SPECIAL INSPECTOR GENERAL REPORT TO THE UNITED STATES CONGRESS

OPERATION ATLANTIC RESOLVE

INCLUDING U.S. GOVERNMENT ACTIVITIES RELATED TO

UKRAINE

OCTOBER 1, 2023–DECEMBER 31, 2023

On the cover: A U.S. M1A1 Abrams tank en route to the Ukrainian Armed Forces awaits offloading at Grafenwoehr, Germany. (U.S. Army photo)

MESSAGE FROM THE SPECIAL INSPECTOR GENERAL

Robert P. Storch

On February 24, 2022, Russian military forces launched an illegal and unprovoked full-scale invasion of Ukraine. The ensuing conflict has grown to become the largest land war in Europe since the end of World War II, leaving hundreds of thousands of casualties on both sides and displacing millions of innocent Ukrainian civilians from their homes.

The United States and the international community responded quickly and forcefully to this aggression. More than 50 nations have provided support to Ukraine, of which the United States is the largest single donor. The U.S. Congress appropriated approximately $113.4 billion for the U.S. response between February 2022 and December 2023. The U.S. Government coordinates military assistance to Ukraine under Operation Atlantic Resolve (OAR), an operation originally launched in response to Russia's 2014 invasion of Ukraine's Crimean peninsula.

Since the full-scale invasion, the Department of Defense Office of Inspector General (DoD OIG) has worked closely with our colleagues from the Offices of the Inspector General for the Department of State (State OIG) and the U.S. Agency for International Development (USAID OIG), as well as more than 20 other oversight partners from across the Federal Government on the Ukraine Oversight Interagency Working Group, to ensure a prompt, collaborative, and comprehensive approach to oversight of all aspects of U.S. Government support to Ukraine. That collaboration continued as, following the DoD's declaration of OAR as an overseas contingency operation, I was named Lead Inspector General for OAR by the Chair of the Council of the Inspectors General on Integrity and Efficiency, effective in October 2023.

More recently, in December 2023, Congress re-designated the Lead IG as the Special Inspector General for OAR with additional responsibilities and reporting requirements to ensure whole-of-government oversight and transparency of this multi-faceted and resource-intensive effort. This first quarterly report on OAR and the Ukraine response for the period October 1, 2023, through December 31, 2023, provides a detailed look at U.S. security assistance to Ukraine and regional allies, financial support to Ukraine's government, increased U.S. military activity in Europe, and other U.S. Government operations related to Ukraine response efforts.

In January 2023, I traveled to Ukraine and other nations in the region with my counterparts from State OIG and USAID OIG to gain a fuller understanding of the situation on the ground. I was pleased to travel back with them to the region in early 2024 to obtain a first-hand update from U.S. and Ukrainian officials and to participate in site visits where we were able to observe the administration and impact of U.S. assistance. In meetings with senior officials, my colleagues and I expressed the importance of accountability and transparency with regard to such assistance, including the expectation that OIG personnel—now working on the ground at the U.S. Embassy in Kyiv—would be promptly notified if there was even a hint of its misuse. The officials with whom we met expressed their understanding and agreement with these principles, and we will continue to ensure we get the information we need to inform our work.

We also will continue to report quarterly on the status of OAR and the Ukraine response, other U.S. Government activity in Europe, and efforts to counter Russian aggression. I would like to thank all of the women and men who make this oversight effort possible, especially those stationed in and near Ukraine.

Robert P. Storch
Special Inspector General for OAR
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INSPECTOR GENERAL
DEPARTMENT OF DEFENSE
OFFICE OF INSPECTOR GENERAL
U.S. DEPARTMENT OF STATE
OFFICE OF INSPECTOR GENERAL
U.S. AGENCY for INTERNATIONAL DEVELOPMENT

We are pleased to present this Special Inspector General report to Congress on Operation Atlantic Resolve (OAR). This report discharges our quarterly reporting responsibilities pursuant to Section 1250B of the National Defense Authorization Act for Fiscal Year 2024 and Lead IG reporting responsibilities under 5 U.S.C. 419.

Section 1250B states that no later than 45 days after the end of each fiscal year quarter, the Special Inspector General for OAR shall submit to Congress a report summarizing U.S. programs and operations related to Ukraine.

This report also discusses the planned, ongoing, and completed oversight work conducted by the DoD, State, and USAID Offices of Inspector General, as well as the other U.S. oversight agencies that coordinate their activities through the Ukraine Oversight Interagency Working Group.

This report addresses the following topics specified in Section 1250B:

- Security assistance to Ukraine and other countries affected by the war: pages 32-54
- USEUCOM operations and related support for the U.S. military: pages 32-50
- Economic assistance to Ukraine and other countries affected by the war: pages 63-64, 72-80
- Humanitarian assistance to Ukraine and other countries affected by the war: pages 82-86
- Operations of other relevant U.S. Government agencies involved in the Ukraine response: pages 10-16
- Description of any waste, fraud, or abuse identified by the Special IG: pages 16-18, 36-43, 121-126
- Status and results of investigations, inspections, and audits: pages 36-43, 121-126, 136-137
- Status and results of referrals to the Department of Justice: pages 136-137
- A description of the overall plans for review by the OIGs of such support of Ukraine, including plans for investigations, inspections, and audits: pages 19-20, 127-135

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Ukrainian children receive warm clothing sets and blankets from the United Nations Children's Fund (UNICEF), facilitated with the support of the USAID Bureau of Humanitarian Assistance (BHA), to help them endure the cold. (USAID photo)

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A Polish tank moves into position to join NATO Allies from Canada, Germany, Italy, Latvia, Lithuania, Netherlands, Spain, the United Kingdom and the United States supporting NATO's Enhanced Forward Presence Battle Groups for exercise Iron Spear in Adazi, Latvia, November 13, 2023. (U.S. Army photo)

EXECUTIVE SUMMARY

The U.S. Congress has appropriated approximately $113.4 billion for the U.S. response to Russia's full-scale invasion of Ukraine. This funding supports security, economic, and humanitarian assistance to Ukraine and other countries affected by the war; support for the operations of U.S. Government agencies involved in the Ukraine response; support for an enhanced U.S. military presence and activity in Europe; the replenishment of U.S. military stocks transferred to the Ukrainian Armed Forces (UAF); and training of the UAF.[1]

The Special IG for Operation Atlantic Resolve (OAR) leads comprehensive, whole-of-government oversight of the U.S. Government's complex and resource-intensive response to Russia's invasion of Ukraine. The DoD, State, and USAID OIGs collaborate with 20 other Federal oversight agencies and work directly with their Ukrainian government counterparts in this effort. The OIGs collectively have nearly 400 personnel—located in the United States, Germany, Ukraine, and elsewhere in the region—conducting audits, evaluations, and other oversight work related to U.S. assistance to Ukraine. A staffing cap at the U.S. Embassy in Kyiv has limited the number of OIG staff in Ukraine, but a limited number of our personnel conduct important programmatic and investigative work to promote accountability there. Much of the OAR mission takes place outside Ukraine in countries like Germany and Poland. OIG personnel enjoy unrestricted access to U.S. Government operations in these countries and work with their Ukrainian counterparts to obtain information necessary for their work.

Oversight work by the Special IG for OAR has already helped identify challenges and improve operations in support of the UAF. In February 2023, the DoD OIG determined that some of the weapons and equipment that the DoD had pre-positioned

in Europe—items it was transferring to the UAF—were not functional due to improper maintenance and poor conditions at Army warehouses. This resulted in delays and increased costs to repair damaged equipment before it could be sent to the battlefield.[2] A June 2023 evaluation found that DoD aircraft manifests were incomplete in some cases, leading to a lack of visibility of equipment arriving at transfer points.[3] A January 2024 evaluation found that, while there had been some improvement, U.S. personnel in Europe did not fully comply with the requirements for Enhanced End-Use Monitoring (EEUM) in a hostile environment for sensitive defense articles transferred to the UAF.[4] Also, in response to the DoD stating that it had overvalued weapons and equipment provided through Presidential Drawdown Authority by $6.2 billion, the DoD OIG initiated an audit—which is still ongoing—of the estimates the DoD used in valuing such assets.[5] In all of its oversight work, the DoD OIG makes recommendations to the relevant commands and agencies to improve their operations and follows up until action is taken sufficient to meet the intent of those recommendations.

In February 2023, the DoD OIG determined that some of the weapons and equipment that the DoD had pre-positioned in Europe—items it was transferring to the UAF—were not functional due to improper maintenance and poor conditions at Army warehouses.

The UAF has held its ground but been unsuccessful in reclaiming captured territory during the second year of the war.[6] Limited supplies of artillery and air defense ammunition continue to be a significant challenge for the UAF.[7] The high rate of fire has also resulted in artillery systems being employed beyond their recommended maintenance schedules, which exposes UAF soldiers to increased risks of weapon failure.[8] Both the UAF and Russian forces are using unmanned aircraft systems (UAS) on a greater scale than in any previous armed conflict, and electronic warfare and GPS denial are proving increasingly decisive in military operations.[9] The physical absence of U.S. and international troops on the battlefield in Ukraine limits their ability to assess how well the UAF is employing equipment.[10] The UAF's doctrine still largely follows the Soviet model, which has presented challenges with joint command and control and defining strategic objectives.[11] U.S. and international partners are training the UAF in a full range of military capabilities: leadership skills, training on specific weapon systems, basic training, and collective unit training.[12]

Russian forces have faced their own challenges as the war—which Russian commanders initially estimated would last a matter of weeks—approaches its third year. Russian commanders and their staffs suffer from poor situational awareness, rigid command-and-control stovepipes, poor information sharing, and a toxic leadership culture. These failings have reduced maneuverability and the effectiveness of long-range strikes, and they have weakened overall Russian military battlefield capability.[13] A shortage of manpower has restricted Russia's capacity to conduct offensive operations, although Russia conducted a partial mobilization of 300,000 soldiers in November with plans to increase its military to 1.5 million total troops by 2026.[14] Russia has benefited from various types of support—including provision of materiel, positive messaging, diplomatic backing, and increased trade—from several international partners, including Belarus, Iran, North Korea, the People's Republic of China, and others.[15]

The U.S. military has significantly increased its presence in Europe in response to Russia's full-scale invasion of Ukraine and adapted its organizational structure to the response effort. The U.S. Army increased its European footprint from three brigades and one division headquarters to five brigades and two division headquarters.[16] The DoD established the Security Assistance Group-Ukraine (SAG-U) in November 2022 to coordinate U.S. security assistance to the UAF. The SAG-U operates a training cell to

develop the skills of UAF personnel and ensure they are capable of effectively employing donated equipment.[17] The DoD also participates in the International Donor Coordination Center (IDCC), which coordinates the provision of military equipment, training, and aid to the UAF from some 50 contributing nations.[18] The IDCC is not a multi-national command but rather a coordinating entity through which partner nations voluntarily share information and synchronize efforts toward common goals.[19]

U.S. non-security assistance supports development of an independent, democratic, prosperous, and healthy Ukraine united around core European values.[20] Programs targeting corruption, a longstanding problem in Ukraine, focused on institutional reform and capacity building.[21] Governance programs seek to strengthen rule of law and democratic institutions and to develop an inclusive civic identity in Ukraine.[22] Several programs focused on supporting Ukraine's energy sector amid a harsh winter.[23] State and USAID responded to urgent humanitarian needs with food assistance, support for nearly 3.7 million internally displaced persons (IDP) and 6.3 million refugees, cash assistance, and health assistance.[24]

State and USAID adjust operations to monitor assistance in wartime conditions. A staffing cap in Ukraine has required constant triage of oversight priorities.[25] Movement restrictions mean that many projects and activities, particularly those close to the battlefield, received limited direct oversight.[26] These limitations required embassy staff to adopt alternate means for monitoring and evaluation, including remote monitoring, third-party monitoring, and local staff monitoring. As a result, assistance-providing embassy sections and agencies continued to oversee many projects and programs despite the lack of availability of in-person monitoring.[27]

A Ukrainian mother and children receive hygiene kits provided by the USAID Emergency Assistance for Conflict-affected IDPs and Communities Program. (USAID photo)

A U.S. Marine Corps M240B machine gun during a live-fire exercise in Finland. (U.S. Marine Corps photo)

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U.S. Marines offload a vehicle in Norway. (U.S. Marine Corps photo)

MISSION UPDATE

ABOUT OAR AND THE U.S. UKRAINE RESPONSE

MISSION AND POLICY OBJECTIVES

Operation Atlantic Resolve (OAR) began in April 2014 when the United States launched an effort to reassure and bolster the North Atlantic Treaty Organization (NATO) in the wake of Russia's military actions in Ukraine. OAR originally enabled the U.S. European Command's (USEUCOM) effort to provide rotational deployments of combat-credible forces to Europe.[28] Similarly, State and USAID have focused efforts since 2014 on helping Ukraine achieve full integration with Europe and the transatlantic community and interoperability with NATO.[29]

Since Russia's full-scale invasion of Ukraine in February 2022, the OAR mission has evolved in line with U.S. policy objectives. On July 13, 2023, President Biden issued Executive Order 14102, invoking his authority to call up 3,000 reserve Service members to augment the active U.S. forces for the effective conduct of OAR in and around Europe. In August 2023, the Secretary of Defense designated OAR as an overseas contingency operation (OCO) following the activation of reserve forces.[30]

Table 1.

U.S. Government Goals in Ukraine

Win the War: Ukraine effectively uses security, humanitarian, economic, and diplomatic tools to prevail on the battlefield and set conditions for a just and lasting peace.
Win the Peace: Ukraine strengthens its civil society and democratic and economic institutions and implements anti-corruption reforms to achieve sustainable momentum towards Euro-Atlantic integration to win a secure and just future that delivers prosperity for all its citizens.
Hold Russia Accountable: Ukraine and its allies hold Russia and its enablers accountable for war crimes and damage to Ukraine.
Account for U.S. Taxpayers: Humanitarian, economic, and security assistance delivers effective relief and sustainable results for Ukrainians.

Source: State, "Integrated Country Strategy-Ukraine," 8/29/2023.

While much of the focus of U.S. forces under OAR is on supporting Ukraine, the Ukraine response is not the sole objective for OAR, which more broadly includes operations in and around the USEUCOM area of operations.[31] The Secretary of Defense and the Joint Chiefs of Staff approved a significantly revised OAR mission statement in a classified Execute Order dated September 1, 2023.[32]

OAR is part of the broader U.S. policy goals and activities related to the Ukraine response. The U.S. Mission to Ukraine's Integrated Country Strategy for Ukraine provides the overall direction for all U.S. Government programs and operations in Ukraine and outlines four mission goals for the U.S. Embassy in Kyiv. (See Table 1.)

HISTORY OF RUSSIA'S WAR AGAINST UKRAINE

On February 24, 2022, Russian military forces invaded Ukraine, landing in the port city of Odesa and moving overland from occupied Crimea and the Donbas, Belarus, and other points of entry along the Ukraine-Russia border.

In late 2013, protests in the Ukrainian capital, Kyiv, led to the February 2014 ouster of President Victor Yanukovych, who had sought closer alignment with Russia. Following Yanukovych's flight to Russia, Russian troops covertly invaded Ukraine's Crimean peninsula, seized government buildings, and held a referendum—widely viewed as illegitimate by the international community—in favor of secession and annexation by Russia. Russia then began massing troops in Crimea and engineering pro-Russian separatist movements in Ukraine's eastern oblasts (or provinces) of Donetsk and Luhansk. These groups were partially successful in controlling territory, which afforded Russia an opportunity to deploy regular troops to eastern Ukraine under the guise of protecting pro-Russian populations in the region. This resulted in a low-level armed conflict in that region for the next 8 years.[33]

On February 24, 2022, Russian military forces invaded Ukraine, landing near the port city of Odesa and moving overland from occupied Crimea and the Donbas, Belarus, and other points of entry along the Ukraine-Russia border. Within the first month of the war, approximately 575,400 refugees fled Ukraine. Russian forces invading from the north briefly entered Kharkiv, Ukraine's second-largest city, and the outskirts of Kyiv, its capital and largest city, but were expelled by the Ukrainian Armed Forces (UAF). Russian forces soon abandoned their efforts to capture Kyiv and focused on controlling southern and eastern

Ukraine. The UAF's fall 2022 counteroffensive pushed the Russian forces back from the area around Kharkiv. In September 2022, Russian President Vladimir Putin announced Russia's formal annexation of four Ukrainian oblasts in the east and south of the country—Luhansk, Donetsk, Zaporizhzhia, and Kherson—following a series of dubious referenda held there.[34]

For much of 2023, Russian forces consolidated their control over occupied territory in eastern and southern Ukraine. Russian forces have laid extensive minefields, constructed multiple layers of trenches and other fortifications, and conducted other defensive preparations to secure their positions in these regions. Despite heavy fighting and high casualties, both sides made only incremental gains and losses of territory over the course of 2023 as the frontline calcified into relatively static trench warfare.[35]

The UAF has been tested through 2 years of intense combat experience and has continued to receive supplies and training from the United States, NATO members, and other partner nations. Ukraine has reclaimed more than half of the territory Russia has captured since the full-scale invasion began, but Russia still occupies almost one-fifth of Ukrainian territory over the duration of the war.[36] To prevail on the battlefield, Ukraine will need continued military and security assistance, according to State. Russian attacks on Ukrainian civilians and civil infrastructure, including the country's energy grid, create requirements for continued humanitarian, economic and development assistance. Jumpstarting Ukraine's economy and boosting government revenue are key to the country's fiscal health and reducing its dependence on direct budget support from international donors.[37]

Ukraine has reclaimed more than half of the territory Russia has captured since the full-scale invasion began, but Russia still occupies almost one-fifth of Ukrainian territory over the duration of the war.

FUNDING

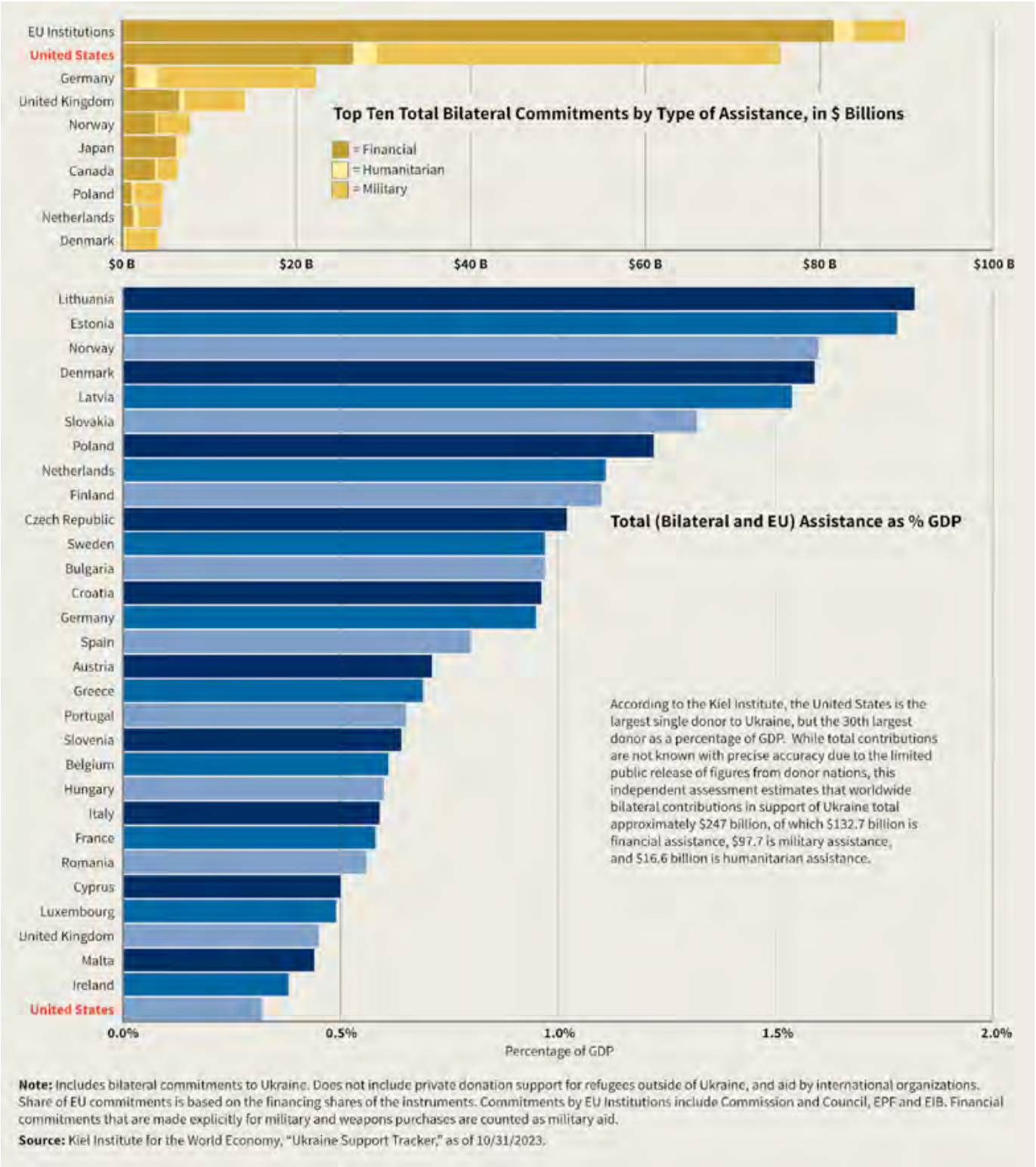
The U.S. Congress appropriated approximately $113.4 billion in supplemental appropriations for the U.S. response to Russia's full-scale invasion of Ukraine between February 2022 and December 2023, making the United States the largest single donor of assistance to the Ukraine response. (See Figure 1.) This funding supports security assistance for NATO and other partner nations; support for an enhanced U.S. military presence and activity in Europe; and the replenishment of U.S. military stocks transferred to the Ukrainian Armed Forces (UAF). The funding also supports security, economic, and humanitarian assistance to Ukraine and other countries affected by the war; support for the operations of U.S. Government agencies involved in the Ukraine response.[38]

The U.S. Government assists Ukraine and regional partners through a wide range of programs and authorities, most of which are administered by the DoD, State, or USAID. Security assistance is delivered through Presidential Drawdown Authority (PDA), the European Deterrence Initiative (EDI) through FY 2023, and the Ukraine Security Assistance Initiative (USAI)—all administered by the DoD—and Foreign Military Financing (FMF), which is appropriated to State and administered by the DoD. Security assistance also includes the increased U.S. military presence and activity in Europe related to the full-scale invasion of Ukraine.[39]

Of the $113.4 billion in supplemental appropriations, the DoD is responsible for approximately $62.3 billion. This includes $18 billion for USAI, $25.9 billion for the replacement of resources provided to Ukraine and other partners through PDA, and $18.4 billion for U.S. military operations in Europe.[40] According to the DoD Comptroller, approximately

Figure 1.

International Funding Commitments for the Ukraine Response (as of October 31, 2023)



Note: Includes bilateral commitments to Ukraine. Does not include private donation support for refugees outside of Ukraine, and aid by international organizations. Share of EU commitments is based on the financing shares of the instruments. Commitments by EU Institutions include Commission and Council, EPF and EIB. Financial commitments that are made explicitly for military and weapons purchases are counted as military aid.

Source: Kiel Institute for the World Economy, "Ukraine Support Tracker," as of 10/31/2023.

$52.3 billion of this funding had been obligated as of January 2024. Additionally, Congress has appropriated $35.1 billion for the EDI since that program's inception in FY 2015. The Comptroller reported that the DoD had obligated $25.6 billion of EDI funding as of January 2024. EDI funding is part of the DoD's base budget and was not included in any of the Ukraine supplemental appropriations acts.[41]

State and USAID received a combined $46.3 billion in supplemental appropriations to support a variety of Ukraine response activities. State funding supports the provision of equipment and training to civilian and military partners, economic support to the Ukrainian government, border security, conventional weapons destruction, diplomatic operations, and other forms of non-security assistance. USAID funding supports humanitarian assistance and direct budget support to the Ukrainian government through the World Bank.[42]

Additionally, $4.8 billion in supplemental appropriations supports operational and administrative requirements associated with Ukraine response efforts by the Departments of Agriculture, Commerce, Energy, Health and Human Services, Justice, and the Treasury; the Intelligence Community; the National Security Council; the Nuclear Regulatory Commission; and the U.S. Agency for Global Media.[43]

PRESIDENTIAL DRAWDOWN AUTHORITY

The Foreign Assistance Act of 1961 provides the President special authority—known as PDA—to provide military assistance in the form of defense articles and services from DoD stocks, requiring congressional approval in response to an unforeseen emergency. The President delegates this authority to the Secretary of State, who is authorized to direct these drawdowns.[44] The statutory limit for PDA specifies that the aggregate value of all such transfers—worldwide—in a single fiscal year shall not exceed $100 million.[45]

The Foreign Assistance Act of 1961 allows the President to provide military assistance in the form of defense articles and services from DoD stocks without requiring congressional approval in response to an unforeseen emergency.

However, in response to Russia's 2022 invasion of Ukraine, Congress increased the cap on PDA directed to Ukraine to $11 billion in FY 2022 and $14.5 billion in FY 2023. This authority does not expire at the end of the fiscal year if the President declares his intent to exercise it for a specific purpose.[46] The President's October 2023 supplemental request proposes an FY 2024 PDA cap of $7 billion.[47]

PDA does not provide funding to Ukraine—it allows the President, acting through the Secretary of State, to direct the DoD to draw down existing U.S. military stocks to provide to the UAF. Drawdown packages include both materiel and services, such as transportation, training, and maintenance. DoD components must initially resource services internally and then request PDA replacement funds. However, replacement funds are subject to availability, and funds appropriated in FYs 2022 and 2023 have been exhausted. The DoD counts the cost of the total PDA package, including stocks and services, against the statutory PDA cap.[48]

When the DoD drafts a PDA package, it estimates the value of the stocks and services included in the drawdown. These values fluctuate as the DoD calculates actual costs against estimates. As of this quarter, the DoD Comptroller has reported $20.1 billion in stocks and services drawn down.[49] The DoD calculates the monetary value of PDA drawdowns to ensure that their aggregate value does not exceed statutory limits. Once delivery is complete, both stocks and services drawn down for Ukraine are eligible for PDA replacement funding.

For example, PDA replacement funds can be used to procure replacement stocks and reimburse components for transportation and training costs incurred.[50]

The total value of stocks and services drawn down under PDA may not equal the PDA replacement cost for a variety of reasons. The Foreign Assistance Act requires the valuation of PDA equipment to be based on original purchase price adjusted for depreciation. Additionally, the Services may choose not to replace outdated equipment. Certain defense articles nearing their expiration dates—such as munitions—would have needed to be replaced regardless of whether they were transferred to a partner nation. In some cases, older variants of defense articles are transferred to the UAF, and the Services replace them with newer models.[51]

Methodology for assessing these PDA valuations is established by the DoD Comptroller in the DoD's Financial Management Regulation.[52] In June 2023, the DoD reviewed its accounting methods and determined that it had overvalued weapons and equipment previously drawn down for Ukraine under PDA by $6.2 billion. This effectively restored $6.2 billion in PDA authority, which the DoD had mistakenly calculated as being used.[53] The DoD OIG is conducting an audit of estimates used in valuing assets provided to Ukraine under PDA.[54]

UKRAINE SECURITY ASSISTANCE INITIATIVE

Congress created the USAI in 2015 as a funding source for DoD security assistance to Ukraine's military and other security forces, including intelligence support, training, equipment, logistics, supplies, and services. The program's goal is to enhance Ukraine's ability to defend itself from aggression and defend its sovereignty and territorial integrity against Russia and Russian-backed militants.[55] As of the end of the quarter, the DoD had obligated approximately $17.8 billion of its $18.9 billion in supplemental and base USAI appropriations.[56]

The U.S. Government established the EDI—originally known as the European Reassurance Initiative—to reassure U.S. allies in Europe of a continued U.S. commitment to their security in the wake of Russia's 2014 invasion of Crimea.

USAI allows for the provision of actionable intelligence, weapon systems, counter-artillery radars, UAS, cyber capabilities, communication equipment, electronic warfare capabilities, and training required to maintain and employ these capabilities.[57] USAI provides for contracts for new production, which is sometimes necessary when the capability needed by Ukraine is not available to be drawn down under PDA.[58] USAI also covers training for combat operations such as planning, command and control, small unit tactics, counter-artillery tactics, logistics, countering improvised explosive devices, battlefield first aid, post-combat treatment, and medical evacuation.[59]

EUROPEAN DETERRENCE INITIATIVE

The U.S. Government established the EDI—originally known as the European Reassurance Initiative—to reassure U.S. allies in Europe of a continued U.S. commitment to their security in the wake of Russia's 2014 invasion of Crimea. EDI is no longer a dedicated funding source but rather a DoD program that supports an increased U.S. military presence in Eastern Europe.[60] Since FY 2022, Congress has enacted approximately $8.1 billion for EDI, of which the DoD had obligated approximately $6.2 billion, as of December 2023.[61]

EDI activities include increased exercises, training, and rotational presence across Europe; deployment of U.S. planners to augment the capability and interoperability of allies and to design and host military training and exercises; increased U.S. support for NATO; increased

participation by the U.S. Navy in NATO naval force deployments; and building the defense capacity of non-NATO countries such as Georgia, Moldova, and Ukraine so they can better defend themselves independently and work alongside the United States and NATO.[62]

EDI is not an operation, although it was resourced through Overseas Contingency Operations (OCO) funding from 2014 to 2022. Since EDI transitioned to the base budget in 2022, it is no longer OCO-funded, nor is it a separate source of funding. EDI remains a tool for the DoD to identify items in Service base budgets for bolstering NATO allies and deterring Russian aggression.[63]

As of the end of the quarter, the DoD had obligated approximately $17.8 billion of its $18.9 billion in supplemental and base USAI appropriations.

FOREIGN MILITARY FINANCING

The Arms Export Control Act gives the Secretary of State authority to supervise and direct military assistance, which includes determining which countries may receive U.S. military assistance and the value thereof, as well as ensuring that such programs effectively serve the foreign policy of the United States.[64]

State's Bureau of Political Military Affairs, Office of Security Assistance, is responsible for developing policy, managing, and executing annual funding for FMF. The majority of FMF programming is implemented by the DoD's Defense Security Cooperation Agency (DSCA) in coordination with the Office of the Secretary of Defense, the combatant commands, the Military Services, and security cooperation offices of U.S. embassies.[65]

FMF is made available to recipient countries for a specific purpose, usually in response to a request from the recipient country. FMF funds are not directly transferred to the partner but rather executed by U.S. Government agencies. State approves FMF for each recipient in alignment with U.S. national interests. Generally, if the United States and the recipient nation are not able to identify an appropriate use for the funds that aligns with both countries' interests, State may reprogram the funds for use in another country.[66]

Under the Ukraine supplemental appropriations acts, Congress appropriated $4.7 billion in FMF for Ukraine and countries affected by the war.[67] According to State funding data, as of December 2023, State had obligated $4.2 billion of this funding.[68] State reported that more than $1.6 billion of these funds were provided specifically for Ukraine to enhance its near-term and longer-term warfighting capabilities. The funding will support military requirements for Ukraine to obtain a wide range of capabilities over the medium- to long-term, including ammunition, armored vehicles, artillery, air defense systems, small arms, fixed-wing aircraft, and many other types of equipment.[69] As of December 2023, the United States had $595.9 million in active government-to-government sales cases with Ukraine under the Foreign Military Sales (FMS) system, funded through FMF.[70]

State also reported that it provided more than $2.2 billion in FMF from the Ukraine supplemental appropriations to allies and partners in Europe.[71] FMF resources incentivized allies and partners to donate combat and support equipment—including Russian equipment—to meet Ukraine's short-term military needs by helping donors replace donated items. State said that such efforts will enhance interoperability between Ukraine and NATO-aligned countries as the stocks of donor nations are replenished with NATO-standard equipment. This approach also encourages other countries to invest in U.S. defense articles

Table 2.

Detailed OAR and Ukraine Funding Data

Further details about the use of Ukraine supplemental appropriations, EDI, and other State and USAID funding can be found in the appendixes:	
Appendix E DoD Funding	• DoD Execution of the First through Fourth Ukraine Supplemental Funds • DoD Execution of European Deterrence Initiative (EDI) Funding
Appendix F State Funding	• Ukraine Supplemental Appropriations Available to the Department of State • Application of State Ukraine Supplemental Assistance Funds • FMF and Funding Purposes Specific to Ukraine • FMF Funding for Other Countries Under the Ukraine Supplemental Acts • U.S. Agency for Global Media Supplemental Funding
Appendix G USAID Funding	• USAID Development Funding Related to Ukraine • USAID Humanitarian Assistance Funding Related to Ukraine

as they consider this an opportunity to upgrade their current defense capabilities. The DoD and State OIGs plan to conduct a joint audit of FMF funding for Ukraine. This audit is scheduled to start in spring 2024.[72]

The DoD Implements Advana as its Enterprise-wide Reporting Platform for Ukraine Funding Execution

On March 16, 2022, the DoD Comptroller announced that the Advanced Analytics (Advana) system would serve as the official reporting system for DoD-wide execution of Ukraine supplemental appropriations. Advana is a platform that the Comptroller uses to regularly collect and store DoD funding data. DoD users can use Advana to access and analyze that data. The use of a single financial management system aims to ensure transparency and accountability of the DoD's use of these supplemental funds.[73]

Although the Comptroller provided guidance to DoD components as they began feeding Ukraine-related data into Advana, the system is not a completely accurate record of how the Ukraine supplemental appropriations were used. In 2022, the DoD OIG found that some DoD components use systems that cannot directly feed into Advana and instead require manual inputs, which increases the risk of reporting incomplete or inaccurate data. Additionally, the supplemental appropriations acts provided the DoD with significant authority to reprogram other funds to support Ukraine, and Advana is unable to separately report the status of reprogrammed funds.[74]

Since the DoD began using Advana to track Ukraine funds, the Comptroller has made improvements to the functionality of Advana. However, the DoD OIG found in 2022 that the system's business rules still did not accurately capture the budgeted execution status of all Ukraine supplemental funds and the inconsistent input of data ultimately limited the accuracy of data in Advana.[75]

OVERSIGHT OF OAR AND THE UKRAINE RESPONSE

The DoD, State, and USAID OIGs have long-established field offices and personnel in Europe that quickly initiated audits, evaluations, and investigations of activities related to OAR and the U.S. response to Russia's invasion of Ukraine. This collective preexisting footprint in Europe means that the OIGs have deep familiarity with U.S. Government programs and activities in the region, including pertinent past oversight work on assistance to Ukraine, and established connections with program personnel.

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OAR AND UKRAINE OVERSIGHT STAFFING

The DoD OIG has more than 200 staff members working full-time or part-time on Ukraine assistance oversight, with 28 of these personnel currently in Europe, including 2 in Kyiv and planning underway for more. Several staff members based in the United States have traveled to Europe to conduct oversight of security assistance to Ukraine, and they have used methods for remote oversight developed during the COVID-19 pandemic to further their efforts. State OIG has more than 100 staff members working on Ukraine oversight, with 11 of these personnel in Germany and 3 in Kyiv. State OIG is planning to expand its staff presence in Kyiv to five positions in 2024. USAID OIG has more than 80 personnel working at least part time on Ukraine oversight, with 12 in Germany, 2 in Kyiv, and 7 more in the process of deploying to Europe.

Due to the hostile environment that pervades much of the country, all movements outside of the Kyiv region have required approval from State leadership in Washington, D.C. Therefore, many projects and activities, especially those near the frontlines, receive limited first-hand oversight. However, the U.S. Embassy in Kyiv established an Accountability Unit to mitigate the risk of waste and abuse by tracking all OIG and GAO audit reports and monitoring the resolution of audit findings and the implementation of recommendations. This unit provides training for embassy staff and implementing partners on financial management, auditing, and compliance with regulations.[76]

As of the end of the quarter, the U.S. Embassy in Kyiv was under a staffing cap. About one-third of the embassy employees are engaged in efforts to oversee and account for U.S. assistance. Additionally, most of the OAR security assistance effort takes place outside of Ukraine in countries such as Germany and Poland, where equipment is transported and Ukrainian troops receive training. OIG personnel enjoy unrestricted access to U.S. Government operations in these countries.

Table 3.

Details on Oversight Activity

Further details about completed, ongoing, and planned work by the DoD OIG, State OIG, USAID OIG, and partner agencies can be found in the appendixes:

Appendix H	Completed Oversight Projects
Appendix I	Ongoing Oversight Projects
Appendix J	Planned Oversight Projects
Appendix K	Investigations Results

LAW ENFORCEMENT

The DoD, State, and USAID OIGs have criminal investigators based in Ukraine, the United States, and Germany focused on the Ukraine response.

Law enforcement personnel from the DoD, State, and USAID OIGs investigate allegations of misconduct that might compromise U.S. Government programming. Additionally, investigators identify, coordinate, and deconflict fraud and corruption investigations; share best practices and investigative techniques; and coordinate proactive measures to detect and deter criminals who would exploit U.S. Government assistance to Ukraine.

The DoD, State, and USAID OIGs have criminal investigators based in Ukraine, the United States, Germany, and elsewhere in the region focused on the Ukraine response. U.S. law enforcement authority abroad is limited by the terms of bilateral treaties and status of forces agreements with host nations.[77] The OIGs' criminal investigators collaborate with other U.S. and Ukrainian government law enforcement and prosecutorial personnel to protect U.S. operations, assistance, and related contracting for Ukraine response efforts from fraud, waste, and abuse, and refer suspected corruption cases to appropriate authorities.

Under the terms of the U.S.-Ukraine law enforcement treaty, investigators can only operate there by cooperating with Ukrainian authorities. The DoD, State, and USAID OIGs have entered into several memorandums of understanding with Ukrainian counterparts to ensure they get the information they need to conduct oversight and inform investigations. U.S. investigators inform Ukrainian law enforcement if there is a suspected crime that also violates a similar Ukrainian law. Ukrainian authorities will then decide whether to investigate and arrest, and they sometimes invite U.S. law enforcement to participate as subject matter experts.[78]

Certain activities, such as selling sensitive military equipment online, are crimes under U.S. law, but not under Ukrainian law or the laws of other European countries. For example, radios capable of top secret-level encryption and a DoD biometric data collection device that was used to process Afghan nationals, have been listed on both commercial and black market online sales platforms. In some cases, the perpetrator may be a legitimate electronics dealer buying and selling whatever technology came their way. If law enforcement action is not possible, the U.S. Government's only recourse may be to purchase the equipment from the seller.[79]

Investigative Agencies Collaborate to Police Waste, Fraud, and Abuse in Ukraine Assistance

The DoD, State, and USAID OIG investigative agencies established the Ukraine Fraud and Corruption Investigative Working Group to coordinate investigative efforts among the federal investigative services with some jurisdiction over the Ukraine response. Since February 2022, these agencies have initiated 57 investigations, 14 of which have been closed and 43 of which remain open.

The open investigations involve grant and procurement fraud, corruption, theft, program irregularities, and counter-proliferation of technology and weapons systems components. Closed investigations have resulted in 7 arrests, 13 criminal charges, 2 criminal convictions, and 11 debarments. One such investigation found that since November 2021, seven U.S. Soldiers and civilian contractors stole roughly seven tons of fuel—worth

approximately $2 million—from Mihail Kogalniceanu Air Base in Romania. This is a NATO military air base in the eastern part of the country that is being used to assist in the Ukraine support mission.

Another investigation found that a Romanian employee of a U.S. defense subcontractor was involved in a scheme to funnel hundreds of thousands of dollars in U.S. Army transportation contracts to a Romanian vendor in exchange for kickbacks. As a result of the joint DCIS and U.S. Army Criminal Investigative Division investigation, Romanian authorities charged three individuals with multiple counts of bribery, fraud, tax evasion, and other criminal offenses under Romanian law.

Joint OIG Hotline Poster in Ukrainian

HOTLINE

The DoD, State, and USAID OIGs each maintain their own hotline to receive complaints specific to their agency. The hotlines provide a confidential, reliable means for individuals to report suspected violations of law, rule, or regulation; mismanagement; gross waste of funds; or abuse of authority. Each OIG Hotline office evaluates complaints received through the hotlines and forwards them to the respective investigative entity for review and investigation.

During the quarter, the DoD OIG Hotline investigator received 35 allegations related to OAR, and referred 22 cases to partner OIGs and other investigative organizations. In some instances, a case may contain multiple subjects and allegations. The majority of allegations during the reporting period related to criminal matters, retaliation, and personnel issues. (See Figure 2.)

In January 2023, the DoD, State, and USAID OIGs published a joint hotline poster, with information in both English and Ukrainian, encouraging the timely and transparent reporting of corruption and abuse of U.S. assistance to Ukraine. All three OIGs experienced significant increases in hotline complaints related to Ukraine support after the posters were issued. Investigators from these OIGs are in regular communication with one another and with other partners as they work to address concerns reported through their respective hotlines and to improve existing processes to ensure timely handling and referral of complaints and disclosures.

Figure 2.

DoD OIG Hotline Activities

DoD and State OIGs Work with NABU and Others to Fight Corruption in Ukraine

The DoD, State, and USAID OIGs have entered into formal agreements with the National Anti-Corruption Bureau of Ukraine (NABU) to combat fraud, corruption, and misuse of U.S. foreign assistance to Ukraine. The parties also have entered into memorandums of understanding with the Specialized Anti-Corruption Prosecutor's Office (SAPO). USAID OIG has a memorandum of understanding with the State Bureau of Investigations and USAID OIG recently signed a memorandum of understanding with the National Police of Ukraine. The Ukrainian government established the NABU in 2014 as its core agency for preventing and investigating official corruption by government officials.[80] According to the NABU's website, the Bureau has 700 employees, including 246 detectives.[81]

On September 1, 2023, State and USAID OIGs and the NABU signed a memorandum of understanding to cooperate and consult on efforts to counter the misuse of U.S. foreign assistance provided to Ukraine. This agreement states that cooperation may include, but is not limited to, information sharing and conducting joint activities to detect, substantiate, and prevent fraud and corruption.[82] On September 26, 2023, the DoD IG and the NABU Director signed a similar agreement to formalize information sharing between the two organizations related to investigations of fraud, corruption, and other illegal activities involving U.S. security assistance for Ukraine.[83]

On December 3, Special IG Robert Storch met with Ukraine's Defense Minister Rustem Umerov at the Pentagon to discuss oversight and control of security assistance provided to Ukraine. Minister Umerov expressed a desire to deepen his government's existing cooperation with the DoD OIG and to build an effective system of control and prevention of abuse. The DoD OIG has since signed a memorandum of understanding with the Main Inspectorate at the Ministry of Defense to further their combined efforts.[84]

Ukraine Oversight Interagency Working Group Brings Together More than 20 Federal Agencies

Federal oversight organizations proactively established the Ukraine Oversight Interagency Working Group in June 2022—fewer than 4 months after Russia's full-scale invasion on February 24, 2022—because they identified the need for an integrated, professional community approach to oversight of the U.S. Government's complex, rapid, resource-intensive response to the invasion of Ukraine.

Through the working group, the DoD, State, and USAID OIGs and their partner oversight organizations, including other OIGs, the Government Accountability Office, and many other oversight partners, are using the interagency oversight model that they have employed, and continue to employ, for overseas contingency operations involving Afghanistan, Iraq, and other locations across the globe. Well before OAR was designated as an overseas contingency operation, the IGs deemed this model appropriate for the Ukraine response as it ensures regular collaboration and facilitates coordinated oversight of individual agencies' programs and operations. By relying on a standing, proven interagency construct, the

Table 4.

The 23 Organizations in the Ukraine Oversight Interagency Working Group

Department of Defense OIG	Social Security Administration OIG
Department of State OIG	Government Accountability Office
U.S. Agency for International Development OIG	Export-Import Bank of the United States OIG
Department of Agriculture OIG	International Development Finance Corporation OIG
Department of Commerce OIG	Defense Logistics Agency OIG
Department of Energy OIG	The U.S. European Command OIG
Department of Health and Human Services OIG	U.S. Army Europe and Africa OIG
Department of Homeland Security OIG	Defense Contract Audit Agency
Department of Justice OIG	Air Force Audit Agency
Department of the Treasury OIG	Army Audit Agency
Intelligence Community OIG	Naval Audit Service
Nuclear Regulatory Commission OIG	

oversight community was able to initiate agile whole-of-government oversight soon after Russia's invasion and will continue this important work as long as U.S. assistance and the need for oversight continues.

As of December 2023, representatives from 23 U.S. Government oversight organizations, including auditors, evaluators, investigators, inspectors, and managers, participate in the Working Group. (See Table 4.) While not all of these organizations were actively conducting oversight related to Ukraine assistance as of the publication of this report, each has equities related to the broader U.S. Government response effort. The Working Group ensures open lines of communication and situational awareness across department and agency boundaries. The breadth of collaboration facilitates comprehensive oversight to avoid any potential gaps in coverage, prevent duplication of effort, and strengthen the oversight community's collective outreach and timely information sharing on Ukraine-related oversight matters.

In October 2023, the DoD OIG, State OIG, and USAID OIG issued their annual joint strategic oversight plan for OAR, which describes the three OIGs' and partner agencies' oversight of activities related to the U.S. Ukraine response.

FY 2024 Joint Strategic Oversight Plan for Operation Atlantic Resolve, including U.S. Government Activities Related to Ukraine

INSPECTOR GENERAL
DEPARTMENT OF DEFENSE
OFFICE OF INSPECTOR GENERAL
U.S. DEPARTMENT OF STATE
OFFICE OF INSPECTOR GENERAL
U.S. AGENCY for INTERNATIONAL DEVELOPMENT

42
B24

Bradley Fighting Vehicles on a range at the Drawsko Combat Training Center, Poland. (DoD photo)

OPERATIONAL UPDATE

24 Status of the Conflict
26 Ukrainian Capability
27 Russian Capability

OPERATIONAL UPDATE

STATUS OF THE CONFLICT

While the Ukrainian Armed Forces (UAF) succeeded in recovering more than half of the territory that Russian forces had seized at the start of the conflict, the frontline of the war in Ukraine has not moved significantly since the gains made in the fall 2022 Ukrainian counteroffensive. During the quarter, Russian forces continued to occupy most of Luhansk, Donetsk, Zaporizhzhia, Kherson, and Crimea oblasts. (See Figure 3.) This lack of substantial territorial progress on both sides belies the heavy fighting and high casualty rates during 2023.[85]

Both UAF and Russian Forces Suffer Heavy Casualties

In September 2023, a Ukrainian official told reporters that the UAF was firing about 6,000 artillery rounds per day and was seeking the resources necessary to increase this figure to 10,000. However, even that aspirational figure would fall short of the 60,000 artillery rounds that Russian troops fired at the Ukrainians per day earlier in the year.[86] In December 2023, a Ukrainian government spokesperson told reporters that Russia had launched about 7,400 missiles and 3,700 Iranian-made explosive UAS at targets in Ukraine in the first 22 months of the invasion.[87]

U.S. Airmen welcome a group of Ukrainian troops for a tour at Joint Base Charleston, South Carolina, November 13, 2023. (U.S. Air Force photo)

Figure 3.

Claimed Russian Control over Ukrainian Territory, March 20, 2022 and December 31, 2023

Source: Institute for the Study of War, "Russian Offensive Campaign Assessment," 3/20/2022; Institute for the Study of War, "Russian Offensive Campaign Assessment," 12/31/2023.

Access to precise casualty figures is constrained by limited public reporting on the ground and the fact that both Ukraine and Russia keep their internal figures secret.[88] However, in November 2022, then-Chairman of the Joint Chiefs of Staff General Mark Milley told reporters that, in his estimate, more than 100,000 soldiers had been killed and wounded on each side. He added that the war had likely killed about 40,000 Ukrainian civilians.[89] In August 2023, a U.S. official told reporters that Ukrainian military casualties were 70,000 killed and 100,000 to 120,000 wounded while losses on the Russian side were approaching 120,000 killed and 170,000 to 180,000 wounded.[90] In December 2023, a declassified U.S. intelligence report assessed that Russian forces had suffered approximately 315,000 killed or wounded by that point. The report noted that this figure is equal to nearly 90 percent of the personnel the Russian military had deployed to Ukraine when the invasion began.[91]

Despite the high casualty rates, the national will to continue the fight remained high on both sides this quarter. In January 2024, a Ukrainian public opinion survey found that the Ukrainian people overwhelmingly support the Ukrainian military and government leadership, while experiencing tensions typical of a society fighting an existential defensive war. The poll found that 96 percent of respondents supported the UAF, 88 percent trusted Ukraine's then-Commander-in-Chief General Valerii Zaluzhnyi, and 66 percent trusted Ukrainian President Volodymyr Zelenskyy. However, Ukrainian sentiments in November and December 2023 were likely less optimistic than during December 2022, following the liberation of large portions of occupied territory during the Fall 2022 counteroffensive.[92]

Also in January, an independent public opinion poll from the University of Chicago found that Russian President Vladimir Putin maintains strong domestic support for his war in Ukraine, despite the poor economic conditions and living standards that have resulted from the ensuing sanctions regime. The poll found that of the respondents living in Russia or occupied Crimea, 67 percent approved of how Putin has conducted foreign policy and 58 percent approved of his domestic policy. Additionally, 63 percent supported the war in Ukraine, and 64 percent said they agreed with Putin's characterization of the war as a "civilizational struggle between Russia and the West."[93]

Russian Land Mines Present Threat to UAF and Challenges for Future Reconstruction

The Russian military has made extensive use of land mines in Ukraine. According to media reporting, approximately 30 percent of Ukraine's territory—an area larger than Florida—may be covered with minefields and other unexploded ordnance, which would make Ukraine the most heavily mined country in the world. These range from anti-tank and anti-vehicle mines to anti-personnel mines and booby traps. Land mines combined with unexploded ordnance and other explosive remnants of war will present a serious challenge to post-war reconstruction. The slow and dangerous clearance process can only begin in earnest after combat operations end and may take years or even decades to complete.[94]

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According to media reporting, it is impossible to assess the full extent of Russian forces' deployment of landmines in Ukraine while the war remains ongoing. However, independent experts assess that Russia's use of mines is vast, especially in formerly occupied areas from which Russian troops have retreated. Land mines have proven a significant obstacle for the UAF and slowed the pace of counter-offensive operations. They have also proven deadly for Ukrainian civilians. An anti-land mine non-governmental organization (NGO) assessed attributed 677 civilian fatalities in Ukraine to mines and booby traps as of July 2023.[95]

UKRAINIAN CAPABILITY

UAF Challenged by Limited Resources

Limited supplies of artillery and air defense ammunition continue to be a significant challenge for the UAF, according to the Security Assistance Group-Ukraine (SAG-U). The rate of fire continually exceeds the rate of supply from international donations and Ukrainian domestic production. Messaging from Ukrainian leadership and requests from the UAF have consistently attempted to secure a continued supply of munitions from the international community.[96]

The UAF's high rate of fire has also had a correlating impact on the maintenance of its domestic and internationally donated artillery systems. The extremely active employment of these weapons, coupled with limited spare parts, has resulted in weapons being fired beyond their recommend maintenance or replacement schedules, increasing the risk of poor results, catastrophic failure of the gun, and injury or death of the cannon crew members.[97]

NATO doctrine places a strong emphasis on air superiority, which Ukraine lacks the resources to achieve. However, the UAF has also denied this advantage to Russia in Ukrainian air space. Both sides are utilizing UASs on a greater scale than in any previous armed conflict, and the situation has made it impossible for either side to consistently mass forces. Electronic warfare and GPS denial are proving increasingly decisive in military operations. The UAF is also availing itself of open source tracking of enemy forces, effectively crowd-sourcing intelligence.[98]

According to the U.S. Army Europe and Africa (USAREUR-AF), the physical absence of U.S. and international troops from the battlefield in Ukraine limits their ability to assess how well the UAF is employing equipment.[99]

Mix of Western and Soviet-era Systems Complicates Maintenance and Sustainment

The UAF employs more than 300 different Soviet-era and western military systems. According to the DoD, this diverse mix of systems has caused significant challenges with regard to obtaining spare parts, maintenance solutions, and technical expertise. Maintenance reporting continues to be a challenge caused by the lack of an automated logistics information system. This can result in delays for reporting readiness and equipment status, and lack of detail in reporting faults and repair parts needs. According to the SAG-U, those reporting deficiencies limit U.S. and other international donors' ability to provide guidance and recommendations on maintenance and repairs. The DoD attributed reporting deficiencies to UAF units below the brigade level operating almost exclusively on analog reporting mechanisms.[100]

The UAF operates on legacy data management spreadsheets. The DoD reported that the UAF is working to implement a digital solution, but this project will take an estimated 3 to 5 years to fully implement.[101]

RUSSIAN CAPABILITY

Throughout the war, Russia's high volume of artillery and rocket fires has reduced its stockpiles of fully serviceable munitions, requiring the use of older, less reliable munitions to conduct operations, according to the DIA. Russia's logistics performance at the beginning of the war was determined, in part, by its forces' proximity to, and reliance on, key railroads and supply depots. Russian forces were able to gain control of southeastern Ukraine because their forces were supported by logistics bases and rail lines in Crimea. The Ukrainian military began striking Russian logistic nodes, and Russia responded by dispersing field logistics hubs and moving larger depots away from the front, increasing the burden on logistics units to provide both services and supplies to forces from greater distances. Compounding these difficulties, the Russian military was unable to quickly recover and repair damaged armored vehicles, leading to high rates of combat equipment losses.[102]

Russian Forces Hampered by Centralized Command-and-Control, Manpower Shortages

Immediately following the February 2022 invasion, Russian operations were divided among multiple force groupings that reported to the Russian General Staff with no overall commander for Ukraine. According to the DIA, the different services and combat arms of the Russian military struggled to coordinate and share information during sophisticated operations, and these problems persisted even after the appointment of an overall commander in April 2022.[103]

Moscow has repeatedly altered the Russian military command structure in Ukraine and dismissed several high-ranking commanders since the start of the war, according to the DIA. However, Defense Minister Sergei Shoygu and Chief of the General Staff Valery Gerasimov have remained secure in their posts. Under all command structures, Russian commanders and their staffs have suffered from poor situational awareness, rigid command-and-control stovepipes, and a toxic leadership culture. These failings have reduced maneuver force flexibility and long-range fires effects, and weakened overall Russian military battlefield capability.[104]

Russian Defense Minister Shoygu has stated that a shortage of manpower, especially infantry, is restricting Russia's capacity to maintain its occupation of Ukraine and to conduct offensive operations. The Russian military conducted a partial mobilization of 300,000 soldiers in September 2022 and, in December 2023, revealed plans to increase the military to 1.5 million total troops by 2026, of which 695,000 would be volunteer contract soldiers.[105]

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Russian Forces Increase UAS Use

Russian use of UASs for intelligence gathering has grown markedly in recent years, and such systems have been extensively employed in the Ukraine conflict, according to the DIA. Russia's most prominent domestic-made UASs are the Orlan-10—a surveillance drone—and the Zala Lancet—a tactical loitering munition. Both contain sanctioned Western parts, though production and deployment have continued throughout the war.[106]

Russia's integrated air defense system is still considered one of the most advanced in the world, according to the DIA. Russia employs a robust indications and warning apparatus and an air surveillance system composed of sophisticated radars used to maximize the ability to detect and track all classes of air threats. The resulting tracking data supports the coordinated actions of the air defense weapons, including surface-to-air missiles, air defense artillery, electronic warfare, and fighter-interceptor operations.[107] However, some notable failures in addressing the Ukrainian UAS threat have demonstrated weaknesses and a lack of contiguousness in Russia's air defenses. For example, a series of Ukrainian UAS attacks in late January 2024 struck targets in and around St. Petersburg, Russia—more than 600 miles from Ukraine's border—causing fires at a large natural gas terminal.[108]

Foreign Countries Provide Materiel, Messaging Support to Russia

Foreign support to Russia varies by country and has included materiel, pro-Russia messaging, diplomatic backing, and increased trade.

As of December 2023, several countries continued to provide direct military aid or more general support to Russia's war in Ukraine, according to the DIA. Foreign support to Russia varies by country and has included materiel, pro-Russia messaging, diplomatic backing, and increased trade. This foreign support has not provided Russia a decisive battlefield advantage, but it has supplemented Russian materiel shortfalls and probably assisted Russian troops to sustain grinding, attritional attacks in southern and eastern Ukraine, according to the DIA.[109]

Belarus: Belarus has provided materiel and diplomatic support to Russia before and during Moscow's renewed invasion of Ukraine, according to the DIA.[110] Prior to the invasion, Russia staged troops in Belarus under the guise of a bilateral training exercise.[111] Belarus has publicly denied that it intends to commit soldiers to combat operations in Ukraine, claiming it would only do so if attacked first by Ukraine. A Belarusian monitoring group reported that Belarus transferred more than 131,000 tons of ammunition to Russia between 2022 and 2023 for use in Ukraine.[112]

Official Belarusian statements have supported Russia since before the invasion. President Lukashenka has routinely blamed the West for the conflict, parroting Russian talking points. Belarus has repeatedly voted with Russia in the United Nations, despite overwhelming opposition. In March 2022, Belarus voted with Russia and three other countries against a UN resolution calling for a withdrawal of Russian forces from Ukraine and for a restoration of peace.[113]

People's Republic of China (PRC): To provide diplomatic cover for Russia, Beijing has parroted Russian narratives when they align with the PRC's criticism of the United States and has refrained from condemning Russia's conduct or referring to Moscow's further invasion of Ukraine as a "war." The PRC has also legitimized Russia's role on the world stage by continuing to work with Moscow in various multilateral forums, such as the United Nations and the Association of Southeast Asian Nations, as well as by conducting routine bilateral meetings. The PRC has increased trade and has become a willing buyer of Russian energy exports, which has blunted the impact of international sanctions on Russia's economy.[114]

The DIA reported that the PRC probably has taken a discreet, flexible, and cautious approach to providing materiel to assist to Russia. To date, PRC officials have publicly denied providing any lethal assistance to Russia. However, as Beijing deliberates the scale and scope of materiel commitments, it probably will seek to balance its strategic partnership with Moscow while avoiding reputational or economic costs that could result from its assistance, according to the DIA. Russian customs data revealed that PRC companies, including state-owned enterprises, have sold civilian, dual-use, and some minor military items to Russian military end users, such as small arms, spare parts, navigation equipment, and protective gear.[115]

Iran: Iran has provided Russia with more than 1,000 one-way attack and multi-role UASs, most prominently the Shahed-131, Shahed-136, and Mohajer-6 UASs, as well as components, munitions, and other military equipment to use against Ukraine. Additionally, in November 2022, Iran and Russia further advanced cooperation efforts by constructing a UAS production facility in Russia's Alabuga Special Economic Zone to produce an estimated 6,000 Shahed-136 Iranian-designed UASs through 2025, according to the DIA.[116]

Iran has provided Russia with personnel and trainers to provide support in training, research, production, development, and procurement of UASs and components. In addition, Iran has probably considered expanding its support to Moscow to include the sale of ballistic missiles, according to the DIA.[117]

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North Korea: Since early August 2023, North Korea has probably provided Russia with millions of artillery rounds and other weapons, prolonging Russia's ability to wage war despite its production shortfalls and high expenditure rates, according to the DIA. Following a series of high-level, bilateral engagements, North Korea provided Russia with thousands of cargo containers with a potential volume of millions of artillery rounds, and may be preparing to provide other weapons as well, according to the DIA. North Korea also supports Russian messaging, referring to the invasion as a "sacred" struggle on Russia's part in September. Pyongyang publicly announced its support for Russia's September 2022 annexation of eastern Ukraine even before Russia finished the ratification process.[118]

Other Countries: The DIA reported that it has observed several nations providing diplomatic backing at the international level for Russia's invasion of Ukraine. In February 2023, Eritrea, Nicaragua, Mali, and Syria joined Russia, Belarus, and North Korea in voting against the UN resolution calling for a withdrawal of Russian troops from Ukraine. The 2023 vote included new support from two countries, Eritrea and Mali, from the previous resolution in October 2022.[119]

According to USEUCOM, Russian messaging on Ukraine may have minimal resonance in the West, but it is well-received in the "global South," especially among post-colonial powers with aspirations of regional hegemony. These countries support the narrative that Russia is overturning U.S. and Western notions of international order and asserting its regional claims with a policy of "might makes right."[120]

INSPECTOR GENERAL
DEPARTMENT OF DEFENSE
OFFICE OF INSPECTOR GENERAL
U.S. DEPARTMENT OF STATE
OFFICE OF INSPECTOR GENERAL
U.S. AGENCY for INTERNATIONAL DEVELOPMENT

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A U.S. M1A1 Abrams tank en route to the Ukrainian Armed Forces awaits offloading at Grafenwoehr, Germany. (U.S. Army photo)

SECURITY ASSISTANCE

34 Personnel and Coordination

37 Equipping

44 Maintenance

45 Training

50 Other Security Assistance

A U.S. Army Soldier in Poland launches a UAS that can support day or night aerial intelligence, surveillance, target acquisition, and reconnaissance missions. (U.S. Army photo)

SECURITY ASSISTANCE

PERSONNEL AND COORDINATION

The United States and its partners and allies coordinate security assistance to Ukraine through a variety of international mechanisms ranging from high-level Ukraine Defense Contact Group meetings to informal discussions between the Security Assistance Group-Ukraine (SAG-U) the International Donor Coordination Center (IDCC), and representatives from donor nations. These mechanisms work to evaluate Ukrainian requests for training and equipment, identify which partner nation can provide the assistance, and ensure that the assistance is delivered in a timely manner.[121]

U.S. Expands Troop Presence in Europe

In January 2022, on the eve of Russia's full-scale invasion, the DoD ground presence in the U.S. European Command (USEUCOM) area of responsibility included three brigades and one division headquarters in Italy, Germany, and Poland. Following Russia's full-scale invasion of Ukraine in February 2022, the DoD increased its presence to five brigades and two division headquarters. USEUCOM said that the additional brigades directly support NATO's theater-level objectives, while the additional division headquarters allows execution of division-level command and control of operations across Europe.[122]

From February 2022 to December 2023, the DoD had approximately 80,000 to 90,000 U.S. military personnel supporting OAR, according to USEUCOM.

From February 2022 to December 2023, the DoD had approximately 80,000 to 90,000 U.S. military personnel supporting OAR, according to USEUCOM.[123] As of this quarter, elements of the 10th Mountain Division were deployed to Romania, and elements of the 3rd Infantry Division were deployed to Poland. Three brigades, including two armored brigades, deployed to Poland, and one infantry brigade deployed to Romania. The subordinate battalions are stationed at more than 17 locations across central and eastern Europe, integrating into NATO battle groups, supporting the training or equipping of the Ukrainian Armed Forces (UAF), and supporting bilateral defense agreements. As of the end of the quarter, the 82nd Airborne Division was preparing to relieve the 10th Mountain Division.[124]

SAG-U Coordinates U.S. Military Assistance

The DoD established the SAG-U in November 2022 to provide a long-term, focused organizational structure to coordinate and oversee the full-spectrum of U.S. security assistance to the UAF. The SAG-U is a dedicated U.S. military headquarters, directly subordinate to the U.S. Army Europe and Africa (USAREUR-AF), located on the Lucius D. Clay Kaserne in Wiesbaden, Germany. It is comprised of approximately 500 joint and multinational service members, including personnel from more than 22 nations. Three of the five Deputy Commanding Generals for the SAG-U are from the United Kingdom, Canada, and Poland.[125] The SAG-U said that its three lines of effort are to train, advise and assist, and sustain the UAF.[126]

In addition to equipping the UAF, the SAG-U operates a training cell to help develop the skills of Ukrainian units to conduct joint maneuver and combined arms operations. This training complements and builds upon specialized equipment training provided to the UAF for donated equipment. The training cell calibrates the size and scope of training in close consultation with Ukraine and allies and partners, who provide similar, complementary training. The SAG-U said it will continue to adjust the program as Ukraine's training needs evolve as a demonstration of the international community's commitment to bolstering Ukraine's ability to defend itself and uphold its sovereignty and territorial integrity.[127] The DoD OIG has several planned and ongoing evaluations which aim to assess the effectiveness of the DoD's training of the UAF.

IDCC: A "Coalition of the Willing"

The purpose of the IDCC is to bring together the collective efforts of the international community in the provision of military aid to Ukraine [128] Established in March 2022, the IDCC coordinates lethal and nonlethal security force assistance from 50 contributing nations to enable donor countries from around the world to provide military equipment, training, and aid to the UAF.[129]

The IDCC is colocated with the SAG-U in Wiesbaden, Germany.[130] In addition to its staff of military personnel from donor nations, the IDCC includes several UAF liaison officers, who communicate requests for assistance.[131]

The IDCC is not a multinational command like those led by the United States in Iraq and Afghanistan. Led by a U.K. Brigadier General, the IDCC is a coordinating entity through which partner nations voluntarily share information and synchronize efforts toward common goals.[132] SAG-U staff refer to the IDCC as a "coalition of the willing," as the IDCC (and

the U.S.-led SAG-U) do not exercise any sort of multinational command and control. The IDCC itself does not deliver assistance or provide training but rather facilitates the bilateral provision of both from individual donor nations.[133]

The IDCC's multinational capabilities branch advises and synchronizes requests for assistance from the UAF and works to match them with resources and supplies offered by the international community. The IDCC is responsible for considering the requirements to field a particular donation, from where the required resources might be drawn, and then sourcing those requirements. For example, to help the UAF field a donated howitzer, the IDCC would need to source ammunition, repair parts, a vehicle to tow it, and fuel for that vehicle.[134] The IDCC also supports the UAF with maintenance support, spare parts, and expert advice.[135]

The IDCC supports donor countries in a variety of ways, such as helping them understand how best to transport their donated items. The IDCC cooperates with donor nations to support a multimodal system to move donated materiel to a logistics enabling node via air, rail, and road. Once the donation arrives at its designated arrival node, it is required to be accounted for and then is transferred to Ukraine.[136] The IDCC provides a collaborative environment for nations to work collectively toward a common solution. However, it is not the only route to delivery of support Ukraine, and many nations work bilaterally with Ukraine.[137]

Some Pre-Positioned Equipment Was Found to be Not Mission Capable

In March 2022, the U.S. Army issued pre-positioned military equipment from its storage site in Germany to an armored brigade combat team that deployed to Europe from the United States. The U.S. military maintains pre-positioned war reserve materiel—stocks of critical equipment and supplies—in strategic locations for rapid response in a global operations. After Russia's full-scale invasion of Ukraine, the Army deployed an armored brigade consisting of approximately 7,000 Soldiers—as part of a larger deployment and repositioning effort—who received thousands of vehicles and pieces of equipment from the pre-positioned stocks in Germany.[138]

The Army deployed an armored brigade consisting of approximately 7,000 Soldiers—as part of a larger deployment and repositioning effort—who received thousands of vehicles and pieces of equipment from the pre-positioned stocks in Germany.

The DoD OIG determined in an evaluation issued in February 2023, that, while this equipment was issued quickly, some of it was not fully mission capable due to maintenance and coordination shortfalls. Specifically, the contracted maintenance at this site did not meet Army maintenance standards, and Army troops deployed to Europe without coordinated procedures and timelines to prepare and issue pre-positioned stocks.[139] The not-fully mission capable equipment presented operational, maintenance, and readiness challenges for deploying troops.[140]

Army maintenance standards require specific checks and services at specific intervals, as prescribed by the technical manual for each equipment type during storage. The DoD OIG found that certain combat vehicles were not "exercised" at the required intervals due to the lack of an exercise track at the storage facilities. According to the Army's maintenance standards, combat vehicles in storage require exercise every 36 months in a controlled humidity environment and every 18 months if stored outdoors. Tactical vehicles in storage require exercise every 48 months in a controlled humidity environment and every 24 months, if stored outdoors. Additionally, by failing to coordinate with the deploying units, the

Army field support battalions responsible for pre-positioned stocks were not able to procure sufficient repair parts in time.[141]

Lax Oversight of Logistics for U.S. Forces Poses Risk

The DoD provides logistical support—such as food services, laundry, transportation, and fuel—to forces deployed overseas through the Logistics Civil Augmentation Program (LOGCAP). LOGCAP is a contract-based program designed to provide preplanned sustainment support during peacetime and rapid execution of that support for deployed operational forces performing combatant-command-directed missions. The DoD OIG determined, in an audit publlished in September 2023, that the critical nature of contractor support and the large expenditures involved require that the U.S. Government conduct diligent contract surveillance to ensure that contractors are providing quality services and supplies in a timely manner, to mitigate contractor performance problems, and to ensure the DoD receives best value.[142]

In response to the 2022 Russian invasion of Ukraine, the DoD deployed thousands of additional troops to Europe and repositioned some forces already in Europe. To account for Ukraine-specific costs for the current LOGCAP contract (known as LOGCAP V), the Army contracting office awarded the Assure and Deter task order that provides base and sustainment support for troop increases to certain European countries, including Poland.[143] A DoD OIG audit found that Army contracting officials did not provide effective contract oversight of Ukraine-specific LOGCAP V services in southeast Poland. As a result, health and safety issues could have occurred without the knowledge of DoD personnel responsible for the contract.[144]

EQUIPPING

The United States has provided more military assistance to Ukraine than any other single nation, primarily coordinated through Presidential Drawdown Authority (PDA) and the Urkaine Security Assistance Initiative (USAI). Since OAR was established as a named contingency operation in Summer 2023, many of these support packages have been aimed at enhancing Ukraine's ability to acquire weapons and ammunition, finance infrastructure, and fund training of their forces and maintenance of their equipment.[145]

From the start of the full-scale Russian invasion in February 2022 through December 2023, the U.S. Government committed more than $44.2 billion in security assistance to Ukraine.

The U.S. Government began providing Ukraine nonlethal security assistance following Russia's 2014 invasion of Crimea and expanded this to include lethal security assistance in 2017. Assistance packages prior to 2022 included sniper rifles, anti-armor rockets, rocket-propelled grenades, counter-artillery radars, patrol boats, electronic warfare detection systems, secure communications equipment, night vision devices, counter-UAS systems, and equipment to support military medical treatment and combat evacuations. The U.S. response to the invasion of Crimea also included a bolstering of support for NATO allies, especially those along the alliance's eastern flank.[146]

From the start of the full-scale Russian invasion in February 2022 through December 2023, the U.S. Government committed more than $44.2 billion in security assistance to Ukraine. This includes artillery and munitions; tanks and other armored vehicles; tactical and support

An M142 High-Mobility Artillery Rocket System (HIMARS) fires a rocket during a rapid infiltration exercise at Camp Adazi, Latvia. (U.S. Army photo)

vehicles; air defense batteries and munitions; communications equipment; radar systems; helicopters; UAS and counter-UAS systems; mine clearing equipment; anti-tank missiles and mines; area denial munitions; small arms and ammunition; body armor, helmets, and other protective gear; night vision devices; chemical, biological, radiological, and nuclear protective equipment; and medical supplies.[147] A complete list of the specific items provided to Ukraine can be found in Appendix D of this report.

Equipment is Transferred Swiftly, but Security Risks Remain

Each security assistance package begins its formation through the requests from the UAF, which are then evaluated by the SAG-U, component commands, Office of Defense Cooperation-Kyiv (ODC-Kyiv) and USEUCOM staff, especially their intelligence entities. Once the package is considered ready for submission, it undergoes a sequential three-part, staff-level review, drawing on lessons learned from the battlefield, before being approved by the USEUCOM Commander, the Secretary of Defense, and, if required, the President. Concurrent to the vetting and approval process for PDA and USAI items, a board at the Joint Staff oversees and coordinates movement of PDA and USAI articles into the USEUCOM area of responsibility.[148]

Equipment that the United States provides to Ukraine arrives in theater via multiple channels, including by sea, air, truck, and rail. Once defense articles are in the USEUCOM area of responsibility, they are transported to logistics sites and transfer points for onward movement to Ukraine by truck or by rail.[149]

High-priority munitions and equipment, as determined by USEUCOM and the SAG-U, and any item subject to Enhanced End-Use Monitoring (EEUM), are normally sent by air.[150] The SAG-U works to coordinate and manage the ground movement of munitions to the final transfer point. Due to the administrative burdens associated with transporting bulk munitions by ground across multiple international borders—such as diplomatic clearances, licensing, and road restrictions—USEUCOM said that it normally attempts to deliver priority munitions via air to a location as close to the final transfer point as possible.[151]

According to USEUCOM, most munitions travel through a single European seaport, which strictly enforces a five-million pound net explosive weight limit.

The majority of other defense articles, such as combat vehicles and small munitions, are transported by sea to host-nation controlled ports. The SAG-U coordinates the ground movement of sea-borne defense articles to the final transfer point. According to USEUCOM, most munitions travel through a single European seaport, which strictly enforces a five-million pound net explosive weight limit. As a result, low priority munitions must be configured for ground or, in rare cases, air transport to the final transfer point.[152]

The U.S. Transportation Command (USTRANSCOM) reported that the demands of OAR have had minimal impact on its component commands' requirements for additional cargo planes or railcars. USTRANSCOM's maritime component, the Military Sealift Command, said that OAR has highlighted the balance between commercial and military sealift capacity. While commercially contracted ships have carried a significant amount of cargo, the ability of DoD sealift ships to activate rapidly and respond to urgent requirements has been critical to sustainment, according to USTRANSCOM.[153]

The DoD OIG is conducting a series of evaluations of the security of the equipment that the United States has provided to Ukraine, while the equipment is in transit. DoD regulations require units to have real-time in-transit visibility of sensitive items that are sent to Ukraine. One of the primary means for transferring defense items to Ukraine is via air transport to an aerial port of debarkation in Poland, where DoD, Polish, and Ukrainian personnel receive, stage, inspect, and transfer defense items from arriving aircraft onto trucks for overland transport into Ukraine. During that process, DoD personnel stationed in Poland are responsible for inventorying the defense items.[154]

A June 2023 DoD OIG evaluation found that DoD personnel received, inspected, staged, and transferred defense items to Ukrainian government representatives in Poland effectively and swiftly, often within hours of receipt. However, in some cases, aircraft arriving in Poland had incomplete shipping manifests. As a result, DoD personnel did not have required visibility and accountability of all types of equipment during the transfer process. When DoD personnel become aware of a discrepancy, they must hold the cargo in Poland until the issue is resolved.[155]

Of particular concern is the security of arms, ammunition, and explosives that are subject to additional security controls. In a September 2023 evaluation, the DoD OIG found that DoD personnel effectively planned, coordinated, and executed the movement of arms, ammunition and explosives for onward movement to Ukraine. However, DoD OIG evaluators who observed in-transit operations in March 2023 in Poland saw that DoD guard forces did not consistently implement security controls to support the ground movement and transfer of this equipment.[156] The DoD OIG's January 2024 EEUM evaluation found that both the distance between the various logistics hubs and the limited number of personnel that ODC-Kyiv had on the ground in the logistics hubs increased the risk that EEUM-designated defense articles were transferred to Ukraine without ODC- Kyiv personnel conducting serial number inventories.[157] The DoD OIG said that USAREUR-AF and the Army did not have written guidance to oversee and implement the in-transit security procedures for the movement and transfer of this equipment to Ukrainian rail. Without guidance directing consistent implementation and supervision of mandatory security controls, the DoD is at an increased risk of loss or theft before it transfers equipment to Ukrainian rail.[158]

UAF is Using U.S. Weapons Well, but Requires Ongoing Training to Maximize Effectiveness

The SAG-U reported that it had no information to suggest that the UAF was using U.S.-provided weapons and equipment in a way other than their intended purpose. The SAG-U's feedback from interactions with Ukrainian leaders is that the UAF is extremely satisfied and appreciative of the equipment the DoD has provided. The SAG-U said the UAF understands the sacrifices being made by other countries and appreciates the potential ramifications of any misuse of the weapons and equipment.[159]

The UAF fires guided munitions from the High Mobility Artillery Rocket System (HIMARS) daily, and those munitions have been effective against Russian ground forces. However, the SAG-U said it understands that there is still need for more development of Ukrainian tactics, techniques, procedures, and technical knowledge, and the SAG-U will continue to advise and assist the UAF in these areas.[160]

The UAF faces challenges related to command and control and electronic warfare, according to the SAG-U. These issues inhibit the integration of assets and maneuver, limiting the UAF's ability to achieve combined arms effects. This is currently a gap on which the SAG-U is mentoring the UAF, which has expressed interest in developing tactics and techniques in this area.[161]

The UAF faces challenges related to command and control and electronic warfare, according to the SAG-U.

DoD, State Adapt Procedures to Account for Donated Equipment in a Conflict Environment

The Arms Export Control Act requires End-Use Monitoring (EUM) of certain transfers of defense equipment and services to foreign entities to ensure that the items are being used in accordance with the terms and conditions of the transfer agreement and applicable federal law.[162] The DoD, through the Golden Sentry program, conducts EUM of items that were transferred via FMS or other U.S. Government security cooperation programs on a government-to-government basis. State, through the Blue Lantern program, conducts EUM of articles and services exported through direct commercial sales that may be funded by means including FMF.[163]

Certain defense items are subject to EEUM if they incorporate sensitive technology, are particularly vulnerable to diversion or other misuse, or diversion or other misuse could have significant consequences for U.S. national security. The DSCA issues regulations for and manages the DoD's EUM and EEUM programs.[164] The DSCA has designated 19 defense articles that require EEUM, 8 of which had been provided to Ukraine as of the end of the quarter.[165]

Federal policy requires U.S. personnel to conduct regular inventories of transferred defense articles after they arrive in country to determine if they are being misused or have been transferred without permission to a third party.[166] EEUM typically requires initial serial number inventories of EEUM-designated articles within 90 days of arrival in country, followed by annual physical security assessments of the storage facilities and serial number inventories of EEUM-designated defense articles to verify compliance with the conditions of government-to-government transfer agreements.[167]

According to a DoD OIG evaluation, the U.S. Government and partner nations had provided an estimated $1.7 billion worth of equipment that is subject to EEUM as of June 2023.

The United States provided $29.3 billion worth of defense articles to the Ukrainian government in the first year following Russia's full-scale invasion. According to a DoD OIG evaluation, the U.S. Government and partner nations had provided an estimated $1.7 billion worth of equipment that is subject to EEUM as of June 2023.[168]

The EUM and EEUM programs were developed for peacetime, or at a minimum, conditions that allow U.S. Government personnel to move freely around a country to conduct inspections. On February 18, 2022, just before Russia's full-scale invasion, the USEUCOM Commander suspended EEUM inspections in Ukraine. Between February and June 2022, limited EEUM inventories took place, as U.S. staff from the ODC-Kyiv were evacuated from the country. Between July 2022 and October 2022, EEUM inspections increased somewhat, as UAF personnel were able to provide paper inventory records of some EEUM articles and some ODC personnel were able to return to Kyiv.[169] In October 2022, the DSCA initiated a pilot program allowing for the use of handheld bar code scanners to inventory equipment both at logistics nodes outside the country and by U.S. and UAF personnel within Ukraine.[170]

Thereafter the DoD and State adapted their EEUM programs to the conflict environment. In December 2022, the DSCA revised its policy to allow modifications to EUM and EEUM procedures in a hostile environment, to include requiring serial numbers be provided and inventories conducted if possible before equipment enters the environment, and then allowing partner nations to self-report initial and annual inventories.[171] These policies apply when force protection limitations exist that could endanger U.S. Government personnel performing EUM observations, EEUM inventories, and physical security inspections of a partner nation's storage facilities.[172]

In a January 2024 evaluation report, the DoD OIG found that there had been improvement, but the DoD was not fully compliant with the requirements for EEUM in a hostile environment, with delinquent inventories for 59 percent, or just over $1 billion worth of equipment subject to EEUM as of June 2023. The DoD OIG reported that the UAF had started to submit quarterly inventories near the end of this period. The DoD OIG is conducting a follow-up evaluation to assess the impact of that additional reporting in the latter part of 2024.[173]

Similarly, State OIG reported that embassy staff had resumed limited "primary" EUM activities as the security situation allowed.[174] But EUM under State's Blue Lantern program also relied on the Ukrainian government to assist both directly and indirectly in conducting EUM.[175] State said that it has a "good working relationship" with Ukrainian MoD leadership, which has made oversight and accountability a top priority.[176]

The Security Cooperation Information Portal (SCIP) is a DSCA-managed, web-based system that contains FMS and other security cooperation case data, including EUM and EEUM inventory information.[177] The DoD OIG's January 2024 evaluation report identified several issues with the accuracy of the EEUM data in the SCIP and made recommendations to assist the DoD to improve that data.[178]

Gaps in EEUM Mean Some Sensitive Defense Items May Not Have Been Tracked

USEUCOM reported that during the quarter, personnel at the U.S. Embassy in Kyiv conducted in-person site visits to verify arms inventories when and where it is safe to do so.[179] USEUCOM said that Ukraine provides EUM-related information "openly and transparently, and has given our personnel unprecedented access to their military sites and databases to support these efforts."[180] State reported that the Ukrainian government had been "forthcoming" in providing detailed information related to the recipients of donated equipment, the location of equipment, and details of battlefield losses, as necessary.[181]

USEUCOM said that to date there is no evidence of unauthorized or illicit transfer of EEUM defense articles provided to Ukraine.[182] This question was outside the scope of the DoD OIG's January 2024 EEUM evaluation.[183] As of April 2023, State had not identified any instances of misuse of equipment subject to Blue Lantern EUM, according to a State OIG evaluation.[184]

According to the USEUCOM, just over one quarter of EEUM defense articles provided to Ukraine were delinquent as of the end of the quarter, meaning those items were not inventoried within the required period.[185] (See Figure 4.) Of the articles within the SCIP-EEUM database as of January 3, 2024, 91 percent were listed as "active," meaning that they were currently in use. Most of the items listed as "inactive" were expended or lost in combat.[186]

These EEUM inventory figures represent an improvement in the ODC and partner forces' ability to track defense items in Ukraine. By comparison, a DoD OIG analysis of a statistical sample of 303 EEUM-designated items provided to Ukraine prior to February 10, 2023, found that only 24 percent of EEUM items were in a compliant inventory status.[187] As indicated above, the DoD OIG's January 2024 EEUM evaluation found substantial improvement in this area. The DoD OIG will continue to do oversight to confirm the status of the DoD's efforts to comply with the EEUM requirements that exist to ensure accountability for this sensitive equipment.[188]

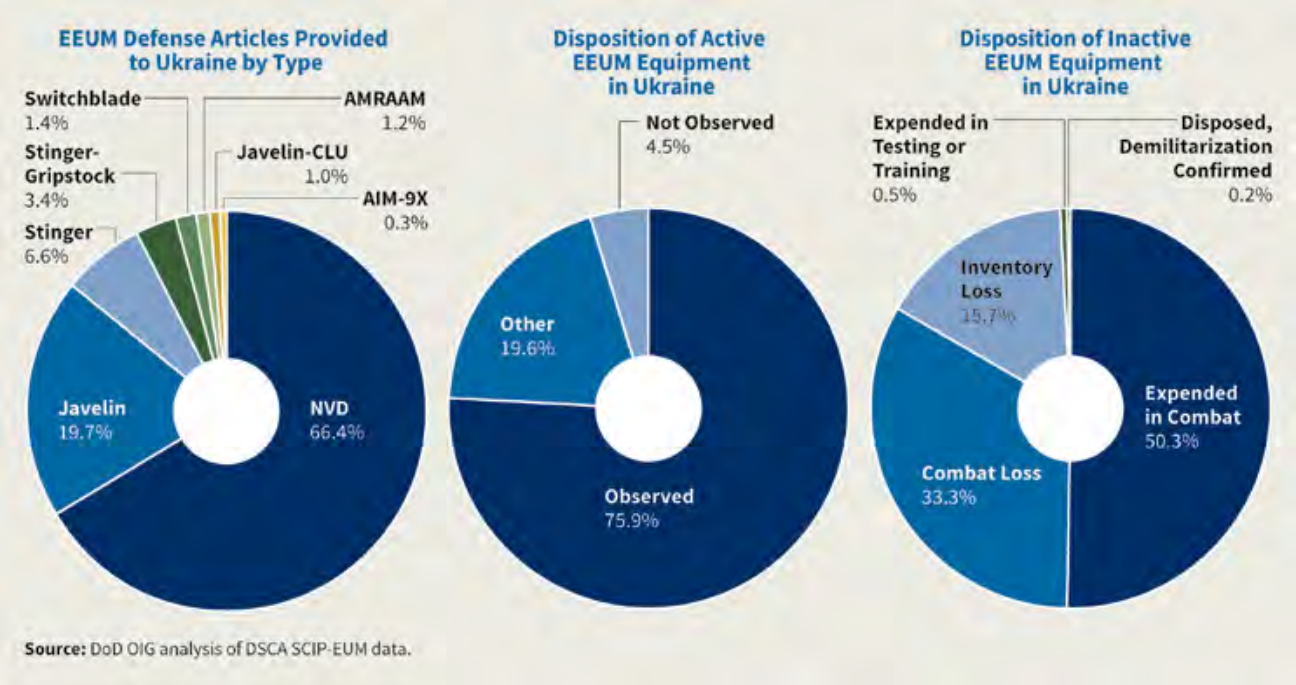
In addition to challenges associated with accounting for defense articles in a hostile environment, the DoD OIG found that in some cases, the required accountability information was not provided to DSCA for entry into the database until after the item was transferred to Ukraine.[189] DSCA regulations for defense articles in a hostile environment state that, when conditions allow, U.S. personnel or their designees must conduct an initial 100 percent inventory, by serial number, of all EEUM designated articles prior to their shipment into hostile areas.[190] However, in some cases, the required information was not provided to DSCA for entry into the database until after the item was transferred to Ukraine.[191]

Once the articles were in-country, DSCA and U.S. personnel in Europe did not update the DSCA SCIP-EUM database in a timely manner, meaning that the list was not up-to-date. UAF personnel provided barcode inventories of some weapons that should have been in the database but were not, though the lag time to update the database has been reduced to approximately 2 days.[192] ODC-Kyiv noted that the baseline of EEUM articles in Ukraine was constantly shifting due to wartime expenditure, battle loss, and new items arriving into country, and so there will never be a fully up-to-date EUM database while these wartime conditions persist.[193]

In addition to challenges associated with accounting for defense articles in a hostile environment, the DoD OIG found that U.S. officials are often unaware of the location of some sensitive U.S.-origin equipment provided to Ukraine.

Figure 4.

EEUM Defense Articles Provided and Their Disposition, as of January 2024



U.S. personnel in Ukraine did not always receive timely notification of defense articles transferred to Ukraine via third parties. State, which authorizes third-party transfers of U.S.-origin articles from one partner nation to another, does not always notify DSCA and ODC-Kyiv of the transfers before they are authorized.[194]

In addition, the list of EEUM-designated defense articles is not up-to-date. DSCA does not have a regular and recurring requirement to review, update, and remove defense articles designated for EEUM. As a result, the current EEUM list may not include all sensitive equipment and technology, and it may require monitoring defense articles that are neither sensitive nor require special protection.[195]

One example is second- and third-generation night vision devices, which accounted for approximately two-thirds of EEUM defense articles provided to Ukraine as of the end of the quarter.[196] While some newer versions of night vision devices may contain sensitive technology, such as thermal and laser technology, many older versions are commercially available to the public on retail websites.[197]

Similarly, the list of EEUM-designated articles does not include some weapons that are similar in design or capability. For example, of two missile types that the U.S. has provided to Ukraine, the Advanced Medium-Range Air-to-Air Missile (AMRAAM) is designated for EEUM but the Army Tactical Missile System (ATACMS) is not. The Lethal Miniature Aerial Missile System (LMAMS) Switchblade drones are on the list, but the Phoenix Ghost is not.[198]

MAINTENANCE

SAG-U Seeks to Improve Ukrainian Maintenance Capability

Two years into the conflict, the United States, the UAF, and the international community are shifting from a phase where the primary focus was to get equipment to Ukraine to a new phase that focuses on the need to sustain and maintain that equipment.[199]

Since December 2022, the SAG-U has employed DoD maintainers in Europe to assist the UAF in maintaining the U.S.-donated platforms. These technical experts provide tele-maintenance support for most U.S.-origin major end items; conduct field-level repair on-site for maintenance faults above and beyond the UAF's capability to repair; and maintain a warehouse of repair parts in support of the UAF's needs.[200]

Over the course of 2023, the DoD has expanded and moved these operations to more purpose-built facilities at a site in Poland. However, limited staffing, frequent rotations by U.S. personnel, and limited space continue to limit maintenance support capabilities.[201]

Many of the items given to Ukraine were drawn from pre-positioned stocks and were found to be in not mission capable condition due to poor maintenance, according to a DoD OIG evaluation.[202] (See page 36.) The delivery of not-mission capable equipment has created an unexpected increase to DoD maintainers' workload.[203]

Many of the items given to Ukraine were drawn from pre-positioned stocks and were found to be in non-mission capable condition due to poor maintenance, according to a DoD OIG evaluation.

DoD personnel and contractors provide new equipment training and remote maintenance support for the UAF on the battlefield, primarily through the commercial encrypted communication apps.[204] USAREUR-AF noted that Ukrainians are ambitious and want to and should be able to do the maintenance themselves.[205] While Ukrainian maintainers have the capacity and capability to conduct the vast majority of operator- and unit-level services to repair equipment, they often lack the capability to perform overhaul or depot-level services that, in the U.S. system, often rely on field service representatives, equipped with proprietary technical knowledge.[206]

USAREUR-AF noted that maintenance training is an area where the UAF still has room to improve. To address this, SAG-U has added maintenance training to platform-level training.[207]

Weak Accountability for Spare Parts Introduces Risk

When the United States provides equipment to the UAF through FMS, the package includes sustainment and maintenance support for a minimum of one year.[208] Defense articles transferred to Ukraine under PDA were supplemented by sustainment packages funded by USAI.[209] The UAF sends maintenance requests to the IDCC, which then works across the coalition to identify sources for the necessary training and sustainment solutions.[210] As a result, existing and forecasted supply chains for items donated to the UAF may not match the actual need for spare parts, especially as the UAF uses equipment more quickly and heavily than the norm.[211]

From February 2022 to December 2023, the DoD provided individual, military platform-specific training to approximately 5,500 UAF troops through 152 training courses, according to SAG-U.

In some cases, the United States has provided older equipment for which acquiring parts can be difficult.[212] Additionally, Ukraine employs a variety of equipment drawn down from a wide range of partner nations from across the globe, and some of these no longer have reliable supply chains for replacement parts.[213] Manufacturing may need to be restarted to get those parts, which may be costly and introduce delays.[214] Once the spare parts are in transit to Ukraine, they are not always well tracked and could present a diversion risk.[215] SAG-U and the IDCC do not have visibility or complete understanding for how UAF Logistics Command tracks and issues parts that are transferred into Ukraine.[216] According to the ODC-Kyiv, there is no requirement to track the status of spare parts once they have been transferred to Ukraine.[217]

TRAINING

U.S. forces have provided collective, leadership, and specialist training to the UAF since 2015. U.S. National Guard units have provided training during 9-month deployments, first to Ukraine and, since 2022, at U.S. training sites in Germany.[218]

From February 2022 to December 2023, the DoD provided individual, military platform-specific training to approximately 5,500 UAF troops through 152 training courses, according to SAG-U. Specifically, the DoD provided training on artillery, including mortars, rockets, and missiles; armored vehicles, such as the Bradley, Stryker, and M1A1 Abrams tank; and various radar systems and electronic equipment.[219] In that same time, the DoD has also provided collective training to approximately 10,050 UAF trainees through 21 courses. The vast majority of this training took place in Germany with the exception of one course held in Poland. The majority of the collective training was at the battalion level. The DoD also trained one UAF corps headquarters staff in March 2023.[220]

International Support for UAF Training

The SAG-U reported that it was unable to provide detailed information on international support for UAF training, as the DoD does not exercise command over the IDCC or any other donor nation. All information on allied and partner nation contributions is reported voluntarily to the SAG-U.[221] Many donor nations do not share information on the totality of their contributions, which makes it difficult or impossible to calculate total numbers for international training support. However, the SAG-U estimates that approximately 17 percent of UAF troops trained outside of Ukraine were trained by the U.S. military, while the rest have been trained by the partner nations and allies.[222] Approximately 27 nations are training the UAF within their respective borders.[223] (See Figure 5.)

Ten nations provide training to UAF personnel through Operation Interflex, led by the United Kingdom. The training is intended for new volunteer recruits who have no prior military experience, according to the United Kingdom Ministry of Defence. The training lasts at least 5 weeks and includes instruction on weapons handling, first aid, Law of Armed Conflict, and operating in a rural environment. As of the end of the quarter, more than 33,000 UAF personnel had been trained through Operation Interflex.[224]

According to USEUCOM, partner and allied nations are working together to build "capability coalitions" to move beyond short-term immediate needs, which has largely been

Figure 5.

Countries Training the UAF by Type

Source: SAG-U, response to DoD OIG request for information, 24.1 OAR 044, 12/27/2023.

the practice of the SAG-U and the IDCC. The capability coalitions aim to provide long-term development in specific areas of warfighting: air, maritime, integrated air and missile defense, artillery, demining, cyber, and drones. In addition, logistics ins a cross-cutting function that will be addressed across all capability coalitions.[225] Each coalition will be led by one or two nations with expertise in that area that will coordinate resources and burden sharing. Unlike the SAG-U and the IDCC, which focus on current combat operations, the capability coalitions aim to address long-term, big-picture goals.[226]

UAF Training Evolves to Reflect New Equipment

As a result of the Russian invasion of Ukraine in 2022, UAF training requirements have evolved from subject matter expert exchanges to more formal platform, leadership, and collective unit training to integrate U.S.-donated equipment, capabilities, and unit-level tactics, techniques, and procedures, USAREUR-AF reported.[227]

Prior to February 2022, UAF units were proficient at operating at squad to company level echelons but needed additional practice at the battalion and brigade levels, USAREUR-AF said.

Prior to February 2022, UAF units were proficient at operating at squad to company level echelons but needed additional practice at the battalion and brigade levels, USAREUR-AF said.[228] This is despite the fact that the UAF had sent battalion sized units to the Joint Multinational Training Group-Ukraine, a collective training effort undertaken with the United States and allies from 2014 until 2022.[229] Specifically, both echelons had not fully implemented the use of coordinating staff functions and had limited experience with the military decision making process. UAF regional forces providing staffs above brigade level were not organized or trained to operate as division staffs capable of planning, integrating, or synchronizing warfighting functions above the brigade level. Tactical units, lacking a professionalized non-commissioned officer corps, relied heavily on the use of their commissioned officers for execution of routine tasks. According to USAREUR-AF, the UAF is committed to developing its non-commissioned officer corps, but this requires more time, training, and experience to fully develop.[230]

Following the February 2022 full-scale invasion, immediate UAF training needs included operator and maintainer training on U.S.-origin equipment. From early 2022 until January 2023, U.S. policy guidance for training focused solely on individual- and crew-level training on donated systems and equipment.[231]

As the UAF mobilized reserve units and established new units, they requested collective unit training from the platoon- through brigade-levels. This collective combined arms training spanned all warfighting functions, including maneuver; indirect fires; combat engineering; intelligence, surveillance, and reconnaissance; and sustainment.[232]

As U.S. donations evolved from specific platforms to more sophisticated capabilities, UAF training needs progressed to a combination of individual and collective training for those capabilities, as well as combined arms training focused on integration of complementary capabilities and technologies such as M1A1 tank battalions, Stryker battalions, and Patriot missile batteries.[233]

In preparation for the 2023 offensive, the SAG-U requested corps headquarters training to prepare the UAF to synchronize operations across multiple subordinate formations within an operational area. As the fighting continued into winter 2023-2024, the UAF requested reconstitution training at the company, battalion staff, and brigade staff levels to rebuild units that had rotated off the front lines due to attrition. The UAF also requested training for corps staff to coordinate large-scale ground combat operations.[234]

SAG-U Continues to Evaluate UAF Training Requirements

USAREUR-AF reported that the SAG-U collects information on UAF training needs through two processes. For training related to material aid, such as training on donated systems and equipment, the SAG-U works with UAF counterparts to identify units and timelines for new capability training. For collective and leadership training, USAREUR-AF employs a similar process, but these training needs are based on UAF-identified training gaps as well as SAG-U recommendations based on battlefield observations.[235]

Since February 2022, the training management process has evolved from an ad hoc assembly of training enablers in response to individual equipment donations to a more deliberate

approach to identifying, scheduling, and resourcing UAF training using training request memos and orders to ensure best use of available training resources to support the large volume and variety of training.[236]

The SAG-U reported that it is continuously evaluating and adjusting UAF training needs based on Ukrainian and international assessments of the evolving conflict. The determination of what training donor nations provide is based on bilateral agreements between each nation and Ukraine. Training that is agreed to and conducted is then reported via liaison officers who work within the SAG-U. The IDCC does not determine UAF training needs.[237]

Due to the battlefield demands, the DoD and other donor nations have consolidated many training programs to return UAF troops to combat more quickly, according to USAREUR-AF. In these cases, the DoD engages in a dialogue with Ukrainian counterparts to discuss the risks involved with shorter training cycles and agree on curriculum standards. USAREUR-AF reported that UAF trainees are generally eager to return to combat, and training attrition is nearly nonexistent.[238]

U.S. Begins Training UAF Pilots on the F-16

While no donor nation has yet transferred any F-16 fighter jets to the UAF, the U.S. Government started training Ukrainian F-16 pilots at Morris Air National Guard base in Tucson, Arizona in the fall of 2023.[239] An Air Force spokesperson told reporters that training would be tailored to each individual pilot and would likely last several months. Denmark, Belgium, the Netherlands and Norway will provide the UAF with a total of 42 F-16s and some training.[240]

In mid-2023, Denmark and the Netherlands, launched an F-16 training coalition. Denmark was the first to begin training Ukrainian pilots on the F-16 in Denmark late last year. Denmark's efforts were augmented by the decision to train Ukrainian pilots in the United States. In late 2023, the training coalition effort was integrated into the broader Air Force Capability Coalition, which was stood up to coordinate support for Ukraine's total F-16 capability and is co-led by Denmark, the Netherlands, and the United States.[241]

Denmark has pledged to donate a total of 19 F-16s.[242] The Netherlands has publicly committed to provide 18 jets, and Norway has committed to provide an unspecified number.[243] In January, the Danish Defense Ministry told reporters that the first planes were expected to be delivered in the second quarter of 2024 and noted that this timeline was subject to change.[244]

The UAF aims to use the new aircraft to mitigate the tactical advantage that Russian's fleet of modern aircraft currently has over the UAF's existing fleet, which has thus far permitted Russia to assert air superiority, according to media reporting. Russian pilots operate the Su-35 and MiG-31, both of which possess more advanced radar and missiles, and can operate at higher altitudes than the UAF's Su-27 and MiG-29. NATO- and western-provided air defense systems have largely prevented Russian aircraft from flying sorties over Ukrainian-controlled territory, but the greater capabilities of the Russian strategic aircraft enable them to launch long-range strikes on targets near the front lines at distances that prevent UAF fighters from engaging them.[245]

While no donor nation has yet transferred any F-16 fighter jets to the UAF, the U.S. Government started training F-16 pilots at Morris Air National Guard base in Tucson, Arizona in the fall of 2023.

UAF Training was Generally Sufficient but Limited Due to Time Constraints

A DoD OIG audit found that operational units did not train the UAF personnel to U.S. Army standards or doctrine because of training time constraints imposed by the UAF. Instead, U.S. trainers trained the UAF on critical tasks and skills needed to operate and maintain the platforms, which enabled the UAF to rapidly return to combat in Ukraine.[246]

For example, the operational training provided to the UAF for the M119 howitzer lasted 6 days while similar training for U.S. forces lasts 7 weeks. Similarly, the M119 howitzer maintenance program of instruction was 9 days, while a U.S. Army mechanic would complete a 15-week course.[247]

U.S. trainers adjust training programs and duration as needed, perform after action reviews following most blocks of instruction, and include periods of retraining if necessary. For example, after a live-fire training event, a UAF general explained to U.S. Army officials that one training scenario was not realistic. The operational unit providing the training used the Ukrainian general's feedback to update the training scenario for the next day.[248]

USAREUR-AF reported one area of improvement since the audit report was published. The audit highlighted the challenge of obtaining translated materials, such as technical manuals,

Four U.S. Air Force F-16 Fighting Falcons taxi at an air base in Romania. (U.S. Air Force photo)

for the platforms being delivered to the UAF. There was a backlog of technical manuals requiring translation because the presidential drawdowns had not approved the manuals for foreign disclosure.[249] This quarter, USAREUR-AF reported that they have overcome many of the language barriers by providing additional translated materials and professional linguists.[250]

OTHER SECURITY ASSISTANCE

DEMINING

According to State budget data, as of December 2023, State had obligated approximately $167.6 million for demining programs in Ukraine along four lines of effort: train and equip Ukrainian government demining operators; provide a new, joint demining training school; augment Ukraine's capacity by deploying NGO and contractor demining teams; and strengthen the Ukrainian government's capacity to manage large-scale demining efforts.[251]

State said that these programs seek to increase the capacity of Ukraine's deminers to operate safely and effectively and to enable the deployment of additional teams; to return farmland, urban and residential areas, and critical infrastructure to productive use through survey and clearance operations; to educate Ukrainian civilians about the risks of explosive hazards, thereby preventing injury and death; and to improve the Ukrainian government's knowledge of explosive hazard contamination and its ability to effectively prioritize and manage demining resources.[252] Demining funds supported survey, clearance, and explosive ordnance risk education operations in Chernihiv, Chernivtsi, Dnipropetrovsk, Donetsk, Kharkiv, Kherson, Kyiv, Mykolaiv, Sumy, Zaporizhzhia, and Zhytomyr oblasts.[253]

State awarded a $47.6 million contract to provide demining assistance to Ukraine and strengthen the Ukrainian government's capacity to locate and remove landmines, unexploded and abandoned ordnance, improvised explosive devices, and other explosive hazards.

In August 2023, State announced it would provide $89 million of FY 2022 funding to help the Ukrainian government address the humanitarian challenges posed by explosive remnants of the war.[254] The following month, State awarded a $47.6 million contract to provide demining assistance to Ukraine and strengthen the Ukrainian government's capacity to locate and remove landmines, unexploded and abandoned ordnance, improvised explosive devices, and other explosive hazards. The contract also includes training and equipment for Ukraine's demining and explosive ordnance disposal teams.[255] In addition, State uses grants and a cooperative agreement with several international NGOs to deploy demining teams.[256] In September 2023, State announced it would add another $90.5 million to its humanitarian demining assistance in Ukraine.[257]

State reported it closely monitors the train-and-equip project through weekly reports and weekly check-in calls. Additionally, State awarded a cooperative agreement to an international NGO providing information management services to humanitarian organizations, to deploy a third-party monitoring team in Ukraine. This team conducts site visits to U.S.-funded demining programs in Ukraine to verify the accuracy of implementers' reports and their compliance with the award terms and conditions. U.S. embassy staff also meet directly with implementer staff in Kyiv and, when possible, conduct site visits.[258]

State reported that some demining operations have demonstrated positive outcomes. First, State said demining programs have returned land to productive use in areas of Ukraine liberated from Russia's forces, improving civilian security and setting the stage for Ukraine's economic recovery and the return of displaced persons. In addition, non-technical surveys have improved Ukraine's knowledge of explosive hazard contamination, helping it to prioritize areas with the highest contamination. Demining activities resulted in safer civilian behavior around explosive hazards, mitigating the risk of accidents. Furthermore, training and equipment for Ukraine's demining operators have increased the safety and efficiency of their operations and advanced the Ukrainian government's plans to scale up its demining response.[259]

Nonetheless, the programs have encountered challenges, including Ukrainian government bureaucratic obstacles that delay operations and the use of cost-effective tools and techniques. Additionally, the ongoing war drives up operational costs significantly, complicates recruitment of new deminers, results in new contamination daily, and prevents a comprehensive nation-wide survey that is critical for long-term planning.[260] State acknowledged that while the use of U.S.-origin cluster munitions may present future unexploded ordnance risks in Ukraine, the Ukrainian government has not prioritized demining resources in areas potentially contaminated by the use of cluster munitions.[261]

NONPROLIFERATION, SANCTIONS AND EXPORT CONTROLS, AND BORDER SECURITY

As of December 2023, State had allocated approximately $128.3 million and obligated approximately $78.2 million in supplemental funds for nonproliferation, sanction, export control, and border security programs in Ukraine.[262] The State Bureau of International Security and Nonproliferation (ISN) administers these programs under three strategic pillars.[263] (See Table 5.)

As of December 2023, State had allocated approximately $128.3 million and obligated approximately $78.2 million in supplemental funds for nonproliferation, sanction, export control, and border security programs in Ukraine.

State OIG initiated an audit of State ISN's assistance to Ukraine in December 2022. The audit objective is to determine whether the bureau conducted planning and monitoring of its assistance programs and efforts in Ukraine in accordance with Federal law and Department requirements. State OIG plans to issue its audit report in FY 2024.[264]

Within the region, State's Bureau of International Narcotics and Law Enforcement Affairs (INL) partners with U.S. Customs and Border Protection (CBP) to provide training and support to border guards in Estonia, Latvia, Lithuania, and Poland. Activities under this effort included: placing a CBP advisor and support staff in Poland to coordinate trainings in all four countries; completing a capability gap analysis process assessments in each country; training partner nation border guards in key capabilities; and a U.S. study visit for border guards from all four countries.[265]

Table 5.

State ISN Programs Related to Ukraine

Pillar	Activity
Chemical, Biological, Radiological, and Nuclear Scientific Response Allocated: $66 million Obligated: $33.7 million	$21.9 million to provide equipment, supplies, expertise, and training to the Ukrainian government and other key regional stakeholders to prevent, detect, disrupt, mitigate, and respond to **Russian WMD** attacks that use chemicals, pathogens, radiological, or nuclear materials. $7.7 million for **scientist engagement**, to identify and support scientists with dual-use expertise who were displaced or rendered financially vulnerable by Russia's further invasion of Ukraine, and to equip the scientists with resources to continue their research or skills to safely search for new, legitimate employment. $4.1 million to begin programming to leverage secure, safe, and proliferation resistant small modular **reactor technology** to provide clean energy, and enhance energy security and independence for Ukraine.
Russia Sanctions and Export Controls Allocated: $14.9 million Obligated: $10.2 million	Enables partners to understand and **enforce sanctions and export controls**, including by increasing awareness and understanding of sanctions and export control regimes on Russia and Belarus and risk of violating these sanctions programs. Complements policy outreach with programmatic tools to support willing partners; using open-source research and component tracing to identify **illicit Russia sanctions and export control violations**; and utilizing patterns and networks to inform capacity building and provide sharable information for partners. Builds partner capacity to take action against violations.
Preventing Arms Diversion and Border Security Allocated approximately $47.4 million Obligated approximately $34.4 million	Allocated $23.3 million and obligated $21.6 million to enhance the surveillance, targeting, and operational capabilities of Ukrainian and Moldovan **border security agencies** to detect and respond to threats from Russia, arms trafficking, and other regional threats. Under this effort, provided border guards with protective, operational, and medical equipment; thermal and night-vision equipment and training to enable nighttime operations; and mobile surveillance equipment and training to begin a shift to mobile border surveillance operations. In addition, helped the Ukrainian government establish a pilot customs enforcement team on its western border. Also allocated $22.3 million and obligated $12.8 million to support the Armenia-Azerbaijan peace process by expanding Armenia's **border security capabilities** and developing regional capacity to secure borders from Russia's malign influence, arms trafficking, and other regional threats. Allocated $1.9 million for a planned program to increase regional capacity to prevent or address the threat of **diversion and trafficking of small arms**, light weapons, and advanced conventional weapons, but it had not yet obligated funds for the effort.

Note: Funding as of December 2023.

Source: State, response to State OIG request for information, 12/22/2023.

INTERNATIONAL NARCOTICS CONTROL AND LAW ENFORCEMENT

Congress appropriated a total of $805 million International Narcotics Control and Law Enforcement funds in the four Ukraine supplemental appropriations acts.

The State INL mission is to counter crime, illegal drugs, and instability abroad by helping partner governments assess, build, reform, and sustain competent and legitimate criminal justice systems, and develop and implement the architecture necessary for international drug control and cross-border law enforcement cooperation.[266]

Congress appropriated a total of $805 million International Narcotics Control and Law Enforcement (INCLE) funds in the four Ukraine supplemental appropriations acts.[267] In addition, State INL stated that it reprogrammed approximately $162 million in prior fiscal year funds, largely to support Ukraine and other countries in the region in response to Russia's full-scale invasion.[268]

State INL uses a variety of mechanisms for implementing its programs within the region. The bureau maintains several interagency agreements with U.S. Government agencies, including the Department of Justice (DoJ), the Drug Enforcement Administration, the Defense Threat Reduction Agency, and CBP. State INL also works with public international organizations and NGOs. The bureau maintains one contract in Moldova and 289 contracts in Ukraine to procure commodities and equipment.[269]

Since Russia's February 2022 invasion of Ukraine, State INL has delivered $225 million in equipment—including personal protective equipment, medical supplies, field gear, tactical equipment, and vehicles—to strengthen the capacity of Ukraine's law enforcement and border security institutions.[270]

The most significant challenges State INL faces in implementing Ukraine programming relate to the wartime environment. These include restrictions on U.S. Government personnel travel due to security considerations and the U.S. embassy staffing cap. Implementation of the bureau's programming in Moldova has also been challenged by economic and political pressure resulting from that country taking in nearly 1 million Ukrainian refugees—the highest per capita in the world.[271]

State INL applied supplemental funds to implement programs assisting police and border guards in Ukraine, Moldova, Estonia, Latvia, Lithuania, Poland, Romania, and Slovakia.[272] In Ukraine, INL partnered with the Drug Enforcement Administration to reconstitute the National Police of Ukraine's Counternarcotics Department and enhance the State Border Guard Service of Ukraine's ability to combat the growing threat of synthetic drugs through capacity building and organizational reform. In addition, State INL provided emergency equipment for the Ministry of Internal Affairs, which includes the National Police of Ukraine and State Border Guard Service of Ukraine, including personal protective equipment, medical supplies, field gear, tactical equipment, generators, unmanned aerial systems, armored and standard vehicles, and a limited amount of lethal assistance. Finally, INL supported the development and roll-out of a custom human resource management system and asset management system for Ukrainian law enforcement and border guards, upgrading training facilities, modernizing storage facilities, and renovating two police academies.[273]

In Moldova, State INL worked with the Defense Threat Reduction Agency to expand and upgrade secure communications systems in eastern Moldova along its border with Ukraine to improve the capacity of law enforcement, border police, and first responders. In addition, to enhance the capabilities of the Moldovan Border Police Data Center to gather, process, and share intelligence, State INL provided modern information technology equipment for border posts and tactical gear and equipment for the Moldovan Border Police rapid response teams. State INL stated it will help to renovate the Moldovan border police training center and select border post facilities, which the bureau stated were not fit for use.[274]

State INL said it also aided other nearby nations' border guards. The bureau stated it partnered with CBP to provide Polish and Baltic border guards with training, equipment, and technical assistance to mitigate and respond to cross-border threats. In addition, State INL and CBP partnered to provide training and some equipment to Slovakian and Romanian border police and customs officials to address and upgrade border vulnerabilities and to mitigate threats to their borders, which are exacerbated by Russia's war against Ukraine.[275]

The DCIS field office in Wiesbaden, Germany, recently launched a new cyber-crimes division to investigate online attacks on DoD operations.

INTELLIGENCE AND CYBER OPERATIONS

USEUCOM reported that it works daily with allies and partners to counter Russian disinformation with truthful messages. The Command uses multiple channels to counter Russian disinformation including, but not limited to, key leader engagements, public affairs, and military information support operations. USEUCOM conducts assessments of the information environment and public perception to monitor for Russian disinformation efforts and audiences' susceptibility to malign foreign influence. Through these efforts, USEUCOM aims to better understand Russian efforts and which audiences need support and to be guided to truthful sources. USEUCOM said that all counter-Russian disinformation activities are only done in coordination with State and the allied or partner nation in which the activity takes place.[276]

The DCIS field office in Wiesbaden, Germany, recently added a cyber-crimes agent to support the investigation of online attacks on DoD operations in the region. DCIS agents said their cyber-crimes division specifically looks at indicators of potential directed denial-of-service attacks, which may come from a state actor or their affiliates. According to DCIS, Russian operatives directed a large number of such attacks against Ukrainian networks in February 2022 to degrade Ukrainian communications prior to the invasion. DCIS said that at the beginning of a cyber investigation, investigators often do not know whether the perpetrator is an individual or state actor. As a law enforcement agency, DCIS may only press criminal charges against the former, and they refer cases involving state actors to the intelligence community.[277]

INSPECTOR GENERAL
DEPARTMENT OF DEFENSE
OFFICE OF INSPECTOR GENERAL
U.S. DEPARTMENT OF STATE
OFFICE OF INSPECTOR GENERAL
U.S. AGENCY for INTERNATIONAL DEVELOPMENT

USAID
ВІД АМЕРИКАНСЬКОГО НАРОДУ
unicef
ДЛЯ КОЖНОЇ ДИТИНИ

A child at the distribution of winter clothes in Ukraine by UNICEF. The UNICEF program is financed by USAID, with the support of the Ministry of Reintegration of the Temporarily Occupied Territories of Ukraine. (USAID photo)

DIPLOMACY, DEVELOPMENT, AND HUMANITARIAN ASSISTANCE

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With USAID support, the World Food Programme helps to deliver boxes of food to conflict-affected families in Ukraine. (USAID photo)

DIPLOMACY, DEVELOPMENT, AND HUMANITARIAN ASSISTANCE

State Shifts Efforts in Ukraine Following Russia's Full-Scale Invasion

The United States has sought to promote a "democratic, sovereign, prosperous, and united Ukraine" since that country gained independence from the Soviet Union in 1991.[278] Since 2014, State has provided significant assistance to Ukraine. Following Russia's full-scale invasion of Ukraine, State shifted its priorities toward supporting Ukraine's sovereignty and territorial integrity and ensuring Russia's strategic failure. As identified in the current Integrated Country Strategy for Ukraine, State's priorities include supporting democracy in Ukraine and its path to membership in NATO and the EU, thereby advancing U.S. strategic objectives in the region.

Winning the War. Immediately prior to Russia's full-scale invasion, State engaged allies and partners to support Ukraine's defense against the Russian army's advance by providing security assistance and taking steps to mitigate the suffering of millions of Ukrainian civilians displaced by the conflict.[279] State said that U.S. efforts to guarantee effective and appropriate use of U.S. assistance and to promote political reform in Ukraine have increased significantly since 2022 and that the Ukrainian government has stated its commitment to ongoing transparency, accountability, and good governance efforts. In the region, State has prioritized relationships with allies and partners to help achieve these outcomes, including through its roles in NATO, the Organization for Security and Co-operation in Europe (OSCE), and at the United Nations.[280]

State advocated for allies and partners to increase investments in their national security and to modernize and enhance their military capabilities to improve interoperability, readiness, and responsiveness, including against complex threats employing conventional and non-conventional attacks.

State advocated for allies and partners to increase investments in their national security and to modernize and enhance their military capabilities to improve interoperability, readiness, and responsiveness, including against complex threats employing conventional and non-conventional attacks.[281] Through bilateral security assistance programs, State seeks to close military capability gaps through increased training and provision of other lethal and nonlethal assistance, including for capabilities such as anti-armor, counter-battery radars, secure communications/electronic warfare, and patrol boats.[282]

Winning the Peace. This assistance has focused on strengthening Ukraine's civil society and independent media; supporting good governance and democratic institutions; enhancing security capabilities, especially in border regions; fighting corruption; and enhancing economic ties with Europe.[283] Major efforts include: helping Ukrainian reformers create a more independent, transparent, and accountable judiciary; increasing the accountability and effectiveness of the justice system; transforming the police forces into effective, trusted public partners; increasing citizens' knowledge of their rights and their access to legal services; strengthening the capacity of civil society organizations to advocate for and monitor reforms; protecting, promoting, and monitoring human rights, in particular the rights of persons displaced by the conflicts in Crimea and eastern Ukraine; creating and sustaining a business environment that benefits investment; and increasing transparency and advocating privatization of state-owned enterprises and helping to improve the management of those remaining in government hands.[284]

Holding Russia Accountable. Since 2014, State has engaged in efforts to spotlight Russia's aggression and abuses in Crimea and eastern Ukraine and to increase the costs to Russia for its violation of the UN Charter and the Helsinki Accords. Additionally, State engaged partners bilaterally and multilaterally to hold Russia accountable, obtain additional support for Ukraine's defense, provide assistance to enhance Ukraine's capacity to investigate and prosecute war crimes, and provide humanitarian and other material support.[285]

Since 2022, State has engaged in diplomatic initiatives designed to isolate Russia, including high-level meetings on Ukrainian President Volodymyr Zelenskyy's "Peace Formula" in Saudi Arabia, Malta, and Denmark to continue to pressure Russia.[286] State also engaged in efforts to expose Russia's atrocities and abuses in Ukraine and to diminish Russia's influence and presence and leadership at the UN, OSCE, and other international organizations. State has worked with likeminded countries to isolate Russia at the OSCE and to remove it from the UN Human Rights Council, the Executive Council of the Organization for the Prohibition of Chemical Weapons, the International Maritime Organization Council, the International Civil Aviation Organization Council, and the UN Economic and Social Council.[287]

Regional Aims. More broadly, State's strategic goals within Europe include revitalizing U.S. alliances and partnerships; strengthening democracy and the rule of law; improving the trade, investment, and climate actions of U.S. partners; and addressing global and regional threats, especially in Ukraine.[288]

Other key State priorities within Europe include supporting EU accession countries, including Ukraine; enhancing partners' energy security; and fostering the peaceful resolution of territorial conflicts.[289] Assistance programs supporting these goals are designed to increase the rule of law and good governance in all levels of government and

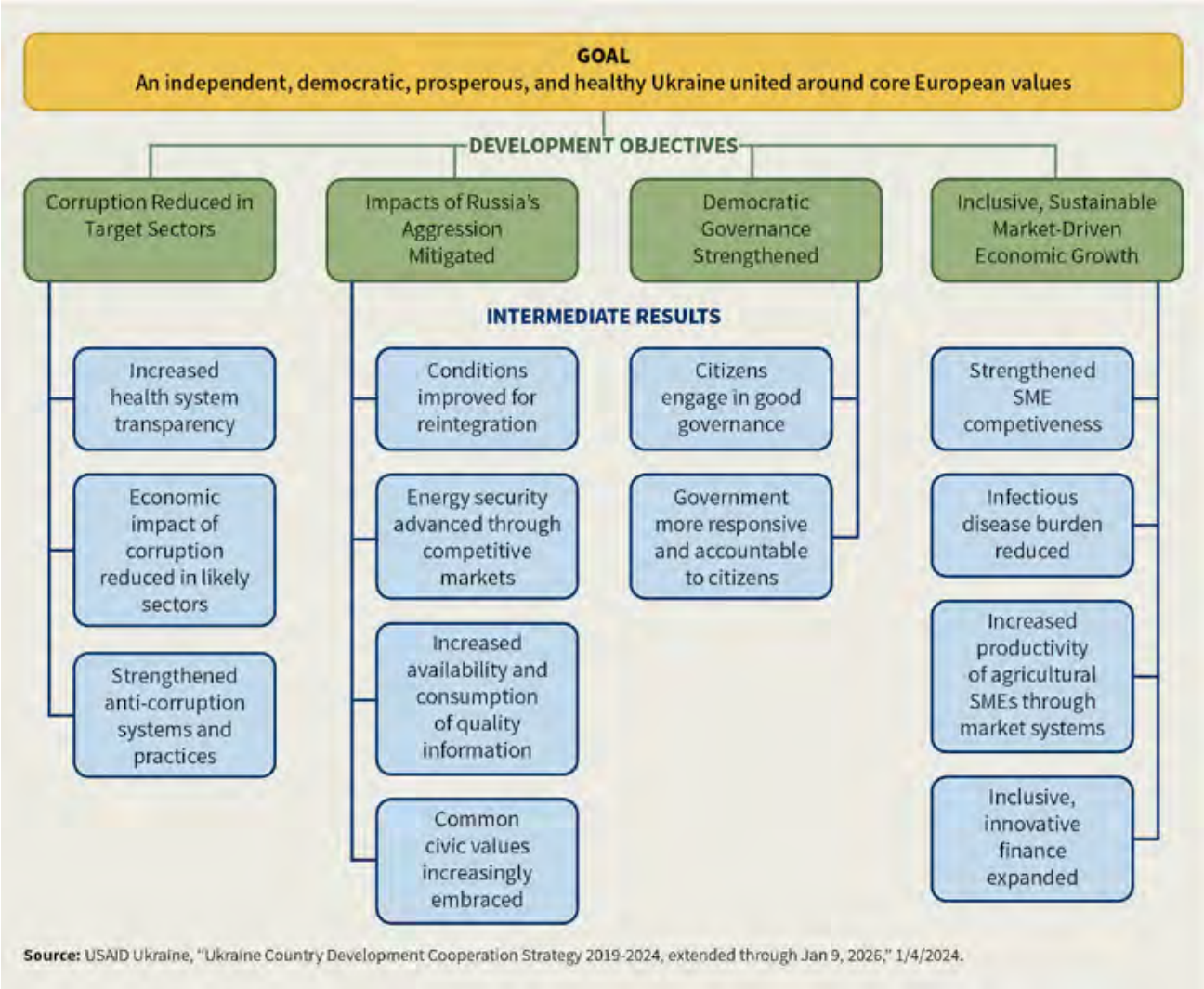
in the private sector; cement business-enabling environments in the region; support civil society and independent media; support efforts to combat corruption and prevent democratic backsliding; help governments to meet urgent humanitarian needs; and support regional stability and security.[290]

USAID Targets Four Development Areas in Ukraine

USAID's 2019-2026 Country Development Cooperation Strategy (CDCS) for Ukraine identifies four development objectives to support this goal. (See Figure 6.) The CDCS is aligned with the other U.S. Government strategies, including the Integrated Country Strategy for Ukraine and the State-USAID Joint Strategic Plan.[291]

Figure 6.

USAID Country Development Cooperation Strategy—Ukraine Results Framework



Source: USAID Ukraine, "Ukraine Country Development Cooperation Strategy 2019-2024, extended through Jan 9, 2026," 1/4/2024.

U.S. Government Provided Non-Security Assistance to Ukraine for a Wide Variety of Purposes

Given the security situation, staff rotations in and out of country, and workload volume, the cap required a constant triage of oversight priorities, according to State.

In addition to assistance focused on enhancing Ukraine's military capabilities and improving civilian security and energy infrastructure, State, USAID, and other U.S. Government agencies also provide non-security-related assistance addressing Ukraine's humanitarian, governance, and development needs, and supporting Ukraine's economic recovery.[292] The United States co-chairs the Multi-Agency Donor Coordination Platform, established in December 2022 with the Ukrainian government and the EU, which aims to coordinate and provide incentives for donor engagement and assistance for Ukraine's recovery and reconstruction.[293] In addition, State, USAID, and the Departments of Commerce, Energy, and Treasury participated in the 2023 Ukraine Recovery Conference in London, which brought together key public and private stakeholders in support of Ukraine's economic future.[294]

State said that outside Ukraine, it has countered the impact of the further invasion of Ukraine on trade routes, access to energy, cyber security, food security, and access to objective information. State said it worked closely with the European Commission, Ukraine, and other countries in the region to find routes to bring Ukrainian goods to the global market.[295] State also coordinated diplomatic engagement with the Group of Seven (G7) and other partners through the G7-plus Ukraine Energy Coordination Group (G7+) to address Ukraine's energy infrastructure needs in response to targeted Russian attacks, securing more than $1 billion for Ukraine for energy equipment and power generators.[296] Finally, State said it has implemented assistance programs to enhance the cyber security of critical infrastructure; support energy and trade diversification and clean energy development; and counter authoritarianism and democratic backsliding across the region.[297]

As of the end of the quarter, State had obligated approximately $323 million in Ukraine Supplemental funds for development and economic assistance activities and nearly $3.3 billion for humanitarian assistance related to the Ukraine response.[298] USAID supported 46 development awards in Ukraine with a combined total award amount of approximately $3.3 billion during the quarter and has obligated nearly $2 billion for humanitarian assistance since 2022.[299]

State and USAID Adjust Assistance Monitoring for Wartime Conditions

While the U.S Embassy in Kyiv seeks to ensure that U.S. assistance is effective and sustainable, its ability to conduct monitoring, evaluation, and oversight of assistance programs faced two significant challenges: a rigid staffing cap that limited the number of embassy personnel in country at any given time and travel restrictions to and within Ukraine.[300] Given the security situation, staff rotations in and out of country, and workload volume, the cap required a constant triage of oversight priorities, according to State.[301] Similarly, while USAID staffing has increased since last quarter, current levels remain at less than 65 percent of authorized positions present and create challenges to monitoring, evaluation, and oversight practices, according to USAID.[302]

At the end of the quarter, movement restrictions meant that many projects and activities, particularly those close to frontline areas, received limited direct oversight. Embassy safety guidelines required that all movements outside of Kyiv city be approved by State leadership in Washington, including movements to areas relatively close to Kyiv oblast.[303] Civilian airspace remains closed and the capacity of the embassy's Regional Security Office to support movement outside the center of Kyiv is severely constrained.[304] The U.S. Embassy in Kyiv prohibited overnight travel for monitoring and evaluation, greatly limiting the geographical range that staff could travel in Ukraine.[305] USAID Ukraine's locally employed staff carry out site visits when the security situation at those locations permit such visits.[306] USAID reported that the embassy's Regional Security Officer is working on a system of defining more and less permissive zones in the country to facilitate staff movements and that USAID would continue to conduct in-person monitoring and oversight to the maximum extent possible.[307]

Staffing and movement limitations required embassy staff to adopt alternate means for conducting monitoring and evaluation, including remote monitoring, third-party monitoring, and local staff monitoring.

Staffing and movement limitations required embassy staff to adopt alternate means for conducting monitoring and evaluation, including remote monitoring, third-party monitoring, and local staff monitoring. In a first step, from February 2022 to Fall 2023, State and USAID relocated some staff from Kyiv to Poland.[308] Staff in Rzeszow implemented a flexible remote monitoring system to ensure continuity of oversight operations. This system was based on lessons learned during the COVID-19 pandemic and leveraged existing networks of local employees throughout Ukraine.[309] As a result, assistance-providing embassy sections and agencies continued to oversee many projects and programs when in-person monitoring was unavailable.[310]

According to State, the embassy's staff cap was raised in January 2024. In addition, in January 2024 State granted the embassy authority to approve some movements in and around Kyiv and central and western Ukraine.[311] It is not yet clear how these actions will affect State, USAID, and the embassy's ability to monitor assistance.

In 2023, State initiated a contract to provide third-party monitoring and audit services for non-military U.S. Government assistance inside Ukraine.[312] The collected data will be analyzed and reported to all U.S. Government implementers of Ukraine assistance, as well as Congress, the Office of Management and Budget, and others. It will be used to judge the effectiveness of programs and inform future changes to assistance priorities and activities.[313]

USAID has also engaged with contractors to assist in monitoring and quality assurance of construction, restoration, and renovation.[314] The USAID mission is in the process of conducting site visits to check the operational status of generators provided in 2023 in response to damaged energy infrastructure.[315] USAID reported that its staff continued to verify progress during in-person site visits where possible and virtual meetings with implementing partners and program beneficiaries, as well as through the use of geo-tagged photos and videos.[316] With the return to the office of USAID's locally employed staff in Kyiv, USAID said that its ability to conduct such oversight improved.[317]

USAID Ukraine reported that its third-party monitoring platform completed 24 monitoring visits to a $700 million energy security project and 64 visits to a $53 million healthcare project across 10 oblasts.[318] USAID said it was expanding this platform to reach more activities.[319]

USAID Ukraine reported that no allegations of theft, diversions, unauthorized distributions, damage, fraud, corruption, or other incidents were reported by implementers or identified by USAID during the quarter.

USAID Ukraine reported that no allegations of theft, diversions, unauthorized distributions, damage, fraud, corruption, or other incidents were reported by implementers or identified by USAID during the quarter.[320] USAID's Bureau of Humanitarian Assistance reported nine incidents of theft, loss, diversions, or other incidents.[321] Three of these incidents were attributed to conflict, including the loss of approximately 1.9 metric tons of food at a distribution site and damage to a hospital. Two other incidents involved missing items, including food, winter clothing, and other supplies.[322]

DIRECT BUDGET SUPPORT

Many Ukrainian ministry budgets were significantly reduced last year to reallocate funds to military needs.[323] Ukraine's 2024 budget law changed the revenue-sharing formula for property income tax, which will reduce funding for local governments by an average of 15 percent. Some municipalities will face budget cuts of more than 40 percent.[324] The reduced funding will likely limit the ability of local governments to deliver public services, including to front-line communities, according to USAID.[325]

USAID Funds On-Budget Financial Support to the Ukrainian Government

USAID provides direct financial support to the Ukrainian government through three trust funds: the Multi-donor Trust Fund (MDTF), the Single Donor Trust Fund (SDTF), and Public Expenditures for Administrative Capacity Endurance (PEACE).[326] The funding supported salaries for 517,000 healthcare workers, 57,300 first responders, 510,000 school employees, 143,100 higher education employees, nearly 10 million pensioners, and approximately 2 million internally displaced persons, according to USAID.[327]

The original MDTF was established in the aftermath of Russia's 2022 invasion of Ukraine and disbursed approximately $1.2 billion to Ukraine.[328] Disbursements from the MDTF were used by the Ukrainian government to maintain continuity of public services, particularly in education, health, social services, and salaries for public employees.[329] USAID has provided approximately $1 billion to the MDTF.[330]

The purpose of the SDTF is to ensure continuity of essential services, enable the Ukrainian government to sustain healthcare services in a wartime setting, and build on longstanding U.S.-Ukraine collaboration around healthcare financing and anti-corruption reforms, according to USAID.[331] USAID has obligated $1.7 billion to the SDTF.[332]

The World Bank-administered PEACE mechanism originally supported salaries for civil servants and school employees and later expanded to include assistance to additional sectors, including low-income families and children with disabilities; payments to internally displaced persons; pensions; and salaries for first responders.[333] USAID said payments to Ukraine from this fund require monthly verification reports, prepared by the World Bank, detailing categories paid, amount reimbursed, and confirmation that Ukraine has followed the agreed verification protocol.[334] USAID has provided Ukraine $20.2 billion in assistance through PEACE.[335]

Oversight of Direct Budget Support

According to USAID, direct budget support to Ukraine funded by USAID is managed primarily through the World Bank's PEACE mechanism.[336] The World Bank manages the funds and supervises grants according to its requirements, including its procurement, financial management, disbursement, safeguard policies, and framework to prevent fraud and corruption.[337] Under the PEACE mechanism, U.S. Government funding is only disbursed to reimburse pre-approved Ukrainian expenditures following verification of expenses.[338]

USAID said it hired private consultants to provide third-party monitoring of direct budget support, including spot checks that trace expenditures reported by the Ukrainian government to verify that direct budget support was received by intended beneficiaries.[339] According to USAID, the consultants conducted more than 475 spot checks without any major issues identified.[340] USAID reported that it did not receive reports of significant fraud or other issues regarding the direct budget support via the World Bank.[341] USAID and its third-party monitor are investigating minor discrepancies, but have not identified anything material or received complaints through the World Bank's grievance mechanism.[342] USAID has also engaged an international audit firm to conduct financial audits of direct budget support funds. An ongoing USAID OIG evaluation of USAID's Management of Contributions to the World Bank's Single Donor Trust Fund for Direct Budget Support to Ukraine will determine to what extent direct budget support safeguards and controls are operating effectively. USAID OIG is also conducting an evaluation of USAID's Management of Contributions to the World Bank for Direct Budget Support (Multi-donor Trust Fund) to Ukraine. USAID is financing the U.S. Government Accountability Office (GAO) Center for Audit Excellence to train the Accounting Chamber of Ukraine, the country's supreme audit institution, to conduct a full audit of U.S. direct budget support.[343] In addition, KMPG will be performing a full audit of U.S. direct budget support to the Government of Ukraine.[344]

COUNTERING CORRUPTION

Corruption is a historical and systemic problem in Ukraine that has resulted in the oligarchic capture of key resources, competition to influence the state, and a culture of favors and patronage. State said that negative impacts have included the diversion of public funds, inefficient application of state resources, and decrease in public trust in the government, as well as a public accustomed to paying bribes for services, and businesses that largely operate on the gray market.[345] State said that combatting corruption is crucial to Ukraine's self-defense as well as to securing its future in the transatlantic community.[346]

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By some measures, Ukraine showed improvement with regards to corruption in recent years. Ukraine ranked 104th among 180 countries on Transparency International's Corruption Perceptions Index, continuing a steady improvement over the past 11 years. Transparency International noted that efforts to reform the judicial system, strengthen oversight institutions—such as the National Anti-Corruption Bureau of Ukraine (NABU)—and "robust" civic pressure for transparency has contributed to this improvement.[347] In December, Ukraine adopted new anti-corruption laws that increased staffing of NABU by more than 40 percent and strengthened authorities of other oversight agencies.[348]

However, as USAID noted, Ukraine still has a sprawling, highly centralized, and under-resourced bureaucracy that is accustomed to Soviet-style delivery of public services.[349] Therefore, while Ukraine has made several high-profile arrests for corruption, deep-rooted systematic challenges remain.

State, USAID Anti-Corruption Assistance Efforts Focus on Institutional Reform and Capacity Building

State INL has led a long-running effort to establish and sustain a culture and infrastructure for countering corruption in Ukraine. (See Table 6.) State INL is working to sustain and strengthen institutional reform within Ukraine's criminal justice sector and to increase anti-corruption agencies' capacity to identify, target, and prosecute high-level and high-value public corruption.[350] These efforts are intended to support Ukraine as it works to implement reforms necessary to achieve EU accession and to meet IMF structural benchmarks.[351] USAID Ukraine's Office of Democracy and Governance (ODG) supported counter-corruption efforts, including projects related to e-governance, judicial reform, decentralization, elections, and the Ukrainian parliament.[352]

Table 6.

State and USAID Anti-Corruption Activities

Category	Activity
Help establish an anti-corruption enforcement architecture (State INL)	Helped Ukraine establish a **transparent, merit-based selection processes** for the heads of NABU, SAPO, and HACC. Assisted in **vetting candidates** for the High Council of Justice and High Qualifications Commission of Judges, which has responsibility for judicial oversight and appointments. **Provided technical assistance** on key anti-corruption legislation, passed in December 2023, to strengthen the SAPO's independence, reinstate mandatory asset declarations for government officials and members of parliament, and relaunch key judicial bodies.
Training and support to Ukrainian anti-corruption units (State INL, in partnership with the DoJ)	Supported the **return of a DoJ Resident Legal Advisor** to U.S. Embassy in Kyiv to provide mentorship and training to the Office of the Prosecutor General. Funded an ongoing series of trips for **Federal Bureau of Investigation agents** to mentor NABU. Partnered with DoJ's International Criminal Investigative Training Assistance Program to **help Ukraine reform the Patrol Police and Patrol Police Academies** of the National Police of Ukraine. In partnership with the Drug Enforcement Administration and the Ukrainian government's request, launched a new project to help reform the **National Police of Ukraine's corrupt and discredited Counternarcotics Department**, including through the establishment of a new leadership team through an open and competitive hiring process.
Support to the Ukrainian criminal justice sector (State INL)	Supported efforts to **sustain and strengthen institutional reform** within Ukraine's criminal justice sector and increase anti-corruption agencies' capacity to identify, target, and prosecute high-level and high-value public corruption. Provided **specific training** to anti-corruption institutions on human intelligence, legislative drafting and IT, in addition to tools to fight corruption, such as digital forensic labs with forensic equipment and software.

Category	Activity
Improve Transparency of Public Procurement (USAID)	Funded Prozorro, Ukraine's **electronic public procurement system**, since 2016. USAID estimates that Prozorro has generated approximately **$8 billion in savings** for Ukrainian taxpayers compared to the previous systems, which were susceptible to corruption risks.
Support to the Moldovan and Polish criminal justice sectors (State INL)	Supported the Moldovan Ministry of Internal Affairs and other agencies **digitalization efforts** to help them better combat corruption and cybercrimes, and to promote intelligence-led policing, strengthen asset recovery capabilities, prevent money laundering, and improve public sector integrity. Supported the Moldovan government's **vetting of judges and prosecutors**. Provided **training, expert advice, technical assistance, and equipment** to reform and strengthen the Anti-Corruption Prosecution Office, the National Anti-Corruption Center, and other anti-corruption agencies capabilities to investigate and prosecute high-level corruption cases. In partnership with DoJ, sent a DoJ prosecutor as an **Intermittent Legal Advisor to Poland** to help strengthen its criminal justice systems to withstand Russian malign influence. The advisor will help Polish law enforcement, prosecutors, and the judiciary become proficient and skilled in investigating, charging, and adjudicating criminal offenses involving dark web enabled smuggling of illicit goods by transnational criminal organizations. Supported **reform community** working in Ukraine and regionally to conduct oversight of security and law enforcement assistance and efforts and ensure that post-war reconstruction efforts in Ukraine have civil society actors, including investigative journalists, playing a key oversight role over reconstruction efforts at the local level.

Source: State, response to State OIG request for information, 12/22/2023; USAID Ukraine, response to USAID OIG request for information, 12/15/2023.

USAID announced two new awards during the quarter that focus on corruption: the $150 million Digital Transformation activity to bolster Ukraine's digital transformation and promote economic revitalization, transparency in reconstruction, and democratic governance; and the $90 million Promoting Integrity in the Public Sector activity to strengthen national anti-corruption institutional capacity, compliance and control in local governance, and advance transparency and accountability in resilience, recovery, and reconstruction efforts.[353]

State OIG is currently conducting an audit of State's anti-corruption programs in Central and Eastern Europe to determine whether the agency implemented and monitored anti-corruption assistance programs and activities in accordance with federal and agency requirements.[354]

Arrests for Corruption Increase, but Judicial Backlog Remains

State said that Ukraine has shown a commitment to tackling corruption, particularly through its independent anti-corruption institutions supported by the U.S. Government. State said that the completion of transparent, merit-based selection processes for the heads of NABU and the Specialized Anti-Corruption Prosecutor's Office (SAPO) are significant anti-corruption benchmarks and are a direct result of State INL assistance over the last few years.[355] For example, in 2023, NABU and SAPO arrested or opened investigations of more than 20 high-level government officials,[356] including:

- Vsevolod Knyazyev, Ukraine's former Supreme Court Chief Justice, for accepting bribes in exchange for the Supreme Court deciding a case in favor of a Ukrainian billionaire, Kostiantyn Zhevaho, living in France.[357]

While these arrests show some progress against corruption, Ukraine had not yet prosecuted or convicted any high-level individuals for corruption as of the end of the quarter.

- Former Deputy Minister of Infrastructure Vasyl Lozynsky for allegedly accepting a bribe in connection to procurement contracts for electrical generators and other equipment to aid the Ukrainian population following damage to critical infrastructure.[358]
- Andrii Odarchenko, a Member of Parliament and the chairman of the subcommittee on anti-corruption policy, for attempting to bribe a top official in the State Agency for Infrastructure Restoration and Development.[359]

In addition, in December 2023, the Security Service of Ukraine announced the arrest of an unnamed senior Ukrainian Defense Ministry official for embezzling nearly $40 million as part of a fraudulent purchase of artillery shells for Ukraine's military.[360]

While these arrests show some progress against corruption, the next step is to obtain convictions of high-level officials for corruption as of the end of the quarter. According to State, the High Anti-Corruption Court's (HACC) previous lack of leadership and an insufficient number of judges qualified to try cases, as well as time limitations placed on SAPO to conduct investigations, hampered Ukraine's ability to complete the process. In February 2023, the HACC announced the selection of a new head of the court, ending an almost 9-month vacancy. In addition, through INL support, in September 2023, the High Council of Justice approved 24 new judicial positions for HACC and included salaries for new judges in the 2024 draft budget. INL is also working with the high council to implement a fair and transparent selection process for the new HACC judges. Furthermore, the U.S. Embassy in Kyiv and INL worked with SAPO and Ukrainian legislators to pass legislation to prevent the premature closure of anti-corruption cases due to arbitrary time limits.[361]

Unfinished Judicial Reform Leaves More than 2,000 Judicial Vacancies Unfilled

Although Ukraine has made strides forward in reforming its judicial government bodies, more work remains including selecting more than 2,000 new judges to fill judicial vacancies, reviewing the integrity of 1,500 sitting judges, addressing the backlog of more than 13,000 cases of judicial misconduct and punishing or firing criminal judges, and checking the integrity of Supreme Court judges following the bribe-for-judicial decisions scandal involving the former chief justice of the Supreme Court, according to USAID.[362]

However, Ukraine's judicial governance bodies, once plagued with corruption allegations, now conduct comprehensive integrity vetting with the participation of international experts for the High Council of Justice and High Qualifications Commission of Judges.[363] Reform legislation was adopted that established a new Service of Disciplinary Inspectors for investigating judicial misconduct cases. USAID reported that the process for selecting new Constitutional Court judges was also reformed.[364]

Anti-Corruption Assistance Yields Incremental Progress

Ukraine still faces several significant challenges to its anti-corruption reforms, according to State. First, the ongoing war creates a need for increased government spending, which provides opportunities for corrupt actors—especially in fields related to procurement and reconstruction. In addition, many Ukrainian institutions have not gone through a complete

reform process, making overcoming endemic corruption a major challenge. Moreover, actors who have benefited from corrupt systems resist change and use their influence to undermine reform efforts.[365] According to USAID, there are some in parliament and government representing special interests who oppose key reforms and also undermine their adoption.[366] Finally, the independence of specialized anti-corruption bodies also face consistent challenges.[367] For example, the Security Service of Ukraine is controlled by the executive branch and challenges what the independent NABU considers to be its exclusive jurisdiction to investigate certain classes of alleged corruption.[368]

However, Ukraine's anti-corruption institutions have continued their work in difficult and extraordinary circumstances, according to State. Polls show that the Ukrainian people oppose corruption and civil society groups have channeled this opposition toward additional reforms. Nonetheless, State acknowledged that additional reforms are needed, such as legislation to ensure the integrity of institutional leadership and to increase the authorities, staff, resources, and equipment these institutions require to carry out their work.[369]

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While nearly all European governments have pledged their continued assistance to Ukraine, this support can change due to elections and subsequent changes in leadership. State said that it regularly engages European governments on continued support for Ukraine, including new leaders following elections.[370]

Ukrainian Public Sector Remains Less Transparent Than Before the War

Despite considerable efforts from the U.S. Government and the international community, according to USAID, Ukraine's public sector is less transparent now than it was before the 2022 Russian invasion.[371] For example, USAID noted that some open data government registries are not publicly accessible as the Ukrainian government tries to strike a balance between transparency and security.[372] This creates corruption risks.[373]

These challenges notwithstanding, USAID noted that the appointments of new heads of SAPO and NABU and the election of a new chief justice of the High Anti-Corruption Court occurred through competitive, merit-based processes.[374] Ukraine has adopted anti-corruption legislative reforms in alignment with Ukraine's EU accession, IMF program, and other EU and U.S. conditionalities, including the restart of mandatory asset declaration filing and disclosure; restart of political party finance reporting; and adoption of a framework law to curb the excessive influence of oligarchs.[375] Ukraine also increased transparency and competitiveness of public procurements through using Prozorro, Ukraine's electronic public procurement system.[376]

GOVERNANCE

State and USAID fund programs that seek to strengthen rule of law and democratic institutions and to develop an inclusive civic identity in Ukraine.[377] (See Table 7.) Ukraine's performance on the Liberal Democracy Index—a measure of freedom of expression, election fairness, and other indicators—has improved little since 2014 and remains below that of other middle-income countries.[378] However, Ukraine has improved on the Liberal Democracy Index's rule of law indicator in recent years, possibly reflecting recent reforms to the judicial system.[379]

Table 7.

Selected State and USAID Programs to Support Governance

Program	Activity
Support to the National Police and Office of the Prosecutor General (State INL)	Supported **mobile justice teams** that deploy with Ukrainian officials to recently liberated territories to provide technical assistance and training to regional prosecutors investigating war crimes; Provided **mentorship and case-based guidance** to the National Police; and Provided **specialized training and equipment** to effectively **document, investigate, and prosecute war crimes cases**, including rapid DNA kits, mobile labs, and vehicles.
Support to Human Rights Organizations to Document War Crimes (USAID)	Supported the Ukrainian court system to improve capacity for **domestic adjudication of war crimes**. Provided **communications support** to the Office of the Prosecutor General to improve its capacity to publicly communicate about war crimes issues. Provided technical support to the Ukrainian court system to address challenges associated with the **sheer number of potential cases** and the unique challenges of documenting and presenting cases for adjudication.
Strengthen Capacity of Local Governments (USAID)	Connected local governments in Ukraine with those in Europe to **share resources, ideas, and skills** to promote partnerships and strengthen Ukrainian local governments' capacity for better strategic planning for the post-war recovery, and to attract additional resources to increase resilience and recovery efforts of Ukraine. 89 Ukrainian and 98 European communities participated in forums and 33 formal partnerships between Ukrainian and European communities were created. (Cities for Cities) In November, OTI organized a new forum "Support for Cross Municipal Partnerships" that included representatives from 45 Ukrainian liberated and frontline communities and 11 European countries. (Cities for Cities)
Strengthen National Cohesion (USAID)	Seeks amplify Ukrainian narratives and foster a deeper global understanding of Ukraine's history, identity, and the courage of its people by supporting post-production of a **drama mini-series** that showcased the strength of Ukrainians who stayed in Ukraine after the full-scale invasion of Ukraine in February 2022. (Transformation Communications activity) Supported regional media who produce **locally relevant content** in Ukrainian so that people in frontline areas have better access to information and are more aware of the challenges faced by Ukrainians near the front line. Produced content about **local history** to counter Russia's cultural appropriation of Ukraine and its history. (Democratic Governance East activity) Reinforced connections between areas temporarily occupied by Russia and the rest of Ukraine, and **empowering civic engagement** in frontline and liberated communities. (Ukraine Confidence building Initiative) Assisted **Ukrainians repatriating from Russia**, including transportation from the border crossing to the nearest urban center where the returnees can stay at a fully equipped shelter while they make arrangements to travel onward. (Ukraine Confidence Building Initiative)

Sources: State, response to State OIG request for information, 12/22/2023; USAID Ukraine, response to USAID OIG request for information, 12/15/2023.

The Country Development Cooperation Strategy for Ukraine states that to avoid backsliding on democracy, Ukraine must pay more attention to electoral competition, laws and procedures governing civil society, media and freedom of assembly, and the independence of its judicial and legislative branches.[380] In particular, as Ukraine transitions from wartime to a postwar recovery period, the country will need western-modeled law enforcement agencies with the capacity to project the rule of law and operate free of corruption, State said in the Integrated Country Strategy for Ukraine.[381]

Ukraine has been under martial law since Russia's full-scale invasion began in February 2022.

Holding Elections During Wartime Poses Challenges

Ukraine has been under martial law since Russia's full-scale invasion began in February 2022. The protracted state of martial law has led to concern among Ukrainian citizens about losing progress and momentum that their country has achieved on decentralization since the Revolution of Dignity in 2014, according to USAID.[382] To address decentralization issues, USAID reported working with the Ukrainian Ministry of Restoration to develop and launch its Decentralization Roadmap in November.[383] USAID also worked with 18 municipalities in the most affected eastern oblasts to develop and pilot Comprehensive Territorial Recovery Programs.[384] This methodology, which incorporates GIS and complex urban planning techniques, has been accepted by the Ukrainian Ministry of Restoration as a model for the country.[385] USAID and the ministry presented the methodology to municipalities across Ukraine in November.[386]

The Ukrainian Constitution does not allow for elections under martial law, and both Ukrainian and international organizations have expressed concerns about significant challenges that would arise from conducting elections during wartime, according to USAID.[387] These challenges include voting access for Ukrainian refugees, internationally displaced persons, and soldiers on the frontlines as well as potential Russian cyber and military attacks on polling stations.[388] While some Western allies worry about the state of Ukraine's democracy without its ability to hold elections, others, including a large segment of Ukrainian civil society, argue that holding elections during such difficult circumstances could be dangerous to Ukraine's stability.[389]

To promote integrity in the Ukrainian political process, Ukraine passed a law that resumed regular financial reporting by political parties and restored the mandate of the National Agency on Corruption Prevention to verify these reports.[390] USAID implementers provided review and input for this legislation in consultation with the Ukrainian parliament.[391] USAID also reported that it provided support to increase the levels of cooperation between the Ukrainian parliament and the European Union during the quarter to strengthen ties and support Ukraine's EU accession process.[392]

State, USAID Support Programs to Improve Rule of Law

State INL works with an international organization dedicated to promoting the rule of law, to support transparent, merit-based selection processes for the heads SAPO, NABU, and the HACC. State said that INL has played a key role vetting candidates for Ukraine's High Council of Justice and High Qualifications Commission of Judges. INL also supports efforts to help Ukraine's Office of the Prosecutor General carry out re-attestation of more than 12,000 prosecutors to strengthen institutional reform efforts.[393]

INL has also worked with the DOJ's International Criminal Investigative Training Assistance Program to build long-term capacity within the National Police of Ukraine.

In addition, INL supported mobile justice teams that support the Office of the Prosecutor General's war crimes investigations and human resources management system for Ukraine's National Police Unit and State Border Guard Service. INL has also worked with the DOJ's International Criminal Investigative Training Assistance Program to build long-term capacity within the National Police of Ukraine.[394]

USAID also reported providing support to Ukrainian human rights organizations to help document war crimes and provide legal aid to victims of war crimes.[395] The agency's Justice for All rule of law activity provided support to the Ukrainian court system to improve capacity for domestic adjudication of war crimes.[396] USAID's Transformation Communications Activity provided communications support to the Ukraine Office of the Prosecutor General to improve its capacity to publicly communicate about war crimes issues.[397] The court system faces many challenges associated with the sheer number of potential cases and the unique challenges of documenting and presenting cases for adjudication, according to USAID.[398] USAID also reported providing technical support to help address these challenges.[399]

USAID Programs Seek to Leverage, Strengthen Civic Engagement

Several USAID programs in Ukraine seek to amplify Ukrainian narratives and foster a deeper global understanding of Ukraine's history, identity, and the courage of its people.[400] Recent polling has indicated record high levels of national cohesion and a general uptick in Ukrainian language utilization, according to USAID.[401]

Because of rapidly changing needs, USAID has expanded support, particularly to local governments, in eastern and southern Ukraine, and to some extent northern Ukraine.[402] USAID ODG obligated more than $170 million in Ukraine in FY 2023, up from approximately $80 million prior to February 2022.[403] On October 16, USAID Ukraine created a new Digitization Unit within ODG.[404] According to USAID, this new unit will work across USAID Ukraine offices to provide digital services to increase transparency and economic efficiency; support exports; reduce corruption; leverage the private sector; and further integrate Ukraine into Europe.[405]

USAID's Office of Transition Initiatives (OTI) had one active award in Ukraine during the quarter, the Ukraine Confidence Building Initiative (UCBI), the fourth iteration of OTI's programming in Ukraine.[406] The original UCBI program began in 2014 after Russia's initial invasion of eastern Ukraine and Crimea and focused on responding to immediate needs near the Line of Control in eastern Ukraine, including internally displaced persons issues, resulting from Russia's initial invasion.[407] The second iteration of UCBI from 2017-2022 focused on social cohesion issues in western Ukraine and national media initiatives, including social impact content and the promotion of Ukrainian narratives.[408] OTI was planning to exit Ukraine in April 2022 but following the full-scale invasion of Ukraine by Russia in February 2022, OTI stood up a new iteration of UCBI to respond to the social cohesion, media, procurement, and strategic communication needs of Ukrainian government and civil society implementers.[409]

The current iteration of UCBI focuses on supporting Ukraine's transparent and inclusive recovery that reflects local priorities; reinforcing connections between areas temporarily occupied by Russia and the rest of Ukraine, and civic engagement in frontline and liberated communities.[410] USAID reported that OTI's objectives under UCBI are to support Ukraine's transparent and inclusive recovery that reflects local priorities; reinforce connections between areas temporarily occupied by Russia and the rest of Ukraine; and empower civic engagement in frontline and liberated communities.[411] Under UCBI, OTI is primarily supporting activities in 10 oblasts, including frontline and occupied territories.[412] In FY 2023, OTI obligated $45.6 million for UCBI

War in Ukraine Challenges the Moldovan Government

According to USAID, Moldova faces economic, political, and security threats from the Russian invasion of Ukraine that overextend Moldova's reform-oriented government and affect Moldovans' desire for democracy and European integration.[413] Moldova is also experiencing an energy crisis, hybrid Russian aggression, and other destabilizing factors.[414] In response, USAID OTI launched the 3-year Moldova Resilience Initiative in 2023 to ensure Moldovans understand and are engaged in reform and EU integration process and to foster Moldovan unity and European identity.[415] Under the initiative, USAID OTI provided regular public polling, media analysis, and assistance from international strategic communication experts to strengthen the Moldovan government's strategic communication efforts.[416] USAID OTI reported that it supported news production and entertainment content for Russian- and Romanian-speaking audiences, including support for 31 media projects or outlets which produced over 2,500 pieces of Moldovan-created content that was viewed nearly 3 million times.[417] USAID OTI provided $11 million in funding to MRI in FY 2023 with a total budget of $15.9 million as of the end of the quarter.[418]

In January 2023, State led the development of a Ukraine Assistance Strategy for government, economic, and societal sectors in need of assistance, and subsequently launched several interagency working groups for several of these sectors.

ECONOMIC GROWTH

State said it uses several mechanisms to coordinate economic assistance programs across U.S. agencies and international partners and donors. In January 2023, State led the development of a Ukraine Assistance Strategy for government, economic, and societal sectors in need of assistance, and subsequently launched several interagency working groups for several of these sectors. These interagency sectoral working groups met to develop funding allocation recommendations in support of the strategy. [419]

State said the economic working group included representatives from State, USAID, Treasury, U.S. International Development Finance Corporation, Department of Transportation, Export-Import Bank, U.S. Trade and Development Agency, Department of Commerce, National Security Council, and the U.S. Embassy in Kyiv. This working group aims to ensure that all U.S. economic assistance efforts are coordinated both within the U.S. Government and with other donors.[420]

USAID Ukraine's Office of Economic Growth programs support three development objectives under the CDCS: reducing corruption in target sectors; mitigating the impact of Russia's aggression; and supporting inclusive, sustainable market-drive economic growth.[421] While the Office of Economic Growth focuses on agriculture, access to finance,

state-owned enterprise reform and privatization, and economic resilience activities, USAID Ukraine's new Office of Critical Infrastructure oversees programs and provides support to other USAID teams on energy and infrastructure.[422] This office's energy programs focus on delivering electricity, natural gas, and heating.[423] The Office of Economic Growth obligated nearly $743 million in Ukraine in FY 2023, including more than $427 million to activities in the energy sector.[424]

After Severe Economic Shocks, Ukraine's Economy Began to Recover in Early 2023

Russia's 2022 invasion of Ukraine caused severe economic shocks.[425] Following the invasion, Ukraine's GDP declined by 29 percent in 2022, and an estimated 4.8 million jobs were lost.[426] The economy of Ukraine gradually started to recover in early 2023.[427] According to the World Bank, improved electricity supply, the localization of conflict to specific areas, and consistent external assistance provided the environment for this growth.[428] Additionally, USAID attributed the recovery to increased resilience among businesses and households during the war, supported by a rebound in domestic demand and improved consumer and business sentiments.[429] The World Bank projected that Ukraine's GDP would grow by 3.5 percent in 2023 and 4 percent in 2024.[430]

Despite this progress, Ukraine continues to operate a war economy, with reduced private demand and significant deficit spending.[431] Ukraine's fiscal deficit worsened in 2023 with higher levels of spending, largely due to defense spending rising more than increased revenue from economic recovery.[432] External financial support continued to finance this fiscal deficit.[433]

Russian Attacks on Civilian Infrastructure Cause More Than $151 Billion in Damage

The Kyiv School of Economics estimated that, as of September 1, 2023, the invasion by Russia had caused $151.2 billion in damage to Ukraine's infrastructure.

Ukraine's economy also continues to struggle with damage to civilian infrastructure caused by Russian attacks. The Kyiv School of Economics estimated that, as of September 1, 2023, the invasion by Russia had caused $151.2 billion in damage to Ukraine's infrastructure.[434] Damage to the housing sector totaled $55.9 billion with an estimated 167,200 housing units destroyed or damaged.[435] Overall damage to infrastructure totaled $36.6 billion and damage to industry totaled $11.4 billion.[436] The healthcare sector suffered an estimated $2.9 billion in damage with 1,223 medical facilities impacted, including 384 hospitals and 352 dispensaries.[437]

The war has particularly impacted small and medium-sized enterprises.[438] This sector employed approximately 7.4 million Ukrainians in 2019 and generated more than 65 percent of sales of goods and services and 64 percent of value added in Ukraine.[439] With higher costs through value chains due to the war and decreased availability of bank loans, small and medium firms are frequently unable to obtain needed financial resources, leading many to shut down operations.[440] Businesses also faced disruption of trade routes, closed ports, power shortages, and extensive physical destruction due to Russian attacks.[441] These employers also suffer from a labor shortage caused by the exodus of more than 5 million Ukrainian refugees in 2022.[442]

AGRICULTURE AND FOOD SECURITY

End of Black Sea Grain Initiative Temporarily Reduced Ukraine's Agricultural Exports

In July 2022, the UN brokered the Black Sea Grain Initiative between Ukraine, Russia, and Türkiye to allow commercial food and fertilizer exports from three Ukrainian Black Sea ports: Odesa, Chornomorsk, and Yuzhny. The UN stated that the resumption of Ukrainian exports via the Black Sea was "'a beacon of hope' in a world that desperately needs it."[443] According to State, Ukraine exported nearly 33 million tons of grain and other agricultural products, primarily corn and wheat, as a result of the initiative.[444]

Russia withdrew from the deal in July 2023.[445] Although Ukraine's wheat crop yields are expected to increase for the crop marketing year ending in June 2024, wheat exports are expected to drop from 17.1 million tons to 12.5 million tons due to Russia's withdrawal from the agreement and attacks on Ukraine's ports, which destroyed grain and damaged storage infrastructure.[446]

State said it remains engaged with Ukraine, the UN, and Türkiye in efforts to revive the Black Sea Grain Initiative or an equivalent agreement to ensure food from Ukraine can flow to global markets. It also continues to work with Ukraine and partners to develop alternate routes, including along the Danube River, to get Ukraine's grain to global markets. Shipments via the Danube increased dramatically following Russia's withdrawal from the agreement, reaching nearly 3 million tons per month at their peak and providing important consistency to the market. State said it would continue to work closely with Ukraine, Moldova, Romania, and the EU to further develop the Danube River as an alternative route.[447]

In addition, beginning in August 2023, the Ukrainian navy established a humanitarian corridor along the shore of the Black Sea. According to State, from August to December 2023, more than 400 ships exported more than 13 million metric tons of cargo—mainly grain—from Black Sea ports.[448] In November 2023, a U.S. insurance company and the Ukrainian government began providing maritime insurance to shippers transporting Ukrainian grain to world markets along the humanitarian corridor. This insurance program is expected to cover 20 to 50 ships a month, accounting for approximately 30 million tons of grain per year.[449]

Beginning in August 2023, the Ukrainian navy established a humanitarian corridor along the shore of the Black Sea.

USAID Agriculture Activities Shifted from Land Reform to Assistance for Smaller Farmers

Prior to Russia's full-scale invasion, USAID activities focused on land market reform, increasing revenues and access to finance for small and medium agricultural firms, reforming irrigation policy, and reducing corruption in the agriculture sector.[450] After the invasion, USAID activities shifted to assist smaller farmers to prevent the Ukrainian economy from collapse.[451] USAID increased efforts to support exports and transshipment of grain and increase the capacity of storage and processing facilities for grain stranded in Ukraine due to export bottlenecks, and providing necessary inputs for agricultural small- and medium-sized enterprises.[452]

USAID launched the Agriculture Resilience Initiative–Ukraine in July 2022 to bolster Ukrainian agriculture production and exports and alleviate the global food security crisis exacerbated by Russia's invasion.[453] USAID reported that it has contributed $350 million and is working to leverage an additional $500 million from private donors for an overall investment of $850 million in this program.[454]

State administers $145 million in funds for food security programs, of which it allocated $11 million to the Bureau of Economic and Business Affairs, $20 million to the Bureau of International Organizations Affairs, and $104 million to the Bureau of Oceans and Environmental Science Affairs.

State Funds Global Agricultural Programs to Address Food Security Issues

Russia's 2022 invasion of Ukraine had profound impacts on food markets globally. According to the UN Food and Agricultural Organization, prior to Russia's full-scale invasion of Ukraine, the two countries were the world's largest and fifth largest wheat exporters, respectively, and comprised a combined one-third of the world's grain exports. Russia's invasion disrupted both countries' ability to export grain, leading to significant food security concerns, particularly in low-income and food-deficit countries in Northern Africa and the Near East.[455]

State administers $145 million in funds for food security programs, of which it allocated $11 million to the Bureau of Economic and Business Affairs, $20 million to the Bureau of International Organizations Affairs, and $104 million to the Bureau of Oceans and Environmental Science Affairs.[456] The Bureau of Economic and Business Affairs' primary effort was to transfer $10 million to the Treasury for its support to the UN International Fund for Agricultural Development Crisis Response initiative.[457] This initiative was intended to protect livelihoods and build resilience in rural communities by addressing food security needs in countries affected by Russia's invasion of Ukraine. The initiative provided access to seeds, fuel, and fertilizer; access to finance for rural producers' immediate needs; investments in small-scale infrastructure to improve productive capacity and reduce post-harvest losses; and facilitated access to markets. Moreover, State said the initiative aims to benefit countries with high levels of vulnerability to food security shocks, such as Afghanistan, Benin, Chad, Haiti, and Mali.[458]

State also noted that Russia's full-scale invasion of Ukraine upset the global fertilizer market and led to a significant increase in fertilizer costs, which in many developing countries were already high.[459] As a result, farmers used less fertilizer, which led to lower crop yields, reduced livelihoods, and greater food insecurity. State's Bureau of International Organization Affairs provided $30 million to the UN Food and Agriculture Organization for soil mapping and fertilizer efficiency projects in Africa and Central America intended to benefit rural farmers in 2024. State said these programs resulted in development of soil sampling maps, capacity building workshops, the purchase of new soil lab infrastructure, and the design of an app that will allow farmers to upload soil data and receive localized fertilizer recommendation.[460] In addition, the State Bureau of Oceans and International Environmental and Scientific Affair obligated $25 million for the Global Fertilizer Challenge, implemented through an interagency agreement with the U.S. Department of Agriculture, which aims to improve nutrient management, increase fertilizer efficiency and effectiveness, develop fertilizer alternatives, and reduce greenhouse gas emissions from fertilizer use.[461]

As of December 2023, State had obligated approximately $79 million for several other agricultural programs worldwide.[462] The Africa Disaster Risk Financing Programme and African Risk Capacity, Limited program subsidize insurance premiums to enhance African countries' capacities in managing food security-related risks, diversify and protect livelihoods and assets, stimulate investments in the food system, and expand nutrition to the most vulnerable households.[463] The African Adaptation Initiative Food Security Accelerator, and the Climate Resilience and Adaptation Finance and Technology Technical Assistance Facility to Mobilize Private Capital programs build food and nutritional security and resilience of food systems in African countries by enhancing adaptation and resilience of African food systems and foster the advancement of locally led sustainable economic transitions, and building the capacity of African small and medium-sized enterprises that can help advance food security across the continent.[464] State noted that some of these projects are in their initial stages but have already achieved some successful outcomes, such as Comoros creating a national operational plan for cyclone response and the establishment of a public-private partnership to fund applied research to accelerate development and adoption of new fertilizers.[465]

USAID support to Ukrainian rail systems emphasizes strengthening ties with European and other international markets and shifting trade routes away from Belarus and Russia.

ECONOMIC DEVELOPMENT

USAID Transportation Infrastructure Activities Focus on Strengthening Ties with European and Other International Markets

With the collapse of the Black Sea Grain Initiative, USAID has focused on improving grain routes to Poland and other countries via ground transportation.[466] However, trucking and rail routes are not as profitable as shipping via the Black Sea.[467] Trucking in particular is expensive and inefficient compared to transportation by rail or sea, according to USAID.[468] The rail sector has received new attention as it increases export capacity and provides alternative routes.[469]

USAID support to Ukrainian rail systems emphasizes strengthening ties with European and other international markets and shifting trade routes away from Belarus and Russia.[470] Ukraine's pre-war use of standard Soviet rail gauge (track width) across much of the country created an automatic preference to trade with Russia and Belarus.[471] Only a comparatively small portion of Western Ukraine uses the European rail gauge, which means that any rail exports to Europe require either changing the wheels under train cars or moving the load from one car to another, both of which would slow delivery and increase costs.[472] Although the war has changed traditional trade patterns, additional investment and reform will be needed to account for these infrastructure challenges, according to USAID.[473]

USAID noted that improvements to export infrastructure and operations at western Ukrainian border crossing points and seaports enhance Ukraine's economic ties with its EU and Moldovan neighbors.[474] European donors are working on large-scale integration of Ukrainian cities into the Trans-European Network for Transport and assisting in efforts to end monopolization of the Ukrainian rail sector, including through support for the introduction of anti-monopoly legislation.[475] USAID Ukraine reported that its Office of Critical Infrastructure is planning to assist with the development of a design and construction plan for rail from the Ukrainian city of Lviv to the Polish border to facilitate the transport

of people and commodities.[476] USAID reported that its State-Owned Enterprises Reform Activity in Ukraine further supported Ukrainian Railways in realigning its corporate governance and introducing internal privatization measures.[477]

USAID reported that it has dedicated $115 million to upgrade road and rail border crossing points to improve commodities exports and passenger traffic.

USAID reported that it has dedicated $115 million to upgrade road and rail border crossing points to improve commodities exports and passenger traffic.[478] USAID expects improvements to the nine priority border crossing points to increase cargo truck traffic to the equivalent of 2.5 million metric tons of additional grain exports per year by 2026.[479] USAID is also procuring equipment to improve capacity at the Danube and Odesa ports, rail linkages, and shipping terminals that are vital to the resilience of agriculture supply chains.[480] This includes the purchase of pilot boats for Ukraine's port authority, generators, grain storage solutions, and wagons to transport grain by rail.[481]

State said it will provide $195 million through the World Bank to help mitigate the immediate impact of disrupted transport networks on Ukraine's population and economy, including financing for new locomotives and rail cars, as well as materials and equipment to repair damaged rail lines. State said that such equipment and repairs are necessary to strengthen logistics chains and support export of Ukraine's agricultural commodities.[482] State will also provide $35 million through the World Bank for multifunctional transloading equipment at Ukraine's Danube ports of Reni, Izmail, and Vilkovo to accelerate ship loading and unloading to decrease turnaround times and further expand port capacity.[483]

Polish Trucker Strike Reduced Overall Ukrainian Imports by 20 Percent in November

A strike by Polish truck drivers and other protests resulted in weeks of road blockages near the Ukrainian border in November. USAID reported that according to a Ukrainian official, this reduced Ukraine's overall imports by 20 percent in November and could reduce GDP growth by as much as 1 percent if they continue.[484] The Ukrainian government anticipates that the passing of 30 trucks on December 4 through a newly opened crossing on the Ukraine-Poland border will unblock mainland corridors.[485] While the UN Logistics Cluster reported no significant impacts on humanitarian assistance, the UN said it remains concerned that if the blockade is prolonged, it could adversely affect the supply chains.[486] The Ukrainian and Polish governments recently agreed to some measures that could ease the pressure at border crossings, according to USAID.[487]

Ukraine Operates a High Number of State-Owned Enterprises

The Ukrainian government operated roughly 1,600 state-owned enterprises in 2021, the last year for which there are statistics. Government-owned enterprises operated in the energy, machine-building, and infrastructure sectors, among others, and represented approximately 10 percent of GDP.[488] In comparison, the number of state-owned enterprises in many other countries is much smaller (Poland–55, Lithuania–91, Sweden–46, Canada–50, Australia–9), according to the State Property Fund of Ukraine.[489]

Despite the Ukrainian government's stated commitment to privatization, USAID reported a perception of weak political will to privatize due to resistance from political elites who benefit from the status quo and public concern about potential job losses and rising prices.[490] The

lack of a strong and independent legal system creates an environment where contracts can be easily challenged and legal disputes can drag on for years.[491] This deters potential investors and hinders the implementation of privatization projects.[492] The complex and bureaucratic procedures involved in the privatization process make it time-consuming and expensive for businesses to participate, further discouraging investment and slowing progress.[493]

Persistent corruption in Ukraine and vested interests create an uneven playing field for businesses, discourage fair competition, and raise concerns about the privatization process's transparency, according to USAID.[494] The absence of a robust and transparent regulatory framework creates uncertainty for investors and hinders efficient market functioning.[495] This is particularly problematic in key sectors targeted for privatization, such as energy and infrastructure.[496] In addition, complicated procedures for project design and assistance often benefit sole participation from state-owned enterprises.[497] Coupled with bureaucratic hurdles, complicated standards introduced in the form of state-building norms and standards and registration procedures can hinder or even prevent implementation of capital expenditure and construction projects.[498]

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State, USAID Programs Seek to Support Economic Growth

According to USAID, overcoming the multiple challenges to privatization in Ukraine will require sustained commitment to political reform, strengthening of the rule of law, and the creation of a more transparent and investor-friendly environment.[499] USAID's 5-year, $100 million State-Owned Enterprises Reform Activity is designed to help reform Ukraine's state-owned enterprises, improve the government's management of these firms, and support an efficient and transparent post-war reconstruction.[500] This activity is structured to support the Ukrainian government in advancing through multiple phases of privatization, ultimately resulting in the transfer of state-owned enterprises to private investors through transparent auctions.[501] According to USAID, this activity has increased the number of enterprises eligible for privatization, improved the legal and regularly framework, and helped develop an electronic auction platform.[502] In FY 2023, the State Property Fund of Ukraine held 433 privatization auctions, of which 69 were for state-owned enterprises.[503] However, the ongoing war has hurt the market for privatization, and the State Property Fund of Ukraine has suffered from frequent leadership changes and an increased workload with a reduction in staffing.[504]

State will provide $10 million to the European Bank for Reconstruction and Development to facilitate local currency financing for Ukrainian small and medium enterprises to promote economic growth and new employment to enable the return of refugees.[505] In addition, State will provide $25 million to the Multilateral Investment Guarantee Agency to support political risk insurance to international banks in Ukraine that provide liquidity to small and medium enterprises, Ukrainian exports, and Ukrainian manufacturing firms, as well as for existing and new debt and equity investments.[506] State provided $1.5 million to embed a U.S. Department of Transportation specialist as an advisor to Ukraine's Ministry for Development of Communities, Territories, and Infrastructure. State also provided $437,500 to the Organization for Economic Cooperation and Development's Economic Survey of Ukraine to assess Ukraine progress toward meeting European Union accession requirements.[507]

State Implemented Business Education Programs in Central Asia

State reported it obligated approximately $10 million in supplemental funding for business education programs in Central Asia as part of its efforts to counter Russia. The purpose of these programs was to empower people in Central Asia with the skills necessary to grow a stronger and more dynamic regional economy. State said the programs, which included English language training, were designed to increase competitiveness in global markets, promote national economic strength, and support bilateral trade. The programs are geared toward young professionals to strengthen their ability to collaborate with a wider variety of international stakeholders.[508]

The UN Development Programme and the World Bank estimated that attacks on energy infrastructure in Ukraine caused more than $10 billion in damages and left 12 million people with limited or no electricity.

ENERGY SECTOR ASSISTANCE

Russian Attacks on Ukraine's Energy Infrastructure Impacted Several Sectors of the Economy

Russian attacks in the 2022-23 winter season deliberately targeted Ukrainian electricity and heating infrastructure, according to USAID.[509] These attacks have significantly damaged power plants, gas pipelines, and energy distribution networks.[510] The UN Development Programme and the World Bank estimated that attacks on energy infrastructure in Ukraine caused more than $10 billion in damages and left 12 million people with limited or no electricity.[511] Major cities may experience rolling blackouts if Russian attacks on energy infrastructure continue, according to USAID.[512] The war has also led to disruptions in the supply of gas and heating.[513] The impact of these attacks has been most severe in eastern and southern Ukraine, which have experienced the most intense fighting.[514]

Targeted strikes on Ukraine's energy infrastructure have impacted several sectors of the economy, creating uncertainty for potential investors, hindering foreign direct investment, and limiting economic growth, according to USAID.[515] In the agriculture sector, farmers have faced difficulties operating machinery and transporting products due to limited fuel availability, impacting food production and distribution.[516] Increased food prices and shortages of fertilizers and pesticides have driven up production cost for farmers.[517] In the industrial sector, factories have reduced production or shut down completely due to power outages.[518] Energy shortages have disrupted transportation and logistics networks, hindering the movement of goods and raw materials.[519] Unemployment rates have risen significantly as businesses scale back or close down.[520] Healthcare facilities, schools, and other essential services have faced disruptions due to power outages and lack of heating.[521] The instability of the energy grid has also posed challenges for online businesses and remote work.[522] In the trade and investment sectors, reduced production and disruptions to transportation have hampered exports of Ukrainian goods.[523] Electrical infrastructure for Ukrainian Railways, which often serves as an independent energy grid in addition to providing electrification of the rail network, has been repeatedly targeted by missile strikes.[524] With domestic production disrupted, Ukraine has become more reliant on imports of essential goods, further straining its limited finances.[525]

USAID Increases Energy Sector Assistance to $830 Million in FY 2023

USAID funding for Ukraine's energy sector rose from $15.1 million in FY 2021 to $115 million in FY 2022 and then to $830.3 million in FY 2023, largely from supplemental appropriations.[526] USAID Ukraine's Office of Critical Infrastructure focused programming on ensuring that Ukraine has the necessary capacity to maintain centralized heating systems through the winter, and provide water, electricity, and generator units.[527] In 2023, USAID focused on providing generators to Ukraine.[528] Leveraging experience from last year, USAID's current focus is on providing emergency energy equipment for gas, electricity, and district heating.[529] USAID reported providing 4,000 generators for schools, hospitals, and other public facilities; more than 52 miles of steel; pre-insulated pipes to repair underground heating infrastructure; 360 temporary heating shelter tents for use when heat and power is knocked out by Russian attacks; 3,300 first aid kits; 65 mobile boiler houses; and 20 emergency vehicles.[530] USAID reported that Ukraine has fared better than expected in the face of Russian attacks on its energy infrastructure and has utilized its resources and donor-provided equipment and supplies effectively to get systems back up and running after attacks.[531]

USAID funding for Ukraine's energy sector rose from $15.1 million in FY 2021 to $115 million in FY 2022 and then to $830.3 million in FY 2023, largely from supplemental appropriations.

USAID Ukraine's largest program is the Energy Security Project ($700 million award) which is intended to strengthen Ukraine's energy independence by advancing market reforms, increasing the resilience of energy systems, and promoting diversified energy sources to promote broad-based economic development and Ukraine's EU integration.[532] This program also supports efforts to repair, protect, and restore energy infrastructure damaged by Russian attacks.[533] USAID's Energy Sector Transparency activity (a $6 million award) aims to reduce corruption in the energy sector by increasing data transparency and empowering public oversight over the energy sector.[534] Ongoing interagency agreements with the Department of Energy support decarbonization and district heating support through the Pacific Northwest National Laboratory and National Renewable Energy Laboratory.[535] USAID Ukraine also buys into two mechanisms managed by USAID's Bureau for Europe and Eurasia in Washington D.C.[536] These mechanisms include the National Association of Regulatory Utility Commissioners, under the Enhancing Stability and Technical Expertise in European and Eurasian Energy Markets program, which works with the National Energy and Utilities Regulatory Commission of Ukraine to strengthen the Commission's regulatory role promoting competitiveness and transparency, and bringing Ukraine closer to alignment with EU requirements.[537] Another mechanism is the Investments in Developing Energy Assets program to support electricity generation and planning in Ukraine.[538]

USAID OIG is conducting an ongoing audit of USAID Energy Activities in Ukraine to assess USAID Ukraine's oversight of the implementation of the Energy Security Project procurement process and determine whether it verified that the Energy Security Project delivered selected equipment and materials to recipients as intended. USAID OIG is also conducting an audit of the USAID Bureau for Europe and Eurasia's Programming to Reduce Energy Vulnerabilities to determine the extent to which USAID has developed objectives and metrics for the programs under review; determine progress toward achieving those objectives; and determine how, and to what extent, USAID is monitoring implementer performance across the Europe and Eurasia region in accordance with USAID's standard policies and procedures.

State Will Assist Ukraine with Decarbonization of Energy and Other Sectors

State reported that it had allocated $42 million for energy sector assistance to Ukraine as of December 22, 2023.

State reported that it had allocated $42 million for energy sector assistance to Ukraine as of December 22, 2023.[539] This includes funding for an initiative to accelerate the transition in Europe and Eurasia of coal-fired power plants to nuclear, while retaining local jobs through workforce retraining. Activities include technical assistance, feasibility studies, and analyses of Ukrainian fossil fuel power generation facilities, with the goal of identifying priority projects for conversion to nuclear.[540]

State is also supporting a pilot hydrogen demonstration project under a joint U.S.-Ukraine public-private partnership with U.S., Japanese, and Korean industry partners. The goal of this project is to assess and demonstrate the technical feasibility, scalability, and economic potential of producing hydrogen and ammonia at a commercial scale in Ukraine using nuclear power.[541] Additionally, State is working to provide technical assistance in planning for Ukraine's post-war reconstruction efforts in a manner that supports decarbonization of major industries to make them competitive in international markets as the EU introduces its new carbon tariff program.[542]

State said it has committed funding along three assistance lines of efforts: helping Ukraine more effectively use its natural gas resources; helping Ukraine develop its mineral resource sector; and supporting decarbonization in Ukraine.[543] However, as of the end of this quarter, none of these funds had been obligated due to Russia's continuing attacks on Ukraine's energy infrastructure, according to State.[544]

State said it coordinated with the Export-Import Bank of the United States when considering a request by Ukraine Railways for $200 million in financing to purchase 40 diesel locomotives. According to State, the Export-Import Bank's charter and federal law require a reasonable assurance of repayment in full to authorize such a transaction. Given Ukraine's risk profile, the Export-Import Bank was required to set aside significant reserves to cover expected losses, which along with fees and interest, made it difficult for the Bank to raise sufficient funds to meet the reserve requirement. Prior to approving Ukraine supplemental funds to support the financing of this transaction, State coordinated with the Export-Import Bank and other federal agencies to conduct thorough due diligence to ensure Ukraine Railway's ability to meet its financial commitments.[545]

HEALTH

USAID Responds to Health Sector Needs in Ukraine

USAID reported that its health sector partnerships work to strengthen Ukraine's health systems; combat infectious diseases; address vaccine-preventable diseases; and expand access to mental health, psycho-social, and rehabilitation services.[546] The USAID Ukraine Office of Health supports USAID's CDCS for Ukraine by directly contributing to the goal of supporting Ukraine as an independent, democratic, prosperous, and healthy nation united around core European values; meaning Ukrainians need to be healthy to achieve the overarching CDCS goal and disease and illness would no longer hold Ukrainian citizens back from their innate potential.[547] USAID reported partnering with the Ukrainian government to address gaps in essential health services and build resilience in health systems and institutions.[548] According to USAID, these efforts to support health system reform, telemedicine, supply chain, immunization, mental health, and psychosocial support and rehabilitation all help Ukraine prepare for greater integration with the EU.[549] USAID obligated approximately $99 million for health sector activities in FY 2023.[550]

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USAID aims to combat corruption in Ukraine's health sector by building a transparent, accountable, and effective health care system, improving health sector governance, and enhancing transparency in procurement.[551] To alleviate the impacts of Russia's ongoing war, USAID developed an initiative to mitigate mortality arising from war-related health conditions and interrupted access to health services by increasing services among vulnerable groups, displaced persons, and people in liberated areas.[552] This initiative aims to restore more than 800 public health facilities; enable continuity of healthcare services while expanding war-related services; bolster key health institutions and digital information systems; and expand access to mental health and psychosocial support services to people who have experienced traumatic events as a result of the Russian invasion, according to USAID. It also intends to procure and distribute medicine; reinforce medical supply chains; increase the capacity of rehabilitation providers for patients recovering from serious injuries and burns as a result of the war; and increase the quality and availability of essential primary health care services through mobile teams.[553]

State reported that it contributed funding to a project between the CDC and the Ukrainian government to combat antimicrobial resistance. Specifically, State said elevated rates of antimicrobial-resistant organisms, increased traumatic war-related wounds, and strained healthcare facilities have led to alarming rates of antimicrobial resistant infections and increased the spread of these organisms into Western European countries. State said the CDC is working closely with the U.S. Government and several other partners, including State, USAID, the DoD, the Department of Health and Human Services, the World Health Organization, academic institutions, the World Bank, the Global Fund, and other non-governmental organizations.[554]

HUMANITARIAN ASSISTANCE

In 2023, humanitarian organizations provided humanitarian assistance to more than 8 million people in Ukraine.

The UN Office for the Coordination of Humanitarian Affairs (OCHA) estimates that about 17.6 million people in Ukraine are in need of humanitarian assistance.[555] In 2023, humanitarian organizations provided assistance to more than 8 million people in Ukraine.[556]

State OIG initiated an audit of humanitarian assistance to Ukraine in August 2022, which was ongoing as of the publication of this report. The audit will describe the Department's humanitarian assistance response for people impacted by the war and determine whether State implemented Ukraine-related humanitarian assistance in accordance with Department policies, guidance, and award terms and conditions to ensure funds achieve the intended objectives.[557] As part of this audit, in April 2023, State OIG issued an information brief outlining the programs, funding, and mechanisms for delivering humanitarian assistance to those impacted by Russia's full-scale invasion of Ukraine.[558]

USAID OIG is conducting an ongoing audit of USAID's Bureau for Humanitarian Assistance (BHA) localization approach in Ukraine to determine the extent to which USAID has developed objectives and metrics for the programs under review; determine progress toward achieving those objectives; and determine how, and to what extent, USAID is monitoring implementer performance in accordance with the Agency's standard policies and procedures. In addition, USAID OIG is conducting an audit of the USAID's Bureau for Resilience and Food Security response to the humanitarian crisis caused by Russia's invasion of Ukraine to examine steps taken by the Bureau to respond to world-wide food security concerns resulting from reduced Ukrainian food exports. USAID OIG is also conducting a follow-up audit on USAID's oversight of public international organizations. This audit will examine issues identified in a 2018 audit of USAID's efforts to improve its oversight of public international organizations to minimize risks of fraud, waste, and abuse. Finally, USAID OIG is conducting an evaluation to determine the extent to which USAID performed expected due diligence over funding to selected public international organizations.

Russian Attacks Damage Humanitarian Facilities

Ongoing hostilities continue to pose a risk to humanitarian infrastructure in the country, particularly in front line areas.[559] As of October 31, at least 37 Russian attacks damaged humanitarian facilities, including distribution sites and warehouses. As a result, WFP has adjusted its distribution procedures to reduce large crowds, including a shift to door-to-door food distributions.[560]

USAID BHA provides water, sanitation, and hygiene support to Ukrainian civilians impacted by the war, including distributing hygiene kits; repairing damaged water and sanitation infrastructure; and transporting safe drinking water to conflict-affected areas.[561] During the quarter, international nongovernmental implementers provided assistance to areas of, Kherson and Mykolaiv that were affected by the June 2023 Kakhovka Dam collapse.[562] USAID implementers delivered more than 423,000 liters of drinking water to flood-affected communities in October.[563]

Food Assistance Needs Are Greatest Near the Front Lines

To meet increasing food needs, USAID BHA supports delivery of food assistance in eastern and southern Ukraine, where fighting and supply chain disruptions hinder food access for vulnerable populations.[564] In October and November, the WFP delivered bread, 30-day food rations, ready-to-eat rations, as well as institutional feeding programs to more than 3 million people.[565] In FY 2023, USAID provided $330.5 million to WFP to support this and other food assistance activities in Ukraine.[566]

Multi-purpose cash assistance is the most useful and flexible modality for Ukrainians to meet their needs.[567] Cash-assistance is more effective in areas with a functioning market system, according to USAID.[568] Limited in-kind food assistance is primarily needed near front line areas where the market system is not as functional due to the conflict.[569] The WFP is one of the few implementers able to get assistance to the hardest-to-reach areas, using local Ukrainian and other implementers.[570] USAID BHA provided $310 million for multi-purpose cash assistance in FY 2023.[571] BHA-funded programs through IOM, WFP, and 6 international nongovernmental organization implementers provided multi-purpose cash assistance to more than 1.6 million people in FY 2023.[572]

More than 3.5 Million Ukrainians Remain Displaced

Russia's full-scale invasion of Ukraine forced Ukrainians to flee their homes in search of safety, and many have been displaced multiple times by the ongoing fighting.[573] USAID estimates there are more than 3.7 million internally displaced persons (IDP) across Ukraine.[574] More Ukrainians—IDPs and former refugees—are returning to their homes, but often only because they have exhausted other means of support or did not have the means to travel far.[575] Russian aerial attacks continued to affect frontline communities across eastern and southern Ukraine, damaging humanitarian infrastructure and leaving populations without access to electricity and safe drinking water.[576]

According to the United Nations High Commissioner of Refugees (UNHCR), as of January 2024, the number of Ukrainian refugees worldwide was approximately 6.3 million, including approximately 5.9 million in Europe.[577] State reported that the countries currently hosting the largest number of refugees from Ukraine are Germany (1.1 million), Poland (954,600), and the Czech Republic (373,080).[578]

USAID BHA coordinates the U.S. Government's humanitarian response for Ukraine to prevent overlap in programming or working at cross-purposes. BHA also leads U.S. assistance for Ukrainian IDPs. State's Bureau of Population, Refugees, and Migration (PRM) leads the State's response for Ukrainian refugees and also provides some assistance to Ukrainian IDPs, in close coordination with BHA.[579]

In addition, USAID reported that Ukrainians often fled from Russian-occupied parts of southern or eastern Ukraine and traveled through Russia in order to reach an open border crossing and return to Ukrainian controlled-territory.[580] Other Ukrainians make this trip after having been forcibly deported to Russia.[581] A USAID OTI Ukrainian implementer provided assistance to these Ukrainians repatriating from Russia, including transportation from the

According to the United Nations High Commissioner of Refugees, as of January 2024, the number of Ukrainian refugees worldwide was approximately 6.3 million, including approximately 5.9 million in Europe.

border crossing to the nearest urban center where the returnees can stay at a fully equipped shelter while they make arrangements to travel onward.[582]

State received approximately $3.2 billion in Ukraine supplemental appropriations to provide humanitarian assistance for the Ukraine response and for additional support for other vulnerable populations globally that were impacted by the Russian invasion.[583] As of December 2023, State had expended approximately $3.1 billion—roughly 95 percent—of these funds, including nearly $773 million to support the Ukraine response.[584] State, through PRM, also obligated $7 million in Migration and Refugee Assistance funds derived from base budget funds for FYs 2022, 2023, and 2024 to assist Ukrainian refugees.[585] State OIG reported that PRM implements assistance for the Ukraine response through a variety of public international organizations and international NGOs.[586] (See Table 8.) State PRM also supported a refugee response program in Moldova, which ended on December 31, 2023.[587]

USAID Responds to Emergency Health Needs in Ukraine

USAID BHA supports the UN Population Fund, UNICEF, WHO, and six international NGO implementers to respond to emergency health needs in Ukraine.[588] This includes supporting primary health care facilities, conducting consultations for non-communicable diseases, and providing maternal, infant, and young child nutrition interventions to parents and caregivers.[589] USAID BHA partners also provided health assistance to frontline communities via UN-led interagency convoys. In November, the WHO provided medical supplies—including disinfectant, non-communicable disease kits, and personal protective equipment—to support eight health facilities in Zaporizhzhia for 3 months.[590]

Table 8.
Examples of Public International Organization Activities Supported by State PRM

Organization	Activity
UN Refugee Agency (UNHCR)	Distributed $98.3 million from January to November 2023 through the multipurpose cash program to 490,997 vulnerable families affected by conflict, covering essential expenses like food, medicine, clothing, and accommodation. In 2023, provided cash assistance to approximately 210,000 Ukrainian refugees in Bulgaria, Poland, Moldova, and Slovakia. Assisted 2.3 million people inside Ukraine, including providing shelter or housing reconstruction support for 210,013 people.
UN Children's Fund (UNICEF)	Reached more than 1.5 million children in refugee-hosting communities with mental health, primary healthcare, and education services, including early childhood education for young refugees from February 2022 to August 2023.
UN Population Fund (UNFPA)	Helped upgrade nine hospitals in Moldova to ensure access to health services. Upgrades in 2023 particularly focused on improving newborn and maternal survival rates.
International Organization for Migration (IOM)	Provided mental health and psychosocial support services to more than 48,000 refugees in neighboring countries, including children, persons with disabilities, and older persons, to help them cope with psychological effects of violence, displacement, gender-based violence, and other issues.

Source: State, response to State OIG request for information, 12/22/2023.

Access to health care services remains a primary need given sustained Russian attacks on health facilities in Ukraine.[591] In Kherson oblast, a November 13 Russian attack damaged a hospital in Kherson city, resulting in three civilian deaths, at least 15 people wounded, and damage to medical infrastructure.[592] Russian missiles damaged two other hospitals in Kherson on December 3.[593] Russian missiles struck a health facility in Donetsk oblast on November 20, resulting in three dead and eight wounded.[594] USAID BHA supports the efforts of multiple international organizations to provide mental health and psychosocial support services to children, persons with disabilities, and older people; operate mobile protection teams to reach remote communities with gender-based violence prevention and response; and conduct other protection activities.[595]

Harsher Winter Weather Projected

USAID projected that Ukraine's weather in winter 2023-2024 would be harsher than the previous year's winter.[596] A large snowstorm in central and southern oblasts of Cherkasy, Kherson, Khmelnytska, Kirovohrad, Kyiv, Mykolaiv, Poltava, Odesa, and Vinnytsia in November delayed the movement of some implementers, but they were able to resume operations within a couple days.[597] USAID BHA funded approximately $300 million in winterization activities for Winter 2022-2023 and plans to add to previous winterization activities including provision of generator fuel, shelter repairs, market-based assistance for rent and utilities, protecting water supply and wastewater systems against freezing, and ensuring protection for vulnerable groups in collective centers.[598] Last year, USAID BHA provided funding for 872 generators; an addition 58 were provided for the 2023 winter because last year's generators largely remain functional.[599] USAID BHA partners continued to procure and deliver coal, firewood, briquettes, and pellets to use as fuel for heating in communities on the frontlines.[600] Partners also continued to support people in need of winter assistance through the provision of cash assistance, winter clothing, and shelter repairs.[601]

Last year, USAID BHA provided funding for 872 generators; an addition 58 were provided for the 2023 winter because last year's generators largely remain functional.

Host Country Political Developments Impact Support for Refugees

State said that support for refugees among host communities remained high but has fluctuated downward in some countries, often in conjunction with domestic political or economic developments in those countries. State said that UNHCR surveys indicate that the immediate needs of many refugees are being met, but refugees continue to face challenges with lack of inclusion in host countries' national systems, such as housing, healthcare, and employment. State said that many refugees remain outside the formal school systems in host countries, either due to a preference to continue enrollment in online Ukrainian schooling or frequent movement to new locations. Additionally, State said Russian disinformation continues to discredit humanitarian organizations and promote xenophobic or anti-refugee rhetoric inside Ukraine and in host countries.[602]

PUBLIC DIPLOMACY AND COUNTERING RUSSIAN DISINFORMATION

The embassy's Public Diplomacy section issued approximately 30 grants to small NGOs and frontline media outlets that focus on human rights, transparency, accountability, and investigative journalism.

State Uses Social Media, Public Statements to Promote U.S. Objectives

State uses a variety of public diplomacy tools to promote U.S. objectives in Ukraine and to counter Russian disinformation. First, the U.S. Embassy in Kyiv uses social media to ensure that information on U.S. policy and assistance is accurately disseminated. State said that the embassy's social media content received significant coverage from both print and electronic media and that journalists use it to source statistics.[603] The embassy also uses media interviews, informal exchanges with the press, and direct messaging to local and international journalists to communicate information related to U.S. support for Ukraine.[604]

The embassy's Public Diplomacy section issued approximately 30 grants to small NGOs and frontline media outlets that focus on human rights, transparency, accountability, and investigative journalism. State said that supporting small NGOs and local media outlets to counter Russian disinformation is effective because polling indicates Ukrainians place the most trust in community-level organizations.[605]

The U.S. Embassy in Kyiv has initiated an effort to modernize and reorganize its Public Diplomacy section, adding locally-employed staff to focus on analyzing and countering Russian disinformation narratives. This reorganization will also place an expert from State's Global Engagement Center in the embassy's Public Diplomacy section to leverage the Center's global network, electronic tools, and counter-disinformation narratives to respond to Russian disinformation in the Ukrainian media environment.[606]

State also used Ukraine supplemental funds to assist Ukrainian and regional media to counter Russian disinformation. State reported it provided assistance to support a free and independent media in Ukraine through journalism education, professional development of journalists, and strengthening cooperation between media, civil society, and local government. State said it also supported independent regional media outlets' investigative reporting to counter Russian influence. State also said funding bolstered independent media reporting about and from occupied territories and free speech advocacy to foster a healthy media environment in post-war Ukraine.[607]

USAID OIG is currently conducting an audit of the USAID Bureau for Europe and Eurasia's Programming to Counter Disinformation to determine the extent to which USAID has developed objectives and metrics for the programs under review; determine progress toward achieving those objectives; and determine how, and to what extent, USAID is monitoring implementer performance in accordance with the Agency's standard policies and procedures.

USAGM Expands Networks to Cover Russia's Full-Scale Invasion of Ukraine

The U.S. Agency for Global Media (USAGM) stated that prior to Russia's full-scale invasion of Ukraine, it had a "wide-reaching" presence in Ukraine through Radio Free Europe/Radio Liberty (RFE/RL) and Voice of America (VOA) networks. USAGM said its priority in Ukraine and the region was to provide high-quality, objective, and balanced reporting to help audiences better understand local, regional, and international issues, especially those absent from local media, such as coverage of human rights abuses, corruption, or economic and political problems. USAGM also aims to provide context and counterpoint to Russian narratives and disinformation about regional issues and its characterization of United States and "the West" through programs like VOA's anti-disinformation and fact-checking unit *Polygraph.info*.[608]

Prior to Russia's further invasion of Ukraine, USAGM networks lost their affiliate partnerships with traditional media outlets in Russia after the Russian government designated them as foreign agent media. In addition, Belarusian authorities blocked RFE/RL's website in August 2020, raided and sealed the Minsk bureau in July 2021, and designated RFE/RL an extremist organization in December 2021, criminalizing the reporting, distribution, and consumption of RFE/RL content.[609]

USAGM said that after Russia's full-scale invasion, it made significant changes in USAGM operations on the ground and to the networks' approach to content distribution.[610] For safety, USAGM evacuated staff in Ukraine from Kyiv to Lviv and Moscow staff to Prague, Riga, and Vilnius.[611] USAGM also began emphasizing counter-disinformation and holding authorities accountable in Ukraine, Russia, Belarus, and beyond. It has sought to provide coverage of denied areas despite mounting pressure and censorship.[612]

USAGM further stated that it maintains a digital presence across the country and continues to work with affiliates in the region. For example, VOA correspondents went to Ukraine and embedded with the counteroffensive, providing stories of families under Russian siege, revelations about Russian military losses in the war, information about Russians' shifting public opinion about the war.[613] In addition, VOA reporters serve as a de facto U.S. news bureau for a significant portion of the television market in Ukraine, the Balkans, and the South Caucasus.[614]

USAGM stated that its networks used Ukraine supplemental funding to expand their broadcasting, providing extensive, objective, balanced, and comprehensive coverage of the war.[615] (See Table 9.) RFE/RL's Ukrainian Service used supplemental funding to hire 50 new journalists and technical support staff, boosting original daily news production and new social media outreach. They also launched dedicated programming to key target audiences, including populations in Ukraine's occupied territories and the millions of IDPs, refugees, and Russian emigres who fled to avoid the military draft.[616] VOA's Ukrainian service hired 14 personal service contractors to produce new television news programs, cover events at the United Nations headquarters in New York, and expand presence on major digital platforms, such as Facebook, Instagram, You-Tube, X, Telegram, and Threads.[617]

Table 9.

VOA Use of Supplemental Funds

Service	Activity
Ukrainian	Produced new daily 30-minute newscast, Briefing, and the expansion of the daily primetime newscast, Chas-Time, from 15 to 30 minutes.
Russian	Broadened its digital fact-based reporting on the invasion of Ukraine and the U.S. response to the war, presenting content not covered by Russian state media. This focus was tailored for platforms accessible in Russia, such as VPN-friendly audio podcasts, YouTube and Telegram.
News Center	The VOA News Center sent correspondents to Ukraine for news coverage to provide exclusive news stories for VOA and many affiliates. From Washington, correspondents provided in-depth coverage of Congressional debates about Ukraine aid, as well as exclusive reports on new U.S. military aid packages for Ukraine.
Azerbaijani	Recruited video journalists in Ukraine, Azerbaijan, Poland, and Turkey to produce original reporting, and it a video fact-check series to counter Russian disinformation.
Spanish (Latin America)	Provided comprehensive multimedia coverage for all digital and traditional platforms within the Spanish Service to include television broadcasts, tailored content for digital platforms (Facebook, Twitter, and Instagram), as well as daily bylines for website articles.
French (to Africa)	Launched a new 30-minute weekly radio-to-television show titled "Focus Sahel" to counter Russia's "low-cost engagement with juntas" and exploitation of countries like Burkina Faso, Mali, and Niger that face severe humanitarian challenges exacerbated by droughts, floods, and escalating jihadi activities.
Vietnamese	Produced a 30-minute documentary on Ukraine refugees, which focused on the Vietnamese community who migrated to Ukraine as migrant workers and students when the country was part of the Soviet Union and who subsequently fled and resettled across Europe following Russia's full-scale invasion.
Persian	Produced 3 television projects and investigative TV documentary exploring Iran's covert involvement in the Ukraine War and Iran/Russian military cooperation; a feature-length in-depth TV report focusing on how the ordinary Iranians view the cost of Islamic Republic's pro-Kremlin politics on their day to day life and the future of their country; and a TV documentary looking into the impact of Tehran's policy towards Russia and the war in Ukraine on the Islamic Republic's foreign relations.

Sources: USAGM, response to State OIG request for information, 1/5/2024.

USAGM Expands Reach, but Staff Face Security Challenges

According to USAGM, its networks' efforts have achieved some notable successes. For example, USAGM stated that RFE/RL and VOA Ukrainian and Russian-language digital video content received nearly 10 billion views from February 2022 to December 2023 with a significant portion of this traffic coming from Russia. A USAGM-commissioned survey in July 2023 found that 20.4 percent of adults in Ukraine—nearly 6.5 million people—reported consuming RFE/RL or VOA content, and a July 2022 survey showed that 10.5 percent of Russian adults—more than 11.5 million people—consumed VOA and RFE/RL content every week. In addition, USAGM noted its impact on a series of court cases filed in Ukraine based on evidence uncovered by RFE/RL's reporting. For example, USAGM stated that an investigation and documents discovered by RFE/RL Ukrainian's "Schemes:

Investigating Ukraine" program ultimately resulted in a Ukrainian court convicting a Russian soldier in absentia.[618] In addition, USAGM noted that VOA's Thai service won an award for a documentary that followed a young Thai-Ukrainian couple who were displaced because of the war and had to navigate through life as refugees in Switzerland.[619]

Nevertheless, USAGM and its networks continue to face several major challenges. USAGM stated the first and most significant challenge is the safety and security of its reporters, contributors, and staff in Ukraine and Russia, who continue to work under a constant threat of violence, digital attacks, and political persecution, including several RFE/RL staff who have been detained by Russian authorities.[620] In addition, some journalists fear that a new Ukrainian media law makes it easier for Ukraine's broadcasting council to sanction and fine journalists, making them less independent.[621] Similarly, Russia's increasingly sophisticated and effective censorship of the media and the internet present technical challenges.[622]

USAGM stated that RFE/RL and VOA Ukrainian and Russian-language digital video content received nearly 10 billion views from February 2022 to December 2023 with a significant portion of this traffic coming from Russia.

In May 2023, State OIG reported the results of a report by its Office of Inspections that early and continuous planning by USAGM, VOA, and RFE/RL, with assistance from USAGM's Open Technology Fund, ensured content availability for audiences following the 2022 invasion. Broadcasting networks maintained, and in some cases expanded, content to Ukrainian- and Russian-speaking audiences in the wake of the invasion. State OIG also found that VOA and RFE/RL adequately prepared for and executed the relocation of staff members to safer locations at the onset of the war. Furthermore, RFE/RL made progress toward opening offices in Latvia, Lithuania, and Ukraine and updating security processes to address threats to staff. In addition, State OIG found that USAGM entities generally repurposed available funding to address Ukraine requirements rather than using Ukraine supplemental funds, in part because USAGM did not clearly communicate the process for distributing supplemental funding to grantee organizations. However, State OIG also determined that networks grappled with hiring and vetting delays in setting up the new offices and identified potential vulnerabilities related to the RFE/RL employee vetting process. Personnel shortages and crisis operating conditions resulted in lapses of editorial policy adherence for VOA's Russian Language Service website.[623]

ADMINISTRATION OF FOREIGN AFFAIRS

In three of the Ukraine supplemental appropriations acts, Congress appropriated more than $462 million to State's Diplomatic Programs account to respond to the situation in Ukraine and other countries impacted by the Russian invasion.[624] The Diplomatic Programs appropriation has four categories: Human Resources, Overseas Programs, Diplomatic Policy and Support, and Security Programs; and three major programmatic allocations: Program Operations, Public Diplomacy, and Worldwide Security Protection.[625]

In addition, in the Ukraine Supplemental Appropriations Act, 2022, Congress authorized State to transfer up to $50 million appropriated to the Diplomatic Programs fund to the Capital Investment Fund (CIF) and up to $15 million to the Emergencies in the Diplomatic and Consular Service.[626] The Additional Ukraine Supplement Appropriations Act, 2022, authorized transfers from the Diplomatic Programs; CIF; and Embassy Security, Construction, and Maintenance; and Operating Expenses to the Educational and Cultural Exchange Programs account.[627] (See Table 10.)

Table 10.
Use of Ukraine Supplemental Funds Transferred from the Diplomatic Programs Fund

Bureau/Fund	Activity
Capital Investment Fund Authorized transfer of up to $50 million Appropriated $10 million	Procure and enhance information technology and other related capital investments for State and to ensure the efficient management, coordination, operation, and utilization of such resources.
Bureau of Information Resource Management	Purchase and ship information technology, satellite internet, telephone, radio, and cryptographic equipment to support the Ukraine response; dispose of classified equipment at U.S. embassies affected by the Russia and Ukraine crisis; and support travel for Kyiv staff at the Regional Information Management Center. Plans to provide additional **information technology** and telephone equipment, replace the Kyiv Communications Security that was destroyed during Russia's full-scale invasion, and conduct satellite radio testing that will be deployed to Ukraine. Will provide **portable systems** to access a network that delivers enterprise-grade connectivity services. Plans to implement the **Private Mobile Diplomacy Program**, a tool for supporting crisis events by allowing around-the-clock access to State's classified network from non-Department locations. Will build a **backup site** at the Enterprise Service Operations Center in Denver, CO to fully support events related to the Ukraine crisis and surrounding areas.
Education and Cultural Exchange Transferred $12.7 million Obligated $6.7 million	Helped upgrade nine hospitals in Moldova to ensure access to health services. Cultural programs engaging artists, film and television professionals, writers, media, and creative organizations to strengthen Ukraine's capacity to protect and **preserve its cultural heritage**. **Educational exchanges** and fellowships through the Fulbright and other programs target academics, master's degree students, visiting researchers, and women entrepreneurs to bolster Ukraine's academic institutions and rebuild Ukraine's war-damaged entrepreneurial sector. Helping **trauma recovery** by providing training on digital platforms to record oral histories and using U.S. sports psychologists and mental health experts to engage with individuals disabled, displaced, or otherwise adversely affected by the war. Creating a **hub for Ukrainian professionals** to provide safe co-working spaces, opportunities for professional training for new careers, connections to companies in need of specialists, as well as centers to provide collaboration and fund projects that support Ukraine.
Emergencies in the Diplomatic and Consular Service Transferred $5 million	The fund is used to **meet unforeseen emergency requirements** in the conduct of foreign affairs, including evacuations of U.S. Government personnel and their families overseas, and, in certain circumstances, private U.S. citizens and third-country nationals, as well as other authorized activities that further the realization of U.S. foreign policy objectives. To date, no requests have been made to use the funds.
Bureau of Overseas Buildings Operations Embassy Security, Construction, and Maintenance Account Appropriated $110 million, to remain available until expended	Provide secure, safe and functional **diplomatic and consular facilities**. Allocated all $110 million for a phased, multi-year effort to be executed as conditions in Kyiv allow. Obligated $14.6 million to **properly secure areas** at the U.S. Embassy in Kyiv containing classified systems and functionalities. Plans to obligate an additional $17 million in FY 2024 to continue construction.

Sources: Additional Ukraine Supplemental Appropriations Act, 2022, P.L. 117-128, 5/21/2022; State, "Congressional Budget Justification: Department of State, Foreign Operations, and Related Programs, Fiscal Year 2022," 5/28/2021; State, response to State OIG request for information, 12/22/2023.

USAID Ukraine Reorganizes to Enhance Critical Infrastructure and Digitization Efforts

On October 16, USAID Ukraine created a new Digitization Unit within its Office of Democracy and Governance.[628] According to USAID, this new unit will work across USAID Ukraine offices to institutionalize the Mission's partnership with Ukraine to provide digital services to increase transparency and economic efficiency, support exports, reduce corruption, leverage the private sector, and further integrate Ukraine into Europe.[629] On November 28, USAID Ukraine announced the creation of a new Office of Critical Infrastructure.[630] This office will focus on USAID activities related to energy and infrastructure. The existing Office of Economic Growth will continue to focus on efforts related to economic competitiveness and trade, agriculture, and state-owned enterprise reform and privatization sectors.[631]

During the quarter, USAID Ukraine reported adding 19 Foreign Service Nationals, 19 Foreign Service Officers, and 4 U.S. Personal Services Contractor staff.

During the quarter, USAID Ukraine reported adding 19 Foreign Service Nationals, 19 Foreign Service Officers, and 4 U.S. Personal Services Contractor staff.[632] As of the end of the quarter, USAID staffing at U.S. Embassy in Kyiv included 27 U.S. direct hires (out of 31 authorized), 7 U.S. Personal Services Contractors (out of 13 authorized), and 85 Foreign Service Nationals (out of 125 authorized).[633] Total USAID staff at the U.S. Embassy in Kyiv numbered 119 personnel at the end of the quarter, out of 169 authorized positions, including USAID OTI staff.[634] In addition, USAID's Bureau for Humanitarian Assistance had 10 Disaster Assistance Response Team staff members at the embassy (2 U.S. direct hires, 4 U.S. Personal Services Contractors, and 4 Institutional Support Contractors) and an additional team member in Krakow, Poland (1 U.S. Personal Services Contractor).[635]

USAID OIG is conducting an ongoing review of USAID's Ukraine staffing to describe USAID's current and pre-invasion staffing footprint, and changes in USAID-managed programming in Ukraine; and identify challenges associated with—and actions taken in response to—changes to the staffing footprint and programming for Ukraine.

INSPECTOR GENERAL
DEPARTMENT OF DEFENSE
OFFICE OF INSPECTOR GENERAL
U.S. DEPARTMENT OF STATE
OFFICE OF INSPECTOR GENERAL
U.S. AGENCY for INTERNATIONAL DEVELOPMENT

A U.S. Airman loads cargo during a security assistance mission to Ukraine at Dover Air Force Base, Delaware. (U.S. Air Force photo)

APPENDIXES

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APPENDIX A
Classified Appendix to this Report

A classified appendix to this report provides additional information on Operation Atlantic Resolve (OAR) and the U.S. Government's response to Russia's invasion of Ukraine. The appendix will be delivered to relevant agencies and congressional committees.

APPENDIX B
About the Special IG for OAR

The Inspector General Act of 1978, as amended (5 U.S.C. section 419, previously found at 5 U.S.C. Appendix, section 8L) established the Lead Inspector General (Lead IG) framework for oversight of overseas contingency operations. The primary Lead IG agencies are the Offices of Inspector General (OIG) of the Department of Defense (DoD), the Department of State (State), and the U.S. Agency for International Development (USAID).

Section 419 requires the Chair of the Council of the Inspectors General on Integrity and Efficiency (CIGIE) to appoint a Lead Inspector General from among the inspectors general of the primary Lead IG agencies upon the commencement or designation of a military operation that exceeds 60 days as an overseas contingency operation; or receipt of notification thereof.

On August 18, 2023, the DoD designated OAR as an overseas contingency operation. The CIGIE Chair selected the DoD IG to be the Lead IG for OAR, effective October 18, 2023. The DoD IG subsequently selected the State IG to be the Associate Lead IG for OAR.

Section 1250B of the National Defense Authorization Act of 2024 the redesignated Lead IG for OAR as the Special Inspector General for OAR. The law specifies that the redesignation does not limit the DoD OIG and its partner agencies from exercising their responsibilities under the Lead IG framework.

Special IG oversight of the operation "sunsets" in accordance with the sunset provisions for the Lead IG: at the end of the first fiscal year after commencement or designation in which the total amount appropriated for the operation is less than $100,000,000.

The DoD, State, and USAID OGs collectively carry out the Special IG statutory responsibilities to:

- No later than 45 days after the end of each fiscal-year quarter, submit to Congress a report summarizing programs and operations that have received funding from the United States. Specifically, the report should address the topics listed below. The report shall be made available on a public website.
    - Security assistance to Ukraine and other countries affected by the war
    - Economic assistance to Ukraine and other countries affected by the war
    - Humanitarian assistance to Ukraine and other countries affected by the war
    - USEUCOM operations and related support for the U.S. military
    - Operations of other relevant U.S. Government agencies involved in the Ukraine response
    - Description of any waste, fraud, or abuse identified by the Special IG
    - Status and results of investigations, inspections and audits
    - Status and results of referrals to the Department of Justice
    - Description of the overall plans for review by the Special IG of such support for Ukraine
- Develop a joint strategic plan to conduct comprehensive oversight of the operation.
- Ensure independent and effective oversight of programs and operations of the U.S. Government in support of the operation through either joint or individual audits, inspections, investigations, and evaluations.
- Provide briefings to Congress upon request.

APPENDIX C
Methodology for Preparing this Special IG Quarterly Report

This report complies with Section 1250B of the National Defense Authorization Act for 2024 and the Inspector General Act of 1978, as amended (5 U.S.C. section 419). The Inspector General Act requires that the DoD IG--as the previously designated Lead IG for OAR and now the Special IG for OAR--must provide a quarterly report, available to the public, on each overseas contingency operation.

This report covers the period from October 1 through December 31, 2023. The DoD OIG, State OIG, USAID OIG, and partner oversight agencies contributed to the content of this report.

To fulfill the congressional mandate to report on OAR, the DoD, State, and USAID OIGs gather data and information from Federal agencies and open sources. The sources of information contained in this report are listed in endnotes or notes to tables and figures. Except in the case of audits, inspections, investigations, and evaluations referenced in this report, the OIGs have not verified or audited the information collected through open-source research or from Federal agencies, and the information provided represents the view of the source cited in each instance.

INFORMATION COLLECTION FROM AGENCIES AND OPEN SOURCES

Each quarter, the DoD, State, and USAID OIGs gather information about their programs and operations related to OAR from Federal government agencies. This report also draws on current, publicly available information from reputable sources. Sources used in this report may include the following:

- U.S. Government statements, press conferences, and reports
- Reports issued by international organizations, nongovernmental organizations, and think tanks
- Media reports

The reporting IG agencies use open-source information to assess information obtained through their agency information collection process and provide additional detail about the operation.

REPORT PRODUCTION

The DoD IG, as the Special IG for OAR, is responsible for assembling and producing this report. The DoD, State, and USAID OIGs draft the sections of the report related to the activities of their agencies and then participate in editing the entire report. Once assembled, each OIG coordinates a two-phase review of the report within its own agency. During the first review, the Lead IG agencies ask relevant offices within their agencies to comment, correct inaccuracies, and provide additional documentation. The three OIGs incorporate agency comments, where appropriate, and send the report back to the agencies for a second review prior to publication. The final report reflects the editorial view of the DoD, State, and USAID OIGs as independent oversight agencies.

APPENDIX D
U.S. Weapons, Equipment, Ammunition, and Other Assistance Provided to Ukraine

Air Defense

- One Patriot air defense battery and munitions;
- 12 National Advanced Surface-to-Air Missile Systems (NASAMS) and munitions
- HAWK air defense systems and munitions
- AIM-7, RIM-7, and AIM-9M missiles for air defense
- More than 2,000 Stinger anti-aircraft missiles
- Avenger air defense systems
- VAMPIRE counter-Unmanned Aerial Systems (c-UAS) and munitions
- C-UAS gun trucks and ammunition
- Mobile c-UAS laser-guided rocket systems
- Other c-UAS equipment
- Anti-aircraft guns and ammunition
- Air defense systems components
- Equipment to integrate Western launchers, missiles, and radars with Ukraine's systems
- Equipment to support and sustain Ukraine's existing air defense capabilities
- Equipment to protect critical national infrastructure
- 21 air surveillance radars

Ground Maneuver

- 31 Abrams tanks
- 45 T-72B tanks
- 186 Bradley Infantry Fighting Vehicles
- Four Bradley Fire Support Team Vehicles
- 189 Stryker Armored Personnel Carriers
- 300 M113 Armored Personnel Carrier
- 250 M1117 Armored Security Vehicles
- More than 500 Mine Resistant Ambush Protected Vehicles (MRAPs)
- More than 2,000 High Mobility Multipurpose Wheeled Vehicles (HMMWVs)
- More than 200 light tactical vehicles
- 300 armored medical treatment vehicles
- 80 trucks and 124 trailers to transport heavy equipment
- More than 800 tactical vehicles to tow and haul equipment
- 131 tactical vehicles to recover equipment
- 10 command post vehicles
- 30 ammunition support vehicles;
- 18 armored bridging systems
- Eight logistics support vehicles and equipment
- 239 fuel tankers and 105 fuel trailers
- 58 water trailers
- Six armored utility trucks
- 125mm, 120mm, and 105mm tank ammunition
- More than 1,800,000 rounds of 25mm ammunition
- Mine clearing equipment

Fires

- 39 High Mobility Artillery Rocket Systems and ammunition
- Ground-Launched Small Diameter Bomb launchers and guided rockets
- 198 155mm Howitzers and more than 2,000,000 155mm artillery rounds
- More than 7,000 precision-guided 155mm artillery rounds
- More than 40,000 155mm rounds of Remote Anti-Armor Mine (RAAM) Systems
- 72 105mm Howitzers and more than 800,000 105mm artillery rounds
- 10,000 203mm artillery rounds
- More than 200,000 152mm artillery rounds

(continued on next page)

- Approximately 40,000 130mm artillery rounds
- 40,000 122mm artillery rounds
- 60,000 122mm GRAD rockets
- 47 120mm mortar systems
- 10 82mm mortar systems
- 112 81mm mortar systems
- 58 60mm mortar systems
- More than 400,000 mortar rounds
- More than 70 counter-artillery and counter-mortar radars
- 20 multi-mission radars

Aircraft and Unmanned Aerial Systems

- 20 Mi-17 helicopters
- Switchblade Unmanned Aerial Systems (UAS)
- Phoenix Ghost UAS
- CyberLux K8 UAS
- Altius-600 UAS
- Jump-20 UAS
- Hornet UAS
- Puma UAS
- Scan Eagle UAS
- Penguin UAS
- Two radars for UAS
- High-speed Anti-radiation missiles (HARMs)
- Precision aerial munitions
- More than 6,000 Zuni aircraft rockets
- More than 20,000 Hydra-70 aircraft rockets
- Munitions for UAS

Anti-armor and Small Arms

- More than 10,000 Javelin anti-armor systems
- More than 90,000 other anti-armor systems and munitions
- Core than 9,000 Tube-Launched, Optically-Tracked, Wire-Guided (TOW) missiles
- More than 35,000 grenade launchers and small arms
- More than 400,000,000 rounds of small arms ammunition and grenades
- Laser-guided rocket systems and munitions
- Rocket launchers and ammunition
- Anti-tank mines

Maritime

- Two Harpoon coastal defense systems and anti-ship missiles
- 62 coastal and riverine patrol boats
- Unmanned Coastal Defense Vessels
- Port and harbor security equipment

Other Capabilities

- M18A1 Claymore anti-personnel munitions
- C-4 explosives, demolition munitions, and demolition equipment for obstacle clearing
- Obstacle emplacement equipment
- Counter air defense capability
- More than 100,000 sets of body armor and helmets
- Tactical secure communications systems and support equipment
- Four satellite communications (SATCOM) antennas
- SATCOM terminals and services
- Electronic warfare (EW) and counter-EW equipment
- Commercial satellite imagery services
- Night vision devices, surveillance and thermal imagery systems, optics, and rangefinders
- Explosive ordnance disposal equipment and protective gear
- Chemical, Biological, Radiological, Nuclear protective equipment
- Medical supplies, including first aid kits, bandages, monitors, and other equipment
- Field equipment, cold weather gear, generators, and spare parts
- Support for training, maintenance, and sustainment activities.

Source: State, fact sheet, "U.S. Security Cooperation with Ukraine," 12/27/2023.

APPENDIX E
DoD Funding for Ukraine Assistance

Table 11.

DoD Execution of First Ukraine Supplemental (P.L. 117-103)

Department	Category	Period of Availability	Available Funds Apportioned ($K)	Cumulative Obligations ($K)	Cumulative Disbursements ($K)
Direct Military & Other Support					
Army	Military Personnel, Army	2022/2022	130,377	124,255	123,657
	Operation & Maintenance	2022/2022	1,113,234	1,113,234	985,662
Army Total			**1,243,611**	**1,237,489**	**1,109,319**
Navy	Military Personnel, Marine Corps	2022/2022	3,079	1,026	1,026
	Operation & Maintenance, Marine Corps	2022/2022	21,440	21,440	13,080
	Research, Development, Test & Evaluation, Navy	2022/2023	31,100	31,100	31,100
	Military Personnel, Navy	2022/2023	11,645	967	967
	Operation & Maintenance, Navy	2022/2023	202,797	202,797	202,797
Navy Total			**270,061**	**257,330**	**248,970**
Air Force	Other Procurement, Air Force	2022/2024	213,693	211,550	117,140
	Operation & Maintenance, Air Force	2022/2022	418,442	418,442	418,442
	Operation & Maintenance, Space Force	2022/2022	800	800	800
	Military Personnel, Air Force	2022/2022	50,396	48,892	48,892
	Research, Development, Test, & Evaluation, Air Force	2022/2023	47,500	47,500	45,219
Air Force Total			**730,831**	**727,184**	**630,493**
Defense-Wide	Operation & Maintenance, Defense-Wide	2022/2022	316,583	316,583	221,129
	Procurement, Defense-Wide	2022/2024	6,259	6,144	2,898
	Research, Development, Test, & Evaluation, Defense-Wide	2022/2023	51,745	51,745	39,935
	Defense Working Capital Fund	2022/2022	409,000	408,482	408,482
Defense-Wide Total			**783,587**	**782,954**	**672,444**
DIRECT MILITARY & OTHER DEFENSE SUPPORT TOTAL			**3,028,090**	**3,004,957**	**2,661,226**

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Department	Category	Period of Availability	Available Funds Apportioned ($K)	Cumulative Obligations ($K)	Cumulative Disbursements ($K)
DoD Stocks Replenishment					
Army	Operation & Maintenance, Army	2022/2022	351,367	351,367	120,264
	Operation & Maintenance, Army	2022/2023	48,799	48,799	43,429
	Missile Procurement, Army	2022/2024	1,298,497	1,296,618	168,885
	Procurement Of Weapons & Tracked Combat Vehicles, Army	2022/2024	933	920	873
	Procurement Of Weapons & Tracked Combat Vehicles, Army	2022/2025	278,400	271,771	—
	Procurement Of Ammunition, Army	2022/2024	563,226	545,603	107,962
	Other Procurement, Army	2022/2024	77,615	71,254	18,247
Army Total			**2,618,837**	**2,586,331**	**459,659**
Navy	Operation & Maintenance, Marine Corps.	2022/2022	23,437	23,437	23,437
	Procurement, Marine Corps	2022/2024	686,657	683,423	31,210
	Procurement of Ammunition, Navy and Marine Corps	2022/2024	32,902	32,896	3,404
	Operation & Maintenance, Navy	2022/2022	7,638	7,638	7,638
Navy Total			**750,634**	**747,394**	**65,689**
Air Force	Operation & Maintenance, Air Force	2022/2023	60,803	60,803	13,968
Air Force Total			**60,803**	**60,803**	**13,968**
Defense-Wide	Operation & Maintenance, Defense-Wide (PDA Replenishment)	2022/2023	69,726	—	—
Defense-Wide Total			**69,726**	**—**	**—**
DoD STOCKS REPLENISHMENT TOTAL			**3,500,000**	**3,394,528**	**539,316**
P.L. 117-103 TOTAL			**6,528,090**	**6,399,485**	**3,200,542**

Source: OUSD(C), response to DoD OIG request for information, 24.1 OAR 007, 1/8/2024.

Table 12.

DoD Execution of Second Ukraine Supplemental (P.L. 117-128)

Department	Category	Period of Availability	Available Funds Apportioned ($K)	Cumulative Obligations ($K)	Cumulative Disbursements ($K)
Direct Military & Other Support					
Army	Military Personnel, Army	2022/2022	12,750	12,750	12,750
	Operation & Maintenance, Army	2022/2022	1,493,532	1,491,530	1,312,583
	Missile Procurement, Army	2022/2024	660,682	627,735	37,187
	Procurement Of Weapons & Tracked Combat Vehicles, Army	2022/2024	255	102	95
	Procurement Of Ammunition, Army	2022/2024	45	45	45
	Other Procurement, Army	2022/2024	113,440	83,809	28,935
	Research, Development, Test, & Evaluation, Army	2022/2023	128,700	128,700	123,733
Army Total			**2,409,404**	**2,344,671**	**1,515,327**
Navy	Military Personnel, Marine Corps	2022/2022	675	—	—
	Research, Development, Test & Evaluation, Navy	2022/2023	43,000	43,000	43,000
	Military Personnel, Navy	2022/2022	38	—	—
	Weapons Procurement, Navy	2022/2024	77,067	77,067	31,925
	Operation & Maintenance, Navy	2022/2022	939,779	939,779	939,779
	Other Procurement, Navy	2022/2024	1,250	1,250	1,557
Navy Total			**1,061,809**	**1,061,096**	**1,016,260**
Air Force	Aircraft Procurement, Air Force	2022/2024	28,500	28,500	8,479
	Missile Procurement, Air Force	2022/2024	113,221	111,730	42,066
	Other Procurement, Air Force	2022/2024	155,382	104,584	37,230
	Operation & Maintenance, Air Force	2022/2022	195,262	195,262	195,262
	Operation & Maintenance, Space Force	2022/2022	800	800	800
	Military Personnel, Air Force	2022/2022	1,590	1,545	1,545
	Research, Development, Test, & Evaluation, Air Force	2022/2023	52,554	51,032	32,476
Air Force Total			**547,309**	**493,453**	**317,860**

(continued on next page)

Department	Category	Period of Availability	Available Funds Apportioned ($K)	Cumulative Obligations ($K)	Cumulative Disbursements ($K)
Defense-Wide	Operation & Maintenance, Defense-Wide	2022/2022	256,824	256,824	243,888
	Defense Health Program	2022/2022	13,900	847	845
	Procurement, Defense-Wide	2022/2024	41,479	14,156	6,220
	Defense Production Act Purchases, Defense	2022 until expended	600,000	358,299	22,132
	Research, Development, Tes.t & Evaluation, Defense-Wide	2022/2023	122,103	120,562	44,499
	Defense Working Capital Fund	2022/2022	965	—	—
Defense-Wide Total			**1,035,271**	**750,688**	**317,584**
DIRECT MILITARY & OTHER DEFENSE SUPPORT TOTAL			**5,053,793**	**4,649,908**	**3,167,031**
DoD Stocks Replenishment					
Army	Operation & Maintenance, Army	2022/2022	2,750	2,633	1,670
	Operation & Maintenance, Army	2023/2023	412,868	412,868	335,315
	Missile Procurement, Army	2022/2024	1,221,466	1,194,730	210,682
	Missile Procurement, Army	2023/2025	489,790	488,862	15,737
	Procurement Of Weapons & Tracked Combat Vehicles, Army	2022/2024	961,707	935,193	21,027
	Procurement Of Weapons & Tracked Combat Vehicles, Army	2023/2025	457,020	349,103	6,123
	Procurement Of Ammunition, Army	2022/2024	1,016,077	1,007,268	380,446
	Procurement Of Ammunition, Army	2023/2025	1,930,062	1,930,007	24,299
	Other Procurement, Army	2022/2024	291,901	274,614	21,857
	Other Procurement, Army	2023/2025	578,591	473,781	22,797
Army Total			**7,362,232**	**7,069,059**	**1,039,952**

Department	Category	Period of Availability	Available Funds Apportioned ($K)	Cumulative Obligations ($K)	Cumulative Disbursements ($K)
Navy	Operation & Maintenance, Marine Corps	2022/2022	38,446	38,446	32,113
	Operation & Maintenance, Marine Corps	2023/2023	11,011	11,011	10,405
	Procurement, Marine Corps	2022/2024	51,074	51,010	14,094
	Weapons Procurement, Navy	2022/2024	106,108	105,415	4,829
	Weapons Procurement, Navy	2023/2025	124,390	124,390	1,747
	Procurement of Ammunition, Navy and Marine Corps	2022/2024	24,875	24,873	4
	Procurement of Ammunition, Navy and Marine Corps	2023/2025	326,734	200,579	1,587
	Operation & Maintenance, Navy	2022/2022	55,795	53,513	21,537
	Operation & Maintenance, Navy	2023/2023	98,220	98,220	98,220
	Other Procurement, Navy	2022/2024	77,508	77,508	17,578
Navy Total			**914,161**	**784,965**	**202,115**
Air Force	Missile Procurement, Air Force	2023/2025	145,600	144,644	5,302
	Operation & Maintenance, Air Force	2022/2022	265,043	265,043	265,043
	Operation & Maintenance, Air Force	2023/2023	187,824	187,824	187,824
	Procurement of Ammunition, Air Force	2023/2025	1,016	1,010	83
Air Force Total			**599,483**	**598,521**	**458,252**
Defense-Wide	Operation & Maintenance, Defense-Wide [PDA Replenishment]	2022/2023	—	—	—
	Procurement, Defense-Wide	2023/2025	28,124	28,124	3,604
	Defense Production Act Purchases, Defense	2022 until expended	146,000	—	—
Defense-Wide Total			**174,124**	**28,124**	**3,604**
DoD STOCKS REPLENISHMENT TOTAL			**9,050,000**	**8,480,669**	**1,703,923**
Ukraine Security Assistance Initiative (USAI)					
Defense-Wide	Operation & Maintenance, Defense-Wide [USAI]	2022/2023	6,000,000	5,987,594	5,982,543
Defense-Wide Total			**6,000,000**	**5,987,594**	**5,982,543**
Ukraine Security Assistance Initiative (USAI) Total			**6,000,000**	**5,987,594**	**5,982,543**
P.L. 117-128 TOTAL			**20,103,793**	**19,118,171**	**10,853,497**

Source: OUSD(C), response to DoD OIG request for information, 24.1 OAR 007, 1/8/2024.

Table 13.

DoD Execution of Third Ukraine Supplemental (P.L. 117-180)

Department	Category	Period of Availability	Available Funds Apportioned ($K)	Cumulative Obligations ($K)	Cumulative Disbursements ($K)
Direct Military & Other Support					
Army	Military Personnel, Army	2023/2023	110,107	110,107	110,107
	Operation & Maintenance, Army	2023/2023	654,696	654,696	471,590
	Missile Procurement, Army	2023/2025	450,000	450,000	43,074
	Procurement Of Ammunition, Army	2023/2025	540,000	439,424	17,301
	Other Procurement, Army	2023/2025	3,890	3,890	992
	Research, Development, Test & Evaluation, Army	2023/2024	3,300	3,300	2,177
Army Total			**1,761,993**	**1,661,417**	**645,240**
Navy	Military Personnel, Marine Corps	2023/2023	600	600	600
	Operation & Maintenance, Marine Corps	2023/2023	34,984	34,984	24,684
	Research, Development, Test & Evaluation, Navy	2023/2024	2,077	2,077	2,077
	Military Personnel, Navy	2023/2023	462	462	462
	Operation & Maintenance, Navy	2023/2023	433,035	433,035	417,850
	Other Procurement, Navy	2023/2025	2,170	2,170	604
Navy Total			**473,328**	**473,328**	**446,278**
Air Force	Other Procurement, Air Force	2023/2025	437,991	390,808	193,657
	Operation & Maintenance, Air Force	2023/2023	267,084	267,084	186,368
	Operation & Maintenance, Space Force	2023/2023	1,771	1,771	1,264
	Military Personnel, Air Force	2023/2023	11,582	11,582	11,582
	Research, Development, Test, & Evaluation, Air Force	2023/2024	99,704	84,714	36,851
Air Force Total			**818,132**	**755,958**	**429,721**

Department	Category	Period of Availability	Available Funds Apportioned ($K)	Cumulative Obligations ($K)	Cumulative Disbursements ($K)
Defense-Wide	Operation & Maintenance, Defense-Wide	2023/2023	213,544	213,544	151,432
	Office of the Inspector General	2023/2023	2,000	2,000	2,104
	Procurement, Defense-Wide	2023/2025	9,770	8,701	1,837
	Research, Development, Test, & Evaluation, Defense-Wide	2023/2024	31,230	17,976	7,467
Defense-Wide Total			**256,544**	**242,221**	**162,839**
DIRECT MILITARY & OTHER DEFENSE SUPPORT TOTAL			**3,309,997**	**3,132,924**	**1,684,078**
DoD Stocks Replenishment					
Army	Missile Procurement, Army	2023/2025	606,701	252,255	6,232
	Procurement Of Weapons & Tracked Combat Vehicles, Army	2023/2025	800,658	491,631	189
	Procurement Of Ammunition, Army	2023/2025	92,565	56,974	395
Army Total			**1,499,924**	**800,860**	**6,815**
Navy	Procurement of Ammunition, Navy and Marine Corps	2023/2025	36	—	—
Navy Total			**36**	—	—
Defense-Wide	Operation & Maintenance, Defense-Wide [USAI]	2023/2024	40	—	—
Defense-Wide Total			**40**	—	—
DoD STOCKS REPLENISHMENT TOTAL			**1,500,000**	**800,860**	**6,815**
Ukraine Security Assistance Initiative (USAI)					
Defense-Wide	Operation & Maintenance, Defense-Wide [USAI]	2023/2024	3,000,000	2,820,560	2,717,594
Defense-Wide Total			**3,000,000**	**2,820,560**	**2,717,594**
UKRAINE SECURITY ASSISTANCE INITIATIVE (USAI) TOTAL			**3,000,000**	**2,820,560**	**2,717,594**
P.L. 117-180 TOTAL			**7,809,997**	**6,754,343**	**4,408,487**

Source: OUSD(C), response to DoD OIG request for information, 24.1 OAR 007, 1/8/2024.

Table 14.

DoD Execution of Fourth Ukraine Supplemental (P.L. 117-328)

Department	Category	Period of Availability	Available Funds Apportioned ($K)	Cumulative Obligations ($K)	Cumulative Disbursements ($K)
Direct Military & Other Support					
Army	Military Personnel, Army	2023/2023	54,252	54,252	54,252
	Operation & Maintenance, Army	2023/2023	3,020,741	3,020,741	1,987,830
	Missile Procurement, Army	2023/2025	354,000	223,812	1,662
	Procurement Of Ammunition, Army	2023/2025	687,000	483,458	169,019
	Other Procurement, Army	2023/2025	6,000	6,000	439
	Research, Development, Test, & Evaluation, Army	2023/2024	5,800	5,800	269
Army Total			**4,127,793**	**3,794,063**	**2,213,470**
Navy	Military Personnel, Marine Corps	2023/2023	1,400	674	674
	Operation & Maintenance, Marine Corps	2023/2023	14,620	14,620	9,520
	Research, Development, Test, & Evaluation, Navy	2023/2024	38,500	38,500	38,500
	Military Personnel, Navy	2023/2023	1,386	1,386	1,386
	Operation & Maintenance, Navy	2023/2023	871,410	871,410	513,887
Navy Total			**927,316**	**926,590**	**563,966**
Air Force	Other Procurement, Air Force	2023/2025	730,045	531,578	198,902
	Operation & Maintenance, Air Force	2023/2023	580,266	580,266	308,655
	Operation & Maintenance, Space Force	2023/2023	8,742	8,682	3,529
	Military Personnel, Air Force	2023/2023	31,028	31,028	31,028
	Military Personnel, Space Force	2023/2023	185,142	135,136	49,099
	Research, Development, Test, & Evaluation, Air Force	2023/2024	3,663	3,663	3,663
Air Force Total			**1,538,886**	**1,290,354**	**594,876**

Department	Category	Period of Availability	Available Funds Apportioned ($K)	Cumulative Obligations ($K)	Cumulative Disbursements ($K)
Defense-Wide	Operation & Maintenance, Defense-Wide	2023/2023	280,737	280,737	68,077
	Office of the Inspector General	2023/2023	6,000	5,981	5,301
	Defense Health Program	2023/2023	14,100	644	644
	Procurement, Defense-Wide	2023/2025	3,326	960	103
	Research, Development, Test, & Evaluation, Defense-Wide	2023/2024	89,515	36,979	12,039
Defense-Wide Total			**393,678**	**325,301**	**86,164**
DIRECT MILITARY & OTHER DEFENSE SUPPORT TOTAL			**6,987,673**	**6,336,308**	**3,458,476**
DoD Stocks Replenishment					
Army	Operation & Maintenance, Army	2023/2023	6,064	6,064	3,679
	Operation & Maintenance, Army	2024/2024	12,685	—	—
	Missile Procurement, Army	2023/2025	3,165,251	1,805,132	146,874
	Missile Procurement, Army	2024/2026	634,950	—	—
	Procurement Of Weapons & Tracked Combat Vehicles, Army	2023/2025	2,142,508	678,564	7,775
	Procurement Of Ammunition, Army	2023/2025	3,295,673	1,672,803	97,134
	Procurement Of Ammunition, Army	2024/2026	209,512	—	—
	Other Procurement, Army	2023/2025	348,975	254,238	21,186
	Aircraft Procurement, Army	2023/2025	545	—	—
Army Total			**9,816,163**	**4,416,801**	**276,648**
Navy	Operation & Maintenance, Marine Corps	2023/2023	28,266	—	—
	Procurement, Marine Corps	2023/2025	598,735	238,546	4,500
	Weapons Procurement, Navy	2023/2025	94,509	60,140	477
	Weapons Procurement, Navy	2024/2026	129,344	—	—
	Procurement of Ammunition, Navy and Marine Corps	2023/2025	717,841	535,973	449
	Operation & Maintenance, Navy	2023/2023	124,639	124,639	75,220
	Other Procurement, Navy	2023/2025	3,071	1,239	54
Navy Total			**1,696,405**	**960,537**	**80,700**

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Department	Category	Period of Availability	Available Funds Apportioned ($K)	Cumulative Obligations ($K)	Cumulative Disbursements ($K)
Air Force	Missile Procurement, Air Force	2023/2025	266,640	201,180	6,579
	Operation & Maintenance, Air Force	2023/2023	4,267	4,267	—
	Operation & Maintenance, Air Force	2024/2024	29,148	—	—
	Procurement of Ammunition, Air Force	2024/2026	10,212	—	—
Air Force Total			**310,267**	**205,447**	**6,579**
Defense-Wide	Operation & Maintenance, Defense-Wide	2024/2024	100	—	—
	Operation & Maintenance, Defense-Wide [PDA Replenishment]	2023/2024	3,016	—	—
	Procurement, Defense-Wide	2023/2025	24,041	24,041	93
	Procurement, Defense-Wide	2024/2026	30,009	—	—
Defense-Wide Total			**57,166**	**24,041**	**93**
DoD STOCKS REPLENISHMENT TOTAL			**11,880,000**	**5,606,826**	**364,020**
Ukraine Security Assistance Initiative (USAI)					
Defense-Wide	Operation & Maintenance, Defense-Wide [USAI]	2023/2024	9,000,000	8,049,608	7,994,000
Defense-Wide Total			**9,000,000**	**8,049,608**	**7,994,000**
UKRAINE SECURITY ASSISTANCE INITIATIVE (USAI) TOTAL			**9,000,000**	**8,049,608**	**7,994,000**
P.L. 117-328 TOTAL			**27,867,673**	**19,992,742**	**11,816,496**

Source: OUSD(C), response to DoD OIG request for information, 24.1 OAR 007, 1/8/2024.

Table 15.

DoD Execution of European Deterrence Initiative (EDI) Funding, FY 2022–present, in $ Thousands

Department	FY 2022		FY 2023		FY 2024	
	Enacted	Cumulative Obligations	Enacted	Cumulative Obligations	Enacted	Cumulative Obligations
ARMY						
Military Personnel	173,241	277,621	310,131	258,379	295,671	39,783
Operation and Maintenance	1,580,906	1,569,050	1,635,631	1,691,987	1,762,790	423,754
Aircraft Procurement	6,087		8,309	7,398	4,567	
Missile Procurement	266,420		412,086	383,892	394,569	
Procurement of Weapons and Tracked Combat Vehicles	28,224		96,019	31,530	17,956	
Procurement of Ammunition	24,664		37,546	3,905	6,365	
Other Procurement	184,894		118,310	77,099	90,019	
Research, Development, Test and Evaluation	3,290			—		
Military Construction	121,285		224,292	—	1,638	
National Guard Personnel	11,794		12,128	11,629	11,152	883
National Guard Operation and Maintenance				746		
Reserve Personnel	10,630		10,784	10,413	9,452	396
Working Capital Fund	7,071					
Army Total	**2,418,506**	**1,846,671**	**2,865,236**	**2,476,978**	**2,594,179**	**464,816**
NAVY						
Military Construction, Navy and Marine Corps	131,375		112,181	—	77,072	
Research, Development, Test, and Evaluation, Navy				—		
Military Personnel, Navy		6,713	4,620	12,360	6,210	1,647
Weapons Procurement, Navy	6,500		6,500	6,500	6,630	
Operation and Maintenance, Navy	13,222		82,136	72,527	18,448	152
Other Procurement, Navy	86,335		54,995			
Military Personnel, Marine Corps					430	
Operation and Maintenance, Marine Corps	37,686	36,388	38,511	38,515	20,139	19,857
Navy Total	**275,118**	**43,101**	**298,943**	**129,902**	**128,929**	**21,656**

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Department	FY 2022		FY 2023		FY 2024	
	Enacted	Cumulative Obligations	Enacted	Cumulative Obligations	Enacted	Cumulative Obligations
AIR FORCE						
Aircraft Procurement				—		
Missile Procurement				—		
Other Procurement	171,697	132,139	34,727	28,543	130,120	
Military Construction	162,404	8,084	244,922	52,618	225,648	
Operation and Maintenance	338,364	393,655	367,273	391,462	378,562	40,268
Military Personnel	31,271	31,141	35,273	34,260	60,081	5,297
Research, Development, Test and Evaluation				—	—	
Air Force Total	**703,736**	**565,019**	**682,195**	**506,883**	**794,411**	**45,565**
DEFENSE-WIDE						
Operation and Maintenance, Defense-Wide	411,176	72,586	410,092	45,363	109,170	5,513
Procurement, Defense-Wide	3,092		10,903		3,040	
Military Construction, Defense-Wide						
Defense-Wide Total	**414,268**	**72,586**	**420,995**	**45,363**	**112,210**	**5,513**
GRAND TOTAL	**3,811,628**	**2,527,377**	**4,267,369**	**3,159,126**	**3,629,729**	**537,550**

Source: OUSD(C), response to DoD OIG request for information, 24.1 OAR 007, 1/8/2024.

APPENDIX F
State Funding for the Ukraine Response

Table 16.

Ukraine Supplemental Appropriations Available to the Department of State and U.S. Agency for Global Media

Purpose/Account	Amount of Appropriations ($ Millions)				
	First Ukraine Supplemental (P.L. 117-103)	Second Ukraine Supplemental (P.L. 117-180)	Third Ukraine Supplemental (P.L. 117-180)	Fourth Ukraine Supplemental (P.L. 117-328)	TOTAL
Funds Appropriated to the Department of State	**1,559**	**1,154**			**4,881**
Capital Investment Fund		10			**10**
Diplomatic Programs	125	190		147	**462**
Embassy Security Construction and Maintenance		110			**110**
Emergencies in Diplomatic Services					**0**
International Narcotics Control and Law Enforcement	30	400		375	**805**
Migration and Refugee Assistance	1,400	350		1,535	**3,285**
Nonproliferation, Anti-terrorism, Demining, and Related Programs		100		105	**205**
Office of Inspector General	4	4		5.5	**13.5**
Funds Appropriated to the President	**5,187**	**17,114**	**4,500**	**14,384**	**41,185**
Assistance for Europe, Eurasia, and Central Asia	1,120			350	**1,470**
Economic Support Funds	647	8,766	4,500	12,966.5	**26,879.5**
Foreign Military Financing	650	4,000		80	**4,730**
International Disaster Assistance	2,650	4,348		938	**7,936**
Transition Initiatives	120			50	**170**
Funds Appropriated to the U.S. Agency for Global Media	**25**				**25**
International Broadcasting Operations	25				**25**
GRAND TOTAL	**6,771**	**18,268**	**4,500**	**16,552**	**46,091**

Sources: Consolidated Appropriations Act, 2022, P.L. 117-103, Div. N, 3/15/2022; Additional Ukraine Supplemental Appropriations Act, 2022, P.L. 117-128, 5/21/2022; Ukraine Supplemental Appropriations Act, 2023, P.L. 117-180, Div. B, 9/30/2022; Additional Ukraine Supplemental Appropriations Act, 2023, P.L. 117-328, Div. M, 12/29/2022.

Table 17.

Application of State Ukraine Supplemental Assistance Funds by Assistance Category, as of December 2023

Category	Allocations	Obligations	Expenditures
Development and Economic Assistance	**$791,037,528**	**$323,252,980**	**$76,625,632**
Agriculture	$1,310,000	$1,310,000	$0
Democracy Assistance	$240,515,000	$139,068,480	$27,616,788
Economic Assistance	$328,599,028	$12,982,000	$0
Energy Assistance	$51,271,000	$7,750,000	$58,628
Global Food Security	$145,000,000	$145,000,000	$47,644,131
Health Assistance	$9,250,000	$8,750,000	$0
Other	$15,092,500	$8,392,500	$1,306,085
Humanitarian Assistance	**$3,289,000,000**	**$3,267,757,624**	**$2,968,265,289**
Inside Ukraine	$587,800,000	$692,943,462	$531,750,000
Ukraine Regional Response	$267,666,254	$162,388,954	$219,428,081
Other	$2,433,533,746	$2,412,425,208	$2,217,087,208
Security Sector Assistance	**$5,822,476,000**	**$5,181,231,471**	**$1,193,576,048**
Civilian Security Assistance	$891,776,000	$807,884,861	$124,242,790
Cyber Assistance	$23,700,000	$10,717,610	$22,263
Demining Assistance	$167,000,000	$152,629,000	$73,505,090
Military Assistance	$4,740,000,000	$4,210,000,000	$995,805,905
GRAND TOTAL	**$9,902,513,528**	**$8,772,242,075**	**$4,238,466,968**

Note: Includes Ukraine supplemental funds directly appropriated to State, as well as funds appropriated to the President and subsequently allocated to State.
Source: State, response to State OIG request for information, 1/9/2024.

Table 18.

Application of State Ukraine Supplemental Assistance Funds by Category (Including Global Food Security Funds), as of December 2023

Category	Allocations	Obligations	Expenditures
Democracy, Human Rights and Governance	$244,265,000	$142,818,480	$27,616,788
Economic Growth	$381,180,000	$22,042,000	$58,628
Education and Social Services	$12,342,500	$6,342,500	$1,136,608
Global Food Security	$145,000,000	$145,000,000	$47,644,131
Humanitarian Assistance	$3,289,000,000	$3,267,757,624	$2,968,265,289
Health	$5,500,000	$5,000,000	$0
Peace and Security	$5,825,226,000	$5,183,281,471	$1,193,745,525
TOTAL	**$9,902,513,528**	**$8,772,242,075**	**$4,238,466,968**

Note: Includes Ukraine supplemental funds directly appropriated to State, as well as funds appropriated to the President and subsequently allocated to State.
Source: State, response to State OIG request for information, 1/9/2024.

Table 19.

Application of State Ukraine Supplemental Assistance Funds by Funding Account, as of December 2023

Category	Allocations	Obligations	Expenditures
AEECA	$295,465,028	$223,654,272	$57,997,496
ESF	$575,852,500	$179,482,964	$49,662,270
FMF	$4,730,000,000	$4,200,000,000	$995,805,905
INCLE	$804,996,000	$722,583,031	$91,710,118
MRA	$3,285,000,000	$3,263,891,462	$2,966,607,208
NADR	$211,200,000	$182,630,346	$76,683,971
GRAND TOTAL	**$9,902,513,528**	**$8,772,242,075**	**$4,238,466,968**

Note: Includes Ukraine supplemental funds directly appropriated to State, as well as funds appropriated to the President and subsequently allocated to State.
Source: State, response to State OIG request for information, 1/9/2024.

Table 20.

Foreign Military Financing Funds and Funding Purposes Specific to Ukraine

FMF Source and Program Value	Funding Purpose
First Ukraine Supplemental (P.L. 117-103) **$317,580,000**	Non-NATO standard (Soviet-era) weapon systems and ammunition. U.S./NATO long-range firing equipment, including multiple launch rocket systems (MLRS)/artillery. Armed UAS/counter-UAS, EDA overhead costs, armored vehicles, air defense systems (Soviet and NATO), artillery capabilities. Rocket-propelled grenade launchers, sniper and counter-sniper equipment. Small arms. Night vision devices, C2 and cyber capability equipment. Combat care training and equipment. Airfield equipment. Maritime domain awareness and coastal defense capabilities. River patrol boats.
Second Ukraine Supplemental (P.L. 117-128) **$100,000,000**	Same as listed above, plus: Fixed-wing capabilities. Professional military education (PME). Combat training equipment, including improvised explosive devices (IED), Laser Engagement, Targeting and Urban Operations simulators, and small-scale construction supporting these systems.
Second Ukraine Supplemental (P.L. 117-128) **$225,000,000**	Same as listed in first section of chart, above
Second Ukraine Supplemental (P.L. 117-128) **$1,000,000,000**	Same as listed in first section of chart, above
TOTAL: $1,642,580,000	

Source: State, response to State OIG request for information, 12/22/2023.

Table 21.

Countries and Program Values of Foreign Military Financing Funding for Funds Appropriated Under the Ukraine Supplemental Appropriations Acts, Excluding Ukraine

Country	Fiscal Year	AUSAA Program Value	USAA Program Value
Albania	2022	$15,000,000	$17,000,000
Bulgaria	2022	$80,000,000	$34,500,000
Croatia	2022	$125,000,000	$15,000,000
Czech Republic	2022	$325,000,000	$520,000
Estonia	2022	$103,000,000	$54,500,000
Greece	2022	$60,000,000	N/A
Latvia	2022	$103,000,000	$54,500,000
Lithuania	2022	$103,000,000	$54,500,000
Macedonia	2022	$95,000,000	$28,000,000
Moldova	2022	$21,000,000	$15,000,000
Montenegro	2022	$31,000,000	$4,900,000
Poland	2022	$275,000,000	N/A
Romania	2022	$246,000,000	$35,000,000
Slovakia	2022	$225,000,000	$9,500,000
Slovenia	2022	$48,000,000	$9,500,000
Ecuador	2022	$150,000,000	N/A
Zambia	2022	$80,000,000	N/A
Taiwan	2023	$80,000,000	N/A

Source: State, response to State OIG request for information, 12/22/2023.

Table 22.

Countries that Have Disbursed Supplemental Funds—with Intended Procurements

Country	Program Value	Disbursed	Funding Purpose
Albania	$17,000,000	$14,258,499	UH-60; chemical, biological, radiological, and nuclear (CBRN) protection equipment
Bulgaria	$25,000,000	$24,357,633	AIM-9X Block II Sidewinder missiles
Czech Republic	$100,000,000	$79,904,455	UH-1Y, AH-1Z helicopters, spare engines
Czech Republic	$200,000,000	$200,000,000	UH-1Y, AH-1Z helicopters, spare engines
Estonia	$9,500,000	$9,500,000	High Mobility Artillery Rocket System (HIMARS)
Estonia	$45,000,000	$45,000,000	HIMARS
Lithuania	$9,500,000	$201,000	blanket order training

Country	Program Value	Disbursed	Funding Purpose
Lithuania	$45,000,000	$364,997	simulation tech assistance
Macedonia	$64,000,000	$8,050,706	Stryker Light Armor Vehicles
Macedonia	$28,000,000	$15,642,247	Joint Light Tactical Vehicles (JLTV)/Strykers
Moldova	$6,000,000	$6,000,000	communications equipment
Moldova	$15,000,000	$8,037,612	night vision devices/body armor/small arms/ammunition
Montenegro	$4,900,000	$991,267	Cyber Security Services, JLTV Support
Poland	$275,000,000	$275,000,000	F-16 engines, M1A1 Tanks and Support
Romania	$75,000,000	$9,466,845	UAVs
Romania	$35,000,000	$3,309,379	cyber security services, SONAR support
Slovakia	$200,000,000	$200,000,000	JLTVs, M4 Rifles/Optics
Slovakia	$9,500,000	$7,327,204	M4 Rifles/Optics
Slovenia	$13,000,000	$13,000,000	JLTV Common Remote Weapons Systems (CROWS)
Slovenia	$20,000,000	$16,643,622	JLTV CROWS
Slovenia	$9,500,000	$9,500,000	JLTV CROWS
Ecuador	$150,000,000	$150,000,000	U.S. helicopter procurement
Zambia	$80,000,000	$80,000,000	U.S. helicopter procurement

Source: State, response to State OIG request for information, 12/22/2023.

Table 23.

Cumulative USAGM Ukraine Supplemental Appropriations Funding Allocations, Obligations, and Disbursements by Fiscal Year for FYs 2022 and 2023, and the 1st Quarter of FY 2024 (October 1–December 31, 2023)

Fiscal Year	Allocations	Obligations	Expenditures
2022	$20,858,000	$1,315,308	$493,728
2023	$2,127,520	$10,572,434	$8,704,610
2024 Q1	$2,014,480	$816,452	$473,411
TOTAL	**$25,000,000**	**$12,704,194**	**$9,671,749**

Source: USAGM, response to State OIG request for information, 1/5/2024.

Table 24.

Cumulative USAGM Ukraine Supplemental Appropriations Funding Allocations, Obligations, and Disbursements as of December 31, 2023, by Major USAGM Program and Associated Activities

Program/Activity	Allocations	Obligations	Expenditures
Radio Free Europe/Radio Liberty	**$9,013,000**	**$4,545,500**	**$4,545,500**
Mobile Equipment	$698,590	$606,520	$606,520
Travel, Emergency Relocation, and Realignment of Operations	$801,040	$401,040	$401,040
New Capabilities and Programs	$3,993,280	$1,908,520	$1,908,520
Marketing and Program Support	$300,000	$150,000	$150,000
Kyiv and Regional Bureau Initiative	$3,142,090	$1,401,420	$1,401,420
Baltic Waves Radio	$78,000	$78,000	$78,000
Technology, Services, and Innovation	$2,688,416	$1,910,066	$1,072,190
Astra 4A Satellite	$848,966	$848,966	$410,790
Astra 19.2 Satellite	$1,500,000	$750,000	$500,000
MW Transmissions–Armenia and Estonia	$339,450	$311,100	$161,400
Voice of America	**$9,174,105**	**$3,606,450**	**$2,462,844**
Ukraine Regional Reporting	$2,015,000	$1,472,294	$819,482
Content for New Ukrainian TV Channel	$3,640,429	$1,165,128	$934,528
Expanded VOA Washington Coverage	$1,993,676	$524,952	$514,165
Expanded Polygraph: Fighting Misinformation	$1,525,000	$444,076	$194,669
Office of Policy and Research	**$2,429480**	**$1,052,178**	**$15,000**
Open Technology Fund	**$1,320,000**	**$1,320,000**	**$1,320,000**
Rapid Response Fund			
Providing Ukraine/Russia Coverage in Regional Markets to Counter Disinformation	$375,000	$270,000	$256,215
Middle East Broadcasting Networks	$125,000	$125,000	$125,000
Radio Free Asia	$125,000	$95,000	$95,000
Office of Cuba Broadcasting	$125,000	$50,000	$36,215
TOTAL	**$25,000,000**	**$12,704,194**	**$9,671,749**

Source: USAGM, response to State OIG request for information, 1/5/2024.

APPENDIX G
USAID Funding for the Ukraine Response

Table 25.

USAID Development Funding related to Ukraine, FY 2022–FY 2024 (Q1)

Category	FY 2022		FY 2023		FY 2024 Q1	
	Enacted (Disbursements)	Obligations	Enacted (Disbursements)	Obligations	Enacted (Disbursements)	Obligations
Assistance for Europe, Eurasia, and Central Asia (AEECA)	0	0	41	41	7,330	-11,602
Assistance for Europe, Eurasia, and Central Asia (AEECA)-Global Food Systems	185,683	7,000,000	6,814,317	0	0	0
Assistance for Europe, Eurasia, and Central Asia (AEECA)-Global Food Systems	0	46,000,000	38,966,591	3,000,000	7,888,078	0
Assistance for Europe, Eurasia, and Central Asia (AEECA)-Overseas Contingency	2,489,670	836,569	5,220,673	2,102,877	7,497	0
Assistance for Europe, Eurasia, and Central Asia (AEECA)-SFOAA	188,230,571	164,405,168	175,277,471	45,914,185	12,397,568	358,053
Assistance for Europe, Eurasia, and Central Asia (AEECA)-Ukraine Supplemental Appropriations	494,768	53,338,937	152,867,020	219,992,746	50,455,124	52,429,206
Development Assistance	1,721,221	2,050,000	1,996,263	650,000	0	0
Economic Support Funds (ESF)	100,722	-89,549	0	0	0	0
Economic Support Funds (ESF)-Population Planning (DP)	48,507	0	0	0	0	0
Economic Support Funds (ESF)-APRA	1,804,453	5,233,891	4,406,324	0	541,339	0
Economic Support Funds (ESF)—Additional Ukraine Supplemental Appropriations (AUSSA)	0	0	70,534,747	708,955,988	124,528,978	587,424,985
Economic Support Funds (ESF)–Overseas Contingency Operations (OCO)	88,425	88,129	259,467	178,892	0	0

(continued on next page)

Category	FY 2022		FY 2023		FY 2024 Q1	
	Enacted (Disbursements)	Obligations	Enacted (Disbursements)	Obligations	Enacted (Disbursements)	Obligations
Foreign Disaster-Ukraine Supplemental Appropriations Act (USAA)	0	0	50,859	106,900	182,183,321	156,069
Foreign Disaster	68,350	131,126	63,634	13,874	597,434	29,350
Gift Funds	3,263,359	1,675,771	4,166,411	3,996,520	-165,288	3,464,976
Global AIDs Initiative (GAI)	14,756	0	0	13,200	3,923	0
Global Health (GH-H)	15,734,425	14,986,710	12,711,483	13,178,581	3,215,722	1,248,218
Global Health COVID (GH-C-CV)	152,331	0	31,984	0	3,192	0
Global Health Advocacy Incubator (GH-C-AI)	0	1,700,000	1,328,315	0	371,685	0
Global Health -TB	5,874,566	8,792,944	9,358,986	8,053,849	2,449,211	4,111
HIV Working Capital Fund (HV)	0	0	0	0	3,467,339	8,233,219
Operational Expenses (OE)	7,172,295	9,293,505	10,633,492	16,802,107	5,781,659	3,431,074
TI-X-UKR (Supp 1)	68,488,849	77,477,175	5,903,001	5,903,000		
TI-X23-UKR (Supp 4)			6,986,257	39,700,000		
AEECA (EC 21/22)	10,000,000	10,000,000				
TOTAL	**305,932,950**	**402,920,376**	**507,577,335**	**1,068,895,757**	**393,734,112**	**656,767,659**

Note: Obligations and disbursements that occurred during the fiscal year regardless of when funds were appropriated. * Obligations and expenditures are reported for the fiscal year that these actions occurred. As some expenditures were made against funds obligated in prior fiscal years, reported expenditures may exceed reported obligations.

Source: USAID Ukraine, response to USAID OIG request for information, 12/15/2023; USAID OTI, response to USAID OIG request for information, 12/15/2023.

Table 26.

USAID Humanitarian Assistance Funding Related to Ukraine, FY 2022–FY 2024 (Q1)

Account	FY 2022		FY 2023		FY 2024 Q1	
	Enacted	Obligations	Enacted	Obligations	Enacted	Obligations
International Disaster Assistance (IDA)**	$1,038,115,030	$1,038,115,030	$1,954,472,631	$954,472,631	$365,299	$365,299
USAID BHA TOTAL	**$1,038,115,030**	**$1,038,115,030**	**$954,472,631**	**$954,472,631**	**$365,299**	**$365,299**

Source: USAID BHA, response to USAID OIG request for information, 12/15/2023.

*As humanitarian contingency accounts, IDA and Title II are appropriated at a global level and funding is programmed based on identified humanitarian needs. Enacted humanitarian assistance values in the table above represent obligations. Funding is by year of obligation not appropriation.

**FY 2022 IDA includes $4,742,617 for Ukrainian refugees in Moldova.

APPENDIX H
Completed Oversight Projects

During FYs 2022 and 2023, prior to the designation of OAR as an overseas contingency operation, the DoD, State, and USAID OIGs and their partner agencies completed 55 projects related to the Ukraine response. A complete list of those projects can be found in the FY 2024 Joint Strategic Oversight Plan for Operation Atlantic Resolve, including U.S. Government Activities Related to Ukraine.

Between October 1 and December 31, 2023, the DoD, State, and USAID OIGs issued 2 management advisories and 11 oversight reports related to OAR and the Ukraine response, as detailed below. Completed reports by DoD, State, and USAID OIGs are available on their respective web pages.

DEPARTMENT OF DEFENSE OFFICE OF INSPECTOR GENERAL

Management Advisory: U.S. Army Accountability of Equipment Transferred to Ukraine

DODIG-2024-028; November 15, 2023

The DoD OIG issued this management advisory as part of an ongoing evaluation to determine the extent to which the Security Assistance Group-Ukraine is managing, tracking, and coordinating the movement of U.S. defense articles throughout the U.S. European Command area of responsibility. The report is classified.

Management Advisory: Evaluation of the Security Assistance Group-Ukraine's Role in Coordinating the Movement of Defense Articles to Ukraine

DODIG-2024-002; November 2, 2023

The DoD OIG issued this management advisory as part of an ongoing evaluation to determine the extent to which the Security Assistance Group-Ukraine is managing, tracking, and coordinating the movement of U.S. defense articles throughout the U.S. European Command area of responsibility. The report is classified.

DEPARTMENT OF STATE OFFICE OF INSPECTOR GENERAL

Inspection of the U.S Mission to International Organizations in Vienna, Austria

ISP-I-24-10; December 13, 2023

State OIG conducted this inspection to evaluate the programs and operations of the U.S. Mission to International Organizations in Vienna.

State OIG inspected the executive direction, policy and program implementation, and information management operations of the U.S. Mission to International Organizations in Vienna, Austria. The Mission's efforts to obtain support for Ukraine and coordination with European allies in this effort had dominated the Mission's priorities since the lead-up to Russia's full-scale invasion of Ukraine in February 2022.

State OIG found that after Russia's invasion of Ukraine, Russia's campaign of disinformation and disruptive behavior in international meetings, combined with the U.S. "no business as usual" policy, complicated efforts in all policy areas covered by the Mission, adding to workload pressures. In addition, State OIG found that the Ambassador led the Mission in a professional and collaborative manner, the Mission played an important role in overseeing funding the international organizations with which it works, and the Mission's support to the International Atomic Energy Agency's response to urgent nuclear safety and security issues in Ukraine, including its efforts to decrease the chances of a catastrophic event at the Russian-occupied Zaporizhzhia nuclear power plant, increased the work of the Mission without a commensurate increase in staffing.

State OIG made two recommendations to the Mission. The Mission concurred with both recommendations and, at the time the report was issued, State OIG considered both of the recommendations resolved, pending further action.

Inspection of Embassy Vienna, Austria

ISP-I-24-04; December 7, 2023

State OIG conducted this inspection to evaluate the programs and operations of the U.S. Embassy in Vienna, Austria.

State OIG inspected the executive direction, policy and program implementation, resource management, and information management operations of Embassy Vienna. State OIG observations, interviews, and questionnaires revealed that much of Embassy Vienna's foreign policy efforts had shifted to Russia-Ukraine issues, and while these were not reflected in the embassy's Integrated Country Strategy, State OIG noted that Embassy Vienna responded quickly and well to directives and requests from Washington to present U.S. positions on the rapidly evolving war in Ukraine and its effects.

In addition, State OIG found that the Ambassador and Deputy Chief of Mission led Embassy Vienna in a professional and strategic manner, the Political-Economic Section collaborated with other offices and agencies to advance the embassy's and State's priorities (an increasing proportion of which related to Ukraine), and the Consular Section's leadership instituted operational changes to adjust to the higher workload following the COVID-19 pandemic, Russia's full-scale invasion of Ukraine, and staffing shortages. Regarding Ukraine, the Consular Section experienced operational challenges due to an increase in Ukrainian and Russian visa applicants who traveled to Vienna for their visa interviews.

State OIG made 15 recommendations to Embassy Vienna. Embassy Vienna concurred with all 15 recommendations and, at the time the report was issued, State OIG considered all 15 recommendations resolved, pending further action.

Review of Department of State End-Use Monitoring in Ukraine

ISP-I-24-02; November 6, 2023

State OIG evaluated key issues related to State's end-use monitoring of security assistance provided to Ukraine.

U.S. law requires the establishment of a program for end-use monitoring (EUM) of U.S.-origin defense articles and services sold, leased, or exported under the authority of the Arms Export Control Act or the Foreign Assistance Act of 1961. Although State has broad

interagency policy responsibilities for the supervision and direction of exports of U.S.-origin defense articles, State has EUM responsibility only for the programs it directly manages, including commercial sales monitored by the Blue Lantern program and direct foreign assistance to Ukraine's State Border Guard Service and the National Police of Ukraine. State OIG estimated the total property in Ukraine subject to EUM by State was $311.7 million at the time of this review. State OIG conducted this review to determine whether State was: (1) implementing the required EUM for security assistance programs in Ukraine and appropriately developing any new procedures in response to challenges affecting State's ability to safeguard such equipment; and (2) coordinating EUM and other safeguard activities in accordance with its responsibility to provide direction and leadership to other U.S. Government foreign affairs agencies.

State OIG found Embassy Kyiv had resumed limited in-person "primary" EUM activities in Ukraine as the evolving security situation allowed, but the State bureaus responsible for EUM in Ukraine also depended on secondary EUM procedures, including relying on the Ukrainian government to assist directly and indirectly with EUM. At the time of the review, State had not identified any instances of misuse of equipment subject to EUM. However, although State bureaus were developing or implementing pilot programs for new secondary EUM procedures, none had designed formal evaluations for these pilot programs. State OIG identified several ongoing challenges to conducting EUM, such as security restrictions and ad hoc processes for reporting battlefield losses. State OIG also found that State provided interagency direction and leadership for the coordination of EUM and other safeguard activities for security assistance programs in Ukraine.

State OIG made six recommendations in this report. State concurred with all six of the recommendations and, at the time the report was issued, State OIG considered all six recommendations to be resolved, pending further action.

Classified Inspection of Vienna Tri-Mission

ISP-S-24-04; October 26, 2023

State OIG conducted this inspection to evaluate the programs and operations of the U.S. Tri-Mission in Vienna, Austria. The report is classified. Details can be found in the classified annex to this report.

Review of Embassy Kyiv's Operating Status

ISP-S-24-01; October 17, 2023

State OIG evaluated the current operating status of Embassy Kyiv, including activities conducted outside of Kyiv and its remote locations, with a focus on staffing, security and facilities and the risks involved in operating under wartime conditions. The report is classified. Details can be found in the classified annex of this report.

U.S. AGENCY FOR INTERNATIONAL DEVELOPMENT OFFICE OF INSPECTOR GENERAL

Ukraine Response: USAID/Ukraine Adjusted Its Internal Processes and Strategies to Support Recovery Goals

8-121-24-001-P; October 16, 2023

On February 24, 2022, Russia invaded Ukraine. At that time, the USAID Mission in Ukraine (USAID/Ukraine) managed 41 awards across the country totaling roughly $1.1 billion. The escalating hostilities in Ukraine increased USAID/Ukraine's need for flexible programming. In response, the Administrator gave the mission approval to modify its awards to address wartime conditions and align with Ukraine's recovery efforts. An award modification or amendment is an adjustment made to an existing acquisition or assistance award between USAID and an awardee. USAID OIG conducted this audit to determine the extent to which 1) USAID/Ukraine assessed selected awardees' past performance and capacity before modifying development awards to respond to Russia's invasion and 2) selected modified awards supported recovery goals in Ukraine.

Before modifying awards, USAID/Ukraine assessed selected awardees' past performance and their capacity to take on additional funds. The mission also ensured that the award modifications aligned with strategies to support Ukraine's recovery and developed an internal process to speed up the modification effort. However, the mission inconsistently documented awardee performance during the modification process. USAID/Ukraine has updated its guidance for award modifications to address these inconsistencies. USAID developed a Framework for the Agency's response to Russia's invasion. USAID ensured that the Framework aligned with USAID/Ukraine's evolving development objectives post-invasion, and the government of Ukraine's priorities for recovery.

The government of Ukraine's recovery priorities are constantly evolving as the country's war with Russia continues. To provide development and humanitarian aid that meets those priorities, USAID/Ukraine's ability to modify existing awards is critical to providing effective, timely, and impactful aid. USAID/Ukraine's technical offices rely on close working relationships with their Ukrainian government counterparts. Information sharing with these counterparts is crucial for USAID/Ukraine's decision-making process for award modification. USAID OIG is making no recommendations as USAID continues to update its processes and modification of existing awards to respond to Russia's invasion.

USAID-REQUIRED AUDITS WITH USAID OIG QUALITY CONTROL REVIEWS

Audit of the Schedule of Expenditures of Ukrainian Helsinki Human Rights Union (UHHRU), Under Multiple Awards in Ukraine, January 1 to December 31, 2022

8-121-24-001-R, October 25, 2023

Ukrainian Helsinki Human Rights Union contracted with an independent firm to conduct an audit of award recipient Ukrainian Helsinki Human's expenditures of $1,390,768.

The firm's audit objectives were to: 1) express an opinion on whether the schedule of expenditures for the period audited was presented fairly in all material respects; 2) evaluate the auditee's internal controls; and 3) determine whether the auditee complied with the awards terms and applicable laws and regulations.

The audit firm determined that the schedule of expenditures presented fairly, in all material respects, program revenues and costs incurred for the period audited. The audit firm identified no questioned costs; no material weaknesses in internal control; and no instances of material noncompliance. During its review, USAID OIG noted one area for improvement which the audit firm will need to address in future audit reports, but did not include any recommendations for action.

Audit of the Schedule of Expenditures of Ednannia (Joining Forces)–Initiative Center to Support Social Action, Ukraine Civil Society Sectoral Support Activity Program, Cooperative Agreement 72012119CA00003, January 1 to December 31, 2022

8-121-24-006-R, December 20, 2023

Ednannia (Joining Forces) contracted with an independent firm to conduct an audit of multiple awardee total expenditures of $2,455,497 for the period from January 1 to September 30, 2022. Out of the $2,394,545 total expenditures, $2,083,752, pertained to USAID awards.

The firm's audit objectives were mainly to: 1) express an opinion on whether the schedule of expenditures for the period audited was presented fairly, in all material respects; 2) evaluate the auditee's internal controls; and 3) determine whether the auditee complied with the agreement's terms and applicable laws and regulations.

The audit firm concluded that except for an ineligible questioned cost of $692, the schedule of expenditures presented fairly, in all material respects, program revenues and costs incurred under the award for the period audited. The audit firm did not identify any material internal control weaknesses or any material instances of noncompliance with the award terms, conditions, and applicable laws and regulations. Since the questioned costs did not meet the OIG's established threshold of $25,000 for making a recommendation, USAID OIG suggested that USAID/Ukraine determine the allowability of the $692 in questioned costs and recover any amount determined to be unallowable. During a review, USAID OIG noted an area for improvement which the audit firm should address in future audit reports, but did not include any recommendations for action.

USAID OIG reviewed the audit firm's report for conformity with professional reporting standards. USAID OIG desk reviews are typically performed to identify any items needing clarification or issues requiring management attention. Desk reviews are limited to review of the audit report itself and excludes review of the auditor's supporting working papers; they are not designed to enable USAID OIG to directly evaluate the quality of the audit performed.

Audit of the Schedule of Expenditures for Internews Ukraine, Under Multiple Awards in Ukraine, January 1 to December 31, 2022

8-121-24-007-R, December 27, 2023

Internews Ukraine contracted with an independent firm to conduct an audit of multiple awardee total expenditures of totaling $2,394,545 for the period from January 1 to December 31, 2022.

The firm's audit objectives were to: 1) express an opinion on whether the schedule of expenditures for the period audited was presented fairly in all material respects; 2) evaluate the auditee's internal controls; and 3) determine whether the auditee complied with the awards terms and applicable laws and regulations.

Out of the $2,394,545 total expenditures, $2,083,752 pertained to USAID awards. The audit firm concluded that the schedule of expenditures presented fairly, in all material respects, program revenues and costs incurred for the period audited. The audit firm identified $778 of ineligible questioned costs and did not identify any material weaknesses in internal control or any material instances of noncompliance. Since the questioned costs did not meet USAID OIG's established threshold of $25,000 for making a recommendation, the audit firm made no recommendation.

During a review, USAID OIG noted an area for improvement which the audit firm will need to address in future audit reports. The report does not include any recommendations for action, but did suggest that USAID/Ukraine determine the allowability of the $778 in questioned costs and recover any amount determined to be unallowable.

USAID OIG reviewed the audit firm's report for conformity with professional reporting standards. USAID OIG desk reviews are typically performed to identify any items needing clarification or issues requiring management attention. Desk reviews are limited to review of the audit report itself and excludes review of the auditor's supporting working papers; they are not designed to enable USAID OIG to directly evaluate the quality of the audit performed.

APPENDIX I
Ongoing Oversight Projects

Tables 27 and 28 list the titles and objectives for the Special IG and partner agencies' ongoing oversight projects related to OAR

Table 27.

Ongoing Oversight Projects Related to OAR by the DoD, State, and USAID OIGs, as of December 31, 2023

DEPARTMENT OF DEFENSE OFFICE OF INSPECTOR GENERAL
Evaluation of the DoD Military Information Support Operations Workforce To determine whether the DoD and Military Services recruited, trained, and retained qualified military and civilian personnel for the military information support operations workforce.
Evaluation of Combatant Command Military Deception Planning To determine whether the combatant commands effectively conducted military deception operational planning in accordance with DoD policy.
Evaluation of the DoD's Replenishment and Management of 155mm High Explosive Ammunition To determine whether the DoD developed a coordinated plan to meet total munition requirements for 155mm high explosive ammunition and an effective strategy to balance requirements for war reserve, training, operations, and testing.
Evaluation of Classified Project
Evaluation of Accountability Controls for Seaports of Debarkation in the U.S. European Command Area of Responsibility To determine whether the U.S. European Command is effectively scaling, stocking, staffing, and preparing select seaports for movement of equipment provided to foreign partners.
Audit of the DoD's Execution of Funds Provided for Assistance to Ukraine To determine whether the DoD executed funds appropriated for Ukraine assistance in accordance with Federal laws and DoD policies.
Audit of the DoD's Controls for Validating and Responding to Ukraine's Requests for Support To determine whether the DoD implemented controls to validate Ukraine's requests for weapons and equipment and to identify DoD sources to support requests for assistance.
Evaluation of U.S. Army Europe and Africa's Planning and Execution of Ground Transportation of Equipment to Support Ukraine To determine whether, in support of Ukraine, the U.S. European Command and U.S. Army Europe and Africa implemented security and accountability controls during the planning and execution of ground transportation of equipment from European ports to transfer and storage locations.
Evaluation of the DoD's Routine and Enhanced End-Use Monitoring of Equipment Provided to Ukraine To determine whether the DoD conducted routine and Enhanced End-Use monitoring of equipment provided to Ukraine in accordance with DoD policy.
Audit of the DoD Award and Administration of Noncompetitively Awarded Contracts in Support of Ukraine To determine whether, in support of the Ukraine response, DoD contracting officials properly awarded and administered noncompetitively awarded contracts in accordance with Federal regulations and DoD guidance.

Audit of DoD Maintenance Operations for Military Equipment Provided to Ukraine
To determine whether the DoD provided maintenance support and spare parts forecasting for weapon systems and equipment provided to Ukraine.

Evaluation of Sustainment Strategies for Selected Weapon Systems Transferred to Ukraine
To determine whether Security Assistance Group-Ukraine developed and implemented sustainment strategies to support selected U.S. weapons systems transferred to Ukraine.

Evaluation of Sustainment Strategies for the PATRIOT Air Defense Systems Transferred to the Ukrainian Armed Forces
To determine the extent to which the DoD developed and implemented sustainment strategies in support of Phased Array Tracking Radar to Intercept on Target (PATRIOT) air defense systems transferred to the Ukrainian Armed Forces, in accordance with each system's operational requirements.

Audit of DoD Training of Ukrainian Armed Forces
To determine the extent to which the DoD is training the Ukrainian Armed Forces to operate and maintain U.S. provided defense articles.

Audit of Remote Maintenance and Distribution Cell–Ukraine Restructuring Contract
To determine whether Army contracting personnel awarded and monitored the U.S. Army Tank and Automotive and Armaments Command contract for the maintenance of equipment provided to Ukraine in accordance with Federal and DoD policies.

Audit of the Army's Management of Undefinitized Contract Actions Awarded to Provide Ukraine Assistance
To determine whether Army contracting officials properly managed undefinitized contract actions awarded to assist Ukraine by obligating funds and definitizing actions within the required limits and adjusting profit for costs incurred, or properly waiving the requirements in accordance with Federal and DoD policies.

Management Advisory: DoD Training of Ukrainian Armed Forces–Leahy Vetting
To determine how the DoD is conducting Leahy Vetting when training the Ukrainian Armed Forces to effectively operate and maintain U.S.-provided defense articles.

Evaluation of the Accountability of Ukraine-Bound Equipment to Sea Ports of Embarkation in the Continental United States
To determine whether DoD Components effectively implemented policies and procedures to account for Ukraine-bound defense articles from their points of origin to sea ports of embarkation within the continental United States.

Evaluation of the DoD's Accountability of Lost or Destroyed Defense Articles Provided to Ukraine Requiring Enhanced End-Use Monitoring
To determine whether the U.S. European Command's Office of Defense Cooperation-Ukraine effectively implemented policies and procedures to account for lost or destroyed defense articles requiring Enhanced End-Use monitoring in Ukraine.

Audit of the Estimates Used in Valuing Assets Provided Under Presidential Drawdown Authority to Ukraine
To determine the impact of the March 2023 estimation change for valuing assets provided under Presidential Drawdown Authority and whether DoD Components effectively implemented policy when updating the value of items provided to Ukraine through the Presidential Drawdown process.

Management Advisory: The Navy's Execution of Funds to Assist Ukraine
To determine whether the DoD used Ukraine assistance funds in accordance with Federal laws and DoD policies. The President signed the Ukraine Supplemental Appropriations Acts with the purpose of responding to the situation in Ukraine.

Evaluation of the DoD's Efforts to Protect U.S. Personnel and Operations Supporting the Ukrainian Conflict
To determine whether the DoD is effectively and efficiently protecting U.S. personnel and operations, to include executing counterintelligence activities, within the U.S. European Command in accordance with DoD policy.

Evaluation of Security and Accountability Controls for Defense Items Transferred to Ukraine through Romania
To determine the effectiveness and efficiency of the DoD's security and accountability controls for U.S. defense items transferred to the Ukrainian Armed Forces through the Logistics Enabling Node in Romania.

Audit of Security and Accountability Controls for Defense Items Transferred to Ukraine through Slovakia
To determine the effectiveness and efficiency of the DoD's security and accountability controls for U.S. defense items transferred to the Ukrainian Armed Forces through the Logistics Enabling Node in Slovakia.

Audit of Remote Maintenance and Distribution Cell–Ukraine Restructuring Contract Invoicing
To determine whether Army contracting personnel awarded and monitored the U.S. Army Tank and Automotive and Armaments Command contract for the maintenance of equipment provided to Ukraine in accordance with Federal and DoD policies.

Audit of Remote Maintenance and Distribution Cell–Ukraine Restructuring Contract Surveillance and Oversight
To determine whether Army contracting personnel awarded and monitored the U.S. Army Tank and Automotive and Armaments Command contract for the maintenance of equipment provided to Ukraine in accordance with Federal and DoD policies.

Summary of Oversight Reports on DoD Security Assistance to Ukraine to Inform Possible DoD Efforts to Support Israel and Other Future Foreign Assistance Efforts
To summarize systemic challenges and recommendations to address them identified in oversight reports related to DoD security assistance to Ukraine, to inform possible DoD efforts to support Israel and other future foreign assistance efforts.

DEPARTMENT OF STATE OFFICE OF INSPECTOR GENERAL

Audit of Department of State Anti-Corruption Programs and Activities in Eastern Europe
To determine whether State implemented and monitored anti-corruption assistance programs and activities in Eastern European countries in accordance with federal and State requirements.

Inspection of the U.S. Mission to the Organization for Security and Co-operation in Europe
To evaluate the programs and operations of the U.S. Mission to the Organization for Security and Co-operation in Europe (OSCE).

Inspection of Embassy Warsaw and Consulate General Krakow, Poland
To evaluate the programs and operations of the U.S. Embassy in Warsaw and the Consulate General in Krakow, Poland. This inspection will also produce a report with classified findings.

Review of Implementation of the Interagency Strategy to Counter Illicit Diversion of Advanced Conventional Weapons in Eastern Europe
To evaluate State's planning, coordination, and implementation of the interagency strategy to counter illicit diversion.

Inspection of the Bureau of Political-Military Affairs
To evaluate the programs and operations of the Bureau of Political-Military Affairs. This inspection will also produce a report with classified findings.

Audit of Humanitarian Assistance to Ukraine
To determine whether State implemented humanitarian assistance in response to the situation in Ukraine is in accordance with State policies, guidance, and award terms and conditions to ensure funds achieved the intended objectives.

Audit of the Bureau of International Security and Nonproliferation's Assistance to Ukraine
To determine whether State's Bureau of International Security and Nonproliferation conducted planning and monitoring of its assistance programs and efforts in Ukraine in accordance with Federal law and State requirements.

Audit of the Disposition of Defensive Equipment and Armored Vehicles in Advance of Evacuations at U.S. Embassies Kabul and Kyiv
To determine whether Embassies Kabul and Kyiv managed, safeguarded, and disposed of sensitive security assets in advance of the evacuation and suspension of operations at each post in accordance with State guidance and what challenges were encountered upon reopening Embassy Kyiv.

Review of the Kyiv Transit Platform
To describe the current operating status of the Kyiv Transit Platform and remote operations that support Embassy Kyiv, and to examine the platform's operational effectiveness, assess accountability and security issues, and review the coordination between the Ukraine and Poland missions as outlined in the 2023 memorandum of understanding covering the roles and responsibilities of the Kyiv Transit Platform.

Audit of Worldwide Protective Services III Initial Training Consolidation Initiative
To determine whether the Bureau of Diplomatic Security's efforts to consolidate initial WPS III training have improved training quality, enhanced oversight, and achieved the envisioned cost savings.

U.S. AGENCY FOR INTERNATIONAL DEVELOPMENT OFFICE OF INSPECTOR GENERAL

Audit of the Bureau for Europe and Eurasia's Programming to Counter Disinformation
To determine the 1) extent to which USAID has developed objectives and metrics for the program(s) under review; 2) determine progress toward achieving those objectives; and 3) determine how, and to what extent, USAID is monitoring implementer performance in accordance with the Agency's standard policies and procedures.

Audit of the E&E Bureau's Programming to Reduce Energy Vulnerabilities
To determine the 1) extent to which USAID has developed objectives and metrics for the program(s) under review; 2) determine progress toward achieving those objectives; and 3) determine how, and to what extent, USAID is monitoring implementer performance across the Europe and Eurasia region in accordance with the Agency's standard policies and procedures.

Follow-up on USAID's Oversight of Public International Organizations
To follow up on the issues identified in our 2018 audit to determine if the efforts undertaken by USAID have improved its oversight of Public International Organizations to minimize risks of fraud, waste, and abuse.

Evaluation of USAID's Due Diligence Over Funding to Public International Organizations
To determine to what extent USAID performed expected due diligence over funding to selected public international organizations.

Incurred Cost Audits of USAID Resources
To determine whether the costs claimed by 12 recipients of Ukraine awards and sub-awards from January 1, 2018, to December 31, 2022, were allowable, allocable and reasonable in accordance with audit standards, award terms, and federal regulations.

Evaluation of USAID's Management of Contributions to the World Bank for Direct Budget Support to Ukraine
"To determine to what extent direct budget support safeguards and controls for the multi-donor trust funds are operating effectively

Audit of USAID Energy Activities in Ukraine
To assess USAID/Ukraine's oversight of the implementation of the Energy Security Project procurement process and determine whether USAID/Ukraine verified that the Energy Security Project delivered selected equipment and materials to recipients as intended.

Audit of USAID's Bureau for Humanitarian Assistance Localization Approach in Ukraine
To determine 1) the extent to which USAID has developed objectives and metrics for the program(s) under review; 2) determine progress toward achieving those objectives; and 3) determine how, and to what extent, USAID is monitoring implementer performance in accordance with the Agency's standard policies and procedures.

Audit of the USAID's Office of Transition Initiatives Engagement of Local Partners in Ukraine to Contribute to Development Goals
To determine 1) the extent to which USAID has developed objectives and metrics for the program(s) under review; 2) determine progress toward achieving those objectives; and 3) determine how, and to what extent, USAID is monitoring implementer performance in accordance with the Agency's standard policies and procedures.

Inspection of USAID Partner Controls to Prevent and Respond to Sexual Exploitation and Abuse in Ukraine
To verify whether USAID held partners responding to the Ukrainian crisis to required sexual exploitation and abuse measures prior to executing awards and will review the internal controls reported by partners.

Audit of Bureau for Resilience and Food Security Response to the Humanitarian Crisis Caused by Russia's War Against Ukraine
To examine steps taken by USAID's Bureau for Resilience and Food Security to respond to world-wide food security concerns resulting from the Ukrainian crises.

Review of USAID's Ukraine Staffing
To 1) describe USAID's current and pre-invasion staffing footprint, and changes in USAID-managed programming in Ukraine; and 2) identify challenges associated with—and actions taken in response to—changes to the staffing footprint and programming for Ukraine.

Evaluation of USAID's Management of Contributions to World Bank's Single Donor Trust Fund for Direct Budget Support to Ukraine
To determine to what extent direct budget support safeguards and controls are operating effectively.

Information Brief: Bureau for Resilience and Food Security Response to the Humanitarian Crisis Caused by Russia's War Against Ukraine
To describe USAID's Bureau for Resilience and Food Security's respond to world-wide food security concerns resulting from the Ukrainian crises.

Table 28.

Ongoing Oversight Projects Related to OAR by Partner Agencies, as of December 31, 2023

ARMY AUDIT AGENCY

Replenishment of Missiles Provided to Ukraine
To determine if the Army relied on well-supported planning assumptions (costs and timelines) to replenish and replace missiles.

DEPARTMENT OF COMMERCE OFFICE OF INSPECTOR GENERAL

Audit of the Bureau of Industry and Security's Enforcement of Russia and Belarus Export Controls
To assess the actions taken by Bureau of Industry and Security's (BIS's) to detect and prosecute violations of Russia and Belarus export controls.

GOVERNMENT ACCOUNTABILITY OFFICE

Cyber Operations with Allies and Partners
To evaluate the effectiveness of the DoD's cyber operations and actions in Europe before January 2022 and the mitigation of challenges since January 2022.

DoD and NATO Logistics in Europe
To determine 1) To what extent is the capacity of existing infrastructure in Europe sufficient to meet the demands of the reception, staging, onward movement, and integration of forces and materiel; 2) to what extent has DoD integrated its planning and operations with NATO's Joint Security and Enabling Command; and 3) to what extent has DoD identified and incorporated lessons learned from the ongoing war between Russia and Ukraine into the department's logistics planning?

Evaluation of USAID Risk Mitigation in Conflict Zones
To evaluate USAID's processes for assessing and mitigating risks related to diversion or obstruction of assistance in countries experiencing conflict; the extent to which USAID has implemented its risk assessment and mitigation processes in selected countries experiencing conflict, namely Ukraine, Somalia, and Nigeria; and the extent to which USAID has processes for identifying and sharing relevant lessons learned.

Military Aid to Ukraine
To determine the timeliness and relevance of security assistance, including equipment, training, and advisory services the DoD has provided to Ukraine security forces and associated funding for such efforts since January 1, 2022; the extent and by what systems and processes the DoD is tracking equipment provided to Ukraine; and the extent and by what systems and processes the DoD is mitigating against proliferation of provided equipment, including any technical means by which the provided equipment, including any technical means by which the DoD may protect against unauthorized use of such equipment.

Review of USAID and State Use of Implementing Partners in Ukraine Non-Security Assistance
To review key characteristics of USAID and State's implementing partners and sub-partners for non-security assistance provided in response to the war in Ukraine; the amount of Ukraine supplemental funding that has been used for new versus ongoing non-security assistance awards since the invasion, the extent to which USAID and State processes to select implementing partners to deliver Ukraine assistance take into account past performance; and the challenges, if any, the agencies and their implementing partners have experienced obtaining partners to meet the needs of the work required.

Review of DoD Ukraine Weapon Replenishment Efforts
To determine the status of DoD replenishment contract actions; document production, supply challenges, and DoD identified corrective actions taken for selected weapons and munitions; and identify industry perspectives on challenges meeting increased demand and what actions industry has taken to address those challenges.

DoD Funding in Support of Ukraine
To determine how much funding Congress has appropriated and the DoD has transferred and obligated in support of Ukraine and to what extent the DoD has established mechanisms to track and report this funding; to what extent DoD components have complied with DoD guidance for the use of Ukraine supplemental funds provided for operation and maintenance; to what extent DoD components have complied with DoD guidance for the use of Ukraine Security Assistance Initiative (USAI) funds; and to what extent the DoD has provided oversight of USAI-funded programs and activities.

Ukraine Military Equipment: Donor Coordination
The engagement is describing how U.S. agencies have coordinated with international donors to provide military equipment to Ukraine and key factors considered in the donation process, what is known about military equipment committed to Ukraine since January 1, 2021, and to what extent U.S. agencies are able to track third party transfers of U.S.-origin equipment to Ukraine.

U.S. Efforts to Train Ukraine's Security Forces
To examine the U.S. strategy to train Ukraine's security forces; understand past and ongoing U.S. and partner training programs provided to Ukraine's security forces; evaluate training effectiveness and lessons learned; and identify any effects on the U.S. military forces and facilities.

Ukraine Asset Valuation
To determine to what extent 1) DoD's accounting methodology to calculate the value of assets provided to Ukraine has been consistent with relevant guidance, as applicable, and with methodologies used for valuing assets provided to other countries under the presidential drawdown authority and 2) have DoD's consolidated and applicable components' financial statements appropriately reflected the assets provided to Ukraine under the presidential drawdown authority.

Ukraine Foreign Assistance Funding and Related Activities
To examine 1) the amounts and status of foreign assistance funding that have been appropriated, allocated, obligated, and disbursed to respond to the Ukraine crisis; and 2) the types of activities that have been funded with these funds, including types of beneficiaries and locations of these activities.

U.S. Direct Budget Support to Ukraine
To examine 1) the purposes for which U.S. agencies provided direct budget support through the World Bank's Public Expenditures for Administrative Capacity Endurance in Ukraine (PEACE) project, and how the Ukrainian government used this funding; 2) the extent to which U.S. agencies ensure transparency and accountability regarding U.S. direct budget support provided to Ukraine through the PEACE project; and 3) how the U.S. government's selected mechanism for providing direct budget support to Ukraine compare to other potential mechanisms, and the strengths and limitations of each.

U.S. Government Ukraine Reconstruction Planning/Related Snapshot on Lessons Learned for Reconstruction
To examine aspects of State and USAID planning for reconstruction and recovery, specifically (1) the extent to which State and USAID have incorporated lessons learned from past reconstruction efforts, including establishing mechanisms and institutions that support transparency, governance, and accountability, into planning for Ukraine's reconstruction, (2) how State and USAID have determined priorities for reconstruction, including obtaining input from the Ukrainian government, and if reconstruction efforts have begun, the extent to which these efforts align with U.S. priorities, and (3) how State, USAID, and Treasury have coordinated with other donors on planning for Ukraine's reconstruction.

Readiness Implications of U.S. Military Assistance to Ukraine
To examine the extent to which 1) the provision of U.S weapons, equipment, and other military resources to Ukraine impacted DoD's capabilities to prepare for and conduct operations in other locations such as the Indo-Pacific, and 2) DOD's use of U.S. military personnel, facilities, and spare parts to resupply, maintain, and repair U.S. military equipment provided to Ukraine impacted DoD's ability to sustain its own weapon systems and affected U.S. Army depot workload.

Russia/Ukraine Sanctions
To examine the extent to which 1) the provision of U.S weapons, equipment, and other military resources to Ukraine impacted the DoD's capabilities to prepare for and conduct operations in other locations such as the Indo-Pacific, and 2) the DoD's use of U.S. military personnel, facilities, and spare parts to resupply, maintain, and repair U.S. military equipment provided to Ukraine have impacted the DoD's ability to sustain its own weapon systems and affected U.S. Army depot workload.

Nuclear Security and Safety Assistance to Ukraine
To determine: 1) What efforts have DOE and other key agencies undertaken, or plan to undertake, to support nuclear and radiological security and safety in Ukraine? 2) To what extent have agencies taken steps to mitigate program implementation challenges and fraud risks, if any, in supporting nuclear and radiological security and safety efforts in Ukraine? 3) To what extent have agencies taken steps to measure the performance and sustainability of their nuclear and radiological security and safety efforts in Ukraine? and 4) Classified annex: What are the nuclear and radiological security and safety threats in Ukraine, and how have key agencies aligned their support to address these threats?

Ukraine Security Training Strategy and Coordination
To determine 1) What military capability gaps have limited Ukraine's ability to respond to Russian aggression, and how have these gaps changed over time? 2) To what extent do U.S. strategies and implementation plans for training Ukraine's security forces align with relevant guidance? and 3) To what extent have U.S. agencies coordinated training of Ukraine's security forces with international partners?

DEPARTMENT OF THE TREASURY

Audit of Office of Foreign Assets Control's Ukraine-/Russia-related Sanctions Program
To determine whether the Treasury Office of Terrorism and Financial Intelligence's Ukraine-/Russia-related sanctions program complies with applicable laws and regulations, including but not limited to the Countering America's Adversaries Through Sanctions Act; and decisions and deliberations were properly documented and approved by appropriate Office of Foreign Assets Control officials.

APPENDIX J
Planned Oversight Projects

Table 29 lists the titles and objectives for Special IG and partner agencies' planned oversight projects related to OAR.

Table 29.

Planned Oversight Projects Related to OAR by the DoD, State, and USAID OIGs, as of December 31, 2023

DEPARTMENT OF DEFENSE OFFICE OF INSPECTOR GENERAL
Audit of U.S European Command Force Protection Measures To determine whether U.S. European Command force protection measures effectively protect U.S. personnel and equipment within the U.S. European Command.
Evaluation of DoD Contracting Officer Actions Related to Contractor Pricing Proposals for Ukraine Security Assistance To determine whether DoD contracting officers complied with Federal, DoD, and Component policies in response to Defense Contract Audit Agency audit findings on pricing proposals related to Ukraine Security Assistance.
DoD and Department of State Joint Audit of U.S. Assistance Provided to Ukraine Through the Foreign Military Financing Program To determine whether the DoD and the Department of State, as part of U.S. efforts to provide security assistance to Ukraine, implemented the Foreign Military Financing program in accordance with Federal and DoD policies.
Follow-Up Evaluation of Enhanced End-Use Monitoring of Defense Articles Provided to Ukraine To determine the extent to which the DoD is conducting Enhanced End-Use Monitoring (EEUM) of defense articles provided to Ukraine in accordance with DoD Policy.
Evaluation of the Property Accountability of PDA Defense Equipment Deliveries to Ukraine To determine whether the Defense Security Cooperation Agency and Military Services are efficiently and effectively accounting for the transfer of presidential drawdown authority defense articles to Ukraine in accordance with DoD property book policy and Defense Security Cooperation Agency security assistance policy.
DEPARTMENT OF STATE OFFICE OF INSPECTOR GENERAL
Audit of the Global Threat Reduction Program in Eastern Europe To determine whether State's Bureau of International Security and Nonproliferation planned, monitored, and evaluated Global Threat Reduction programs in Eastern Europe in accordance with State policies, and whether Global Threat Reduction programs in Eastern Europe achieved their objectives.
Inspection of Embassy Bucharest, Romania To evaluate the programs and operations of the U.S. Embassy in Bucharest, Romania. This inspection will also produce a report with classified findings.
Inspection of Embassy Moscow, Russia To evaluate the programs and operations of the U.S. Embassy in Moscow, Russia. This inspection will also produce a report with classified findings.
Audit of Department of State Programs to Support Democracy and Human Rights at Selected Former Soviet Republics To determine whether 1) DRL planned, implemented, monitored, and evaluated the use of foreign assistance funds that were provided in support of democracy and human rights programs in selected former Soviet republics in accordance with federal requirements and Department policies, and 2) the funded democracy and human rights programs achieved their desired outcomes.

Audit of Emergency Action Planning at Selected U.S. Embassies in the Baltic States
To determine whether selected U.S. embassies in the Baltic States are prepared to respond and recover from emergencies.

Joint Audit of the Department of State and DoD Oversight of the U.S. Assistance to Ukraine Through the Foreign Military Financing Program
To determine whether the State and the DoD implemented effective oversight over foreign military financing provided to Ukraine for the acquisition of U.S. defense equipment, services, and training.

U.S. AGENCY FOR INTERNAITONAL DEVELOPMENT OFFICE OF INSPECTOR GENERAL

Information Brief of USAID's Progress in Implementing the Countering Malign Kremlin Influence Framework
To describe the Europe and Eurasia Bureau's progress in implementing the Countering Malign Kremlin Influence Framework by outlining associated metrics and monitoring tools for missions in the region.

Evaluation of USAID's Policies and Practices Following Ordered Departures
To assess the policies and practices of USAID for the relocation of staff and oversight of programming after ordered departures of missions.

Audit of USAID's Bureau for Europe and Eurasia's Programming to Reduce Economic Vulnerabilities
To determine the 1) extent to which USAID has developed objectives and metrics for the program(s) under review, 2) determine progress toward achieving those objectives, and 3) determine how, and to what extent, USAID is monitoring implementer performance in accordance with the Agency's standard policies and procedures.

Audit of Bureau for Europe and Eurasia's Programming to Counter Democratic Backsliding
To determine the 1) extent to which USAID has developed objectives and metrics for the program(s) under review, 2) determine progress toward achieving those objectives, and 3) determine how, and to what extent, USAID is monitoring implementer performance in accordance with the Agency's standard policies and procedures.

Inspection of USAID's Disaster Assistance Response Team Response to the Humanitarian Crisis Resulting from Russia's War Against Ukraine
To assess internal controls to mitigate fraud risks and ensure quality of goods in the procurement of commodities supplied through Bureau for Humanitarian Assistance funding in Ukraine.

Audit of USAID's Interagency Coordination Process for Assistance to Ukraine
To examine the processes and procedures USAID has established for interagency coordination on its Ukrainian response.

Audit of USAID/Ukraine's HIV/AIDS Prevention Activities
To determine the mission's role in ensuring that internally displaces persons living with HIV/AIDs have access to medical and social services, and medications during the war.

Audit of USAID/Ukraine's Activities to Ensure Access to Critical Health Services
To determine the 1) extent to which USAID has developed objectives and metrics for the program(s) under review; 2) determine progress toward achieving those objectives; and 3) determine how, and to what extent, USAID is monitoring implementer performance in accordance with the Agency's standard policies and procedures.

Audit of USAID/Ukraine's Modified Activities Two Years On
To determine the 1) extent to which USAID has developed objectives and metrics for the program(s) under review; 2) determine progress toward achieving those objectives; and 3) determine how, and to what extent, USAID is monitoring implementer performance in accordance with the Agency's standard policies and procedures.

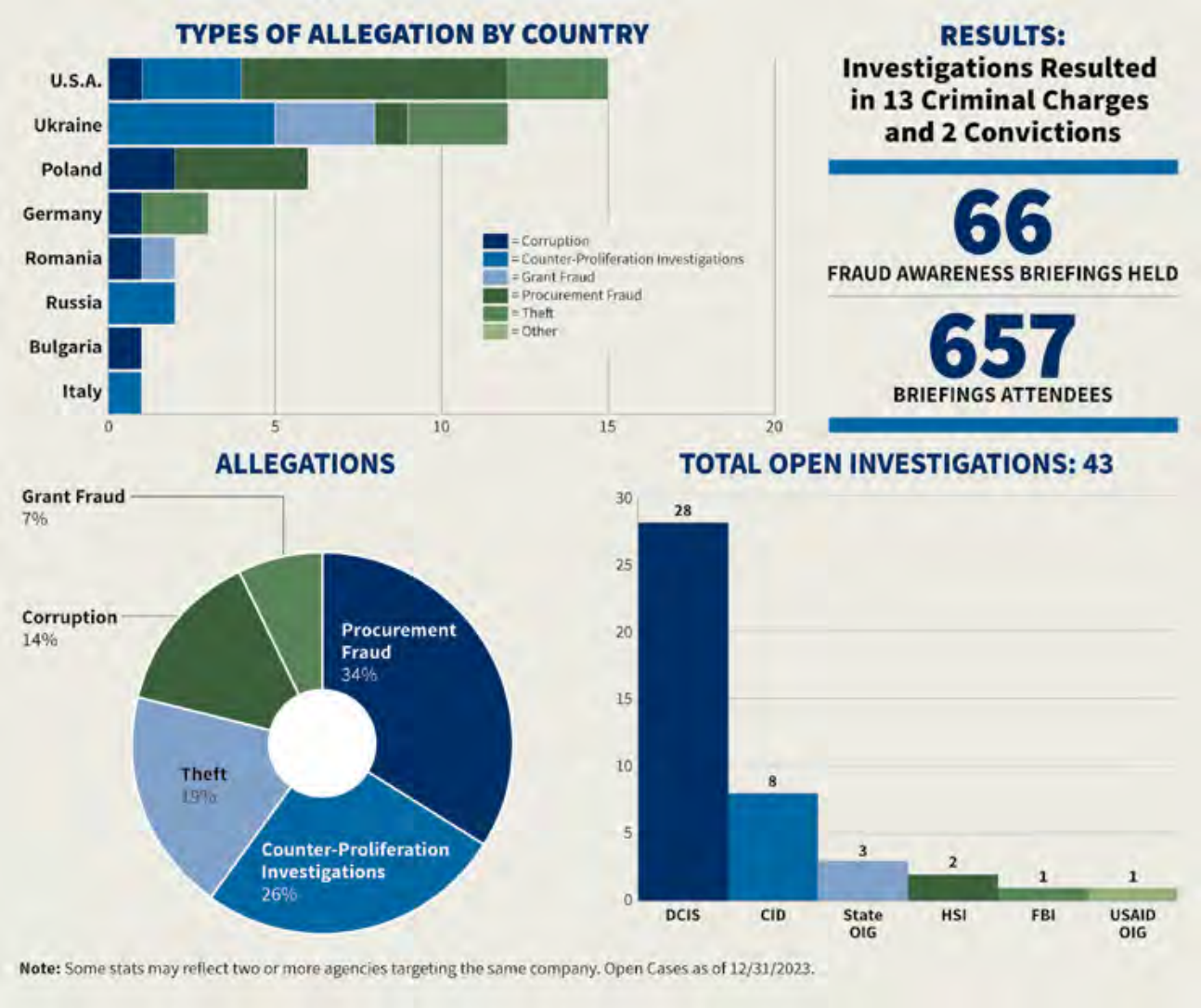
Audit of USAID's Agriculture Resilience Initiative for Ukraine
To determine how AGRI-Ukraine targets Ukraine's agricultural production and export challenges through 2023.

APPENDIX K
Investigations

Law enforcement personnel from the DoD, State, and USAID OIGs investigate allegations of misconduct that might compromise U.S. Government programming. Additionally, investigators identify, coordinate, and de-conflict fraud and corruption investigations; share best practices and investigative techniques; and coordinate proactive measures to detect and deter the criminals who would exploit U.S. Government assistance to Ukraine.

Figure 7.

Investigations Activity Related to OAR, February 2022–December 2023



Criminal investigators from the DoD, State, and USAID OIGs, based in Ukraine, the United States, Germany, and elsewhere in the region, coordinate closely on investigations related to the Ukraine response. During the quarter, the DoD OIG's Defense Criminal Investigative Service (DCIS) placed one investigator in Ukraine. The USAID OIG Office of Investigations had two investigators based in Kyiv, and the State OIG Office of Investigations is in the process of selecting two investigators for Ukraine.

These criminal investigators collaborate with other U.S. and Ukrainian government law enforcement and prosecutorial personnel to protect U.S. operations, assistance, and related contracting for Ukraine response efforts from fraud, waste, and abuse, and refer suspected corruption cases to appropriate authorities. The DoD OIG, State OIG, and USAID OIG investigative branches established a Ukraine Fraud and Corruption Investigative Working Group to coordinate their investigative efforts. Since February 2022, working group agencies conducted 244 fraud awareness briefings for 3,441 participants.

Between February 2022 and December 2023, DCIS initiated 57 investigations (14 of which were initiated during this quarter), closed 14 investigations, and coordinated on 43 open investigations. The open investigations involve grant and procurement fraud, corruption, theft, program irregularities, and counter-proliferation of technology of weapons systems components. (See Figure 7.)

Since February 2022, investigations by the DoD, State, and USAID OIGs and their oversight partners have resulted in 7 arrests, 13 criminal charges, 2 criminal convictions, and 11 debarments. Examples of investigations results included 7 Romanian citizens charged and arrested, and 11 Romanian citizens debarred from doing business with the U.S. Government, related to theft allegations. The investigation substantiated the allegations that since November 2021, seven U.S. Soldiers and civilian contractors, stole approximately seven tons of fuel from Mihail Kogalniceanu Airbase near Constanta, Romania. Mihail Kogalniceanu Airbase is a NATO military air base in the eastern county of Constanta, Romania, being used to assist in the Ukraine support mission. The total damage is estimated at $2,000,000.

In another example, a Romanian employee of defense subcontractor KBR was involved in a scheme to funnel hundreds of thousands of dollars in U.S. Army transportation contracts to a Romanian transportation vendor in exchange for kickbacks. As a result of the joint DCIS and U.S. Army Criminal Investigation Division investigation, Romanian authorities charged three individuals with multiple counts of bribery, fraud, tax evasion, and other criminal offenses under the Romanian Criminal Code.

Additionally, USAID OIG issued a Fraud Alert on December 26, 2023, that addressed conflicts of interest in USAID's Ukraine Response. This alert gave examples of detecting reporting conflicts of interest and advised mitigation measures that USAID awardees should consider.

ACRONYMS

Acronym	
BHA	USAID Bureau for Humanitarian Assistance
CBP	Customs and Border Protection
CDCS	Country Development Cooperation Strategy
DIA	Defense Intelligence Agency
DoD	Department of Defense
DoJ	Department of Justice
DSCA	Defense Security Cooperation Agency
EDI	European Deterrence Initiative
EU	European Union
EUM	End-Use Monitoring
EEUM	Enhanced End-Use Monitoring
FMF	Foreign Military Financing
FMS	Foreign Military Sales
GDP	gross domestic product
HACC	High Anti-Corruption Court
IDCC	International Donor Coordination Center
IDP	internally displaced person
INCLE	International Narcotics Control and Law Enforcement Affairs
INL	State Bureau of International Narcotics and Law Enforcement
ISN	State Bureau of International Security and Nonproliferation
LOGCAP	Logistics Civil Augmentation Program
MDTF	Multi-donor Trust Fund
NABU	National Anti-Corruption Bureau of Ukraine
NATO	North Atlantic Treaty Organization
NGO	nongovernmental organization
OAR	Operation Atlantic Resolve
OCHA	UN Office for the Coordination of Humanitarian Affairs

Acronym	
OCO	overseas contingency operation
ODC	Office of Defense Cooperation
ODG	USAID Office of Democracy and Governance
OIG	Office of Inspector General
OSCE	Organization for Security and Co-operation in Europe
OTI	USAID Office of Transition Initiatives
PEACE	World Bank Public Expenditures for Administrative Capacity Endurance
RFE/RL	Radio Free Europe/Radio Liberty
PDA	Presidential Drawdown Authority
PRC	People's Republic of China
PRM	State Bureau of Population, Refugees, and Migration
SAG-U	Security Assistance Group-Ukraine
SAPO	Specialized Anti-Corruption Prosecutor's Office
SDTF	Single Donor Trust Fund
State	Department of State
UAF	Ukrainian Armed Forces
UAS	unmanned aerial system
UCBI	Ukraine Confidence Building Initiative
UNHCR	UN High Commissioner for Refugees
USAGM	U.S. Agency for Global Media
USAI	Ukraine Security Assistance Initiative
USAID	U.S. Agency for International Development
USAREUR-AF	U.S. Army Europe and Africa
USEUCOM	U.S. European Command
USTRANSCOM	The U.S. Transportation Command
VOA	Voice of America

RUSSIA
BELARUS
UKRAINE
MOLDOVA
ROMANIA
BULGARIA
Black Sea
Sea of Azov
Luhansk
Donetsk
Kharkiv
Zaporizhzhia
Dnipropetrovsk
Poltava
Sumy
Chernihiv
Cherkasy
Kyiv
Kirovohrad
Mykolaiv
Odesa
Kherson
Crimea
Sevastopol
Vinnytsia
Zhytomyr
Khmelnytskyi
Rivne
Volyn
Ternopil
Ivano-Frankivsk
Chernivtsi
Zakarpattia
Lviv
Uzhhorod
Luhansk
Donetsk
Kharkiv
Zaporizhzhia
Simferopol
Sevastopol
Kherson
Mykolayiv
Odesa
Kropyvnytskyy
Cherkasy
Dnipro
Poltava
Sumy
Chernihiv
Kyiv
Zhytomyr
Vinnytsia
Khmelnytskyy
Rivne
Lutsk
Ternopil
Ivano-Frankivsk
Chernivtsi
Lviv
Uzhhorod
Donets
Desna
Dnipro
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ENDNOTES

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INSPECTOR GENERAL HOTLINE

The United States is committed to supporting the Ukrainian people during Russia's war of aggression. We are dedicated to providing oversight of the funds and resources American taxpayers have provided in support of Ukraine.

We encourage you to confidentially report any of the following suspected activities related to the programs or operations of the U.S. Department of Defense, the U.S. Department of State (including the U.S. Agency for Global Media), and the U.S. Agency for International Development to the appropriate Hotline listed below.

Corruption
Sexual Exploitation and Abuse
Fraud, Waste, Abuse, Mismanagement
Trafficking In Persons

dodig.mil/hotline

stateoig.gov/hotline

oig.usaid.gov/report-fraud

+1 703-604-8799 or
+1 800-424-9098

+1 202-647-3320 or
+1 800-409-9926