDK tank operating west of Zareche.

Ukrainian sources claimed that RDK forces captured Lozovaya Rudka on March 12.

Geolocated footage posted on March 12 shows a disabled RDK tank at the Nekhoteevka Checkpoint.

Map by Daniel Meadie and George Barros
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The New York Times (NYT) reported that Russian and Ukrainian forces have differential advantages and disadvantages in their electronic warfare (EW) capabilities. NYT reported on March 12 that Russian forces have more EW equipment but that Russian EW capabilities are spread out unevenly along the front and that Russian armored vehicles...
are vulnerable to Ukrainian drone strikes due to their lack of mounted EW equipment.[7] The NYT stated that Russia’s defense industrial base (DIB) has adopted a “top down” approach to drone production with “heavy military oversight” that has made Russian drones “predictable” and lacking variety. This lack of variation has reportedly made it easier for Russian units to coordinate their drones’ flight paths and jammers so that they can jam Ukrainian drones without jamming their own. ISW has previously reported that the effectiveness of Russian EW systems is inconsistent across the front.[8] Russian milbloggers have routinely complained about Russian forces’ lack of EW systems in the east (left) bank of Kherson Oblast, for example.[9] Russian milbloggers have also recently criticized the Russian military command’s failure to properly equip Russian forces with drones and EW systems after an unsuccessful Russian mechanized assault near Novomykhailivka, Donetsk Oblast.[10]

The NYT noted that Ukraine’s DIB, on the other hand, has allowed non-military companies to fund and supply drones to Ukrainian forces, which has allowed Ukrainian drone units to test different technologies, procurement processes, and combat missions on the battlefield. The NYT reported that a Ukrainian sergeant commanding a drone platoon stated that Ukrainian and Russian forces are engaged in a “constant arms race” in which one side improves its drone technology, forcing the other side to find a new way to combat this improvement.[11] ISW has also previously reported that Ukraine has over 200 companies (most of which are privately owned) producing various drones for the Ukrainian military as of October 2023.[12] Moscow Duma Deputy Andrei Medvedev recently stated that Russia has opted to mass produce drones, leading to the production of large numbers of drones that lack the technological adaptations needed to compete with Ukrainian drones.[13] Medvedev noted that Ukrainian forces are constantly improving their drones. ISW has observed how recent Russian drone and missile strike packages are also characteristic of the constant air domain offense-defense innovation-adaptation race in which Russia and Ukraine are engaged.[14] Ukrainian and Russian capabilities will likely vary across space and over time as one side will be unlikely to gain a decisive advantage across the entire frontline or permanently in one sector of the front. There will likely be opportunities to take advantage of these shifting variations.

**US Office of the Director of National Intelligence’s (ODNI) 2024 Annual Threat Assessment** reported that Russian President Vladimir Putin “probably believes” that Russian forces have blunted Ukrainian efforts to retake significant territory and that **US and Western support to Ukraine is “finite.”[15]** The 2024 Annual Threat Assessment reported that Russia “almost certainly” does not want to engage in a direct military conflict with the United States or NATO but “will continue asymmetric activity below what it calculates to be the threshold of military conflict globally.”[16] ISW continues to assess that Russia continues to threaten NATO states and is setting conditions to justify future escalations against NATO states but does not assess that Putin desires direct full-scale war with NATO at this time.[17] US National Intelligence Director Avril Haines noted the importance of US security assistance to Ukraine to help Ukrainian forces maintain their previously liberated territories, especially amid “the sustained surge in Russian ammunition production and purchases from North Korea and Iran.”[18] ISW has previously assessed that the United States remains the only immediate source of necessary quantities of essential military equipment such as M1 Abrams tanks, armored personnel carriers, advanced air defense systems such as Patriots, and long-range strike systems - equipment that previous US aid packages prioritized.[19]
US National Security Advisor Jake Sullivan announced an emergency military aid package valued at $300 million for Ukraine on March 12.[20] Sullivan stated that the aid package is comprised of new funding made available by cost saving measures in unspecified Pentagon weapons contracts.[21] Unnamed US officials told CNN that the new funding is a result of “good negotiations” and “bundling funding across different things” but noted that this is not a sustainable long-term solution to aiding Ukraine, calling the package a “one time shot.”[22] This funding does not appear to be part of the reported $4 billion in presidential drawdown authority fund still available for Ukraine.[23] Sullivan stated that the aid package would provide Ukrainian forces with enough ammunition to last “a couple of weeks” and noted that this package “does not displace and should not delay the critical need” to pass a supplemental aid package for Ukraine.[24]

Lithuanian and French authorities are expected to meet in Paris in the coming days to discuss accelerating support for Ukraine. Lithuanian President Gitanas Nausėda stated on March 12 that he will meet with French President Emmanuel Macron in Paris to discuss ways to accelerate support for Ukraine, to strengthen the security of NATO’s eastern flank, and to increase European defense production.[25] Lithuanian Foreign Minister Gabrielius Landsbergis stated on March 11 that “now is the time to debate” sending Western military personnel to Ukraine and the “red lines that [the West] has imposed on [itself]” in response to recent French discussions about sending Western military personnel to Ukraine.[26] French Foreign Minister Stéphane Séjourné stated on March 9 during a meeting with Baltic and Ukrainian officials that Ukraine could use foreign troops for operations such as demining and that Russia should not be able to tell the West how to aid Ukraine by setting arbitrary “red lines.”[27]

The Kremlin continues to assert its right, contrary to international law, to enforce Russian federal law on officials of NATO members and former Soviet states for actions taken within the territory of their own countries where Russian courts have no jurisdiction, effectively denying the sovereignty of those states. The Russian Ministry of Internal Affairs (MVD) placed the Estonian Minister of Internal Affairs, Lauri Laanemets, on its online Russian wanted list.[28] Kremlin newswire TASS reported on March 12 that Russian law enforcement agencies stated that Laanemets is wanted for the destruction and damage of Soviet war monuments.[29] The Russian MVD previously put other Baltic and Polish officials, including Estonian Prime Minister Kaja Kallas, on the wanted list for the same charges despite Russia’s lack of legal authority to prosecute foreign citizens for allegedly violating Russian laws in foreign states.[30] The Russian Ministry of Foreign Affairs (MFA) also banned 347 citizens from Estonia, Latvia, and Lithuania, including many high-ranking Baltic officials, from entering Russia for allegedly having “hostile” policies towards Russia, interfering in Russian internal affairs, persecuting Russian-speaking populations, demolishing Soviet monuments, “glorifying Nazism,” and supplying Ukraine with weapons.[31] The Russian MFA claimed that it could expand the list “at any time.” Russia has previously used narratives about Russia’s right to protect its “compatriots abroad” (which includes Russian speakers), its alleged fight against neo-Nazism, and its dissatisfaction with the treatment of Soviet monuments in former Soviet states to justify its invasions of Ukraine and aggression against other countries, including NATO member Estonia, in the past.[32] ISW continues to assess that Russia’s attempted use of pseudo-legal mechanisms against Baltic officials are part of the Russian efforts to set informational conditions justifying possible Russian escalations against NATO states in the future.[33]
The Kremlin recently implemented a series of personnel changes in the Russian Ministry of Defense (MoD), Rosgvardia, and the Russian military command. Russian sources reported that the Russian military command named Lieutenant General Andrei Bulyga Deputy Defense Minister for Logistics.[34] Kremlin newswire TASS reported that Bulyga previously served as Russian Western Military District (WMD) Deputy Commander for Logistics, and a Russian insider source, which has previously provided accurate reports regarding Russian command changes, claimed that Bulyga previously served in the Central Military District under Russian Colonel General Aleksandr Lapin, who is reportedly the current Russian Ground Forces Commander.[35] Russian State Duma Committee on Information Policy Head Alexander Khinshtein stated on March 11 that Russian President Vladimir Putin reappointed Deputy Defense Minister Colonel General Kuzmenkov as Rosgvardia Deputy Director overseeing rear areas and logistics and claimed that Kuzmenkov’s return to Rosgvardia means that Kuzmenkov has “completed his tasks” at the Russian MoD.[36] The Russian insider source claimed that the Russian military command appointed Lieutenant General Alexander Peryazev and Igor Seritsky as deputy commanders of the Moscow Military District and Lieutenant General Esedulla Abechev as Deputy Commander of the Leningrad Military District.[37] Peryazev reportedly previously served as the Commander of the Russian 6th Combined Arms Army (WMD); Seritsky reportedly previously served as the Deputy Commander of the WMD; and Abechev reportedly previously served as the Deputy Command of the 8th Combined Arms Army (Southern Military District).[38]

Armenian President Nikol Pashinyan stated that Armenia would leave the Russia-led Collective Security Treaty Organization (CSTO) if the CSTO fails to meet certain Armenian expectations, as Armenia continues to distance itself from Russian security relations. Pashinyan stated on March 12 that the CSTO must clarify its “zone of responsibility” in Armenia and pledge to defend Armenia against foreign aggression, likely referencing Article 4 of the CSTO Treaty that parallels Article 5 of the North Atlantic Treaty and states that aggression against one CSTO member state is aggression against all member states.[39] Pashinyan stated that Armenia would leave the CSTO at an unspecified date if the CSTO’s answers to Armenia’s questions do not correspond with Armenia’s expectations.[40] Pashinyan expanded on his February 22 statement that Armenia “essentially” froze its CSTO membership and explained that Armenia does not participate in CSTO sessions, does not have a permanent representative in the CSTO, did not appoint a CSTO Deputy Secretary General, and does not express opinions on documents circulating in the CSTO.[41] CSTO Secretary General Imangali Tasmagambetov stated on March 12 that Armenia has not participated in that CSTO secretariat, but that Armenia has not made any official statements about its suspension of CSTO membership.[42] Pashinyan also stated on March 12 that Russian border guards will leave Zvartnots International Airport in Yerevan by August 1, 2024, following a March 6 announcement that Armenia officially informed Russia that “only Armenian border guards” should perform duties at the Zvartnots Airport.[43] Kremlin Spokesperson Dmitry Peskov confirmed on March 12 that Russia received Armenia’s notification that it is terminating Russian border guards’ operations at the Zvartnots Airport.[44]

Key Takeaways:
- The All-Russian pro-Ukrainian Russian Volunteer Corps (RDK), Freedom of Russia Legion (LSR), and Siberian Battalion conducted a limited cross-border incursion into Belgorod and Kursk oblasts on the morning of March 12.
• The New York Times (NYT) reported that Russian and Ukrainian forces have differential advantages and disadvantages in their electronic warfare (EW) capabilities.
• US Office of the Director of National Intelligence’s (ODNI) 2024 Annual Threat Assessment reported that Russian President Vladimir Putin “probably believes” that Russian forces have blunted Ukrainian efforts to retake significant territory and that US and Western support to Ukraine is “finite.”
• Lithuanian and French authorities are expected to meet in Paris in the coming days to discuss accelerating support for Ukraine.
• The Kremlin continues to assert its right, contrary to international law, to enforce Russian federal law on officials of NATO members and former Soviet states for actions taken within the territory of their own countries where Russian courts have no jurisdiction, effectively denying the sovereignty of those states.
• The Kremlin recently implemented a series of personnel changes in the Russian Ministry of Defense (MoD), Rosgvardia, and the Russian military command.
• Armenian President Nikol Pashinyan stated that Armenia would leave the Russia-led Collective Security Treaty Organization (CSTO) if the CSTO fails to meet certain Armenian expectations, as Armenia continues to distance itself from Russian security relations.
• Russian forces recently made confirmed advances near Bakhmut, Avdiivka, and Donetsk City amid continued positional engagements along the entire line of contact on March 12.
• The Kremlin is reportedly considering raising taxes, likely as part of efforts to increase federal budget revenues to fund its war in Ukraine.
• Russian Presidential Administration Deputy Head Sergei Kiriyenko continues to pursue industrial projects in occupied Ukraine.
We do not report in detail on Russian war crimes because these activities are well-covered in Western media and do not directly affect the military operations we are assessing and forecasting. We will continue to evaluate and report on the effects of these criminal activities on the Ukrainian military and the Ukrainian population and specifically on combat in Ukrainian urban areas. We utterly condemn Russian violations of the laws of armed conflict and the Geneva Conventions and crimes against humanity even though we do not describe them in these reports.
• Russian Main Effort – Eastern Ukraine (comprised of two subordinate main efforts)
• Russian Subordinate Main Effort #1 – Capture the remainder of Luhansk Oblast and push westward into eastern Kharkiv Oblast and encircle northern Donetsk Oblast
• Russian Subordinate Main Effort #2 – Capture the entirety of Donetsk Oblast
• Russian Supporting Effort – Southern Axis
• Russian Air, Missile, and Drone Campaign
• Russian Mobilization and Force Generation Efforts
• Russian Technological Adaptations
• Activities in Russian-occupied areas
• Ukrainian Defense Industrial Base Efforts
• Russian Information Operations and Narratives
• Significant Activity in Belarus

**Russian Main Effort – Eastern Ukraine**

**Russian Subordinate Main Effort #1 – Luhansk Oblast** *(Russian objective: Capture the remainder of Luhansk Oblast and push westward into eastern Kharkiv Oblast and northern Donetsk Oblast)*

Positional engagements continued along the Kupyansk-Svatove-Kremina line on March 12 but there were no confirmed changes to the frontline. Russian milbloggers claimed that Russian forces marginally advanced near Synkivka (northeast of Kupyansk) and that Russian forces pushed Ukrainian forces back 200 meters in a forest area east of Yampolivka (west of Kremina).[45] Positional fighting continued northeast of Kupyansk near Synkivka, southeast of Kupyansk near Tabaivka, west of Kremnina near Terny, southwest of Kremnina near Hryhorivka, and south of Kremnina near Bilohorivka.[46] Elements of the Russian 138th Motorized Rifle Brigade (6th Combined Arms Army, Western Military District) are reportedly operating in the Kupyansk direction.[47]

Ukraine’s Internal Ministry reported on March 12 that Russian forces destroyed an apartment building in Kupyansk during a guided aerial strike.[48]
Russian Subordinate Main Effort #2 – Donetsk Oblast (Russian objective: Capture the entirety of Donetsk Oblast, the claimed territory of Russia’s proxies in Donbas)
Russian forces recently marginally advanced southwest of Bakhmut. Geolocated footage published on March 12 indicates that Russian forces recently advanced north of Klishchiivka (southwest of Bakhmut).[49] Positional engagements continued west of Bakhmut in the area east of Chasiv Yar and in Ivanivske; and southwest of Bakhmut near Klishchiivka, Andriivka, Stupochky (likely referring to combat engagements taking place in the direction of Stupochky), Pivdenne, and Pivnichne.[50] Russian sources claimed that Ukrainian forces continue to hold positions in western Ivanivske and that Russian forces do not control most of Ivanivske, contrary to some Russian claims.[51] A Russian milblogger claimed that Russian forces control 60 percent of Ivanivske, but ISW has not observed visual evidence of this claim.[52] Elements of the Russian 98th Guards Airborne (VDV) Division reportedly continue to operate in the Bakhmut direction; elements of the Russian 102nd Motorized Rifle Regiment (150th Motorized Rifle Division, 8th Guards Combined Arms Army [CAA], Southern Military District [SMD]) are reportedly operating near Ivanivske; and reconnaissance elements of the 11th Separate Guards VDV Brigade are reportedly operating west of Bakhmut.[53]
Geolocated footage published on March 11 indicated that Russian forces recently advanced east of Nevelske (southwest of Avdiivka), while the Russian MoD claimed that Russian forces seized the entire settlement on March 12. ISW has not observed visual evidence confirming that Russian forces seized Nevelske, and some Russian sources refuted the Russian MoD’s claim. A Russian milblogger involved with the training of Russian personnel claimed that Russian forces responsible for attacking Nevelske claimed that they did not capture the settlement, while a Kremlin-affiliate milblogger noted that there is no footage confirming the Russian advance, likely because Russian forces are still securing the area near Nevelske. The Ukrainian General Staff notably did not state that Ukrainian forces repelled Russian attacks near Nevelske in its evening situational report in contrast with earlier routine statements that Ukrainian forces repelled Russian assaults near the
settlement.[56] Geolocated footage published on March 12 also indicates that Russian forces recently advanced east of Pervomaiske (southwest of Avdiivka), and a prominent Russian milblogger claimed that Russian forces control about a third of the settlement.[57] ISW has not observed footage confirming the Russian milblogger’s claim. Positional engagements continued northwest of Avdiivka near Berdychi, Semenivka, and Novobakhmutivka; west of Avdiivka near Orlivka and Tonenke; and southwest of Avdiivka near Pervomaiske and Nevelske.[58] A Kremlin-affiliated milblogger added that Ukrainian forces stabilized the situation in the Avdiivka direction after transferring reinforcements.[59] Elements of the Russian 9th Motorized Rifle Brigade (1st Donetsk People’s Republic [DNR] Army Corps) are reportedly operating in the Pervomaiske area.[60]
Russian forces recently marginally advanced west and southwest of Donetsk City. Geolocated footage published on March 11 indicates that Russian forces recently made limited advances along the H-15 highway, which runs south of Marinka (west of Donetsk City).[61] Geolocated footage published on March 12 indicates that Russian forces also recently advanced on the northeastern outskirts of Novomykhailivka (southwest of Donetsk City).[62] One Russian milblogger claimed that Russian forces advanced near the Marinka Dam (west of Donetsk City and east of Heorhiivka).[63] Ukrainian
Tavriisk Group of Forces Spokesperson Captain Dmytro Lykhoviy stated that Ukrainian forces are carrying out rotations in the Tavriisk direction (Avdiivka through western Zaporizhia Oblast).[64] Positional engagements continued west of Donetsk City near Krasnohorivka and Heorhiivka and southwest of Donetsk City near Pobieda and Novomykhailivka.[65] Elements of the Russian 238th Artillery Brigade (8th CAA, SMD) are reportedly operating near Heorhiivka.[66]
Positional engagements continued in the Donetsk-Zaporizhzhia Oblast border area on March 11, and a Ukrainian military official recently stated that Russian forces resumed assaults on this frontline. Positional battles continued south of Velyka Novosilka and southeast of Velyka Novosilka near...
Shevchenko.[67] Lykhoviy stated on March 11 that Russian forces recently resumed infantry attacks in the Donetsk-Zaporizhia Oblast border area and are currently focusing on Staromayorske and Urozhaine (south of Velyka Novosilka).[68]

Positional engagements continued in western Zaporizhia Oblast but there were no confirmed changes to the frontline on March 12. Positional engagements continued near Robotyne and Verbove (east of Robotyne).[69] Ukrainian Tavriisk Group of Forces Spokesperson Captain Dmytro Lykhoviy stated
that Russian forces continue to pressure the Robotyne area, but the intensity of assaults has decreased.[70] Elements of the Russian 69th Covering Brigade (35th Combined Arms Army [CAA], Eastern Military District [EMD]) reportedly continue to operate in the Zaporizhia direction, and elements of the 42nd Motorized Rifle Division (58th CAA, Southern Military District [SMD]) are reportedly operating near Robotyne.[71]
Positional engagements continued in the east (left) bank of Kherson Oblast near Krynky, but there were no confirmed changes to the frontline on March 12.[72] Ukrainian Southern Operational Command Spokesperson Colonel Nataliya Humenyuk stated that Russian forces continue to assault Ukrainian positions in the east bank of Kherson Oblast without the support of armored vehicles to exhaust Ukrainian forces instead of pursuing tactical goals.[73] Humenyuk noted that Ukrainian forces have observed elite Russian airborne (VDV), territorial defense, naval infantry, mobilized, and “Z” assault elements operating in the Kherson direction.
Russian occupation forces continue to operate the Zaporizhzhia Nuclear Power Plant (ZNPP) improperly and unsafely. Energoatom Head Petro Kotin stated that Russian authorities unsuccessfully attempted to connect the ZNPP to the Russian power system and dismissed the last 400 “qualified” Ukrainian workers who were responsible for the ZNPP’s safety in February.[74] International Atomic Energy Agency (IAEA) Director Rafael Grossi stated that “the
situation [at the ZNPP] is not stable in the long-term,” but that the current staff present can function in the ZNPP’s present shutdown configuration.[75]

The Ukrainian Navy reported on March 11 that the Ukrainian Air Force conducted a successful strike near the occupied Kinburn Spit, Mykolaiv Oblast on the Russian Mechanik Pogodin tanker, which Russian forces have been using as a surveillance post, electronic warfare (EW) deployment point, and first-person view (FPV) drone launching point.[76] The Ukrainian Navy reported that the Mechanik Pogodin washed onto the Kinburn Spit after Russian forces destroyed the Kakhovka Hydroelectric Power Plant (KHPP) in the summer 2023.[77] The Ukrainian Navy stated that the Mechanik Pogodin meets the definition of a military object under the San Remo Manual on International Law Applicable to Armed Conflicts at Sea articles 40 and 60, which state that an enemy merchant vessel may become a military objective if it is “being incorporated into or assisting the enemy’s intelligence gathering system, e.g., engaging in reconnaissance, early warning, surveillance, or command, control and communications missions.”[78]

Humenyuk stated that the Russian military is conducting personnel changes and searching for a new naval commander who can find “creative solutions” to develop Russia’s naval activity.[79] Russian sources claimed on March 10 that Northern Fleet Commander Admiral Alexander Moiseev replaced Admiral Nikolai Yevmenov as Commander-in-Chief of the Russian Navy.[80] Humenyuk also stated that Russian missile carriers’ operations in the Black Sea are somewhat limited because Russian maintenance facilities for missile carriers are in occupied Crimea and Russian forces fear Ukrainian strikes on these ships near Crimea.[81]

**Russian Air, Missile, and Drone Campaign (Russian Objective: Target Ukrainian military and civilian infrastructure in the rear and on the frontline)**

The Ukrainian General Staff reported on March 12 that Russian forces launched 22 Shahed-136/131 drones at targets in Ukraine on the night of March 11 to 12.[82] Ukrainian forces reportedly downed 17 Shahed drones, including eight drones over Kherson, Mykolaiv, and Dnipropetrovsk oblasts.[83] Ukrainian officers reported that Russian drones struck a hotel in Kharkiv Oblast and an infrastructure facility in Kremenets, Ternopil Oblast, and Russian milbloggers claimed that Russian drones also struck an energy facility in Brody, Lviv Oblast.[84] Ukraine’s Southern Operational Command reported that Ukrainian forces downed a Russian Kh-59 missile over the Black Sea.[85] The Donetsk Oblast Prosecutor’s Office reported that Russian forces also struck Selydove, Donetsk Oblast with six S-300 missiles, injuring two civilians.[86]

**Russian Mobilization and Force Generation Efforts (Russian objective: Expand combat power without conducting general mobilization)**

The Kremlin is reportedly considering raising taxes, likely as part of an effort to increase federal budget revenues to fund its war in Ukraine. Bloomberg reported on March 11 that Russian authorities are considering raising the personal income tax from 15 percent to 20 percent for people earning more than five million rubles (about $54,000) annually and raising taxes from 13 percent to 15 percent for those who earn less than five million rubles, according to sources involved in the discussions.[87] Russian authorities are also reportedly considering raising corporate taxes from 20 percent to 25 percent. Bloomberg reported that sources indicated that the Kremlin is likely to decide...
on the issue in the summer of 2024 and that the Russian government believes the start of new presidential terms is the best time to pass reforms that are unpopular domestically.

The US Office of the Director of National Intelligence (ODNI) 2024 Threat Assessment reported on March 11 that China is supporting Russia’s defense industrial base (DIB), including by providing dual-use material and components for weapons.[88] The ODNI reported that trade between China and Russia has been increasing since February 2022 and that China’s exports of goods that can potentially have military uses increased more than three times since 2022.

Russian sources, including the Russian MoD, claimed on March 12 that a Russian Il-76 military transport aircraft crashed in Ivanovo Oblast after a fire broke out during takeoff.[89]

**Russian Technological Adaptations** (Russian objective: Introduce technological innovations to optimize systems for use in Ukraine)

Nothing significant to report.

**Ukrainian Defense Industrial Efforts** (Ukrainian objective: Develop its defense industrial base to become more self-sufficient in cooperation with US, European, and international partners)

Note: ISW will be publishing its coverage of Ukrainian defense industrial efforts on a weekly basis in the Russian Offensive Campaign Assessment. ISW will continue to track developments in Ukrainian defense industrial efforts daily and will refer to these efforts in assessments within the daily Russian Offensive Campaign Assessment and other ISW products when necessary.

*ISW is not publishing coverage of Ukrainian defense industrial efforts today.*

**Activities in Russian-occupied areas** (Russian objective: Consolidate administrative control of annexed areas; forcibly integrate Ukrainian citizens into Russian sociocultural, economic, military, and governance systems)

Note: ISW will be publishing coverage of activities in Russian-occupied areas twice a week in the Russian Offensive Campaign Assessment. ISW will continue to track activities in Russian-occupied areas daily and will refer to these activities in assessments within the daily Russian Offensive Campaign Assessment and other ISW products when necessary.

Russian Presidential Administration Deputy Head Sergei Kiriyenko continues to pursue industrial projects in occupied Ukraine. Kiriyenko and Donetsk People’s Republic (DNR) Head Denis Pushilin visited occupied Avdiivka, Donetsk Oblast and inspected the Avdiivka Coke Plant on March 12.[90] Kiriyenko claimed that Russian occupation authorities intend to restore the Avdiivka Coke Plant and claimed that the damage to the plant is not as severe as the damage to the Azovstal Metallurgical Plant in occupied Mariupol.[91] Kiriyenko likely has financial interests in pursuing the building of industrial capacity in occupied Ukraine as Kiriyenko routinely visits occupied Ukrainian territories and even arrived in Mariupol as Russian forces were finishing the seizure of Azovstal in May 2022 as Kremlin-appointed curator for Donbas issues.[92] Kiriyenko and Pushilin also met with
the commanders of the 114th Motorized Rifle Brigade (1st DNR Army Corps).[93] Russian President Vladimir Putin credited the 114th Motorized Rifle Brigade for the seizure of Avdiivka on February 17, and its units reportedly continue operating near Avdiivka.[94]

Russian officials continued to deny Ukraine’s independence and culture, as well as the fact that Russian authorities are illegally deporting Ukrainian children to Russia. Kremlin-appointed Children’s Rights Commissioner Maria Lvova-Belova claimed on March 12 that there are “no foreign children in Russia” and that “multinationalism is one of the foundations” of Russia.[95] Kherson Oblast occupation governor Vladimir Saldo claimed on March 12 that children in Ukraine “want to live in Russia” because Ukraine is already a “dependent” state that cannot provide for younger generations.[96] The US Department of State announced on March 7 that the United States has joined the International Coalition for the Return of Ukrainian Children to support the safe return of Ukrainian children whom Russian authorities have illegally deported or forcibly transferred.[97]

Kremlin officials continue efforts to utilize legal mechanisms to legitimize Russia’s illegal annexation of Ukraine’s internationally recognized territory. Russian State Duma Deputy Konstantin Zatulin and Senator Sergei Tsekov introduced a bill to the Duma that would invalidate the decision to transfer Crimea from the Russian Soviet Federative Socialist Republic (RSFSR) to the Ukrainian Soviet Socialist Republic in 1954.[98] Putin similarly signed a law in June 2023 that denounced the 2004 Ukrainian-Russian treaty that included stipulations that the Sea of Azov is historically internal water of both Russia and Ukraine, claiming that Ukraine lost its status as a littoral state of the Sea of Azov when Russia (illegally) annexed Donetsk, Zaporizhia, and Kherson oblasts in 2022.[99] It is unclear why the Kremlin puts stock in such meaningless maneuvers considering that it has already seized Crimea by force and illegally annexed it. Ex post facto legal manipulations add no real legal legitimacy to Russia’s actions. These actions also ignore the fact that Russia committed to respecting Ukraine’s territorial integrity, including Crimea, in 1994 in exchange for Ukraine’s return of Soviet nuclear weapons remaining in Ukraine after the USSR’s collapse.

Russian Information Operations and Narratives

Head of the Sumy Oblast Military Administration Volodymyr Artyuk stated on March 12 that information circulating online about a possible Russian attack in Sumy Oblast is not true and is part of Russian efforts to destabilize and increase panic in Sumy Oblast.[100] Artyuk stated that Ukrainian authorities have not observed any Russian strike groups near the borders with Sumy Oblast. ISW also assesses that Russia has not amassed reserves in the vicinity of Sumy Oblast for any significant military undertaking.

Kremlin officials continue to use escalatory rhetoric as part of efforts to deter Western aid provision to Ukraine. The German Bundestag reported on March 11 that all indications surrounding the leaked phone conversation between German military officers discussing the possible provision of Taurus missiles to Ukraine point to a Russian “hack and leak operation.”[101] Chairperson of the Russian State Duma Vyacheslav Volodin claimed on March 12 that Russia perceives conversations between German military personnel about possible Ukrainian strikes on Crimea as “aggression” and a “threat to [Russia’s] security” that “leads to the outbreak of full-scale third world war, nuclear war.”[102] The assertion that discussions of actions not subsequently taken amount to “aggression” is bizarre. ISW continues to assess that Russian nuclear “red lines,” which Ukrainian forces have crossed several times over the course of the war without prompting a Russian nuclear strike, are most
likely information operations designed to deter Ukrainian and Western action to defeat Russia’s invasion of Ukraine.[103]

**Significant activity in Belarus** *(Russian efforts to increase its military presence in Belarus and further integrate Belarus into Russian-favorable frameworks and Wagner Group activity in Belarus)*

The Belarusian Ministry of Defense announced on March 12 that Belarusian officials are participating in the Collective Security Treaty Organization’s (CSTO) command and staff training on March 12 and 13.[104]

Russian Special Presidential Representative for Shanghai Cooperation Organization (SCO) Bakhtiyor Khakimov stated on March 12 that Russia expects Belarus to join the SCO on July 4 and that Belarus’ accession to the SCO will be one of the “key results” of the upcoming summit.[105]

**Note:** ISW does not receive any classified material from any source, uses only publicly available information, and draws extensively on Russian, Ukrainian, and Western reporting and social media as well as commercially available satellite imagery and other geospatial data as the basis for these reports. References to all sources used are provided in the endnotes of each update.


[3] https://t.me/WarArchive_ua/12154 ; https://t.me/kiber_boroshno/7180 ; https://t.me/legionoffreedom/1119 ; https://t.me/rybar/58093


[27] https://isw.pub/UkrWar031124

[28] https://tass.dot.ru/politika/20211013

[29] https://tass.dot.ru/politika/20211013


[74] https://t.me/energoatom_ua/17030


[77] https://www.facebook.com/navy.mil.gov.ua/posts/pfbid02mbrNkyitAHz7HTPXvqrCPK8Gigmr5J8YJx2RcBXzhsZhSs3rV6yPdcmk5DtB8Pk2l


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