

OFFICE OF INSPECTOR GENERAL

U.S. Agency for International Development

Direct Budget Support: Oversight Mechanisms Provided Limited Assurance That U.S. Trust Fund Contributions Supported the Government of Ukraine as Intended

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March 3, 2026

Audit



Office of Audits, Inspections, and Evaluations



OFFICE OF INSPECTOR GENERAL U.S. Agency for International Development

DATE: March 3, 2026

TO: Eric Ueland
Performing the Duties of Administrator and Chief Operating Officer
U.S. Agency for International Development

FROM: Gabriele Tonsil /s/
Acting Assistant Inspector General for Audits, Inspections, and Evaluations

SUBJECT: Direct Budget Support: Oversight Mechanisms Provided Limited Assurance That U.S. Trust Fund Contributions Supported the Government of Ukraine as Intended

This memorandum transmits our final audit report. Our audit objectives were to assess (1) USAID's oversight of its contributions to the Public Expenditures for Administrative Capacity Endurance (PEACE) fund and (2) the extent to which USAID's contributions to the PEACE fund supported eligible internally displaced persons. In finalizing the report, we considered technical comments that USAID and the Department of State provided, and incorporated them as appropriate.

The report contains three recommendations to improve the oversight of contributions to the Government of Ukraine. We consider the recommendations open and unresolved pending receipt of a management decision and corrective action plan. We will coordinate with responsible officials to resolve the recommendations.

We appreciate the assistance you and your staff provided to us during this audit.

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Report in Brief

Why We Did This Audit

Russia's full-scale invasion of Ukraine in February 2022 and the ongoing war have had devastating economic consequences for Ukraine, such as a sharp decline in economic growth, higher inflation, and the inability to fund essential government functions. In addition, demand has increased for social assistance who were forced to leave their homes due to the war, or internally displaced persons (IDPs). As of April 2025, approximately 3.8 million Ukrainians had been internally displaced since the onset of the war.

In fiscal years 2022 to 2024, Congress appropriated and USAID obligated about \$30.7 billion in direct budget support to the Government of Ukraine, the majority of which passed through World Bank trust funds of contributions from one or more countries. Eighty-four percent of USAID's direct budget support went to the Public Expenditures for Administrative Capacity Endurance (PEACE) fund, a portion of which paid IDPs' living expenses. PEACE fund contributions reimburse the Government of Ukraine for expenditures verified by the World Bank. USAID contracted with Deloitte and KPMG to provide additional oversight of its contributions and relied on the World Bank to manage the PEACE fund.

We conducted this audit to assess (1) USAID's oversight of its contributions to the PEACE fund and (2) the extent to which USAID's contributions to the PEACE fund supported eligible IDPs. This audit is one of a series of OIG engagements that have examined USAID's direct budget support to the Government of Ukraine.

What We Recommend

We made three recommendations to responsible U.S. government officials to strengthen the oversight of direct budget support to the Government of Ukraine through the PEACE fund.

What We Found

USAID did not receive some contractor deliverables on time or at all, weakening its oversight of PEACE fund contributions.

Challenges receiving deliverables on time or at all limited the reasonable assurance that USAID sought from the contractors that the Government of Ukraine had the capacity to receive the PEACE funds and use them as intended before releasing additional funds. Deloitte was required to provide monthly spot checks, gap analyses reports, and funding flowcharts to USAID. Deloitte submitted nearly one-third of the deliverables to USAID late. USAID also contracted KPMG to audit direct budget support funds. KPMG did not submit any of the six required audit reports on time or at all. USAID extended the timelines for the audit reports to accommodate KPMG's difficulties obtaining accurate, timely information from the Government of Ukraine, but KPMG did not meet the extended due dates either. On July 1, 2025, the Department of State assumed responsibility for USAID's remaining programming. It was still unclear when KPMG would submit the required reports.

USAID's contributions to the PEACE fund supported some eligible IDPs but also supported duplicate payments and IDPs living abroad.

USAID's contributions to the PEACE fund supported a nongeneralizable sample of 26 out of 207,508 IDPs that we reviewed who were eligible for the social assistance payment when they applied and were approved for assistance. The Government of Ukraine confirmed that USAID reimbursed duplicate payments to four IDPs and did not fully verify payments to IDPs who had moved abroad. The Government of Ukraine took steps to strengthen criteria and verification processes but has not yet determined the full extent of duplicate payments to IDPs or payments made to IDPs living abroad. Continued U.S. oversight and reconciliation of ineligible payments would help ensure that U.S. contributions support eligible beneficiaries.

Introduction

Russia's full-scale invasion of Ukraine in February 2022 and the ongoing war have had devastating economic consequences for Ukraine, such as a sharp decline in economic growth, higher inflation, and the inability to fund essential government functions. These challenges were amplified by the increased demand for social assistance among the citizens of Ukraine, including assistance to those who were forced to leave their homes due to the war, or internally displaced persons (IDPs). As of April 2025, there were approximately 3.8 million Ukrainians who were internally displaced since the onset of the war.¹

In response to Russia's full-scale invasion, Congress appropriated and USAID obligated about \$30.7 billion in direct budget support (DBS) to the Government of Ukraine in fiscal years 2022 to 2024.² USAID has provided the majority of this support to the Government of Ukraine through World Bank trust funds, which are financing arrangements using contributions from one or more countries.³ The largest share of this support—\$25.9 out of \$30.7 billion (84 percent)—went to the World Bank's Public Expenditures for Administrative Capacity Endurance (PEACE) fund, a multidonor trust fund.⁴ USAID has emphasized that the PEACE fund provides greater visibility and accountability into the use of funds because contributions reimburse the Government of Ukraine for expenditures verified by the World Bank.⁵ USAID contracted with Deloitte and KPMG to provide additional oversight of its contributions and relied on the World Bank to manage the PEACE fund. The fund also supported social assistance to IDPs in the form of payments for living expenses.

Given the significant amount of USAID's contributions to the PEACE fund, a portion of which supports IDPs, we conducted this audit to assess (1) USAID's oversight of its contributions to the PEACE fund, and (2) the extent to which USAID's contributions to the PEACE fund

¹ International Organization for Migration, *Ukraine Internal Displacement Report - General Populations Survey*, April 2025.

² DBS is assistance to a foreign government to help with services and operations.

³ USAID obligated DBS through three World Bank trust funds: the Financing of Recovery of Economic Emergency in Ukraine multidonor trust fund, the Special Transfer to Ukraine single-donor trust fund, and the PEACE multidonor trust fund.

⁴ In addition to the PEACE fund, USAID contributed \$2.7 billion to other World Bank trust funds and \$2.1 billion to secure two loans to Ukraine, which expanded financing to an additional \$18.2 billion to support the Government of Ukraine.

⁵ According to USAID, its contributions to the PEACE fund help close Ukraine's budget shortfall but do not finance specific goods or services. The Agency stated its contributions to the PEACE fund accomplish a significant purpose of the agreement upon disbursement, a principle that sometimes applies to public international organization contributions.

supported eligible IDPs. This audit is part of a series of OIG engagements that have examined USAID's DBS to the Government of Ukraine.⁶

To answer the first audit objective, we reviewed Deloitte's deliverables including its monitoring analysis activities. We requested deliverables from KPMG and reviewed justifications and approvals for KPMG's delayed deliverables and extensions. We also reviewed USAID's contracts with Deloitte and KPMG and relevant agreements with the World Bank and the Government of Ukraine. In addition, we interviewed Agency and contractor staff to understand their roles and responsibilities.

To answer the second objective, we reviewed the register of IDP beneficiaries from Kyiv oblast from February 2023.⁷ From the register, we selected a nongeneralizable sample of 100 out of 207,508 IDPs paid in Kyiv oblast in February 2023 to analyze whether the IDPs met enrollment requirements and had received accurate and timely payments; we were able to review the documentation for 26 of these IDPs. We also reviewed documentation on the flow of funds from USAID to the World Bank to support IDPs. In addition, we conducted site visits to Kyiv, Ukraine; interviewed mission and Government of Ukraine staff; and reviewed supporting eligibility and payment documentation for IDPs.

We conducted our work in accordance with generally accepted government auditing standards. Appendix A provides more detail about our scope and methodology.

Background

The PEACE Fund

To help offset the significant and growing budget shortfall caused by Russia's full-scale invasion, the PEACE fund supported the Government of Ukraine's ability to pay its civil servants, such as teachers, first responders, and health care workers, and sustain delivery of government services at the national and regional levels. USAID's \$25.9 billion in contributions to the PEACE fund reimbursed 11 expenditure categories, including social assistance payments to IDPs. USAID's contributions to the PEACE fund reimbursed the Government of Ukraine for about \$2.9 billion in payments to approximately 1.9 million IDPs on average per month from June 2022 through December 2023. Appendix B provides more information on USAID's contributions to the PEACE fund to reimburse the Government of Ukraine for eligible expenditures.

Additionally, in December 2024, USAID's congressionally appropriated funds guaranteed the U.S. Department of the Treasury's \$20 billion loan, \$15 billion of which was granted to the

⁶ USAID OIG, [Information Brief: USAID's Direct Budget Support to Ukraine](#) (D-121-23-002-A), January 3, 2023. Joint OIG Report, [Direct Budget Support: Ukraine Supplemental Appropriations Act, 2023. Mandated Assessment](#), (8-000-23-001-M), January 5, 2023. Joint OIG Letter, [Direct Budget Support to Ukraine – Consolidated Appropriations Act, 2023 – Mandated Assessment](#), March 2, 2023. USAID OIG, [Direct Budget Support: USAID Ensured That the Government of Ukraine Adhered to Required Controls, but Did Not Verify the Accuracy of Salary Expenditures](#) (8-121-24-001-M), February 13, 2024. USAID OIG, [Direct Budget Support: Ukraine Security Supplemental Appropriations Act, 2024, Mandated Assessment](#) (9-199-24-001-M), September 5, 2024. For more information, please see OIG's website for [Ukraine Oversight](#).

⁷ An oblast is a province or region.

World Bank's Financial Intermediary Fund to support the Government of Ukraine's expenditures. According to the World Bank, \$11.4 billion of the \$15 billion had yet to be disbursed to the Government of Ukraine as of June 2025.

Oversight Responsibilities for the PEACE Fund

Responsibility for DBS provided through the PEACE fund was divided between USAID, the World Bank, and the Government of Ukraine.

As required, USAID's Mission in Ukraine (USAID/Ukraine) contracted with Deloitte and KPMG to support its oversight of the DBS provided to Ukraine.⁸ Collectively, the contractors are tasked to provide reports about the Government of Ukraine's capacity to receive funds and whether the funds are being used as intended. Certain reports also inform U.S. government decisions on the conditional release of U.S. government funds to the PEACE fund.

- In July 2022, Deloitte began supporting USAID's oversight of DBS. Deloitte provided capacity building and monitoring of Government of Ukraine institutions, such as the Ministry of Finance, that are responsible for planning and executing USAID's DBS contributions.⁹ Deloitte reviewed Ministry of Finance's processes and procedures for expenditure reporting and spot-checked sampled reimbursed expenditures. Deloitte also prepared semiannual gap analysis reports on Ukraine's management of DBS funds and made recommendations to address weaknesses.¹⁰
- In September 2023, USAID contracted with KPMG to provide audit services to ensure that DBS funds provided to the Government of Ukraine are used for their intended purposes. KPMG was contracted to audit expenditures reimbursed by DBS funds and issue reports that address financial statements, internal controls, and compliance.
- USAID/Ukraine was responsible for ensuring the contractors' compliance with the terms of the contracts, including the timeliness of deliverables. USAID's Bureau for Europe and Eurasia obligated DBS funds and engaged directly with the World Bank on the Agency's contributions to the PEACE fund and when the funds were released to the Government of Ukraine.

The World Bank administers USAID's contributions to the PEACE fund, which support the PEACE project—the World Bank's initiative focused on providing financial support to the Government of Ukraine to help sustain essential government services and functions.¹¹ The World Bank supervises the activities financed under the PEACE project and provides monthly

⁸ The Ukraine Supplemental Appropriations Act, 2023 (Public Law 117-180, Div. B), states that the Secretary of State or the Administrator of USAID shall ensure third-party monitoring of the DBS to Ukraine. USAID's contract with Deloitte included all DBS and did not differentiate USAID's contributions to the PEACE fund from other World Bank trust funds. USAID's contract with KPMG included all DBS as well.

⁹ In 2022, USAID modified its Deloitte's State-Owned Enterprise Reform Activity contract for technical assistance and capacity building to the Government of Ukraine for its DBS contributions.

¹⁰ Deloitte's role was to enable the Government of Ukraine to plan, receive, spend, and account for donor funds but not to audit or verify the Government of Ukraine's use of DBS funds.

¹¹ USAID paid the World Bank a 1 percent fee of \$5 million for the Bank's role in administering the PEACE fund. In total, USAID paid the World Bank \$10 million for administering DBS contributions through all three World Bank trust funds.

expenditure reports, progress reports, and annual financial audits to PEACE fund donors like USAID. USAID's Bureau for Europe and Eurasia relied on the World Bank to verify the amount and eligibility of expenditures before reimbursing the Government of Ukraine.

The Government of Ukraine pays beneficiaries and provides regular reports to the World Bank. Specifically, the Ministry of Finance, as the PEACE project implementor, acts as the liaison between the World Bank and the state authorities, such as the Ukrainian Treasury. As such, the Ministry of Finance monitors expenditures and reviews monthly expenditure reports submitted by the line ministries. The World Bank and USAID's contractors, Deloitte and KPMG, rely on the Government of Ukraine's systems and reporting to support their oversight and safeguards over DBS.

IDPs in Ukraine

Defining IDPs

There is consensus within the international community on the definition of an IDP as an individual displaced within the borders of a country, as shown by the following examples.

The United Nations *Guiding Principles on Internal Displacement*, dated April 1998, and USAID's *Assistance to Internally Displaced Persons Policy*, dated October 2004, define IDPs as people forced to leave their homes or residences due to the effects of armed conflict, generalized violence, or natural or human-caused disasters, and who have not crossed an international border.

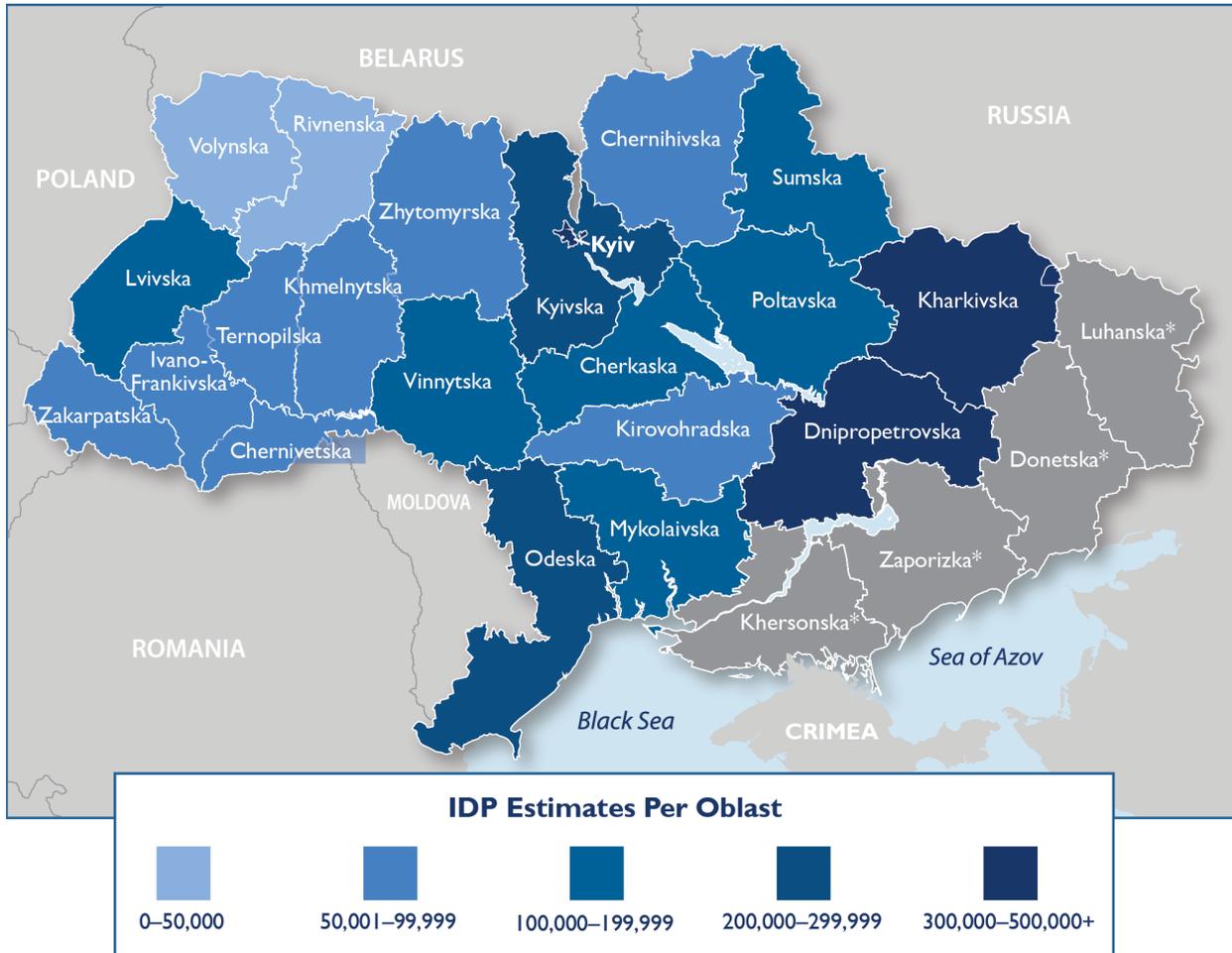
The Government of Ukraine's Law on "Ensuring the Rights and Freedoms of Internally Displaced Persons," dated October 2014, states that an IDP in Ukraine is someone legally residing in the country who has been forced to leave their residence due to conflict and that moving to a permanent place of residence abroad is grounds for revoking the validity of the certificate of registration of an internally displaced person.

As of April 2025, approximately 3.8 million IDPs in Ukraine had been displaced from their homes since the onset of the war, according to the International Organization for Migration.¹² Of the total IDP population, nearly 80 percent had been displaced for over a year, and 66 percent had been displaced for 2 years.

¹² International Organization for Migration, *Ukraine Internal Displacement Report - General Populations Survey*, April 2025.

The largest numbers of IDPs resided in Dnipropetrovska and Kharkivska in eastern Ukraine, followed by the capital city Kyiv. Figure 1 shows the concentration of the IDP population across Ukraine by oblast.

Figure 1. Concentration of IDPs in Ukraine, by Oblast



Note: IDP estimates in Luhanska, Donetsk, Zaporizka, and Khersonska oblasts (shown in dark grey) are likely underrepresented due to the International Organization for Migration’s limited coverage of government-controlled areas only, and the limited number of respondents reached through its survey.

Source: OIG analysis of data from the International Organization for Migration on the estimated IDP population across 24 oblasts in Ukraine as of April 2025.

Government of Ukraine Payments to IDPs

IDPs experience a disproportionate lack of access to goods and services including housing, medicine, and employment. The Government of Ukraine established monthly targeted assistance to IDPs in October 2014 to support those displaced due to Russian aggression in eastern Ukraine. Following Russia’s full-scale invasion in February 2022, more people in Ukraine were displaced. In March 2022, the Government of Ukraine expanded social assistance for IDPs to cover living expenses for those who had been forced to leave their homes in the war-affected, occupied, or blocked communities, or whose housing had been destroyed.

USAID relies on the Government of Ukraine’s criteria and verification processes to ensure the Agency’s contributions to the PEACE fund reimburse Ukraine for eligible IDPs. Officials from USAID and the World Bank stated that the Government of Ukraine is responsible for determining criteria for IDPs who are eligible for social benefit payments. USAID also relies on the Government of Ukraine to verify the eligibility of beneficiaries and the accuracy of payments through preventative and ongoing verification.

The Government of Ukraine’s Ministry of Social Policy administers payments to IDPs and determines the payment amount. The Ministry of Social Policy submits requests to Ukraine’s State Treasury for funds to be transferred from the State Treasury to the State Savings Bank of Ukraine (known as Oshchadbank). Oshchadbank then makes a monthly deposit into an IDP’s bank account.

The Ministry of Social Policy also provides monthly expenditure reports for IDPs to the Ministry of Finance. The Ministry of Finance then verifies the reports against Treasury data and submits verification reports to the World Bank for reimbursement of the expenses already incurred. This becomes the basis for reimbursement through the PEACE fund to the Government of Ukraine for the payments already sent to IDPs. Appendix C provides more information on USAID’s contributions to the PEACE fund to reimburse the Government of Ukraine for eligible expenditures.

USAID Did Not Receive Some Contractor Deliverables on Time or at All, Weakening Its Oversight of PEACE Fund Contributions to Support Ukraine

USAID did not receive key deliverables from contractors in a timely manner or at all as needed to inform its oversight of DBS funds. Contract terms and Agency policy require USAID contracting personnel to monitor the progress of the contractors’ activities, including the timeliness of deliverables, and to review reports to ensure their sufficiency for decision making.¹³

USAID contracted with Deloitte to conduct oversight of DBS activities through different phases and workstreams.¹⁴ Deloitte is required to provide monthly spot checks, gap analyses reports, and funding flowcharts as deliverables.¹⁵ For example, Deloitte’s 2023 and 2024 gap analyses reports collectively highlighted 56 issues that required attention and recommended actions to

¹³ USAID, Automated Directives System, Chapter 201, Section 201.3.4.9, “Monitoring, Evaluation, and CLA During Activity Design and Implementation,” partial revision, October 2024.

¹⁴ We reviewed all Phase I activities, which were not separated by workstreams. Phase II included six workstreams: (1) monitoring and analysis; (2) congressional monitoring, analysis, and reporting; (3) strategic communications; (4) audit roadmap; (5) technical assistance; and (6) requirements. For this audit, we reviewed two of these workstreams—monitoring and analysis and audit roadmap—because they focused on oversight at the beneficiary level.

¹⁵ Monthly spot checks show the extent to which identified recommendations have been implemented and the fund flow at the tranche, agency, and beneficiary levels. Gap analyses identify gaps and make recommendations related to process controls, transparency, and accountability. Funding flowcharts show how funds transfer from tranches to different expenditure categories.

the Government of Ukraine to improve its ability to absorb and oversee DBS funds.¹⁶ Based on reviews of Deloitte’s deliverables, we found variances in the timeliness of the deliverables submitted to USAID.¹⁷ Specifically, Deloitte submitted 13 of the 45 deliverables (29 percent) to USAID after due dates, ranging from a few days to over 30 days late (see Table 1), impacting its awareness of the Government of Ukraine’s capacity to absorb and oversee DBS funds.

Table 1. Number of Deliverables Deloitte Submitted Late to USAID

Number	Days Late
5	Less than 7 days
4	At least 7 days
2	At least 14 days
2	At least 30 days
13	Total number of deliverables submitted late

Source: OIG analysis of Deloitte deliverables.

USAID also contracted with KPMG to audit DBS funds for three expenditure categories: pensions, education, and healthcare salaries. Once initiated, KPMG had up to 6 months to submit a draft audit report to USAID.¹⁸ However, staff at USAID/Ukraine said they had not received any draft audit reports from KPMG due between August 2024 and January 2025, impacting their ability to determine whether DBS funds were being used as intended. Specifically, 4 of the 6 draft reports were between 57 and 117 days late, as of December 2024, when we finalized our analysis (see Table 2).

Table 2. Status of KPMG Audit Report Deliverables, as of December 2024

	Deliverables	Start Date	Expected Timeline	Expected Due Date	Days Late
1	Pension Fund of Ukraine	April 8, 2024	180 days (6 months)	October 5, 2024	57
2	Ministry of Education and Science, 2022 (Schools)	April 8, 2024	120 days (4 months)	August 6, 2024	117
3	Ministry of Education and Science, 2022 (Higher Education Institutions)	April 8, 2024	120 days	August 6, 2024	117

¹⁶ As of August 2024, the Government of Ukraine had substantially completed 14 of the 56 recommended actions.

¹⁷ USAID’s contract with Deloitte included all DBS and did not differentiate USAID’s contributions to the PEACE fund from other World Bank trust funds. Therefore, the deliverables in our review include all three World Bank trust funds: the Financing of Recovery of Economic Emergency Ukraine multidonor trust fund, the Special Transfer to Ukraine single-donor trust fund, and the PEACE fund.

¹⁸ The final report was expected to be issued 30 days after the draft report.

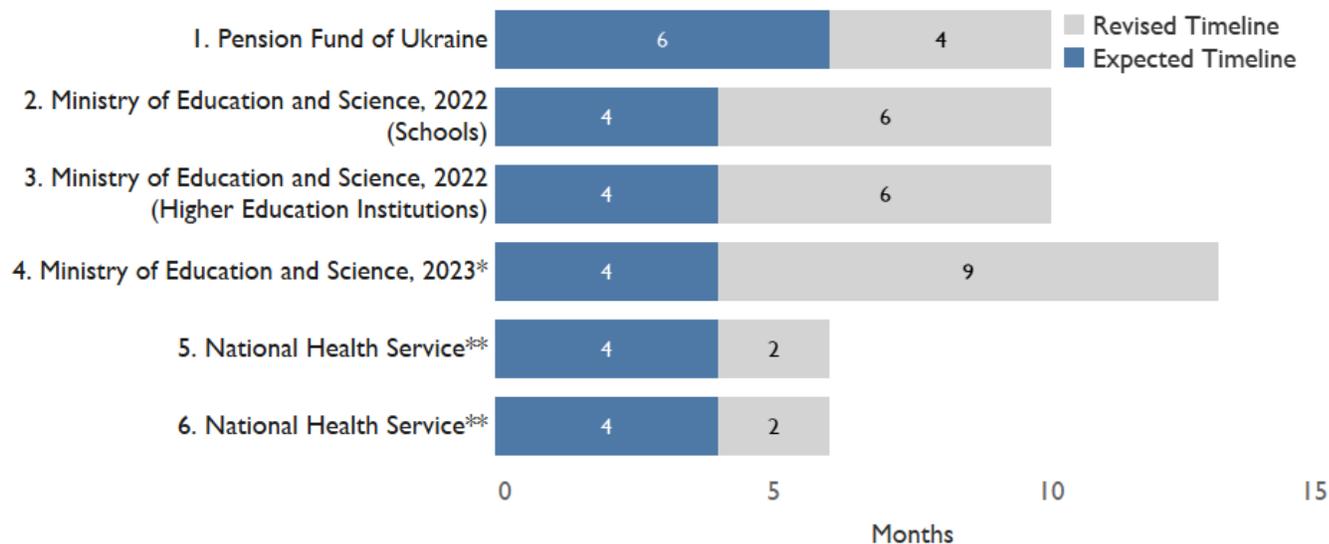
	Deliverables	Start Date	Expected Timeline	Expected Due Date	Days Late
4	Ministry of Education and Science, 2023	April 29, 2024	120 days	August 27, 2024	96
5	National Health Service*	September 3, 2024	120 days	January 1, 2025	N/A**
6	National Health Service*	September 3, 2024	120 days	January 1, 2025	N/A**

* Deliverable 5 reviewed DBS through the Special Transfer to Ukraine Single Donor Trust Fund. Deliverable 6 reviewed DBS through the Financing of Recovery of Economic Emergency Ukraine Multidonor Trust Fund and the PEACE fund.

** The expected submission date was January 1, 2025, and therefore not considered late as of December 31, 2024. Source: OIG analysis of KPMG contracts and supporting documentation.

USAID was aware of the challenges in receiving KPMG’s deliverables and accepted the firm’s requests for due date extensions. In December 2024, USAID/Ukraine staff provided a revised timeline for KPMG’s audit deliverables. This revised timeline extended the draft report deliverables between 2 and 9 months (see Figure 2).

Figure 2. Revised Timeline of KPMG Audit Report Deliverables



* Deliverable 4 reviewed both schools and higher education institutions.

** Deliverable 5 reviewed DBS through the Special Transfer to Ukraine Single Donor Trust Fund. Deliverable 6 reviewed DBS through the Financing of Recovery of Economic Emergency Ukraine Multidonor Trust Fund and the PEACE fund.

Source: OIG analysis of KPMG supporting documentation.

USAID did not receive deliverables at the agreed timeframes due to external circumstances. For Deloitte, the USAID mission staff said that the Agency approved timeline delays based on wartime challenges. The wartime environment in Ukraine hampered Deloitte’s ability to meet deliverable due dates. For example, USAID staff explained that because the U.S. Embassy in

Kyiv and USAID premises were shut down for 16 months, staff were forced to work remotely. In addition, frequent air raid alerts throughout 2023 and 2024 disrupted operations and communication with the contractors. An official from USAID/Ukraine stated that Deloitte also experienced delays in getting responses to inquiries from the Government of Ukraine. Further, the official stated that upon reflection, the timeline for a deliverable was underestimated given the longstanding challenging environment in Ukraine.

For KPMG, USAID officials explained that delays were attributed to difficulties in obtaining information, inaccurate information, and communication holdups through the Ministry of Finance. In addition, USAID officials stated that through their experience working with Deloitte, they were aware that late responses from the Government of Ukraine could impact KPMG's timelines.

Delays in receiving oversight deliverables did not interfere with USAID's release of DBS funds. However, challenges receiving deliverables on time or at all limited the reasonable assurance that USAID sought from the contractors that the Government of Ukraine had the capacity to receive the funds and that they were being used as intended prior to the release of additional funds.

For example, Deloitte's 2023 interim gap analysis report identified issues with the Government of Ukraine's process for verifying elements of an IDP's eligibility and establishing clear regulations about IDP payment suspensions. Deloitte published the report in July 2023, which was 4 months late. By that time, USAID had already released an additional \$2.5 billion in PEACE fund contributions—including about \$500 million for IDP payments. Additionally, USAID released the remainder of DBS funds in December 2024, which included funds to expand financial support to Ukraine by an additional \$18.2 billion. However, USAID did not have information from KPMG's financial audit deliverables about whether previous funds had been used as intended.

In addition, delays in receiving deliverables meant that USAID did not fully see a return on investment from the contractors it relied on to oversee its PEACE fund contributions. For instance, in September 2023 USAID awarded \$5 million to KPMG to audit DBS expenditures for its first job order. USAID had not received any deliverables as anticipated when the Agency notified Congress in November 2024 of its intent to spend an additional \$10 million for continued oversight of DBS funds.

On January 24, 2025, the Secretary of State ordered a pause in all new obligations of foreign assistance funding.¹⁹ Accordingly, Deloitte and KPMG were ordered to discontinue their oversight reporting to USAID. The Agency terminated the Deloitte contract in February 2025 but rescinded the stop work order for KPMG in March 2025. As of April 2025, USAID officials stated they still had not received any deliverables from KPMG that were due in February, March, and May 2025 based on the approved extensions. USAID/Ukraine staff explained that due to the stop work order, KPMG's staff were reassigned to other audit activities and that USAID and KPMG were negotiating new timelines for deliverables. On July 1, 2025, the Department of State assumed responsibility for USAID's remaining programming. As part of

¹⁹ The Secretary of State issued this pause of foreign assistance funding consistent with the President's Executive Order, "Reevaluating and Realigning United States Foreign Aid," January 20, 2025.

this process, substantially all non-statutory positions at USAID were to be eliminated by September 2025. According to USAID officials, it was still unclear when KPMG would submit the required audit report deliverables.

USAID’s Contributions to the PEACE Fund Supported Some Eligible IDPs but Also Supported Duplicate Payments and IDPs Living Abroad

We found that USAID’s contributions to the PEACE fund supported a nongeneralizable sample of 26 out of 207,508 IDPs that we were able to review who were eligible for the social assistance payment at the time they applied and were approved for assistance. However, the Government of Ukraine confirmed that USAID reimbursed duplicate payments to four IDPs as well as payments to over 109,000 IDPs who had moved abroad. In response to these identified issues, the Government of Ukraine took steps to strengthen criteria and verification processes over time. However, it had not yet determined the extent of duplicate payments to IDPs in the broader population or payments made to IDPs permanently living abroad whose benefit payments were supported by USAID’s contributions to the PEACE fund.

USAID’s Contributions to the PEACE Fund Supported a Sample of IDPs in Line With Ukraine’s Eligibility Requirements

USAID reimbursed the Government of Ukraine for payments to IDPs in Kyiv oblast in February 2023 who were eligible at the time of enrollment. USAID and the World Bank relied on the Government of Ukraine to establish criteria for social benefit payments, such as IDP payments. To qualify for an IDP payment, individuals must provide proper identification, evidence of a permanent residence in a qualifying region or proof of housing damage, and medical or beneficiary documentation if applying based on disability or registering a minor.²⁰ In accordance with the PEACE Project Operation Manual, payment amounts are listed as \$55 (2,000 Ukrainian hryvnia) per month for an adult and \$82 (3,000 Ukrainian hryvnia) for a minor child or a person with disabilities.²¹ The PEACE Project Appraisal Document requires payments be made within the month they were due.

Based on our review of records for a nongeneralized sample of 26 out of 207,508 registered IDPs paid in Kyiv oblast in February 2023, we determined that the IDPs whose records we were able to review had met enrollment requirements. Specifically, we found that all 26 of the selected IDPs had provided the required identity documents for themselves and beneficiaries and had an official address on file from a qualifying region. We also found that 25 of the 26 IDPs received accurate payment amounts and were paid within the month they were due, as

²⁰ Government of Ukraine Resolution 509, *On registration of internally displaced persons*, dated October 1, 2014; and Government of Ukraine Resolution 332, *Some issues of payment of living allowance to internally displaced persons*, as amended on May 7, 2022, which restricted IDP payments to those qualifying regions identified by the Ministry of Reintegration.

²¹ The amount in U.S. dollars is based upon the World Bank’s referenced exchange rates published in its PEACE expenditure reports submitted to USAID for February 2023.

required.²² One IDP did not receive an accurate payment amount; however, this was identified and corrected in March 2023, according to officials at the Ministry of Social Policy.²³

USAID’s Contributions to the PEACE Fund Reimbursed Duplicate Payments to IDPs

U.S. law defines an improper payment as any that should not have been made, including any payment to an ineligible recipient or any duplicate payment made by a Federal agency or that will be reimbursed from Federal funds.²⁴

During our review of the IDP data from Kyiv oblast, we identified 142 out of 207,508 records with duplicate identification numbers associated with payments. The Government of Ukraine confirmed four instances of duplicate payments to IDPs, each in the amount of \$164 (6,000 Ukrainian hryvnia) during February 2023. The total amount of the four duplicate payments was \$656 (24,000 Ukrainian hryvnia). The Ministry of Social Policy initiated the recovery of the payments by withholding future assistance after we brought this matter to their attention.

Ministry of Social Policy officials explained that in two instances, following verification, a corrected payment was reissued twice to an IDP. The Ministry of Social Policy’s system administrator had flagged these individuals, but the action taken to fix the issue was not successful due to a system malfunction. In another instance, a former dependent registered individually in a new location, resulting in a duplicate payment. In the last instance, multiple authorized representatives claimed the same child, which resulted in duplicate payments.

In its January 2024 gap analysis report, Deloitte identified a gap in controls for duplicate payments to recipients of a different category of social assistance payments that the Ministry of Social Policy administered. Deloitte noted that systems had failed to detect duplicate payments, and it recommended that the Ministry of Social Policy improve and implement preventive controls. This gap was listed as substantially completed in Deloitte’s August 2024 interim gap analysis report, which stated the Ministry of Social Policy was still working on centralizing calculation and payment of social assistance.

Though Ministry of Social Policy staff stated that they had initiated recovery of the identified four duplicate payments, as of January 2025, the Government of Ukraine had not determined the extent of duplicate payments to IDPs beyond Kyiv oblast in February 2023. Without stronger controls in place to prevent and identify duplicative IDP payments, USAID’s contributions to the PEACE fund are at risk of additional improper payments.

²² We randomly selected 100 out of 207,508 registered IDPs in Kyiv oblast in February 2023. We received consent to review records for 26 registered IDPs. Given this limitation, the sample is not generalizable to the population of IDPs from the register for Kyiv oblast for February 2023, and we cannot address the extent to which all IDPs were eligible and received proper payment. Appendix A provides additional details on the sample.

²³ Deloitte found no discrepancies in its October and November 2024 monthly spot check reports when they reviewed 49 IDPs from the population of those who received payment between June 2022 and March 2023.

²⁴ Pub. L. No. 107-300, “Improper Payments Information Act of 2002,” enacted November 26, 2002.

USAID's Contributions to the PEACE Fund Supported IDPs Living Abroad, Yet Payments Have Not Been Fully Verified

The internationally accepted definition of an IDP excludes individuals who have crossed the borders of a country.²⁵ In March 2022, in response to Russia's full-scale invasion, the Government of Ukraine passed a resolution to expand monthly social assistance payments for those who had been forced to leave their homes or residences.²⁶ Although the resolution did not explicitly restrict IDP payments to those living abroad, a 2014 Ukrainian law stipulates that IDP status will be revoked if the individual moves to a permanent residence abroad.²⁷

In July 2023, the Government of Ukraine conducted an inspection of IDPs receiving benefit payments to identify those who had been abroad for more than 30 consecutive calendar days.²⁸ According to Government of Ukraine officials, the inspection report identified 109,008 IDPs who had been receiving IDP payments while abroad for more than 30 days.^{29, 30} The same month, the Government of Ukraine passed a resolution that restricted payments to IDPs living abroad for more than 30 days, but the restriction did not apply retroactively.³¹ Government of Ukraine officials said that there is a formal procedure for individuals to apply to leave for permanent residence abroad, which, if approved, could result in the revocation of their IDP status.³² They added that most of the 109,008 IDPs had not applied through this procedure.³³ However, the Government of Ukraine said that it has not verified whether individuals who obtained permanent residence abroad still held IDP status. This lack of verification can increase the risk that USAID's contributions to the PEACE fund reimbursed the Government of Ukraine

²⁵ United Nations Guiding Principles on Internal Displacement, April 1998; and USAID's Assistance to Internally Displaced Persons Policy, October 2004. IDPs are people forced to leave their homes or residences due to the effects of armed conflict, generalized violence, or natural or human-caused disasters, and who have not crossed an international border.

²⁶ The Cabinet Ministers of Ukraine Resolution No. 332, *Some issues of payment of housing to internally displaced persons*, dated March 20, 2022.

²⁷ Government of Ukraine Law 1706, "Ensuring the Rights and Freedoms of Internally Displaced Persons," October 2014. This law does not regulate IDP payments. IDP payments are established by other regulatory acts. The Government of Ukraine stated that departure for permanent residence abroad is regulated by Government of Ukraine Law 3857-XII, "On the Procedure for Exit from Ukraine and Entry into Ukraine of Citizens of Ukraine," January 1994; and by Order No. 816, *On approval of the procedure for processing applications for departure of citizens of Ukraine for permanent residence*, August 2016.

²⁸ According to Government of Ukraine officials, the July 2023 inspection was conducted due to suspicions from screening recipients of other social benefits who were found to be residing abroad.

²⁹ The Government of Ukraine determined that the 109,008 IDPs had not returned to Ukraine as of August 1, 2023.

³⁰ The inspection report did not identify how much had been paid to these IDPs, but a Government of Ukraine official said that revoking IDP status from the 109,008 IDPs resulted in monthly savings of approximately \$6 million (about 221 million Ukrainian hryvnia). The amount in U.S. dollars was calculated based on the World Bank's referenced exchange rates published in its PEACE expenditure reports submitted to USAID for July 2023.

³¹ The Cabinet Ministers of Ukraine Resolution No. 709, *Some issues of support for internally displaced persons*, dated July 11, 2023. This verification process started in August 2023.

³² According to the Government of Ukraine, an IDP is obliged to notify social services about a change in permanent residence, including when living abroad.

³³ When asked how many of the 109,008 IDPs applied for permanent residence abroad, the Government of Ukraine told us that 7,358 individuals were issued documents to travel abroad for permanent residence between 2022 and 2024, but that this reflected all individuals regardless of their category or IDP status.

for payments to individuals who may not have qualified as IDPs between June 2022 and July 2023.

USAID stated that the Government of Ukraine has the authority to set the criteria for its expenditure categories, including IDP payments. Government of Ukraine officials explained that the payments had complied with existing legislation at the time, noting that the March 2022 resolution did not restrict payments to IDPs who left the country. The World Bank stated that it did not have any concerns with the payments to IDPs outside Ukraine as they were made in accordance with the Government of Ukraine's laws.

We asked Deloitte officials about their recommendation to the Government of Ukraine pertaining to IDP verification. The officials stated that they were aware of the risk that IDPs may have been residing abroad and in their July 2023 interim gap analysis stated that people who cross the border may no longer be eligible for IDP assistance. Recommendations from that gap analysis report state for the Government of Ukraine to use border crossing data to verify that IDPs live within the territory of Ukraine. Deloitte had also recommended that the Government of Ukraine clarify regulations on suspension of payments to IDPs who move abroad because there was no precedent for terminating payments in those circumstances.

As a result of the Government of Ukraine's inspection, budgetary constraints, and Deloitte's recommendations, government officials took steps to ensure that IDPs permanently living outside Ukraine do not continue to receive payments. The Government of Ukraine updated its criteria for IDP payments and improved its verification processes to identify and prevent payments to IDPs living abroad. Specifically:

- In July 2023, the Government of Ukraine adopted a resolution terminating IDP benefits based on such factors as relocation outside the country for more than 30 days consecutively and returning to original residence.³⁴ Due to budgetary constraints, another series of amendments was passed in March 2024 that further restricted the benefits to only the most vulnerable.³⁵
- As of September 2023, the Ministry of Finance incorporated data from the registers of 23 other Government of Ukraine agencies, such as financial records and border crossing data, to ensure applicants were eligible per the current standards. A Ministry of Finance official said that after these screening measures were adopted to verify IDP eligibility against evolving criteria, the number of IDPs receiving benefit payments dropped from 2.5 million to 1.2 million in 2024.

These steps did not apply retroactively but strengthen future compliance. Per the World Bank's July 2024 PEACE Project Operation Manual, deviations found in the number and amount of eligible expenditures identified through monitoring and agreed upon audits are subject to reconciliation. U.S. government contributions that support the PEACE project are reconciled

³⁴ The Cabinet Ministers of Ukraine Resolution No. 709, *Some issues of support for internally displaced persons*, dated July 11, 2023. Our scope covered IDP benefit payments reimbursed through the PEACE fund from June 2022 to March 2023. Accordingly, those payments were not subject to the new criteria and verification processes established in July 2023.

³⁵ The Cabinet Ministers of Ukraine Resolution No. 331, section "Amendments," updating the Procedure for Providing Living Allowance to Internally Displaced Persons, dated March 22, 2024.

by a subsequent reduction in the eligible expenditures to be refunded by the amount in question.³⁶ However, the Government of Ukraine, the World Bank, or USAID have not fully identified whether ineligible payments were made to IDPs permanently living abroad between June 2022 and July 2023.

The Government of Ukraine did not verify IDPs' status upon permanent relocation abroad. Given that the IDP status is a condition of receiving a payment,³⁷ the Government of Ukraine may have issued payments to individuals who may not have qualified as IDPs between June 2022 and July 2023. Without the assurance that exceptions are identified and reconciled, the U.S. government risks reimbursing payments for ineligible expenditures. Furthermore, the U.S. government's investment of an additional \$15 billion to support the Government of Ukraine through the World Bank's Financial Intermediary Fund underscores the importance of continued oversight and reconciliation of ineligible payments to ensure U.S. contributions support eligible beneficiaries.

Conclusion

The U.S. government has reimbursed the Government of Ukraine for over \$25.9 billion in government salaries and social benefits through USAID's contributions to the PEACE fund. However, the operating environment in Ukraine has led to persistent delays in USAID receiving deliverables from contractors, such as audit results. Accordingly, USAID did not have information needed to conduct robust and prompt oversight of U.S. contributions to the World Bank's PEACE fund. The additional \$15 billion of U.S. funding to support Ukraine reinforces the need for reliable ongoing and future U.S. oversight to ensure the Government of Ukraine has the capacity to receive and use the funds as intended. Further, payments that should not have been made—such as duplicate and ineligible payments—compromise Federal funds and the public's trust in the U.S. government. Taking steps to reconcile these payments would help safeguard the U.S. government's contributions to support the Government of Ukraine as intended.

³⁶ U.S. contributions to support the PEACE project include those from the World Bank's Financial Intermediary Fund and the PEACE fund.

³⁷ The PEACE project reimburses expenditures for assistance to IDP beneficiaries whose IDP status has not been revoked.

Recommendations

We recommend that USAID or other U.S. government officials responsible for the administration and oversight of direct budget support funds to Ukraine take the following actions:

1. Work with contractor KPMG to develop a plan to submit the required oversight deliverables to ensure U.S. government funds are being used as intended.
2. Develop and implement a plan to review the internally displaced persons expenditure category from June 2022 through December 2023 in the scope of work for future contracted audits of the Government of Ukraine to confirm that preventative controls screen beneficiaries for duplicate payments.
3. Work with the Government of Ukraine to develop a plan to identify the extent to which payments were made to internally displaced persons permanently living abroad between June 2022 and July 2023 that were reimbursed by USAID's contributions to the Public Expenditures for Administrative Capacity Endurance fund, and use the reconciliation process outlined in the World Bank's July 2024 Project Operation Manual for any amounts determined to be ineligible.

OIG Response to Agency Comments

We provided our draft report to USAID and the Department of State on July 31, 2025. On January 15, 2026, the Department of State provided technical comments on the draft report that discussed the recommendations. We also received technical comments from USAID, the World Bank, and the Government of Ukraine. We considered and incorporated all comments as appropriate.

The report included three recommendations. Although we issued recommendations to USAID, the Department of State will be responsible for any continuing activities involving DBS to Ukraine including oversight.

We do not acknowledge a management decision on the recommendations because the Department of State's technical comments did not include all required elements. Specifically, the response lacked the Department's position on each recommendation—including either a corrective action plan with target completion date or an explanation for the basis of disagreement—and it was not submitted in a signed memo format. As a result, we consider all recommendations open and unresolved pending receipt of a management decision and corrective action plan.

Appendix A. Scope and Methodology

We conducted our work from April 2024 through July 2025 in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

We conducted this audit to assess (1) USAID's oversight of its contributions to the PEACE fund and (2) the extent to which USAID's contributions to the PEACE fund supported eligible IDPs.

In planning and performing the audit, we gained an understanding and assessed internal controls that were significant to the audit objectives. Specifically, we designed and conducted procedures related to four of the five components of internal control as defined by the U.S. Government Accountability Office.³⁸ These were Control Environment, Control Activities, Information and Communication, and Monitoring. The steps we took to assess these controls are discussed below.

The audit scope covered USAID's oversight of its contributions to the PEACE fund from June 2022 through December 2024. It also included USAID's contributions to the PEACE fund to reimburse the Government of Ukraine's payments made to internally displaced persons from June 2022 through December 2023. We conducted our work in Washington, DC, and Kyiv, Ukraine.

To answer both audit objectives, and to understand and assess control environment and monitoring, we reviewed applicable Federal laws, grants and contracts, and funding procedures. We reviewed the Continuing Appropriation and Ukraine Supplemental Appropriations Acts, administrative arrangements between the World Bank and USAID, and the multidonor trust fund grant agreement between the Government of Ukraine and the World Bank.³⁹ We analyzed USAID's contracts with Deloitte and KPMG to determine the required deliverables and timeframes.

We also reviewed the World Bank's PEACE Project Operating Manual and Project Appraisal Document to identify management responsibilities, expenditure category eligibility and payment amounts, and reconciliation processes for ineligible expenditures. We also conducted interviews with knowledgeable USAID personnel from the Europe and Eurasia Bureau and USAID/Ukraine. In addition, we interviewed staff from Deloitte and KPMG, and Government of

³⁸ U.S. Government Accountability Office, *Standards for Internal Control in the Federal Government* (GAO-14-704G), September 2014.

³⁹ The Ukraine Supplemental Appropriations Act (USAA), 2022 (Pub. L. 117-103, Div. N); the Additional Ukraine Supplemental Appropriations Act (AUSAA), 2022 (Pub. L. 117-128); the Ukraine Supplemental Appropriations Act (USAA), 2023 (Public Law 117-180, Div. B); the Additional Ukraine Supplemental Appropriations Act (AUSAA), 2023 (Pub. L. No. 117-328, Div. M); and the Ukraine Security Supplemental Appropriations Act (USSAA), 2024 (Pub. L. No. 118-50, Div. B).

Ukraine officials overseeing contributions to the PEACE fund. We also met with World Bank to discuss the PEACE fund oversight structure.

To address our first audit objective, we reviewed Agency policies and procedures on the role of the contractors and their deliverables. We reviewed documentation illustrating the flow of funds from USAID to the World Bank and from the World Bank to the Government of Ukraine to pay IDPs. We also reviewed the contractor deliverables and potential impacts on funding decisions and actions.

To understand and assess information and communication, we reviewed all deliverables in Deloitte's Phase I scope of work for DBS activities. We also reviewed two of the six workstreams, or lines of effort, from Deloitte's Phase II scope of work: the monitoring and analysis workstream and the audit roadmap workstream. We selected these workstreams because they focused on the monitoring and oversight of DBS.

We reviewed Deloitte's deliverables to determine whether they were submitted timely to USAID in accordance with the annual workplans. In addition, we reviewed Deloitte's four semiannual gap analysis reports that were released from September 2022 to August 2024. We identified the number of discrepancies, gaps, and recommendations made to the Government of Ukraine and identified those that had been substantially completed and those that had not been addressed. Additionally, we requested and reviewed status updates on KPMG's six audit deliverables that were scheduled for release in 2024 and 2025. We also reviewed KPMG's justification for delayed deliverables and USAID's approvals to extend due dates. USAID's contracts with Deloitte and KPMG are scoped to include all DBS and do not differentiate USAID's contributions to the PEACE fund from other World Bank trust funds. Therefore, our review of oversight deliverables included all three World Bank trust funds, not just the PEACE fund.

To address the second audit objective, and to understand and assess control activities, we reviewed the records for a nongeneralizable sample of 26 out of 207,508 unique identification numbers that represented individuals who requested and received an IDP benefit payment. We judgmentally selected February 2023 because all IDP payments the Government of Ukraine made for that month were subsequently reimbursed by USAID. We selected Kyiv oblast due to the security and logistical challenges of traveling to other oblasts in Ukraine.⁴⁰ We asked the Government of Ukraine's Ministry of Social Policy to provide the register of IDP beneficiaries from February 2023 in Kyiv oblast. That register listed a population of 207,508 unique identification numbers.⁴¹

From that list, we randomly selected 100 and asked the Ministry of Social Policy to contact and request consent from IDP beneficiaries for us to review their personnel files for our testing of eligibility and payments. The ministry obtained consent from 26 out of the 100 IDPs. According

⁴⁰ At the time of OIG's sampling design, USAID's contributions to the PEACE fund had reimbursed the Government of Ukraine for payments made to IDPs from June 2022 to March 2023. In August 2024, the World Bank disbursed additional funds to reimburse the Government of Ukraine for payments made to IDPs from April to December 2023.

⁴¹ We limited the scope of the population of IDPs to Kyiv oblast because records are housed by region and we conducted a site visit to review records in person. We selected February 2023, the most recent month of IDP expenditures fully reimbursed with USAID's contributions to the PEACE fund.

to Ministry of Social Policy officials, of the remaining 74 IDPs we selected, 41 did not respond, 16 did not have or list a phone number, 14 did not consent to sharing information, and 3 were relegated to another district.

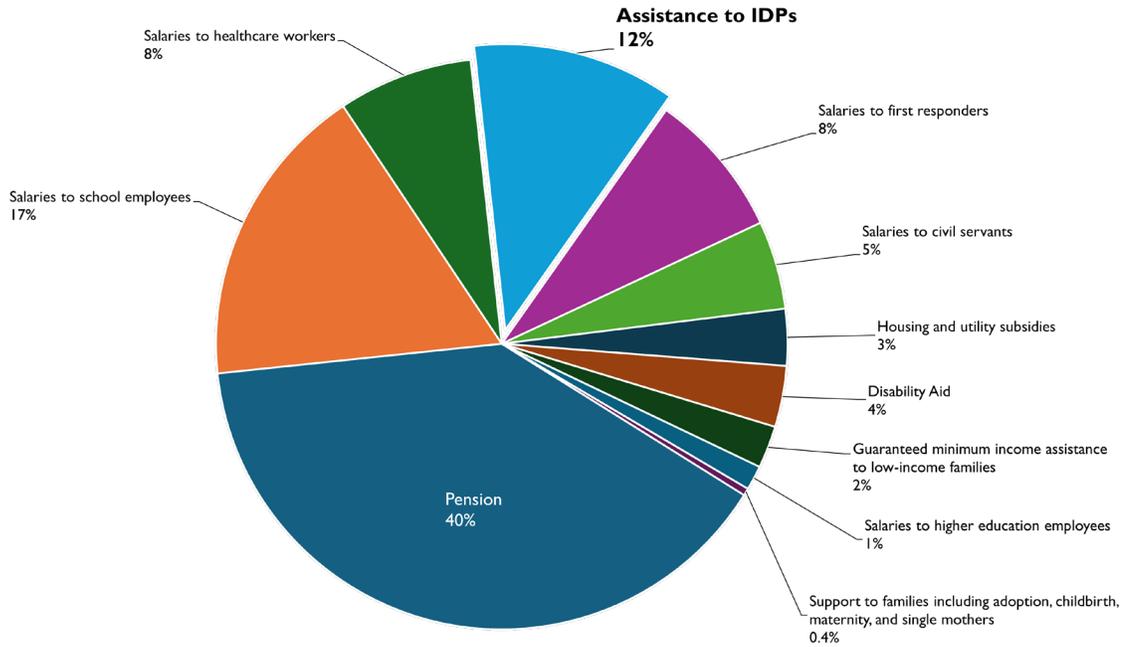
To test our sample of the 26 individuals that consented to the review, we met with Ministry of Social Policy staff at the Information and Computing Center in Kyiv to access and collect IDP records from the Unified System of the Social Sphere. We developed a data collection instrument to collect information from the Government of Ukraine's Unified System of the Social Sphere and tested this information against the government's requirements for receiving a social benefit payment. These requirements were to confirm (1) identity documentation; (2) records of primary residence; (3) whether that record was in a qualifying region for IDP payment; (4) relevant beneficiary or medical identification, if applicable; (5) payment amount; and (6) payment order date. We also reviewed documentation of payment confirmation into the bank accounts for our sample.

Our findings cannot be used to make inferences about the population of IDPs in Kyiv oblast in February 2023 or overall payment activities. However, we determined our method was appropriate for our audit objective and that the selection would generate valuable insights for our audit findings and conclusions to evaluate the Government of Ukraine's processes. In addition, we conducted site visits to Kyiv in June and September 2024. We reviewed the Government of Ukraine's supporting documentation on IDPs including a presentation outlining its July 2023 inspection report.

We relied on computer-processed data from the register of beneficiaries in Kyiv oblast from February 2023. To test the reliability of the data, we interviewed knowledgeable Ministry of Social Policy staff and observed (1) Ministry of Finance's verification system, used to cross-reference different Government of Ukraine agencies' registers for consistency and (2) the Unified System of the Social Sphere, used to access IDP data from the register and payment information. During February 2023, the Ministry of Social Policy verified that IDP enrollees met the criteria for IDPs established by relevant Government of Ukraine resolutions at the time, namely that they had relocated from occupied and combat areas, as well as those whose housing had been destroyed. Ministry of Social Policy staff also determined that the assistance amounts for enrollees were consistent with allowable amounts per government procedure.

We tested the data provided by the Ministry of Social Policy from the February 2023 register for IDPs in Kyiv oblast for missing fields, duplicate identification numbers, and other apparent inconsistencies. We identified 142 duplicate records with the same identification number associated with payment. We sent the Government of Ukraine a list of lines of data to determine whether any of the duplicate identification numbers represented a duplicate payment. The Government of Ukraine confirmed that 138 were not duplicate payments; however, they confirmed that 4 lines of data resulted in duplicate payments and initiated a recoupment of the payments. Except for the number of duplicate records, which we worked with the Government of Ukraine to address, we believe that the data were appropriate and sufficient for the purposes of this audit.

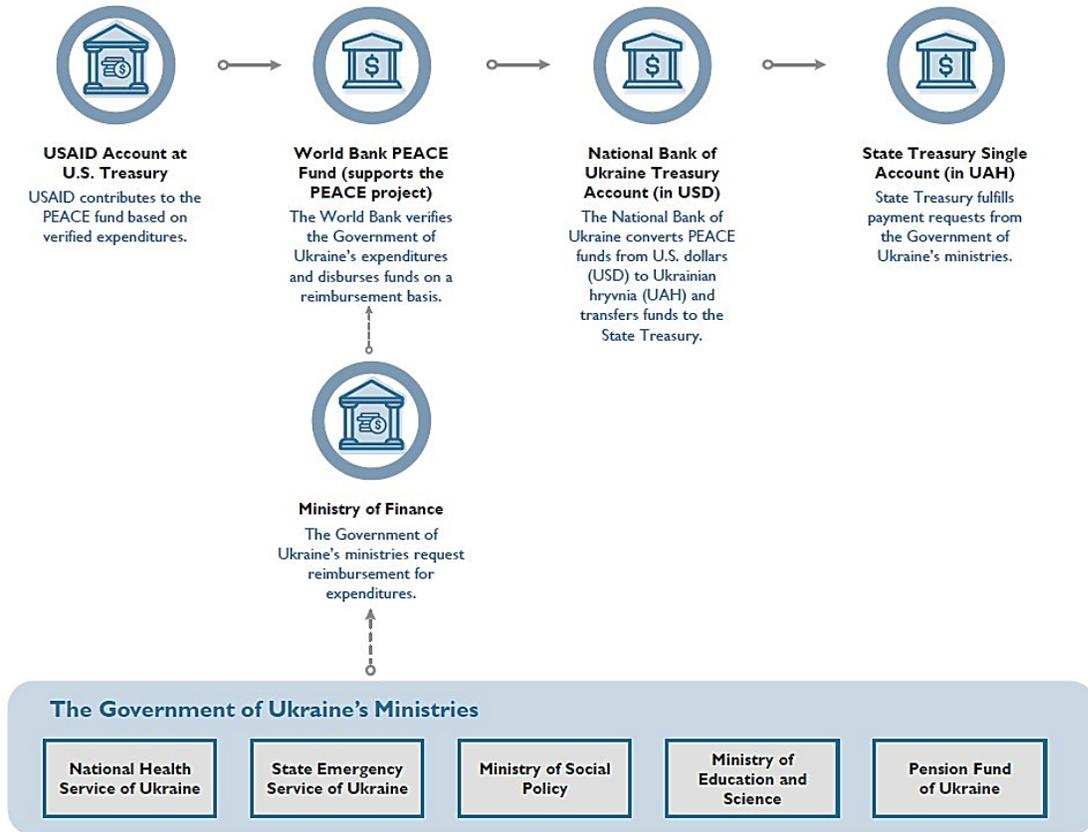
Appendix B. Breakdown of PEACE Fund Expenditures



Note: The pie chart covers DBS funding disbursed between June 2022 and November 2024. We did not receive an expenditure breakdown for the remainder of fiscal year 2025.

Source: OIG analysis of Deloitte's reporting of USAID's contributions to the PEACE fund.

Appendix C. Flow of PEACE Fund Reimbursements From the World Bank to the Government of Ukraine



Source: OIG analysis of the transfer of PEACE funds.



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