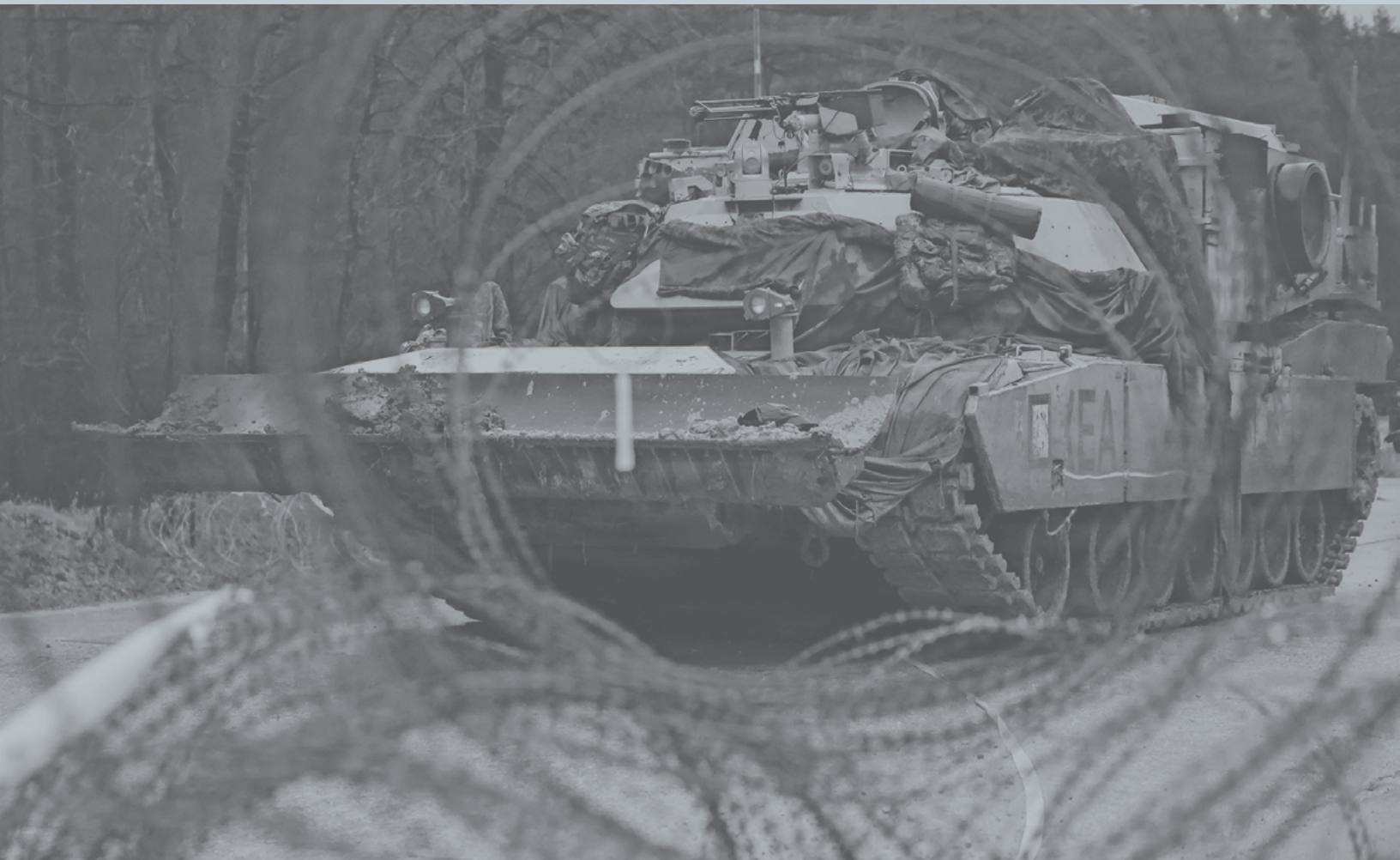


SPECIAL INSPECTOR GENERAL REPORT TO THE UNITED STATES CONGRESS



OPERATION ATLANTIC RESOLVE

INCLUDING U.S. GOVERNMENT ACTIVITIES RELATED TO

UKRAINE



JANUARY 1, 2026–MARCH 31, 2026



Pursuant to Executive Order 14347, "Restoring the United States Department of War," September 5, 2025, the Department of Defense Inspector General (DoD IG) and Office of Inspector General (DoD OIG) use the secondary titles of the Department of War Inspector General (DoW IG) and Office of Inspector General (DoW OIG), respectively. The use of these secondary titles does not in any way affect the primary statutory title or authorities of the DoD IG under The Inspector General Act of 1978, as amended (5 U.S.C. Chapter 4, Inspectors General), or the authorities or responsibilities of the DoD IG or DoD OIG pursuant to any laws, regulations, or policies.

On the cover: U.S. Soldiers participate in the Combined Resolve 26-05 Exercise at the Joint Multinational Readiness Center at Hohenfels Training Area, Germany, on February 23, 2026. (U.S. Army photo)



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 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 quarter, the Special Inspector General for OAR shall submit to Congress a report summarizing U.S. funding, programs, and operations for Ukraine with respect to that quarter. This report covers the period January 1 to March 31, 2026.

This report also discusses the planned, ongoing, and completed oversight work conducted by the DoW, State, and USAID Offices of Inspector General and 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:

- USEUCOM operations and related support for the U.S. military: pages 19–29
- Military assistance to Ukraine: pages 19–23, 29–39
- Non-military assistance to Ukraine and other countries affected by the war: pages 14–19, 40–51
- Description of any waste, fraud, or abuse identified by the OIGs: pages 54–59
- Status and results of investigations, inspections, and audits: pages 54–64
- Status and results of referrals to the Department of Justice: page 64
- Description of planned oversight projects related to OAR: pages 62–63

Platte B. Moring, III
Special Inspector General for OAR
Inspector General
U.S. Department of War

Arne B. Baker
Acting Associate Inspector General
for OAR
Senior Official Performing the Duties
of the Inspector General
U.S. Department of State

Van Nguyen
Acting Deputy Inspector General
Performing the Duties of the
Inspector General
U.S. Agency for International
Development

President of Ukraine Volodymyr Zelenskyy marks the fourth anniversary of Russia's full-scale invasion, on February 24, 2026. (President of Ukraine Flickr photo)



IN THIS REPORT

Ukraine-Russia Peace Negotiations Remain Deadlocked

pp. 5–6

- U.S.-facilitated peace negotiations between Ukraine and Russia in Abu Dhabi and Geneva did not resolve ongoing disputes. Ukraine continued to reject Russian territorial demands and Russia refused to pursue a comprehensive ceasefire prior to a negotiated settlement.
- U.S.-Israel combat operations in Iran caused the postponement of U.S.-Ukraine-Russia peace talks scheduled for March 11 in Istanbul.
- The United Kingdom, France, and other European allies and partners committed to a future multinational force in Ukraine to help rebuild the Ukrainian Armed Forces (UAF) and deter and respond to Russian aggression following an eventual ceasefire.

Russian Forces Maintain Their Military Advantage in Ukraine

pp. 7–10

- The UAF retained its advantage over Russian forces in tactical, battlefield-focused intelligence due to shared Western intelligence that provided warning, enabled targeting, and enhanced operational security for the UAF. Despite this, Russian forces maintained their strategic and operational advantages over the UAF through superiorities in numbers of equipment and manpower.
- Shortages in ammunition, equipment, and personnel constrained overall UAF capability to sustain large-scale offensive operations and retake territory seized by Russia.
- Ukraine retook 400 square kilometers of territory in a limited counteroffensive—the first net territorial gains since 2023—after the deactivation of Russian-used Starlink terminals temporarily degraded Russian operations.

Russian Unmanned Aircraft and Missile Strikes Continue to Strain Ukrainian Air Defenses

pp. 11–12

- The frequency of Russian air strikes on Ukrainian military, critical infrastructure, and population targets remained roughly consistent during the quarter compared to the previous 3 months. Russia launched approximately 19,044 unmanned aircraft and missiles against Ukraine.
- The UAF improved its interception rates compared to the previous quarter and suppressed most of these strikes but remained reliant on foreign air and missile defense support.
- Russia used its new Oreshnik intermediate-range ballistic missile for the second time ever, targeting energy infrastructure in Lviv.

NATO Allies and Partners Augment Military Contributions for Ukraine

pp. 14, 21–22, 30–31

- Since February 2022, U.S. allies and partners have committed approximately \$130 billion in security assistance to Ukraine. The United States has committed \$67.8 billion in defense articles and services via Presidential Drawdown Authority (PDA), Foreign Military Financing (FMF), and the Ukraine Security Assistance Initiative (USAI).
- NATO members have contributed \$4.15 billion to the DoW through the Prioritized Ukraine Requirements List (PURL) initiative to procure defense articles and services for Ukraine, or to replenish DoW stocks drawn down to provide defense articles to Ukraine through March 31, 2026.
- The United States delivered 1,869 short tons of ammunition and more than 1,200 major end items to Ukraine during the quarter.

Congress Has Appropriated \$195.03 Billion Since February 2022 for OAR and the Ukraine Response

pp. 14–23, 40

- At least \$177.76 billion had been obligated and \$116.02 billion disbursed through March 31, 2026.
- \$11.91 billion remained available for obligation and \$61.74 billion in obligations remained available for possible disbursement at the end of the quarter.
- Congress has not appropriated supplemental funding for OAR and the Ukraine response since April 2024.
- State reported that as of March, it had more than 180 active assistance programs providing non-military assistance to Ukraine with a combined total award value of approximately \$4 billion.

CONTENTS

4 MISSION UPDATE

4 Introduction

5 Diplomacy & Sanctions

7 Security Situation

14 STATUS OF FUNDS

14 U.S. Government Overview

18 Funding Pipeline

19 Security Assistance

24 MILITARY ASSISTANCE

24 NATO Collective Defense & Deterrence

29 Security Assistance to the Ukrainian Armed Forces

40 NON-MILITARY ASSISTANCE

41 Humanitarian Assistance

43 Energy Infrastructure Assistance

44 Civilian Security Sector Assistance

46 War Crimes & Human Rights

47 Anti-corruption

48 Health Assistance

49 Agriculture Assistance

50 Public Diplomacy & Cultural Affairs

52 APPENDIXES

65 ACRONYMS

66 MAPS

68 ENDNOTES



MISSION UPDATE

INTRODUCTION

Operation Atlantic Resolve (OAR) is the U.S. Department of War (DoW) operation in the U.S. European Command (USEUCOM) area of responsibility to demonstrate the United States' commitment to the North Atlantic Treaty Organization's (NATO) collective defense and to deter and—if necessary—defeat Russian aggression against NATO. The OAR mission also entails providing security assistance—including U.S. defense articles and services funded by NATO ally and partner contributions—to Ukraine in its continued defense against Russia's full-scale invasion since February 2022.¹

OAR began as a USEUCOM effort to provide rotational deployments of military forces to Europe following Russia's 2014 invasion of Ukraine's Crimean Peninsula.² Since the 2022 full-scale invasion, the OAR mission has evolved in line with U.S. policy objectives to respond to the Ukraine crisis. OAR encompasses activities across Europe, including the Baltic states, Central Europe, and the Black Sea Region.³ There have been no significant changes to the OAR mission, lines of effort, or desired end states since 2023.⁴ (See Table 1.)

USEUCOM said that it evaluates progress toward OAR's objectives and desired end states by assessing its theater operations and related developments in the USEUCOM area of responsibility.⁵ To assess theater operations during the quarter, USEUCOM relied on regular intelligence products and tracked force posture and readiness, ballistic missile defense, force protection and threat conditions, and other operational metrics.⁶

U.S. Soldiers participate in the Combined Resolve 26-05 Exercise at the Joint Multinational Readiness Center at Hohenfels Training Area, Germany, on February 23, 2026. (U.S. Army photo)

Table 1.

OAR Lines of Effort, Strategic Objectives, Desired Effects, and End States

Lines of Effort	Strategic Objectives and Desired Effects	Desired End States
Preserve NATO territorial integrity by deterring and—if necessary—defeating Russian aggression.	Strengthen alliances and partnerships. <ul style="list-style-type: none"> Coordination and cooperation are deepened with European allies and partners to enhance deterrence, defense, and collective security. A strong and united NATO is cultivated to continue supporting the alliance’s core tasks of collective defense and crisis management. 	Strengthened NATO interoperability
	Deter Russian aggression and maintain strategic stability. <ul style="list-style-type: none"> NATO demonstrates the ability to provide a credible military response to any further Russian aggression. NATO allies and partners are reassured. 	Improved NATO readiness
Conduct security assistance activities for Ukraine.	Support Ukraine’s sovereignty, territorial integrity, and defense capabilities. <ul style="list-style-type: none"> Ukraine’s immediate defense capabilities are improved. Ukraine’s long-term defense posture and resilience are strengthened. Russia is dissuaded from taking offensive (overt or covert) actions against NATO member states. 	Enhanced deterrence of Russia

Source: USEUCOM, response to DoW OIG request for information, 26.2 OAR 001 and 26.2 OAR 002, 3/24/2026, 26.2 OAR FOL001, 4/16/2026.

In addition to security assistance supported by contributions from NATO allies and partners, the U.S. Government provides financial, material, and technical assistance to Ukrainian institutions and civil society.⁷ State reported that guidance on the timing and process to update its Integrated Country Strategy for Ukraine is forthcoming.⁸ The Integrated Country Strategy articulates U.S. policy priorities for that country and integrates State planning with other U.S. Government programming.⁹ The previous strategy was issued on August 29, 2023, and has not been updated to reflect the current Administration’s priorities.¹⁰

DIPLOMACY AND SANCTIONS

U.S.-Israel Combat Operations Against Iran Postpones Ukraine-Russia Peace Negotiations

Representatives from the United States, Russia, and Ukraine met in Abu Dhabi in January for the first-ever trilateral peace negotiations since the start of the war.¹¹ President Donald J. Trump also met bilaterally with Ukrainian President Volodymyr Zelenskyy in January to discuss the progress of the negotiating teams and strengthening Ukraine’s air defense.¹² Negotiations continued into February with later rounds taking place in Geneva.¹³

These high-level engagements did not produce a ceasefire or peace deal, and negotiations remained deadlocked over territorial disputes and security guarantees.¹⁴ President Zelenskyy

U.S. Secretary of State Marco Rubio meets with Ukrainian President Volodymyr Zelenskyy in Munich, Germany, on February 14, 2026. (State photo)



continued to reiterate that Ukraine will not cede territory to Russia and that Ukraine needs guaranteed security and a reliable, lasting peace.¹⁵ Russia continued to reject security guarantees for Ukraine.¹⁶

State reported that additional trilateral talks, scheduled for March 11 in Istanbul, were postponed due to Operation Epic Fury, the U.S.-Israel combat operations against Iran. U.S. Special Envoy Steven Witkoff stated that he intends to reconvene Russia and Ukraine for negotiations as soon as circumstances allow.¹⁷ Meanwhile, bilateral discussions between the United States and Ukraine continued.¹⁸ On March 22, Ukraine’s negotiating team concluded 2 days of meetings in the United States with U.S. envoys.¹⁹

During the quarter, Ukraine and Russia continued to conduct exchanges of soldier remains and prisoners of war per agreements that stemmed from previous bilateral and trilateral engagements. In January, Russia returned the remains of 1,000 Ukrainian soldiers and Ukraine returned the remains of 38 Russian soldiers.²⁰ In February, Russia returned the remains of another 1,000 Ukrainian soldiers in exchange for Ukraine’s return of 35 Russian soldiers’ remains.²¹ In March, both countries exchanged 500 prisoners of war.²²

United States and European Allies Commit to Security Guarantees for Ukraine

In January, the United States acknowledged support for The Paris Declaration that was signed by countries of the “Coalition of the Willing,” which is a group of mostly European states and does not include the United States. The Paris Declaration signals signatories’ commitment to provide security guarantees for Ukraine in the event of a ceasefire to ensure any deal reached with Russia remains permanent and enforceable.²³

The signatories supported a proposed U.S.-led ceasefire monitoring and verification mechanism, binding security commitments to deter Russian aggression and support Ukraine in any future attack, and a voluntary Multinational Force–Ukraine led by the United Kingdom and France that would deploy to Ukraine and support the rebuilding of the Ukrainian Armed Forces (UAF).²⁴ The declaration also established a U.S.-Ukraine-Coalition coordination cell at the Coalition’s Operational Headquarters in Paris.²⁵

On March 12, the United States issued a 30-day sanctions waiver allowing countries to buy sanctioned Russian oil and petroleum products already at sea.

United States Temporarily Lifts Oil Sanctions During U.S.-Israel Combat Operations Against Iran

On March 12, the United States issued a 30-day sanctions waiver allowing countries to buy sanctioned Russian oil and petroleum products already at sea.²⁶ State said that this action was a temporary response designed to mitigate rising energy prices caused by the U.S.-Israel combat operations against Iran.²⁷ According to the Defense Intelligence Agency (DIA), Russia's oil revenue increased by an additional \$250 million per day during the quarter. The DIA estimated that the temporary suspension of sanctions will probably enable Russian energy firms to sell a portion of the approximately 100 to 140 million barrels of crude oil on the water during the 30-day waiver period.²⁸ On April 17, the United States renewed the sanctions waiver for another 30 days.²⁹

State reported that before the waiver, U.S. sanctions imposed on the Russian energy exporters Rosneft and Lukoil in October 2025 had reduced Russian energy revenues to their lowest levels since February 2022.³⁰ Many countries that had been purchasing Russian oil ended or significantly scaled back those purchases, forcing Russia to sell oil at an even greater discount.³¹ The DIA reported that during the quarter, Lukoil continued to sell off its assets and joint ventures across Central Asia, Europe, and the Middle East at steep discounts to avoid majority-ownership designations of these projects.³² In late January, Lukoil announced an agreement to sell the subsidiary that holds its international assets to a U.S.-based investment company, pending approval from the United States.³³

On February 24, the United Kingdom announced new sanctions on nearly 300 Russian entities and individuals, including 175 companies in a Russian oil trading network and 48 shadow fleet vessels, according to State.³⁴ Citing media reports, the U.S. Mission to the European Union (EU) stated that more than 3,000 companies and individuals are now targeted by the United Kingdom over the Russia-Ukraine war.³⁵

Several other countries acted against the shadow fleet that Russia uses to circumvent Western sanctions. In January, the French Navy seized an oil tanker in the Mediterranean Sea that it believed to be Russian.³⁶ On February 28, Belgian forces, assisted by French helicopters, seized an oil tanker in the North Sea that was reported to be part of the shadow fleet. Belgium's federal prosecutor's office stated that the tanker's captain was Russian, and they suspected that the ship's documents were fake.³⁷

SECURITY SITUATION

Russian Forces Maintain Overall Strategic Initiative in Ukraine

The DIA said that Russia and Ukraine's strategic and operational outlooks remained unchanged this quarter.³⁸ Both the DIA and Security Assistance Group-Ukraine (SAG-U) reported that numerical superiorities allowed the Russian military to continue taking Ukrainian territory, albeit at a slow rate given UAF tactics.³⁹ The UAF demonstrated robust defensive capabilities, leveraging technological advantages and tactical proficiency to exact disproportionate casualties on Russian forces, according to SAG-U. However, Russian forces made incremental territorial advancements due to their greater mass and acceptance of

Ukraine President Volodymyr Zelensky honors warriors on the Day of the Armed Forces of Ukraine, on December 6, 2025. (President of Ukraine Flickr photo)



high casualty rates to achieve these gains.⁴⁰ The DIA reported that as of March, the Russian military maintained an overall advantage over the UAF across most warfighting functions.⁴¹ (See Table 2.)

According to the DIA and USEUCOM, Russian military capabilities in Ukraine were temporarily yet significantly degraded following Ukrainian officials' efforts in February to deactivate thousands of Starlink terminals that were illicitly used by Russian forces to coordinate movements and unmanned aircraft strikes in areas where communications were unreliable or easily jammed.⁴²

Territorial control: SAG-U said that neither Russian nor Ukrainian forces demonstrated the capability for decisive operational breakthroughs during the quarter.⁴³ Russian forces maintained control of Pokrovsk after entering the city in early December 2025.⁴⁴ Pokrovsk hosts an important rail junction and was a key node in Ukraine's defensive line. Russian forces will likely continue to push for additional gains in order to control the entire Donbas region, according to the DIA.⁴⁵ Ukraine retook approximately 400 square kilometers in and around Dnipropetrovsk—more territory than at any time since late 2022—during the quarter.⁴⁶ Russia began its spring-summer offensive at the end of the quarter.⁴⁷

Equipment: Ukraine continued to face critical munitions gaps and shortages in unmanned aircraft and components according to SAG-U. The UAF experienced degraded capabilities in countering motorcycle and dismounted infantry assaults, sustaining fires support, and striking military targets, especially at longer ranges. Limited supply of larger unmanned aircraft affected the UAF's ability to strike hardened targets and systems in revetments that were largely invulnerable to smaller first-person view unmanned aircraft. Shortages of unmanned aircraft components also persisted.⁴⁸

Manpower: The UAF continued to say that its manpower is insufficient against Russia's larger and better equipped military, according to the DIA.⁴⁹ In January, Mykhailo Fedorov, now Ukraine's Minister of Defense, stated in his confirmation hearing that an estimated 200,000 UAF soldiers were absent without leave and that approximately 2 million Ukrainian men were dodging draft notices.⁵⁰

Table 2.

Russian Capabilities Relative to Ukraine, January–March

Function	Assessment
UAS (unmanned aircraft systems) <i>Russia likely achieved relative parity with Ukraine in tactical UAS employment.</i>	<p>Centralized development, training, and fielding of advanced unmanned systems continue to allow the Russian UAS force to innovate tactics quickly and mass large amounts of unmanned aircraft to offset Ukrainian advantages in targeting.</p> <p>To disrupt Ukrainian defenses, Russian UAS units increasingly target Ukrainian UAS operators and logistics networks.</p>
Command and Control (C2) <i>Russia almost certainly retains a more effective C2 system than Ukraine.</i>	<p>Despite using a system that relies on centralized control, Russia’s C2 effectively employs assault teams to sustain offensive pressure across the front line and continues to develop battlefield management systems for unmanned aircraft operations.</p> <p>Ukrainian forces have persistent issues with commanders unevenly adopting a Western style of C2.</p> <p>C2 alone does not provide a decisive advantage to either country.</p>
Movement and Maneuver <i>Russia almost certainly retains the ability to conduct persistent, high tempo offensive operations.</i>	<p>Russian offensives have generally relied on infantry assaults supported by heavy artillery, unmanned aircraft, and glide bomb attacks to degrade Ukraine’s defensive line. However, Russian maneuver forces are incapable of generating rapid breakthroughs to overwhelm Ukrainian forces, making territorial gains slow and uneven.</p> <p>Although Ukraine’s maneuver forces are almost certainly better trained and can act with initiative, they lack the number of troops, air support, and breaching capability to substantially dislodge Russian occupiers.</p> <p>This is a critical advantage for Moscow.</p>
Fires <i>Russia almost certainly retains an advantage over Ukraine in direct and indirect fires systems, including artillery, mortars, long-range UAS, bombs, and missiles.</i>	<p>Russia’s numerically superior force enables high daily expenditure rates of indirect fires systems and suppresses defensive positions, harasses urban centers, and exacerbates Ukraine’s dwindling munitions stockpile.</p> <p>Ukraine’s low number of missiles and lower expenditure rates of artillery and mortars force Kyiv to rely on a UAS-based fires systems to mitigate this disadvantage.</p> <p>Fires probably do not provide either side with a decisive advantage at this time.</p>
Sustainment <i>Russia almost certainly retains an advantage over Ukraine in logistics and force generation.</i>	<p>Russian sustainment has been augmented by a redundant logistics network, strong domestic industrial base, and robust recruitment. Although Russian reliance on foreign components has hindered weapons production and modernization, Russia has become less dependent on third-party support as domestic companies become more capable of producing necessary components.</p> <p>Ukraine faces a depleting population of military-aged males, training bottlenecks, and a continued reliance on the West, which degrade Kyiv’s ability to sustain military operations.</p>

(continued on next page)

Function	Assessment
<p>Force Protection <i>Russia almost certainly retains a more robust capability to protect its forces in rear areas through its use of cover and concealment, deception, and layered air defense systems.</i></p>	<p>Russia disperses its combat vehicles, uses forested areas for cover against intelligence collection, and disperses its air defenses to protect vulnerable systems and personnel operating in rear areas.</p> <p>Ukraine receives most of its munitions and military aid by unprotected rail, which has come under intensified strike campaigns since the start of this year. Ukraine relies on the West for air defense and consistently faces an uncertain supply of munitions for these systems amid multiple priorities of Western partners.</p>
<p>Intelligence <i>Ukraine probably retained a more effective tactical, battlefield-focused intelligence capability than Russia.</i></p>	<p>Due to robust Western intelligence sharing programs that enable targeting, provide warning, and enhance Ukraine’s operational security, Ukraine probably retained a more effective tactical, battlefield-focused intelligence capability than Russia.</p>

Source: DIA, response to DoW OIG request for information, 26.2 OAR 031, 3/25/2026.

The DIA said that Ukraine plans to update mobilization processes to increase financial incentives, attract more foreign recruits, and entice people who fled Ukraine to return.⁵¹ These plans seek to increase recruitment while avoiding the contentious decision to lower the conscription age from 25 to 18.⁵² To compensate for persistent manpower shortages, the UAF increased its use of unmanned ground vehicles while continuing to rely on unmanned aircraft, counter-UAS, mines, and artillery during the quarter to slow Russian frontline advances.⁵³

In March, State reported that Russia has openly recruited foreigners, especially Central Asians and Africans, to fight on its behalf.⁵⁴ Russia has used fraudulent or coercive recruitment practices, such as cultural exchanges, employment, or educational opportunities to attract foreign nationals.⁵⁵

Attacks inside Russia: Ukraine maintained its high pace of long-range unmanned aircraft attacks against Russian military targets, such as airfields, defense industrial facilities, and ammunition storage sites. However, the DIA assessed that Ukrainian strikes lacked the coordination, tempo, and concentration on critical Russian military infrastructure to have an operational or strategic impact on Russia’s ability to conduct military operations.⁵⁶

The DIA said that Ukraine continued its efforts to disrupt Russian refining capacity with the goal of degrading Russia’s ability to finance its war effort. However, these strikes did not substantially affect Russian energy production. Russia’s civilian population remained largely unimpacted by Ukrainian strikes this quarter.⁵⁷ In January, Ukraine struck the Energia battery plant, Russia’s largest producer of batteries for unmanned aircraft, missiles, aviation and naval systems, and energy infrastructure. In February, Ukraine struck a Lukoil refinery in the Komi region, which reportedly set a new range record for the UAF at roughly 1,087 miles inside Russia.⁵⁸

Maritime attacks: Ukraine conducted its first successful unmanned aircraft strike in the Baltic Sea, damaging the Russian military’s Pruga icebreaker ship in January.⁵⁹ In March, Russia attributed the explosion of its Arctic Metagaz tanker carrying liquefied natural gas in the Mediterranean Sea to a strike by a Ukrainian unmanned surface vessel.⁶⁰

The UAF improved its air and missile defense efficiency this quarter by intercepting or otherwise suppressing approximately 88.1 percent of these strikes compared to its previous quarter interception rate of roughly 81.2 percent.

Russian Massed Strikes Strain Ukrainian Air Defenses

During the quarter, Russia continued massing cruise and ballistic missiles and one-way-attack unmanned aircraft to strain UAF air defenses in strikes against Ukrainian military, energy, and civilian targets.⁶¹ According to a DoW OIG analysis of data compiled by an independent think tank, Russia launched approximately 19,044 unmanned aircraft and missiles during the period from January through March, which was roughly consistent with the overall number of strikes during the previous quarter. (See page 12.) The UAF improved its air and missile defense efficiency this quarter by intercepting or otherwise suppressing approximately 88.1 percent of these strikes compared to its previous quarter interception rate of roughly 81.2 percent.⁶²

The DIA said that Ukraine's air defenses and F-16s remained insufficient to defend Kyiv's military and civilian infrastructure.⁶³ However, Russian strikes against other Ukrainian military targets, such as airfields and defense production facilities, did not significantly degrade Ukraine's battlefield effectiveness this quarter.⁶⁴

Russian strikes against Ukrainian energy infrastructure resulted in prolonged and widespread power outages throughout the quarter, according to the DIA.⁶⁵ Ukraine's civilian population continued to suffer casualties, displacement, and disruptions to daily life due to Russian strikes. Despite this, the DIA said that Ukrainian civilians continued to demonstrate high support for the UAF and opposed softening Ukraine's negotiating position with Russia.⁶⁶

Russia Continues Hybrid Warfare in Europe

USEUCOM reported that Russian hybrid warfare activities in Europe outside Ukraine remained elevated during the quarter.⁶⁷

Information operations: Russian actors continued longstanding messaging campaigns, including information operations intended to undermine European support for Ukraine and exacerbate divisions between the United States and its allies over issues such as Greenland and Iran.⁶⁸

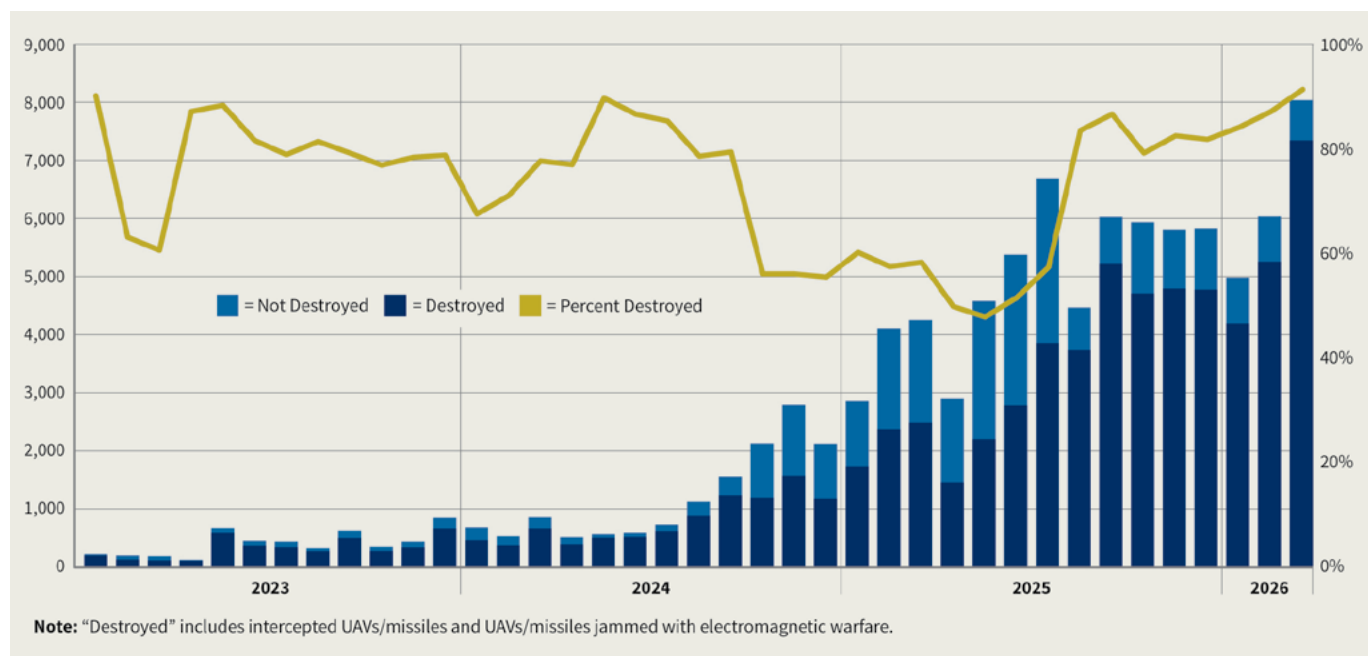
Sabotage: Russian intelligence and security services—particularly the General Staff Main Intelligence Directorate—almost certainly continued to attempt arson and sabotage operations throughout Europe to degrade NATO cohesion and discourage support for Ukraine.⁶⁹

Cyber attacks: Russian cyber actors continued phishing efforts against Dutch military officials and journalists over commercial messaging application accounts.⁷⁰ Pro-Russian distributed denial-of-service campaigns targeted the Milan-Cortina 2026 Olympics and government websites, including Luxembourg and Denmark, and pledged support for Iran at the outset of the U.S.-Israel combat operations against Iran.⁷¹

Assassinations: Russian intelligence almost certainly continued plans to carry out lethal operations against Ukrainian civilian and military officials. In February, an individual recruited by Russia killed a police officer and injured 24 others in an improvised explosive device attack in Lviv, according to Ukrainian officials. During the quarter, Ukrainian law enforcement and security services reported stopping a plan to launch improvised explosive

Russian Missile and Unmanned Aircraft Attacks in Ukraine

Russian Missile/Unmanned Aircraft Attacks



Top 10 Weapons Systems Launched by Russia into Ukraine

Platform	Count
Shahed-136/131	85,580
Unidentified Unmanned Aircraft	2,788
X-101/X-555	1,969
Molniya	811
X-101/X-555 and Kalibr	643
Kalibr	557
Iskander-M	472
Reconnaissance Unmanned Aircraft	457
Iskander-M/KN-23	364
Lancet	355

Source: CSIS, website, "Russian Firepower Strike Tracker: Analyzing Missile Attacks in Ukraine," 4/7/2026.

Notable Russian Strikes, January–March 2026

Lviv, January 8-9

Russia used its new Oreshnik missile for the second time ever, targeting energy infrastructure in Lviv in close proximity to NATO territory. The Russian Ministry of Defense stated this attack was in response to an alleged Ukrainian unmanned aircraft attack on President Putin's residence.

Kyiv, Kharkiv, Lviv, Odesa, and other locations, January 26-27

Russia launched 336 unmanned aircraft and one missile against military, energy, and residential targets (263 unmanned aircraft were suppressed). Five train passengers were killed in Kharkiv.

Kyiv, Kharkiv, Donetsk, Zaporizhzhia, and other locations, February 25-26

342 Russian unmanned aircraft and 40 missiles targeted military sites, residential locations, and energy and transport infrastructure (311 unmanned aircraft and 32 missiles were suppressed).

Kyiv, Kharkiv, Lviv, Zaporizhzhia, and other locations, March 23-24

Russia launched its largest attack ever with 1,066 unmanned aircraft and 34 missiles against cities and energy and transport infrastructure (1,024 unmanned aircraft and 32 missiles were suppressed).

Sources: See endnotes on page 74.

According to USEUCOM, Russia's war in Ukraine has slowed Russian efforts to expand its military presence in the Arctic.

device attacks against UAF members at their homes. They also reported detaining a Russian-recruited agent involved in a plot to assassinate a UAF commander and disrupting other plots targeting Ukrainian journalists, public figures, the head of a strategic enterprise, and Ukrainian foreign legion and military intelligence members.⁷²

The DIA said that during the quarter, Ukraine probably retained the capacity to assassinate Russian civilian and military officials. Russia accused Ukraine's intelligence services of orchestrating an assassination attempt in February targeting Russian Lieutenant General Vladimir Alekseyev.⁷³ On February 6, Alekseyev was shot multiple times and seriously wounded in Moscow.⁷⁴ According to media reporting, no one claimed responsibility for the attack, and the DIA said that it had no evidence that Ukraine was responsible.⁷⁵

War in Ukraine Limits Russia's Near-Term Capability to Threaten NATO

According to USEUCOM, Russia's war in Ukraine has slowed Russian efforts to expand its military presence in the Arctic.⁷⁶ The war has also likely limited Russia's near-term capacity to initiate and sustain large-scale conventional aggression against NATO despite ongoing force regeneration and defense production expansion, according to the DIA.⁷⁷

Arctic expansion: Force attrition in Ukraine has prevented Russia from increasing the size of its Arctic ground forces as planned.⁷⁸ Russia likely continues low-level training at Arctic ground-force garrisons that is diminished compared to pre-war training.⁷⁹ However, despite these near-term manpower shortages in the Arctic, Russia is expanding existing Arctic military infrastructure—particularly in the Leningrad Military District that was re-established in 2024—in response to Finland and Sweden joining NATO.⁸⁰ Some of the new infrastructure will facilitate Russian ground forces' eventual expansion.⁸¹

Force regeneration: Moscow has continued regenerating forces and capabilities despite heavy losses in Ukraine. At the same time, Russia likely faces persistent readiness and training shortfalls that constrain its ability to conduct rapid, large-scale operations against NATO. The DIA assessed that Russia is likely to remain constrained by munitions expenditure and logistics demands, reducing its ability to sustain high-tempo operations against a well-supported NATO defense.⁸²

Economy: Prolonged military operations and force reconstitution demands almost certainly are straining Russia's broader economy, with slowing growth and mounting fiscal pressures, the DIA said. Since 2022, European countries have reduced their dependence on Russian energy, which almost certainly diminishes Russia's economic leverage over NATO.⁸³

Defense industrial base: Russia's defense industrial base has significantly expanded since the start of the war to increase production capacity and output across multiple weapons systems. Russia has almost certainly adapted to mitigate many Western sanctions-related constraints and relies on foreign partners and supply chains to offset limitations in domestic defense production. External inputs, such as Chinese supply of critical components used in Russian UAS and other weapons systems, almost certainly help Russia sustain wartime production, but highlight continued structural limitations in its defense industrial base, according to the DIA.⁸⁴

STATUS OF FUNDS

In accordance with the Special Inspector General for Operation Atlantic Resolve's (OAR) legislative mandate, this section provides a comprehensive accounting of the amounts appropriated by the United States for the Ukraine response.

The Special IG for OAR requested funding data from 14 Federal agencies authorized to receive funds through the Ukraine supplemental appropriations acts, or which otherwise received funds from these appropriations, principally the DoW, State, USAID.

U.S. GOVERNMENT OVERVIEW

Since Russia's full-scale invasion of Ukraine in February 2022, Congress has appropriated or otherwise made available for obligation \$195.03 billion for OAR and the broader Ukraine response. These funds were derived from four categories of appropriations:

- \$174.19 billion that Congress appropriated through the five Ukraine supplemental appropriation acts enacted from FY 2022 through FY 2024, of which Federal agencies allocated \$163.60 billion for OAR and the Ukraine response, and \$10.59 billion was allocated for other, primarily humanitarian, purposes;
- \$26.14 billion that agencies allocated from their regular annual appropriations;
- \$1.14 billion allocated from other supplemental appropriation acts; and
- \$4.15 billion in commensurate contributions from NATO allies and partners, received by the DoW through the Prioritized Ukraine Requirements List (PURL) initiative to procure new defense articles and services for Ukraine, or to replace defense articles from DoW inventory provided to Ukraine. These NATO contributions are authorized in appropriations acts.⁸⁵ (See Table 3.)

Two U.S. funding activities related to OAR and the Ukraine response are only partially reflected in reported appropriations. The \$20.00 billion Extraordinary Revenue Acceleration (ERA) loan the U.S. provided to Ukraine, secured by earnings on immobilized Russian

Since Russia's full-scale invasion of Ukraine in February 2022, Congress has appropriated or otherwise made available for obligation \$195.03 billion for OAR and the broader Ukraine response.

Table 3.

Sources of Cumulative Appropriations, as of FY 2026 Q2, \$ in Billions

	Cumulative Appropriations
Five Ukraine Supplemental Appropriation Acts	\$174.19
Less: Allocations for Purposes Other Than the Ukraine Response	(10.59)
Net Amounts Allocated for OAR and the Ukraine Response	163.60
Regular Annual Appropriations	26.14
Other Supplemental Appropriation Acts	1.14
NATO Contributions Received	4.15
TOTAL	\$195.03

Sources: See endnote on page 74.

Table 4.

Status of U.S. Appropriations for Operation Atlantic Resolve, Including U.S. Government Activities Relating to Ukraine, Grouped by Funding Category, FY 2022 to FY 2026 Q2, \$ in Millions

Funds Appropriated by Agency and Account	Agency	Appropriated	Obligated	Disbursed
SECURITY				
U.S. Military Support, Primarily for U.S. European Command (USEUCOM) and European Deterrence Initiative (EDI)				
	DoW	\$50,747.29	\$44,671.96	\$32,927.42
Replenishment of DoW Stocks	DoW	45,780.00	41,466.99	17,096.27
Ukraine Security Assistance Initiative (USAI)	DoW	33,512.46	32,486.34	18,995.53
Foreign Military Financing (FMF)	State	7,110.77	7,110.77	4,471.45
NATO Contributions Received	DoW	4,151.52	—	—
International Military Education & Training (IMET)	State	132.17	132.17	124.94
Security, Total		141,434.21	125,868.23	73,615.61
GOVERNANCE AND DEVELOPMENT				
Economic Support Fund (ESF)	State/USAID	34,629.11	33,880.37	31,483.05
U.S. International Development Finance Corp.	DFC	4,216.22	4,216.22	923.79
Assistance for Europe, Eurasia, and Central Asia (AEECA)	State/USAID	3,227.57	2,590.90	1,087.17
International Narcotics Control & Law Enforcement (INCLE)	State	1,438.73	1,434.19	994.49
Multilateral Assistance, Int'l Financial Institutions (IFI)	Treasury	990.00	990.00	988.20
Nonproliferation, Antiterrorism, Demining & Related (NADR)	State	477.48	440.03	309.35
Global Health Programs (GHP-State)	State	202.37	173.35	150.35
U.S. Agency for Global Media	USAGM	179.73	179.73	174.97
Export-Import Bank of the U.S.	EXIM	156.56	156.56	—
Global Health Programs (GHP-USAID)	USAID	90.34	90.16	38.20
Educational & Cultural Exchange Programs (ECE)	State	63.16	61.11	54.84
Governance & Development, Total		45,671.27	44,212.64	36,204.41
HUMANITARIAN				
International Disaster Assistance (IDA)	USAID	2,575.12	2,575.04	2,013.34
Migration and Refugee Assistance (MRA)	State	1,204.97	1,204.97	1,179.64
Transition Initiatives (TI)	USAID	195.00	192.48	152.80
Department of Agriculture	USDA	150.00	134.97	134.97
Humanitarian, Total		4,125.09	4,107.46	3,480.77
AGENCY OPERATIONS				
Department of Health and Human Services	HHS	1,844.65	1,765.38	1,191.87
Department of Energy	DOE	841.10	836.28	645.64
Diplomatic Programs (DP)	State	496.15	489.24	438.13
Department of the Treasury	Treasury	144.37	137.07	131.49
Department of Justice	DOJ	126.40	102.91	99.55
Embassy Security, Construction & Maintenance (ESCM)	State	110.00	58.27	56.42
Operating Expenses (OE)	USAID	86.00	58.47	41.49
Capital Investment Fund (CIF)	State	44.17	43.99	37.30
USAID Office of Inspector General	USAID OIG	23.00	13.26	12.34
Department of Commerce	DOC	22.10	22.02	20.34
State Office of Inspector General	State OIG	21.50	20.57	19.06
DoW Office of Inspector General	DoW OIG	16.00	15.48	15.17
Government Accountability Office	GAO	7.50	7.50	7.50
Emergencies in the Diplomatic & Consular Service (EDCS)	State	5.00	4.50	4.50
Five Agencies With Appropriations Under \$5 Million	Various	11.04	—	—
Agency Operations, Total		3,798.97	3,574.94	2,720.81
TOTAL FUNDING, SELECTED ACCOUNTS		\$195,029.55	\$177,763.126	\$116,021.959

Notes: Numbers have been rounded. Agency cumulative appropriation data is provided for funds appropriated or otherwise made available for obligation for OAR and the Ukraine response after the invasion of Ukraine by Russia on February 24, 2022, through March 31, 2026, except for DoW EDI data, which is presented as of February 28, 2026; USAID IDA, TI, GHP, OE and OIG data, which is presented as of June 30, 2025; and USAID ESF and USAID AEECA data, which is presented as of December 31, 2024. Appropriations for DFC and EXIM reflect obligations on financial product commitments and do not reflect positive subsidy amounts. DoW OIG has not requested information on obligations and disbursements from four of the five agencies that manage appropriated balances under \$5 million.

Sources: See endnote on page 74.

sovereign assets, was supported with only \$535.25 million in appropriations obligated by USAID to guarantee the loan. The U.S. International Development Finance Corporation (DFC) capitalized the U.S. share of the U.S.-Ukraine Reconstruction Investment Fund (URIF) with \$75.00 million in seed capital. Investments by URIF may not be reflected in reported appropriations because they are conducted by a separate entity. The DFC announced the first investment by URIF in a Ukrainian defense technology company in March 2026.⁸⁶

Congress has not made significant new funding available for OAR and the Ukraine response since April 2024. The most recent appropriation specifically for OAR and the Ukraine response was the Ukraine Security Supplemental Appropriation Act, 2024, enacted on April 24, 2024, that provided \$60.78 billion in funding. Since that time, additional funds from the FY 2024, FY 2025 and FY 2026 annual appropriation acts have been made available for OAR and the Ukraine response, but in relatively modest amounts. Only \$5.06 billion in FY 2025 appropriations and \$6.30 billion in FY 2026 appropriations have been made available for obligation for OAR and the Ukraine response. (See Figure 1.)

FY 2026 appropriations consist almost entirely of European Deterrence Initiative (\$3.14 billion) and NATO Contributions Received (\$3.09 billion) funding made available for obligation through March 31, 2026. Congress authorized \$400.00 million for the Ukraine Security Assistance Initiative in the FY 2026 National Defense Authorization Act, enacted December 18, 2025, but did not appropriate these funds in the FY 2026 Consolidated Appropriations Act, enacted February 3, 2026.

Figure 1.

Annual Appropriations by Funding Category, FY 2022 to FY 2026 Q2, \$ in Billions

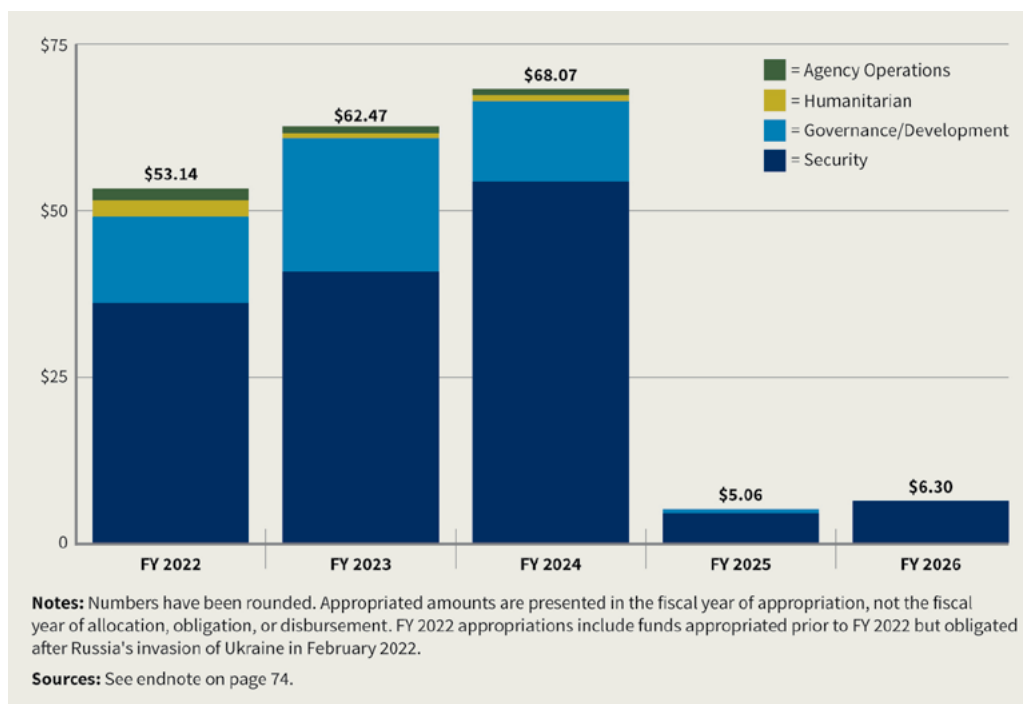


Table 5.

Allocations of Selected U.S. Appropriations to Specific Countries for Ukraine Response, Grouped by Funding Category, FY 2022 to FY 2026 Q2, \$ in Millions

Funds Allocated to Specific Countries by Agency and Account	Agency	For Ukraine	For Rest of Europe	For Rest of World	Total
SECURITY					
Foreign Military Financing (FMF)	State	\$3,684.59	\$3,236.18	\$190.00	\$7,110.77
International Military Education & Training (IMET)	State	17.11	115.06	—	132.17
Security, Total		3,701.70	3,351.24	190.00	7,242.94
GOVERNANCE AND DEVELOPMENT					
Economic Support Fund (ESF)	Joint	33,059.63	525.99	295.30	33,880.92
U.S. International Development Finance Corp.	DFC	2,291.35	1,922.72	2.15	4,216.22
Assistance for Europe, Eurasia, and Central Asia (AEECA)	Joint	2,025.40	537.59	29.80	2,592.80
International Narcotics Control & Law Enforcement (INCLE)	State	1,389.52	44.79	—	1,434.31
Multilateral Assistance, Int'l Financial Institutions (IFI)	Treasury	540.00	50.00	400.00	990.00
Nonproliferation, Antiterrorism, Demining & Related (NADR)	State	465.58	—	11.90	477.48
Global Health Programs (GHP-State)	State	202.37	—	—	202.37
U.S. Agency for Global Media	USAGM	112.25	65.80	1.69	179.73
Export-Import Bank of the U.S.	EXIM	156.56	—	—	156.56
Global Health Programs (GHP-USAID)	USAID	90.16	—	—	90.16
Educational & Cultural Exchange Programs (ECE)	State	22.35	23.70	15.08	61.14
Governance & Development, Total		40,355.17	3,170.60	755.92	44,281.69
HUMANITARIAN					
International Disaster Assistance (IDA)	USAID	2,570.38	4.74	—	2,575.12
Migration and Refugee Assistance (MRA)	State	1,204.97	—	—	1,204.97
Transition Initiatives (TI)	USAID	137.78	44.62	9.54	191.95
Department of Agriculture	USDA	—	—	150.00	150.00
Humanitarian, Total		3,913.13	49.37	159.54	4,122.03
TOTAL FUNDING, SELECTED ACCOUNTS		\$47,970.00	\$6,571.21	\$1,105.46	\$55,646.67

Notes: Numbers have been rounded. Agencies have reported funds appropriated or otherwise made available for obligation following the invasion of Ukraine by Russia on February 24, 2022, through March 31, 2026, and made country-specific allocations for these appropriations through that date, except for USAID IDA, TI and GHP data, which is presented as of June 30, 2025; and USAID ESF, USAID AEECA, and USDA data, which is presented as of December 31, 2024. Appropriations for DFC and EXIM reflect obligations on financial product commitments and do not reflect positive subsidy amounts. State and USAID jointly administer ESF and AEECA appropriations. Europe is defined to include countries to the west of the Urals and north of the Caucasus including Georgia but not Armenia, Azerbaijan or Kazakhstan.

Sources: See endnote on page 74.

The Federal agencies allocated a majority of funding for OAR and the Ukraine response for security assistance. Of the \$195.03 billion appropriated for OAR and the Ukraine response, \$141.43 billion was allocated for security assistance, provided by the DoW and State. In addition, \$45.67 billion was allocated for governance and development, provided by State, USAID, and four other government agencies.

A smaller portion, \$4.13 billion, was allocated for humanitarian assistance, provided by State, USAID, and USDA. More than half of this funding was appropriated for FY 2022

when the Ukraine refugee situation and disruptions to Ukrainian food production and distribution peaked following Russia’s full-scale invasion of Ukraine. Finally, \$3.80 billion was allocated for agency operations, including \$68.00 million for oversight provided by DoW OIG, State OIG, USAID OIG, and GAO.

State, USAID, and other agencies that were authorized to receive funding through the Ukraine supplemental appropriation acts developed programming that extended beyond Ukraine to other countries in Europe and in some cases globally. Of the \$55.65 billion in funding allocated for the Ukraine response from a selection of the largest accounts, approximately 14 percent, or \$7.68 billion, was allocated for countries other than Ukraine. (See Table 5.)

Of the \$55.65 billion in funding allocated for the Ukraine response from a selection of the largest accounts, approximately 14 percent, or \$7.68 billion, was allocated for countries other than Ukraine.

FUNDING PIPELINE

The status of the \$195.03 billion in funds appropriated or otherwise made available for obligation can be viewed as being in one of four states of funding execution: \$11.91 billion that has been appropriated and remains available for obligation, \$61.74 billion that has been obligated but not yet disbursed, \$116.02 billion that has been disbursed and \$3.92 billion that has expired, meaning the funds are no longer available for obligation. An additional \$1.43 billion in funding--particularly USAID Economic Support Fund and Assistance for Europe, Eurasia, and Central Asia funding--was not assigned to one of these categories due to missing data and resulting uncertainty about their status. (See Figure 2.)

The appropriation laws specify the number of years that each appropriation is available for obligation; typically, 1, 2, or 3 years, or until expended, and after this period of availability has ended, unobligated funds are said to “expire.” Almost all the expired funds are concentrated in three sets of DoW accounts. (See Table 6.)

Figure 2.
Status of Appropriated Funds as of FY 2026 Q2

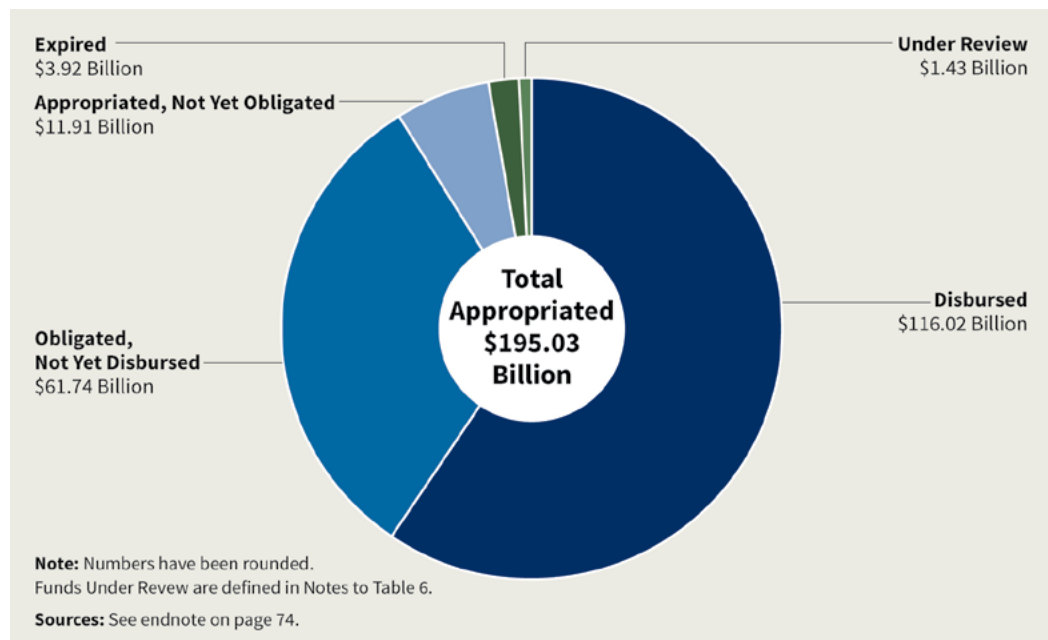


Table 6.

Appropriated Funds Remaining Available for Possible Disbursement, Seven Largest Accounts and All Others, as of FY 2026 Q2, \$ in Billions

	Cumulative Appropriations	Expired Funds	Funds Remaining for Possible Disbursement		
			Appropriated, Not Yet Obligated	Obligated, Not Yet Disbursed	Total Remaining
U.S. Military Support, Primarily for USEUCOM and EDI	\$50.75	\$1.98	\$4.10	\$11.74	\$15.84
DoW Stocks Replenishment	45.78	0.93	3.38	24.37	27.76
Economic Support Fund	34.63	—	—	2.40	2.40
Ukraine Security Assist. Initiative	33.51	0.91	0.11	13.49	13.61
Foreign Military Financing	7.11	—	—	2.64	2.64
U.S. International Development Finance Corp.	4.22	—	—	3.29	3.29
NATO Contributions Received	4.15	—	4.15	—	4.15
Subtotal—Seven Largest Accounts	180.15	3.81	11.75	57.94	69.69
All Other Accounts	14.88	0.10	0.16	3.81	3.97
TOTAL	\$195.03	\$3.92	\$11.91	\$61.74	\$73.65

Notes: Numbers have been rounded. Agency funds appropriated or otherwise made available for obligation, funds obligated, funds disbursed, and the periods of availability for obligation have been analyzed to determine funds remaining available for possible disbursement and expired funds as of March 31, 2026 for most accounts. Funds that expired at September 30, 2025, could not be calculated for USAID-ESF, USAID-AEECA, OE, and USAID OIG because of lapsed reporting for these accounts, as more fully explained in the Notes to Table 5. Funds Under Review in Figure 2, Status of Appropriated Funds, includes appropriated balances from these accounts whose period of availability for obligation ended September 30, 2025, additional ESF and AEECA appropriations whose allocation to USAID is being examined, and appropriations to five agencies with account balances under \$5 million.

Sources: See endnote on page 74.

The rate at which appropriated funds are obligated and disbursed varies significantly across accounts. While nearly all the amounts appropriated for DoW Stocks Replenishment and the Ukraine Security Assistance Initiative have been obligated, approximately one-half of these obligations remain undisbursed. Similarly, a large portion of the DFC obligations remain undisbursed, as many of the agency's financial commitments are for loan guarantees and similar products.

SECURITY ASSISTANCE

Nearly three-quarters of the funds appropriated for OAR and the Ukraine response are for security programs administered by the DoW and State, and currently total \$141.43 billion. (See Table 4.)

Since February 2022, Congress has appropriated or otherwise made available \$134.21 billion to the DoW, including \$65.90 billion for the Army and \$42.74 billion is for Defense-wide accounts. (See Table 7.) These appropriations include funding to support the full range of costs associated with the increased U.S. military presence in Europe, both to support Ukraine and to provide enhanced deterrence in Eastern Europe. The DoW also uses these funds to replenish its stocks that have been drawn down to deliver weapons and materiel to Ukraine under Presidential Drawdown Authority (PDA) and as USAI funding to provide direct support to Ukraine.

Table 7.

DoW Funds Apportioned from Ukraine Supplemental Appropriation Acts, Annual Agency Appropriation Acts, and NATO Contributions Received for Operation Atlantic Resolve, FY 2022 to FY 2026 Q2, \$ in Millions

U.S. Appropriations, Apportioned by Account	Army	Navy	Air Force	Defense-wide	Total
U.S. MILITARY SUPPORT, PRIMARILY USED FOR USEUCOM AND EDI					
Military Personnel	\$1,864.05	\$78.87	\$337.56	\$ —	\$2,280.48
Operation & Maintenance	18,135.51	3,855.59	3,744.87	2,914.44	28,650.42
Research, Development, Test & Evaluation	159.68	128.50	860.74	488.72	1,637.64
Procurement	9,141.21	435.75	5,478.23	111.74	15,166.92
Military Construction	361.73	320.63	1,284.44	—	1,966.80
Defense Production Act Purchases	—	—	—	600.00	600.00
Defense Health Program	—	—	—	28.00	28.00
Office of the Inspector General	—	—	—	16.00	16.00
Army & Defense Working Capital Funds	7.07	—	—	409.97	417.04
U.S. Military Support, Total	29,669.25	4,819.34	11,705.84	4,568.86	50,763.29
DOW STOCKS REPLENISHMENT					
Operation & Maintenance	1,010.22	637.63	744.18	93.45	2,485.48
Defense Production Act Purchases	—	—	—	313.80	313.80
Procurement	30,010.20	4,528.28	1,908.40	98.26	36,545.15
Procurement Replacement of DoW Stocks	5,207.1	313.1	915.3	—	6,435.57
DoW Stocks Replenishment, Total	36,227.55	5,479.05	3,567.88	505.52	45,780.00
UKRAINE SECURITY ASSISTANCE INITIATIVE					
Ukraine Security Assistance Initiative, Total	—	—	—	33,512.46	33,512.46
NATO CONTRIBUTIONS RECEIVED					
NATO Contributions Received	—	—	—	4,151.52	4,151.52
TOTAL FUNDING	\$65,896.60	\$10,298.40	\$15,273.72	\$42,738.35	\$134,207.27

Notes: Numbers have been rounded. Reflects apportionment of appropriated balances for the European Deterrence Initiative (EDI) as of February 28, 2026, and for appropriated balances from the Ukraine supplemental appropriation acts, annual Department of Defense appropriations, and NATO Contributions as of March 31, 2026. Procurement Replacement of DoW Stocks consists of the apportionment of Procurement appropriations to the military services in P.L. 118-50 Div. B for DoW Stocks Replenishment. EDI amounts apportioned may be higher than enacted due to revised planned execution.

Sources: See endnote on page 74.

European Deterrence Initiative: The largest component of security-related funding is \$50.76 billion for increased U.S. military activity in Europe and EDI, which supports the forward deployment of U.S. military forces and prepositioned stocks in Eastern Europe to deter aggression against NATO allies.

Presidential Drawdown Authority: The second largest share of security-related funding consists of \$45.78 billion appropriated to the DoW to replace weapons and materiel drawdown from U.S. stocks for Ukraine under PDA. PDA is not a funding source but rather an authority that allows the President to provide military assistance from existing defense articles in the DoW's stocks, subject to a statutory cap.⁸⁷ The long-standing statutory limit for PDA is \$100 million of weapons and equipment transferred worldwide per year.⁸⁸ However, in response to Russia's 2022 invasion of Ukraine, Congress increased the cap on PDA to

\$11.00 billion for FY 2022, \$14.50 billion for FY 2023, and \$7.80 billion for FY 2024, providing \$33.30 billion in cumulative PDA.⁸⁹ Supplemental appropriations provided funds for DoW Components to replenish items transferred to Ukraine. Under Presidential authorization, the FY 2024 PDA balance was extended indefinitely on September 26, 2024. PDA remaining available as of March 31, 2026, stands at \$4.96 billion, a decrease from the \$5.49 billion reported as of December 31, 2025.⁹⁰

DoW Stocks Replenishment: A DoW OIG audit, published in August 2025, identified a \$38.6 billion backlog of unfunded DoW Stocks Replenishment requirements, dated as of February 24, 2025, extending beyond the \$45.78 billion appropriated for DoW Stocks Replenishment in the five Ukraine supplemental appropriation acts.⁹¹ The DoW reported that the backlog of unfunded requirements has been reduced to \$36.7 billion as of April 13, 2026.

Key Budget Terms

Appropriation: A provision of law authorizing Federal agencies to incur obligations and to make payments out of the Department of the Treasury for specified purposes. Appropriations represent amounts that agencies may obligate during the period of time specified in the respective appropriation acts but do not represent the cash amounts set aside in Treasury for purposes specified in those acts.

Apportionment: The action by which the Office of Management and Budget distributes amounts available for obligation, including budgetary reserves established pursuant to law, in an appropriation or fund account. An apportionment divides amounts available for obligation by specific time periods (usually quarters), activities, projects, objects, or a combination thereof.

Obligation: Amounts representing orders placed, contracts awarded, services received, or similar transactions during an accounting period that will require payment during the same or a future period.

Disbursement: Amounts paid by U.S. federal agencies during the fiscal year to liquidate U.S. Government obligations.

Reprogramming: Realignment of budget authority within an appropriation or fund account for purposes other than those contemplated at the time of appropriation, usually to finance an emergent, unfunded requirement.

Transfer: The shifting of funds from one appropriation or fund account to another.

Expired Account or Appropriation: An appropriation or fund account in which the balance is no longer available for incurring new obligations but is still available to cover upward adjustments to prior year obligations and liquidating valid obligations. The account remains available for such purposes during the 5-year expiration period.

Source: DoW, Financial Management Regulation DoD 7000.14-R, "Glossary," 9/2021.

Table 8.

NATO Contributions Received through the PURL Initiative, as of March 2026

Country/Group	Contribution Amount	Country/Group	Contribution Amount
Netherlands	\$765,796,743.03	Portugal	\$58,750,000.00
Norway	700,000,000.00	Slovenia	50,000,000.00
Germany	699,301,648.87	Luxembourg	31,298,949.63
Canada	634,881,116.16	Lithuania	30,765,337.00
Denmark, Norway, Sweden	500,000,000.00	Croatia	17,649,000.00
Spain	117,635,000.00	Estonia	11,640,000.00
Finland	117,210,000.00	Latvia	8,374,900.00
Belgium	117,040,000.00	Iceland	6,671,719.44
Poland	100,000,000.00	North Macedonia	1,000,000.00
Denmark	63,463,671.14	Undisclosed	1,170,000.00
Sweden	60,000,000.00	TOTAL	\$4,151,515,848.52
Romania	58,867,763.25		

Source: OUSW(C), response to DoW OIG request for information, 26.2 OAR 021, 3/26/2026; OUSW(P), vetting comment, 5/7/2026.

NATO Contributions: As of March 20, 24 NATO allies and three other countries had committed more than \$4.8 billion through the PURL, of which \$4.15 billion from 21 countries has been transferred to the U.S. Department of the Treasury as of March 31.⁹² (See Table 8.)

Foreign Military Financing: FMF is the U.S. Government's standing program through which State procures, and the DoW delivers, weapons, material, services, and training requested by partners and allies. A portion of the total \$7.11 billion in FMF enables the U.S. Government

Table 9.

Foreign Military Financing Programs Using Supplemental Funds as of March 2026, \$ Thousands

Country	Total Disbursed	Funding Purpose and Countries
Ukraine	\$2,184,063	Non-NATO standard weapon systems and ammunition and U.S./NATO long-range firing equipment and munitions.
Other European Countries	1,937,081	Cybersecurity services, FOTS and SCOMAR equipment; BAK-12; PUMA AE and UAVs, Virtual battlespace software and support, Patriot Air Defense; F-16 engines, M1A1 tanks and support, and Advanced Targeting Capability; UH-1Y helicopters; AH-1Z helicopters; spare engines. Countries include Romania, Poland, and Czechia.
Non-European Countries	79,969	Bell 412 Helicopters for Zambia, the only non-European country.
GRAND TOTAL	\$4,201,113	

Notes: Ukraine total includes supplemental FMF funds obligated directly to Ukraine. The Ukraine Defense Enterprise Program (UDEP) is a country-neutral account from which funds are specifically allocated to Ukraine and other countries affected by the situation in Ukraine. FMF grant totals include \$120 million in FMF grant assistance provided as loan subsidies for Poland (for more than \$15 billion in FMF loans and loan guarantees) and a \$60 million FMF grant loan subsidy for Romania for a \$920 million FMF loan but excludes \$80 million FMF for Taiwan as unrelated to Ukraine. Loan subsidies for Poland and Romania will not show up as disbursed on this chart as they pay for loan costs and not FMS procurements.

Source: State, response to State OIG request for information, 4/7/2026.

to backfill partner nations that have depleted their military stocks through donations to Ukraine. One of the FMF program objectives is to encourage partners to divest from Russian equipment to disrupt support for the Russian military industrial complex and strengthen ties with the United States.⁹³ (See Table 9.)

Ukraine Security Assistance Initiative: Congress created the USAI to help Ukraine provide for its self-defense following Russia’s 2014 invasion of Crimea and has appropriated \$33.51 billion for this purpose since February 2022. The DoW estimates the cost of defense articles and services funded with USAI appropriations and delivered to Ukraine equaled \$19.21 billion, or 57 percent of total USAI appropriations, as of March 2026.⁹⁴

European Union Budget Support to Ukraine

State reported that European Union (EU) member states—excluding Hungary, Slovakia, and Czechia—had committed to financing a €90 billion (approximately \$105 billion) support loan for Ukraine. The EU emphasized that this loan should not replace bilateral support from member states.⁹⁵

Hungary had blocked the loan through the end of the quarter because of an unrelated dispute with Ukraine over damage to Ukraine’s section of the Druzhba pipeline that disrupted deliveries of Russian oil to Hungary and Slovakia.⁹⁶ The Council of the EU, the institutional body that establishes laws for the EU in coordination with the European Parliament, formally approved the loan on April 23, 2026.⁹⁷

According to an International Monetary Fund assessment, the loan covers two thirds of Ukraine’s overall financing needs for 2026 and 2027. The EU plans to provide €45 billion (approximately \$53 billion) to Ukraine by December 31, 2026. The remaining part of the loan is planned for 2027.⁹⁸ State reported that budget projections suggest Ukraine can generate the equivalent of roughly \$67 billion revenue on its own for 2026, falling short of the projected \$114 billion in spending needs. These projections are subject to fluctuation over the course of the conflict in 2026; however, without foreign financing, Ukraine cannot sustain its budget for the full year.⁹⁹

State reported that, as of March, roughly \$300 billion in Russian sovereign assets were frozen globally, most of which are held in the EU. Approximately \$5 billion of assets are immobilized in the United States. The United States and the EU have not seized or otherwise used Russian sovereign asset principal for support to Ukraine.¹⁰⁰ Among the Group of Seven countries, only the EU directs Russian sovereign asset investment gains into separate accounts instead of the Russian principal accounts. Currently, the EU collects and distributes gains from EU-held accounts to Group of Seven countries as repayment for the G7’s collective \$50 billion Extraordinary Revenue Acceleration loan to Ukraine.¹⁰¹

MILITARY ASSISTANCE

Through Operation Atlantic Resolve (OAR), the United States seeks to demonstrate its commitment to North Atlantic Treaty Organization (NATO) collective defense, strengthen NATO's deterrence capabilities against Russian aggression, and provide security assistance to Ukraine.¹⁰² This security assistance includes NATO ally- and partner-funded contributions of U.S. defense articles and services.¹⁰³

NATO COLLECTIVE DEFENSE & DETERRENCE

The U.S. Army's V Corps maintains a combat-credible force along NATO's Eastern Flank with its forward-deployed unit in Poland, command and control of all rotational U.S. forces—including armored, aviation, and sustainment units—in Europe, and regular exercises with NATO partners.¹⁰⁴ Consistent with the 2026 National Defense Strategy, European allies will take primary responsibility for their own conventional defense, with critical but more limited support from American forces, according to the Office of the Under Secretary of War for Policy (OUSW[P]).¹⁰⁵

U.S. Army Soldiers prepare to load a vehicle onto rail cars as part of their deployment preparations for OAR at Fort Bliss, Texas, on January 12, 2026. (U.S. Army photo)



Table 10.

DoW Personnel in Europe (approximate)

	April–June 2025	July–September 2025	October–December 2025	January–March 2026
Military	81,600	85,200	77,884	80,253
Civilian	7,400	6,800	7,155	6,499
TOTAL	89,000	92,000	85,039	86,752

Source: USEUCOM, response to DoW OIG request for information, 25.3 OAR 020, 6/24/2025, 25.4 OAR 018, 9/22/2025, 26.1 OAR 015, 12/17/2025, and 26.2 OAR 015, 3/24/2026; USEUCOM, vetting comment, 1/27/2026.

U.S. MILITARY PRESENCE

The overall U.S. rotational posture in Europe has evolved over the course of the OAR mission. At the start of OAR in 2014, the United States deployed three brigade combat teams and one division headquarters to Europe. Following the 2022 Russian full-scale invasion of Ukraine, the United States strengthened its posture in Europe by adding two brigade combat teams and one division headquarters, bringing the total rotational posture at that time to five brigade combat teams and two division headquarters.¹⁰⁶ In 2025, the Department of War (DoW) reduced this posture by one division headquarters and one brigade combat team.¹⁰⁷ (See Table 10.) The U.S. European Command (USEUCOM) reported that approximately 10,000 military personnel directly supported OAR during the quarter.¹⁰⁸ (See Table 11.)

Table 11.

U.S. Military Personnel Supporting OAR January–March 2026

Active	Reserve	Guard
9,159	416	598

Source: USEUCOM, response to DoW OIG request for information, 26.2 OAR 015, 3/24/2026.

V Corps continued refining plans during the quarter to reposition its rotational forces in support of improved deterrence and readiness across NATO’s Eastern Flank.¹⁰⁹ Upcoming changes include relocating an armored brigade combat team headquarters to the Bemowo Piskie Training Area to expand NATO’s Forward Land Force battlegroup in Poland.¹¹⁰

FUNDING CONSTRAINTS

The U.S. Army Europe–Africa (USAREUR-AF) continued to execute OAR and Ukraine support requirements with base, European Deterrence Initiative, and USEUCOM transfer funds absent additional Ukraine supplemental appropriations for FY 2025 and FY 2026. USAREUR-AF said that using these alternative funding sources undermines procurement of repair parts for U.S. rotational forces and decreases their readiness, training effectiveness, and ability to exercise operations plans. As of March 16, USAREUR-AF had re-programmed \$364.6 million from other requirements in support of OAR and the Ukraine response.¹¹¹

V Corps also reported that it can only program annual funds for one armored brigade combat team based on guidance from the Department of the Army. V Corps presents an unfunded request of approximately \$180 million to USAREUR-AF each year to support operations—including line haul transportation to and from forward operating sites, training, and materiel and supplies—for its second armored brigade combat team.¹¹² V Corps emphasized the need for consistent operational funding as it implements its planned posture realignment.¹¹³

FORCE PROTECTION

USEUCOM said that small unmanned aircraft systems (UAS) observed near U.S. and European partner installations, airports, energy facilities, and other critical infrastructure continued to pose a significant threat during the quarter. Adversaries may leverage small UAS for reconnaissance, intelligence gathering, and potentially disruptive activities. USEUCOM continued to deploy counter-UAS systems for detecting, tracking, and neutralizing any such threats. USEUCOM also provided equipment, training, and technical expertise to allies and partners to help address small UAS incursions near their critical infrastructure.¹¹⁴

NATO ENHANCED FORWARD PRESENCE

NATO has strengthened its presence along its Eastern Flank with more combat-credible defense plans and troops since Russia's illegal annexation of Crimea in 2014.¹¹⁵ During the quarter, USAREUR-AF supported NATO's Enhanced Forward Presence along the Eastern Flank through V Corps' activities to improve NATO's collective defense and deterrence and reassure allies.¹¹⁶

Eastern Flank logistics: USAREUR-AF provided equipment and munitions—including the expedited delivery of major end items—as well as other necessary supplies to the Eastern Flank to maintain readiness and strengthen NATO's collective defense posture. In addition, V Corps said that it worked to improve logistics and sustainment efficiencies to alleviate austere conditions along the Eastern Flank.¹¹⁷

NATO Forward Land Forces: These forces consist of eight multinational battlegroups based in Bulgaria, Estonia, Hungary, Latvia, Lithuania, Poland, Romania, and Slovakia. Each battlegroup is led by a NATO member state, called the framework nation for that battlegroup, that deploys rotational forces alongside the partner host nation. Other NATO members may voluntarily contribute additional forces to support these battlegroups.¹¹⁸ Sweden intends to be the framework nation in a future ninth battlegroup located in Finland.¹¹⁹

V Corps said that it stopped supporting the battlegroups in Slovakia and Hungary—led by Spain and Hungary, respectively—after the reduction of USEUCOM's fifth rotational brigade.¹²⁰ As a result, the U.S. maneuver brigade combat team that had been present in Europe before December 2025 redeployed with no backfill and V Corps worked during the quarter to shut down forward operating sites in Lest, Slovakia, and Croft, Hungary.¹²¹ These closures will provide an annual estimated savings of approximately \$14 million, according to USAREUR-AF.¹²² As of the end of the quarter, the United States continued leading the battlegroup in Poland and supporting the battlegroup in Bulgaria.¹²³

V Corps also continued preparing for the planned expansion of Poland's Forward Land Force battlegroup from battalion to brigade size.¹²⁴ USAREUR-AF noted that interoperability issues continue to exist between U.S. and NATO mission command information systems, and that the upcoming Sword 26 (formerly Defender 26) exercise in May 2026 will serve as an opportunity to test the expansion.¹²⁵

USEUCOM said that small unmanned aircraft systems observed near U.S. and European partner installations, airports, energy facilities, and other critical infrastructure continued to pose a significant threat during the quarter.

Eastern Flank Deterrence Initiative: NATO’s regional initiative to incorporate command and control networks—enhanced with artificial intelligence, live data, sensors, and uncrewed systems—seeks to defend against massed Russian aggression along the flank.¹²⁶

During the quarter, V Corps conducted its Warfighter Exercise 26-03 in support of the Eastern Flank Deterrence Initiative. V Corps engaged with allies on military decision making and planning and conducted a division command post exercise in preparation for the exercise. During the exercise, two U.S. divisions and individual German, Lithuanian, and Polish divisions conducted large-scale combat operations exercises while integrating Polish and Lithuanian homeland defense planning and host nation support apparatuses.¹²⁷ The exercise also integrated new U.S. Army initiatives to restructure brigades into multifunctional units with modern capabilities such as unmanned systems.¹²⁸

Allied capacity and capability building initiatives: USEUCOM works closely with NATO allies and partners to develop and implement bilateral and multilateral initiatives aimed at enabling allies to assume leadership of European defense.¹²⁹ USEUCOM said that its deterrence operations, activities, and investments aim to complement rather than duplicate allied and partner efforts.¹³⁰ V Corps continued to support allied capacity and capability building through Foreign Military Sales (FMS) initiatives for Apache helicopters, Stryker fighting vehicles, High Mobility Artillery Rocket System (HIMARS) platforms, and Abrams tanks.¹³¹

U.S. Air Force HH-60W Jolly Green II helicopters release flares as part of a combat search and rescue scenario with Swedish air force rangers during Exercise Cold Response 26 in Norway, on March 13, 2026. (U.S. Air Force photo)



V Corps conducted HIMARS combined training and live fire exercises with Lithuanian troops in February.¹³² V Corps also continued planning during the quarter for its eighth European HIMARS Initiative and fourth Polish Apache Initiative summits, both of which are scheduled to take place in May.¹³³ The HIMARS summit will focus on platform-specific training, evaluations, and lessons learned from theater operational plans and the war in Ukraine.¹³⁴ The Apache summit will focus on U.S., Polish, and British rotary wing attack capabilities and interoperability, culminating in a live fire exercise in Torun, Poland.¹³⁵

MULTINATIONAL TRAINING AND EXERCISES

USEUCOM regularly participates in NATO multinational exercises to demonstrate NATO’s collective defense capabilities and improve the readiness and interoperability of U.S. forces with allies and partners.¹³⁶

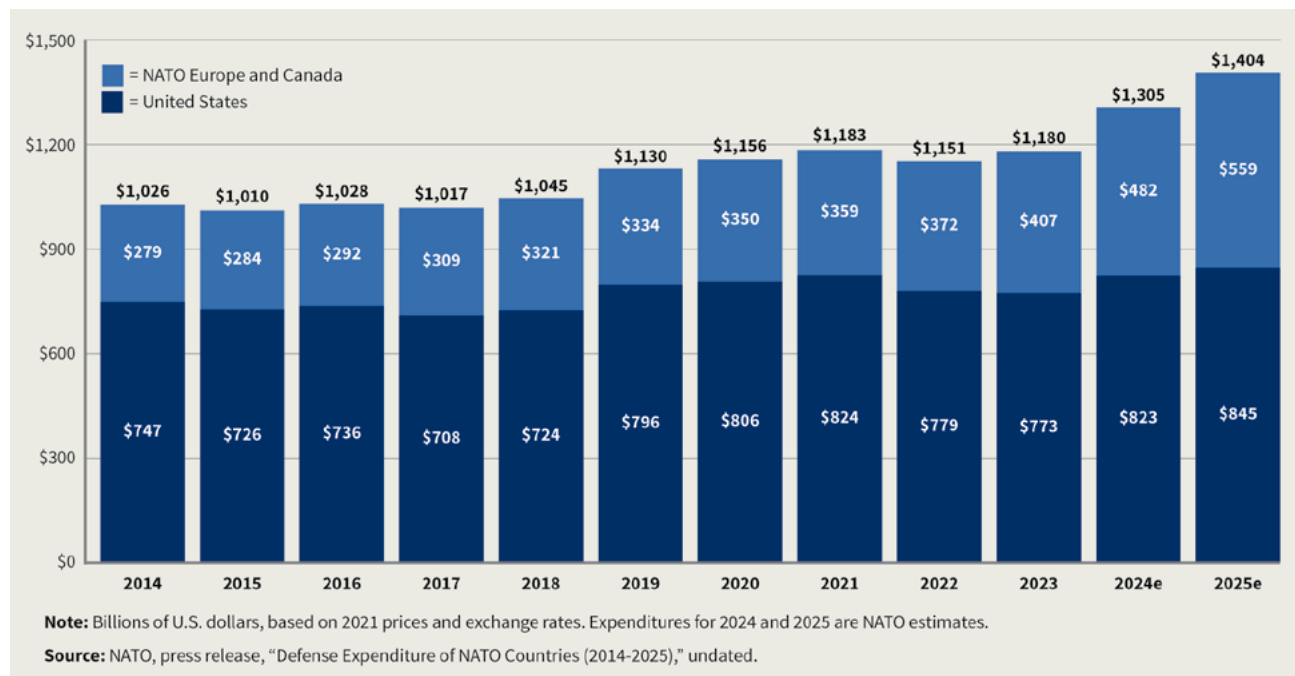
During the quarter, U.S. Marine Corps Forces Europe led U.S. participation in Cold Response 26, a Norwegian-led multinational exercise that focused on integrating Finland and Sweden into NATO and increasing the alliance’s interoperability and combat capabilities in the Arctic.¹³⁷

NATO BURDEN SHARING

Concerns that Russia could pose a direct military threat to Europe by 2030—as well as pressure from President Trump for greater NATO contributions from other members—have prompted NATO allies to continue increasing their defense efforts and commitments.¹³⁸

Figure 3.

U.S. and Other NATO Member Defense Expenditures, 2014–2025, in \$U.S. Billions



European leaders are taking steps to depend less on U.S. military capabilities, according to media reporting.¹³⁹

In June 2025, NATO members issued The Hague Summit Declaration and committed to investing five percent of their annual gross domestic products on core defense and other security-related spending by 2035.¹⁴⁰ Canada and European NATO members have steadily increased their share of defense expenditures relative to the United States since the start of OAR.¹⁴¹ (See Figure 3.)

SECURITY ASSISTANCE TO THE UKRAINIAN ARMED FORCES

The United States, NATO allies, and partners coordinate international security assistance to Ukraine through a variety of international mechanisms. (See Table 12.) Over the past year, NATO allies and coalition donors expanded NATO Security Assistance and Training for Ukraine (NSATU), which is responsible for coordinating allied logistics, training, and planning efforts.¹⁴² NSATU will eventually comprise approximately 700 personnel from NATO countries and partner nations.¹⁴³

Table 12.

Coordination of International Assistance to Ukraine

<p>Security Assistance Group-Ukraine (SAG-U)</p>	<ul style="list-style-type: none"> • U.S. mechanism to coordinate and oversee the full spectrum of U.S. security assistance to the UAF. • Combined, joint service headquarters, established in November 2022. • Located in Wiesbaden, Germany, under the operational control of U.S. Army Europe and Africa. • As a Title 10 military command, can and does train and advise the UAF. • Includes SAG-U Forward, a small contingent of advisors located in Ukraine.
<p>NATO Security and Assistance and Training for Ukraine (NSATU)</p>	<ul style="list-style-type: none"> • The primary coordinating body for international training, sustainment, maintenance, and force development for Ukraine. • Successor to the International Donor Coordination Center. • Co-located with SAG-U in Wiesbaden. • The SAG-U commander is also the NSATU commander, but no command-and-control relationship exists between the two entities.
<p>Ukraine Defense Contact Group</p>	<ul style="list-style-type: none"> • Coalition of representatives, primarily Ministers and Chiefs of Defense, from more than 50 nations that meets approximately once a month to discuss Ukraine’s security needs and ways to meet these needs. • First meeting in April 2022.
<p>U.S. Military Group-Ukraine (USMILGRP-Ukraine)</p>	<ul style="list-style-type: none"> • Personnel based at the U.S. Embassy in Kyiv who assess, inform, prioritize, and execute bilateral security assistance in support of Ukrainian defense and security forces.

Sources: SAG-U, response to DoW request for information, 24.1 OAR 026 and 24.1 OAR 027, 12/27/2023, 24.3 OAR 025, 7/2/2024, and 24.3 OAR 025, 7/2/2024; NATO, “NATO Security Assistance and Training for Ukraine,” 7/11/2024; NATO, press release, “New NATO Secretary General Shape and NSATU,” 10/14/2024; SAG-U vetting comment, 10/29/2024; USMILGRP-Ukraine, vetting comment, 7/29/2024; OUSW(P), vetting comment, 1/26/2025.

The Security Assistance Group–Ukraine (SAG-U) and U.S. Military Group–Ukraine (USMILGRP-Ukraine) are responsible for coordinating U.S. assistance.¹⁴⁴ Some SAG-U personnel work directly with NSATU.¹⁴⁵ SAG-U also maintains a small contingent of advisors at the U.S. Embassy in Kyiv. Previously called SAG-U Operations-Kyiv, this group is now called SAG-U Forward.¹⁴⁶

COORDINATION OF ASSISTANCE FOR UKRAINE

In July 2025, President Trump and NATO Secretary General Mark Rutte announced the Prioritized Ukraine Requirements List (PURL) initiative to support Ukraine.¹⁴⁷ The NATO PURL initiative represents defense articles and services that Ukraine needs and which are provided by the United States. According to the OUSW(P), the initiative enables allies and partners to fund a mix of capabilities and enduring requirements through commensurate financial contributions provided to the United States. The United States uses these funds to procure new articles to be sent to Ukraine and replace articles for the United States that have been transferred from U.S. military stocks to Ukraine.¹⁴⁸ An additional Comprehensive Ukraine Requirements List represents Ukraine’s total operational requirement.¹⁴⁹

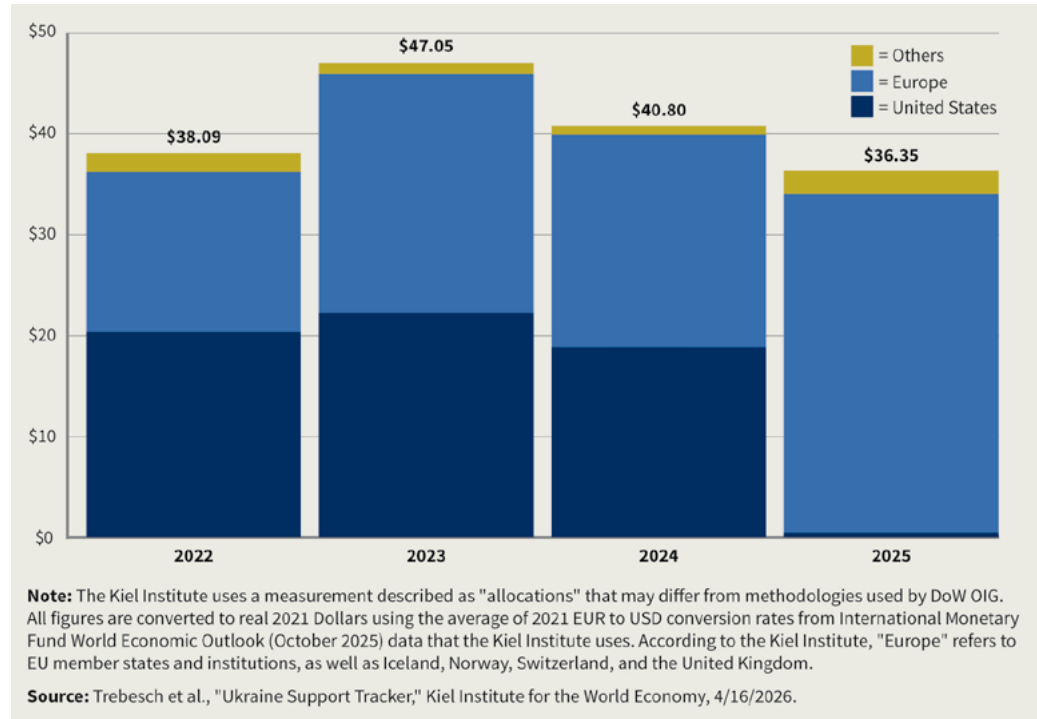
State reported that as of March 20, 24 NATO allies and three other countries had committed more than \$4.8 billion through the PURL, of which \$4.15 billion from 21 countries has been transferred to the U.S. Department of the Treasury as of March 31, according to Office of the Under Secretary of War (Comptroller)/Chief Financial Officer (OUSW[C]).¹⁵⁰ (See Table 13.) State said that it continued to engage with NATO allies and partners to bolster support for the PURL initiative.¹⁵¹



U.S. Soldiers man machine guns atop an M1A2 Abrams tank at Bemowo Piskie Training Area, Poland, on February 11, 2026. (U.S. Army photo)

Figure 4.

International Military Assistance to Ukraine, 2022-2025, in \$U.S. Billions



The OUSW(P) reported that as of March 2026, U.S. allies and partners have committed approximately \$130 billion in security assistance to Ukraine since February 2022.

The OUSW(P) said that NATO allies and partners, rather than the United States, have assumed primary responsibility for providing financial support to Ukraine.¹⁵² State reported that these countries' additional responsibilities to support Ukraine include increased investments and bilateral agreements to manufacture battlefield-proven Ukrainian UAS in European countries, continued delivery of critical artillery ammunition through a Czech-led initiative, and a recent effort by Germany to deliver air defense interceptors from European inventories.¹⁵³ According to SAG-U, NATO allies have also taken on a larger share of maintenance support for Ukraine, particularly for the repair of non-U.S. platforms used by the Ukrainian Armed Forces (UAF).¹⁵⁴

European military support allocations for Ukraine increased significantly in 2025 while appropriated U.S. security assistance declined sharply.¹⁵⁵ According to a think tank analysis of publicly available government data, overall annual levels of security assistance for Ukraine remained stable between 2022 and 2025 due to an approximately 67 percent increase in European allocations in 2025 compared to averaged 2022-2024 levels.¹⁵⁶ (See Figure 4.)

The OUSW(P) reported that as of March 2026, U.S. allies and partners have committed approximately \$130 billion in security assistance to Ukraine since February 2022. The United States has committed \$67.8 billion in defense articles and services via Presidential Drawdown Authority (PDA), Foreign Military Financing, and the Ukraine Security Assistance Initiative (USAI).¹⁵⁷

EQUIPMENT

The U.S. Transportation Command (USTRANSCOM) is responsible for the transportation of munitions and equipment for OAR from the United States to Europe except in cases where materiel is shipped directly from the manufacturer to its destination. As of March 12, USTRANSCOM enabled the strategic lift of 7.6 million pounds of cargo and equipment in support of Ukraine during the quarter.¹⁵⁸

Once materiel arrives in Europe, USEUCOM is responsible for coordinating transportation within the theater.¹⁵⁹ During the quarter, USAREUR-AF and its subordinate 21st Theater Sustainment Command (21st TSC) continued to provide logistics support for OAR’s efforts to provide security assistance to Ukraine.¹⁶⁰

Additional details on equipment deliveries are not publicly releasable.

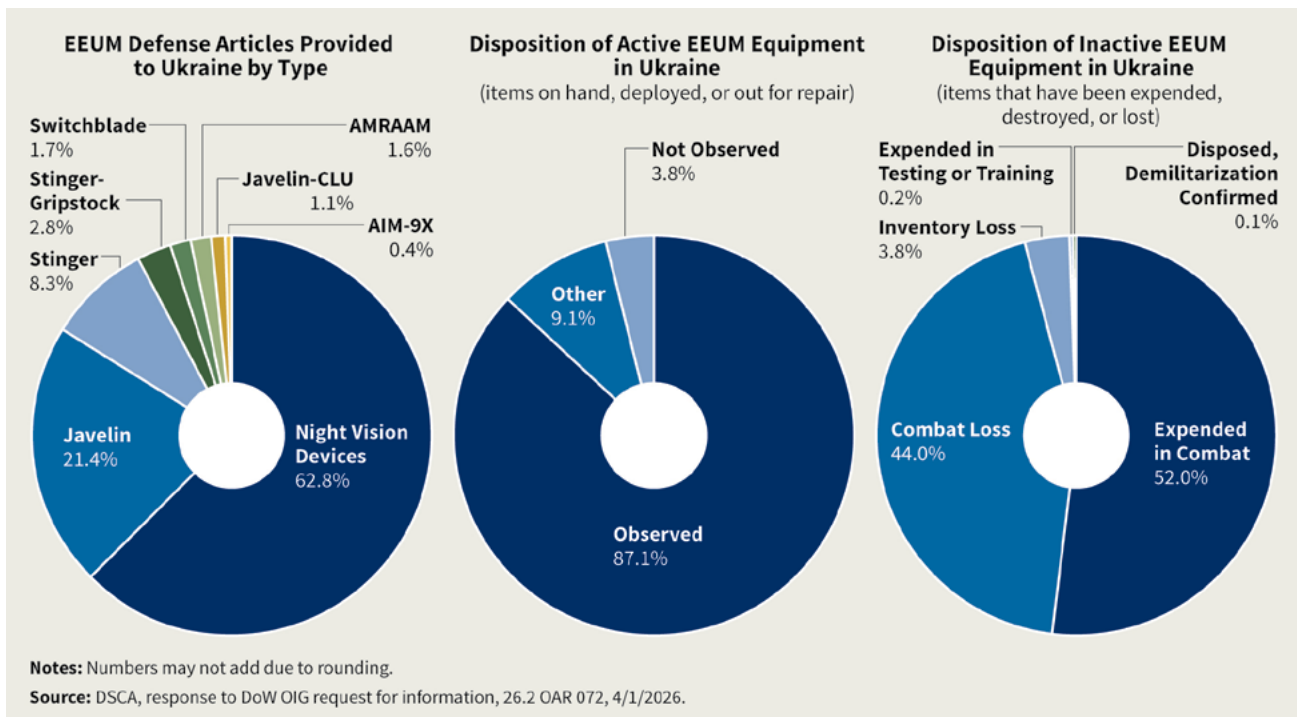
EQUIPMENT ACCOUNTABILITY

According to USEUCOM and SAG-U, the DoW has not identified credible evidence indicating any illicit diversion or misuse of U.S.-provided defense articles for Ukraine.¹⁶¹

Federal law 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 DoW’s Golden

Figure 5.

Disposition of EEUM Defense Articles Provided to Ukraine, as of March 2026



During the quarter, State personnel monitored 24 trainings for 408 participants from law enforcement and criminal justice entity partners.

Sentry program conducts EUM of items transferred via FMS or other U.S. Government bilateral security cooperation programs. State's Blue Lantern program conducts pre- and post-license checks of various U.S. articles and services exported through direct commercial sales, including those funded by FMF.¹⁶³

Certain defense items are subject to enhanced EUM (EEUM) if they incorporate sensitive technology, are particularly vulnerable to diversion or other misuse, or if the diversion or misuse of those items could have significant consequences for U.S. national security.¹⁶⁴ Of the 21 types of designated U.S. defense articles that require EEUM, the United States has provided 8 to Ukraine.¹⁶⁵ (See Figure 5.)

All UAF-reported losses and expenditures took place during combat operations, and battlefield capture or loss are not considered illicit diversion. USEUCOM said that Ukrainian leaders have committed to full transparency regarding EUM accountability, including investigating and prosecuting any suspected illicit diversions. Ukraine reports incidents of possible, suspected, or known battlefield capture in accordance with end use and transfer agreements.¹⁶⁶

State reported that during the quarter, embassy personnel conducted in-person program monitoring activities in Ukraine, including both EUM and EEUM. Embassy staff regularly reviewed documentation, inspected equipment and materials provided under U.S. assistance, and met with beneficiaries to ensure that resources were being used as intended and that program objectives were being met.¹⁶⁷ During the quarter, State personnel monitored 24 trainings for 408 participants from law enforcement and criminal justice entity partners.¹⁶⁸

State said that security conditions, travel restrictions in certain regions, and occasional delays in coordinating with local partners continued to challenge in-person monitoring. Additionally, the transition of program management from USAID to State required adjustments to monitoring protocols and staff training to ensure continuity and effectiveness.¹⁶⁹

Merops AS3 Surveyor Success Expands Beyond Ukraine

SAG-U reported that the Merops AS3 Surveyor counter-UAS addresses a critical gap in Ukrainian air defense.¹⁷⁰ The AS3 Surveyor is a U.S.-developed portable ground control system that launches interceptor unmanned aircraft against unmanned aircraft threats.¹⁷¹ First deployed in Ukraine in 2024, AS3 Surveyor interceptions supplement the UAF's highly effective electromagnetic warfare capabilities to counter UAS. They provide an additional layer of defense for high-value assets, particularly against quadcopters or in instances when electromagnetic warfare is degraded or ineffective.¹⁷² At approximately \$15,000, these interceptors are cost-effective alternatives to missiles worth hundreds of thousands or millions of dollars.¹⁷³

These tactical successes have led to NATO's increasing adoption and employment of AS3 Surveyors.¹⁷⁴ In late 2025, USAREUR-AF loaned AS3 Surveyors to Poland and Romania in support of Operation Eastern Sentry, the operation announced in response to Russian unmanned aircraft violations of Polish airspace.¹⁷⁵ In March, the United States deployed thousands of AS3 Surveyors to the Middle East to counter Iranian attacks during Operation Epic Fury.¹⁷⁶

MAINTENANCE

SAG-U reported that Ukrainian personnel have demonstrated the ability to independently perform field-level preventive maintenance and basic repairs as well as intermediate-level maintenance, particularly for platforms such as Strykers and M777 Howitzers.¹⁷⁷

Ukraine lacks the advanced infrastructure and trained personnel for depot-level repairs, so repairs on some major platforms take place outside of the country.¹⁷⁸ According to SAG-U, continued investment in tele-maintenance capabilities, training programs (especially for depot-level repairs), and the development of in-country maintenance infrastructure will be essential to improving Ukraine's ability to independently sustain its operational requirements.¹⁷⁹

During the quarter, the United States provided maintenance support for the UAF at facilities in Poland (Jasionka), Germany (Kaiserslautern and Vilseck), and Romania (Mihail Kogalniceanu Air Base).¹⁸⁰

Contracted tele-maintenance personnel provided remote diagnostics, real-time troubleshooting, and software updates for UAF personnel in the field. This tele-maintenance support ensured that the UAF's 12 types of U.S.-donated platforms remained operationally ready.¹⁸¹

SAG-U and USAREUR-AF said that the United States restored at least 116 complex U.S.-donated platforms from non-mission capable to fully mission capable status during the quarter.¹⁸² (See Table 13.)



A UAF Stryker undergoes maintenance at Maintenance Activity Kaiserslautern, Germany, in March 2026. (DoW OIG photo)

Table 13.

U.S.-Conducted Platform Maintenance for the UAF, January–March (partial list)

Platform	Platform Type	Number Restored to Fully Mission Capable
Stryker	Fighting Vehicle	51
M2A2 Bradley	Fighting Vehicle	2
M1A1 Abrams	Battle Tank	1
M777 Howitzer	Artillery System	11
M109A5 Howitzer	Artillery System	6
HIMARS	Artillery System	6
HAWK	Air Defense Artillery System	10
Gravehawk	Air Defense Artillery System	6
PATRIOT	Air Defense Artillery System	5
Skynex	Air Defense Artillery System	1
TPQ-36	Radar System	5
Raven	Small Unmanned Aircraft	2
TOTAL		106

Source: SAG-U, response to DoW OIG request for information, 26.2 OAR 077, 3/25/2026; SAG-U, vetting comment, 5/4/2026.

TRAINING

SAG-U, USAREUR-AF, and USAFE-AFAFRICA reported that the United States provided training to UAF students on multiple weapons platforms—including maintenance of those platforms—and across various personnel functions this quarter.¹⁸³ The Joint Multinational Training Group–Ukraine (JMTG-U), the U.S. military entity tasked with training UAF soldiers at Grafenwoehr Training Area in Germany, trained 394 UAF soldiers during the quarter.¹⁸⁴ (See Table 14.)

F-16 Fighter Jets: The United States continued training Ukrainian F-16 pilots according to training commitments coordinated by the Air Force Capability Coalition that the United States co-leads with Denmark and the Netherlands.¹⁸⁵

Bradley and Stryker Fighting Vehicles: The JMTG-U conducted its first iteration of the Iron Phoenix Fires platform training on Bradley and Stryker Fighting Vehicles that incorporated hands-on maintenance training, live fire gunnery, and tactical field training exercises. The course is six months long and incorporates both field and classroom training.¹⁸⁶

M777 Howitzers: The United States provided M777 Howitzer field-, intermediate-, and depot-level maintenance training programs to the UAF, though M777 artillery systems continued to be retrograded to U.S. maintenance facilities outside of Ukraine for depot-level repairs.¹⁸⁷

The Joint Multinational Training Group–Ukraine, the U.S. military entity tasked with training UAF soldiers at Grafenwoehr Training Area in Germany, trained 394 UAF soldiers during the quarter.

Table 14.

JMTG-U Training of UAF Personnel, January–March 2026

Course	Type	Courses Conducted	UAF Students Trained
Iron Phoenix Fires Platform Training*	Bradley and Stryker Fighting Vehicles	1	13
Advanced Targeting Development	HIMARS	1	20
HIMARS Platform Training*	HIMARS	3	130
HAWK Platform Training*	HAWK	2	80
Combat Resilience	Personnel Functions	1	22
Platoon Leader Course	Leadership	2†	96†
Battalion Staff Course/Staff Operations Course	Leadership	2†	33†
TOTAL		12†	394†

* Platform Training was facilitated by the JMTG-U in coordination with civilian subject matter experts from the owning agency/manufacturer of the platform.

† One Platoon Leadership Course (with 50 students) and one Battalion Staff Course/Staff Operations Course (with 15 students) went beyond the end of the quarter.

Source: USAREUR-AF, response to DoW OIG request for information, 26.2 OAR 080, 3/27/2026.

HIMARS Launchers: The JMTG-U conducted two types of HIMARS-related courses for the UAF. A 2-week Advanced Targeting Development classroom-based course covered effective HIMARS employment. Additional HIMARS Platform Training provided specialized training for maintenance personnel and platform operators. This training included classroom and field instruction, incorporated a live fire exercise, and assisted with the delivery of 18 HIMARS to Ukraine.¹⁸⁸

PATRIOT Systems: The UAF received intermediate and depot-level maintenance training for PATRIOT surface-to-air missile systems, which also continued to be retrograded out of Ukraine for depot-level maintenance support.¹⁸⁹

HAWK Systems: The JMTG-U conducted two Platform Training courses on the HAWK surface-to-air missile system during the quarter, covering maintenance, operation, missile handling, and engagement. Courses consisted of 10 days of classroom training followed by hands-on field training.¹⁹⁰

Personnel functions and leadership: The JMTG-U conducted one personnel functions course and two leadership courses during the quarter. The Combat Resilience Course provided 2 weeks of classroom-based instruction to UAF Chaplains on ethics, spiritual care, and advising command teams. The 41-day, field-based Platoon Leader Courses taught offensive and defensive operations, the NATO/U.S. orders process, and troop leading procedures. Battalion Staff/Staff Operations Courses initially focused on training battalion level staff officers and non-commissioned officers in military decision-making processes. In March, the JMTG-U expanded the scope of the course to include training for staff officers at echelons above the battalion level to better address UAF needs.¹⁹¹

In response to U.S.-Israel combat operations in Iran, Ukrainian manufacturers of counter-UAS interceptors claimed that they could export large quantities of their systems to the United States and Gulf States.

SAG-U said that high volumes of UAF training requests had previously caused duplicated efforts between the United States and NSATU partners, some of whom were providing training within Ukraine. SAG-U noted progress this quarter in working with NSATU to evaluate UAF training requests in Ukraine's Korovai system, after which NSATU assigned training responsibilities to partners based on capabilities and resource availabilities.¹⁹²

UAF training priorities change rapidly as the conflict evolves and challenge SAG-U's ability to keep pace with training demands. SAG-U said that preparing to train the UAF on new platforms is time-consuming, including the requirement that technical and training materials go through foreign disclosure review and translation into Ukrainian. These processes can risk delaying or degrading training for UAF soldiers.¹⁹³

UKRAINIAN DEFENSE INDUSTRIAL BASE

Ukraine's domestic defense industry continued to innovate and produce defense articles—including tactical and long-range strike unmanned aircraft; missiles; artillery, radar and electromagnetic warfare systems; armored vehicles; and ammunition—to supplement equipment received through security assistance from the United States and NATO allies and partners.¹⁹⁴

USEUCOM said that its security assistance activities to strengthen the Ukrainian defense industrial base remained the same this quarter. According to USEUCOM, funding and staffing limitations reduced the U.S. Government's ability to build relationships with Ukrainian counterparts and collect accurate information on Ukrainian industrial productions.¹⁹⁵

According to think tank reporting, Ukraine aims to produce roughly 7 million unmanned aircraft in 2026 after having produced an estimated 2.5 million to 4 million of various types of unmanned aircraft in 2025.¹⁹⁶ However, given insufficient Ukrainian government investment and defense industrial capacity, Ukraine has turned to European partners to help finance and co-produce Ukrainian weapons platforms at export centers outside of Ukraine.¹⁹⁷

Ukraine announced its first joint production venture in 2025 to build a solid rocket fuel plant in Denmark, according to media reporting.¹⁹⁸ In February, President Zelenskyy announced that 10 export centers will be established in 2026 across the Baltic states, Scandinavia, Germany, Poland, and the United Kingdom. These centers, the Defense Intelligence Agency (DIA) said, will largely focus on the production of unmanned systems, though one company involved in the export centers produces missiles. Foreign buyers are reportedly most interested in unmanned aircraft and electromagnetic warfare capabilities to counter autonomous systems.¹⁹⁹

In response to U.S.-Israel combat operations in Iran, Ukrainian manufacturers of counter-UAS interceptors claimed that they could export large quantities of their systems to the United States and Gulf States.²⁰⁰

LESSONS LEARNED

This quarter, the DoW continued working to identify and consolidate the operational insights and lessons learned from the UAF's warfighting and the United States' security assistance to Ukraine.²⁰¹

As of the end of the quarter, SAG-U had shared information on electromagnetic warfare, unmanned ground vehicle, unmanned surface vessel, and counter-UAS capabilities and trends with the broader DoW.²⁰² SAG-U said that it has submitted lessons documentation to the DoW's Joint Lessons Learned Information System and to the Center for Army Lessons Learned. SAG-U also has engaged with audiences at other U.S. Combatant Commands and the military Centers of Excellence.²⁰³ According to SAG-U, the U.S. Army's Aviation Center of Excellence integrated into its UAS courses some of the tactics, techniques, and procedures that SAG-U has refined with the UAF.²⁰⁴

USEUCOM has also submitted various lessons from Ukraine to the Joint Staff and continued identifying and operationalizing insights during the quarter.²⁰⁵ USEUCOM's activities during the quarter included developing a Regional Sustainment Framework to improve U.S. capabilities to repair equipment at forward locations rather than relying on slower processes to retrograde equipment to rear depots. USEUCOM also established one task force to surge USEUCOM information technology capabilities during periods of escalated activity and one working group to share across the DoW information on Russian chemical, biological, radiological, and nuclear threats.²⁰⁶

More broadly, USEUCOM continued to implement its 2035 Theater Strategy, prioritizing the alignment of U.S. plans with NATO-centric collective defense and modernization planning.²⁰⁷

The Office of the Under Secretary of War for Acquisition and Sustainment said that the Ukraine response has also generated the following lessons for the U.S. defense industrial base.²⁰⁸

Munitions stockpiling: Munitions must be stockpiled before potential crises to ensure that war reserve requirements are met. During the quarter, the Munitions Acceleration Council—a cross-DoW effort since July 2025—met with defense contractors to improve the defense industrial base's ability to deliver materiel before and during a crisis.²⁰⁹

Surge capacity: Preparations must be made beforehand to ensure that supply chains, modern tooling, the specialized labor force, and other manufacturing aspects are prepared to ramp up production without delay to respond to a crisis.²¹⁰

Scalable defense systems: The U.S. defense industrial base should prioritize developing less complex, modular, and scalable defense systems. These platforms could be produced more flexibly and rapidly alongside complex munitions and high-end weapons systems that require longer lead times.²¹¹

USEUCOM also established one task force to surge USEUCOM information technology capabilities during periods of escalated activity and one working group to share across the DoW information on Russian chemical, biological, radiological, and nuclear threats.



NON-MILITARY ASSISTANCE

State reported that as of March 2026, it had more than 180 active programs that provided non-military assistance in Ukraine with a combined total award value of approximately \$4 billion.²¹² These totals are approximate as State continues to make updates.²¹³ The assistance included programs to meet lifesaving humanitarian needs, energy needs, support for prosecuting war crimes and supporting human rights, and security.²¹⁴ Humanitarian assistance and energy assistance were the largest program categories with total active award amounts of more than \$1.3 billion and \$1.2 billion, respectively.²¹⁵ At least three programs expired during the quarter: one providing humanitarian assistance, one providing health assistance, and one providing security assistance.²¹⁶

To assess whether to make follow-on awards, the Coordinator of U.S. Assistance to Europe, Eurasia, and Central Asia (EUR/ACE) and the U.S. Embassy in Kyiv's Assistance Coordination Section (ACoord) confer toward the end of the implementer's award term—as well as when funding resources become available—to assess the implementer's performance, the continued effectiveness of addressing needs, and the award's alignment with Administration strategic priorities.²¹⁷

Four high-explosive aerial bombs hit a residential area in Komyshevakh, in the Zaporizhzhia region, on January 23, 2026. (UNHCR photo)



Russian attacks in early January cut off more than 400,000 households from electricity and left as many as 6,000 buildings without heat and hot water after pipes froze, according to media reports citing Kyiv city officials.

HUMANITARIAN ASSISTANCE

The United Nations 2026 Ukraine Humanitarian Needs and Response Plan reported that as Ukraine enters the fifth year of war, the humanitarian crisis remains severe, driven by attacks on civilians and critical civilian infrastructure, recurrent displacement, and the systematic degradation of essential services. According to the plan, approximately 10.8 million people in Ukraine will need humanitarian assistance in 2026, including about 1 million people in the territories occupied by Russia. The United Nations estimated that it requires \$2.3 billion to meet these needs.²¹⁸

U.S. humanitarian assistance programs supported lifesaving shelter, water, sanitation, health, food, evacuations, heating during winter, and trauma-counseling. Assistance was either delivered in-kind or as multi-purpose cash assistance.²¹⁹

The United States provided \$155 million to a UN-managed pooled fund that will provide essential services for Ukraine, including evacuations of people from high-risk areas, emergency assistance to evacuees and survivors of missile strikes, shelter repairs to civilian homes, food distribution, and emergency healthcare interventions through UN and NGO implementers.²²⁰ Separately, the United States supported United Nations Children’s Fund (UNICEF) efforts to provide lifesaving assistance to children affected by the conflict, family reunification for evacuated orphans abroad, and reintegration of children returned from Russia or Russian-occupied territories in Ukraine.²²¹ The United States also supported World Food Programme efforts to provide vulnerable families near the front line with urgently needed food baskets—including flour, rice, canned goods, oil, fresh bread, and hot meals.²²²

Winter/heating: The United States provided lifesaving interventions to Ukrainians experiencing the effects of electricity outages during the winter, which has been the coldest in 20 years.²²³ Russian attacks in early January cut off more than 400,000 households from electricity and left as many as 6,000 buildings without heat and hot water after pipes froze, according to media reports citing Kyiv city officials.²²⁴

The United States allocated \$51.8 million to repair municipal heating, water, and sewage systems and provided backup power for essential services such as critical healthcare facilities.²²⁵ Other winter assistance supported Ukrainian households by providing solid fuel and comprehensive winterization kits with child-friendly items, as well as household non-food item kits. The United States also supported light and moderate repairs to shelters and the provision of emergency shelter repair kits to help households withstand winter conditions.²²⁶ In Ukraine’s high-risk regions, U.S.-funded humanitarian implementers provided support to protect critical infrastructure, ensuring that Ukraine’s power grid remains as stable as possible as Russia increases its attacks on Ukraine’s energy system.²²⁷

According to State, winter heating assistance reached more than 4 million people during the quarter. State’s close working relationship with UNICEF enabled rapid assistance to Kyiv neighborhoods during weeks without heating or sufficient power, primarily through collaboration with the Ukrainian State Emergency Services Unit to establish and maintain “invincibility point” safe spaces equipped with heaters, blankets, toys, and internet access.²²⁸

NATO Secretary General Mark Rutte meets with Ukrainian rescue workers at NATO Headquarters in Brussels, Belgium, on March 10, 2026. (NATO photo)



Operating environment: The humanitarian operating environment remained highly insecure, particularly along the front line and in Russian-occupied areas where access constraints and risks to aid personnel persisted.²²⁹ During the quarter, multiple incidents involving first-person view unmanned aircraft and air strikes affected U.S.-supported humanitarian activities and infrastructure in Ukraine, resulting in civilian casualties, damage to critical infrastructure such as health facilities and humanitarian sites, and the destruction of some U.S.-funded equipment.²³⁰

While several attacks caused fatalities and injuries among civilians and local partners, no U.S. implementer personnel were harmed.²³¹ Some organizations have suspended or paused activities and relocated personnel and assets, which has constrained the delivery of assistance in frontline areas, according to State.²³² In some cases, State authorized partial waivers of otherwise mandatory U.S. branding and marking requirements for humanitarian programs operating in active frontline areas.²³³

Monitoring: State assessed programmatic impact through implementer reporting, regular engagement with implementers based in Kyiv, site visits, and ad hoc reporting, as well as through coordination mechanisms within the humanitarian community, including the UN-led Humanitarian Country Team and related working groups and senior-level forums.²³⁴ State reported that it tracks performance indicators and outputs—for example, numbers of beneficiaries reached—across program sectors and sub-sectors to gauge program effectiveness against award objectives.²³⁵ ACOORD also utilizes a third-party monitoring mechanism that meets in-person on a weekly-basis with monitors who frequently travel to frontline programs.²³⁶

Regional refugee response: State's Bureau of Population, Refugees, and Migration (PRM) supported UNICEF's Ukraine refugee response across Europe, focusing on lifesaving health, water, sanitation, and hygiene assistance, while strengthening national governments' capacities to deliver services. In Poland, UNICEF provided protection and support for vulnerable groups—including for refugees and unaccompanied minors—and facilitated the relocation of children to safe group homes. In Moldova, Romania, and Bulgaria, UNICEF delivered coordinated protection, shelter, cash assistance, and healthcare that included essential items for refugees and emergency mental health support.²³⁷

Restoring full electricity and heating in Ukraine could take as long as five years, according to officials at a Ukrainian research and consulting company.

ENERGY INFRASTRUCTURE ASSISTANCE

Sustained Russian attacks on Ukraine’s energy system—including systematic strikes on power generation, transmission, centralized heating, and other critical civilian infrastructure—as well as the continued Russian occupation of the Zaporizhzhia nuclear power plant have reduced Ukraine’s energy generation capacity by more than half of its pre-war levels. In response, Ukrainian officials have conducted deliberate outages to prevent the overload of Ukraine’s energy system.²³⁸ Few residential buildings in Ukrainian cities have their own heating systems and rely instead on centralized thermal power plants scattered throughout the cities to supply hot water and heat to residential neighborhoods.²³⁹

Restoring full electricity and heating in Ukraine could take as long as 5 years, according to officials at a Ukrainian research and consulting company. Under the best-case scenario, Ukraine may be able to restore only 30 to 40 percent of electrical capacity before next winter.²⁴⁰

The Securing Power, Advancing Resilience and Connectivity (SPARC) program is the primary State program for emergency and related energy support to Ukraine. SPARC also works closely with Ukrainian counterparts on assistance to support and incentivize greater U.S. investment.²⁴¹

U.S. funding for energy support works in tandem with other donor support, notably the Ukraine Energy Support Fund, which has grown by €1 billion (approximately \$1.2 billion) over the course of the last year to meet rising energy demands in the face of Russian destruction.²⁴² The United States contributed \$75 million to this fund, a portion of which is used to support energy sector procurements.²⁴³ Approximately \$250 million remained in the terminated USAID Energy Security Project at the end of the quarter, according to State.²⁴⁴ The implementer reported that it is still owed approximately \$37 million for items contracted or delivered for which payment has not yet been received from USAID.²⁴⁵ Based upon publicly available data, USAID OIG estimates the amount of prompt payment act interest accrued and owed to this implementer in Ukraine during the quarter was approximately \$376,000, and exceeds \$1 million to date. Interest continues to accrue at a rate of over \$4,000 per day, according to USAID OIG calculations.²⁴⁶

Equipping: State’s Bureau of International Narcotics and Law Enforcement Affairs (INL) provided emergency equipment for the State Border Guard Service, the National Guard of Ukraine, and the National Police of Ukraine to protect energy infrastructure. The emergency equipment included unmanned aerial system (UAS) and counter-UAS technology, training ammunition, and computers to enable counter-UAS units to optimize their effectiveness against Russian attacks.²⁴⁷

The National Nuclear Security Administration, part of the Department of Energy (DoE), provided backup generators to support critical lifelines in important population centers and nuclear satellite cities and provided surveillance cameras and man-portable radiation equipment to the State Border Guard Service.²⁴⁸

Training: The DoE provided training on radiation detection systems, transport security response, and insider and other threat mitigation in light of incidents that have assisted Russian attacks against Ukraine’s energy sector.²⁴⁹ The DoE reported that its experts embedded within the Security Assistance Group–Ukraine (SAG-U) provided timely advisory support and assistance to the DoW and the U.S. Embassy in Kyiv and enabled prompt, accurate insight to shape security assistance decision-making.²⁵⁰

CIVILIAN SECURITY SECTOR ASSISTANCE

Assistance to Ukrainian law enforcement: State INL’s office at the U.S. Embassy in Kyiv is responsible for coordinating and implementing criminal justice and law enforcement assistance programs in Ukraine that further U.S. national security objectives. The office works closely with the National Anti-Corruption Bureau of Ukraine, the Ministry of Justice, the Office of the Prosecutor General, the Ministry of Internal Affairs, the National Police of Ukraine, the State Border Guard Service, and other agencies in the implementation of assistance programs to combat organized crime, illicit trafficking including narcotics and weapons, economic and financial crimes, and other criminal activity.²⁵¹

During the quarter, State INL facilitated engagements between Ukrainian law enforcement and other U.S. Government agencies. This included a Special Weapons and Tactics Operator course delivered by a U.S. sheriff’s office that focused on high-risk warrant service, hostage rescue, tactical building searches, and combat casualty care.²⁵² In addition, the DoW provided an explosive ordnance disposal briefing to Ukrainian Patrol Police field supervisors in response to recent attacks in Ukraine that targeted law enforcement.²⁵³

Counternarcotics: In January, State INL sponsored an Intelligence Analysis Tools and Techniques Engagement training in Romania that included Ukrainian civilian security sector participants. The Drug Enforcement Administration, which led the training, reported that the lectures and case studies presented sought to strengthen analytical capacity and promote intelligence-led law enforcement. In March, Ukrainian law enforcement officers participated in a State INL-funded, DEA-hosted counter-UAS knowledge exchange with Ukrainian experts in Fort Worth, Texas. Participants assembled various experimental UAS models and conducted remote flights during the exchange.²⁵⁴

In February, Ukraine’s State police that State INL supports dismantled a major transnational synthetic drug network, seizing over 27 million doses, dismantling 34 labs and 74 warehouses, and arresting key figures.²⁵⁵ Police involved in the operation used State INL-provided equipment and training.²⁵⁶

Nonproliferation, export controls, and border security: State reported that in January, experts from State and the DoW met with officials from France, Germany, the United Kingdom, the European Union (EU), and Ukraine to coordinate efforts to mitigate the risk of illicit diversion of advanced conventional weapons in Eastern Europe. According to State, this coordination enhances U.S. understanding of other governments’ actions to prevent and counter illicit weapons diversion and provides an opportunity to encourage European states to share more of the burden for their security.²⁵⁷

State PM/WRA trained 135 deminers in various courses, including basic and intermediate explosive ordnance disposal, team leader training, operator training for mechanical demining machines, and non-technical survey.

Demining: State’s Bureau of Political-Military Affairs, Office of Weapons Removal and Abatement (PM/WRA) leads the U.S. Government’s demining efforts in Ukraine, with additional contributions from State INL.²⁵⁸ State PM/WRA focuses on deploying survey, clearance, and risk education teams to liberated areas of Ukraine to improve civilian security, restore land to productive use, and provide training and equipment to Ukrainian deminers.²⁵⁹ (See Table 15.)

State PM/WRA trained 135 deminers in various courses, including basic and intermediate explosive ordnance disposal, team leader training, operator training for mechanical demining machines, and non-technical survey. Additionally, a State PM/WRA contractor provided its first underwater demining training for Ukraine’s State Special Transport Service divers, teaching them underwater search techniques and procedures to survey and de-mine rivers and port areas. As of March 10, 2,449 Ukrainian government deminers had successfully completed training courses.²⁶⁰ The State Special Transportation Service now independently runs a training center built by the U.S. Government in western Ukraine.²⁶¹

State PM/WRA reported that it continued to fund third-party monitoring of U.S.-funded demining operations.²⁶² During the quarter, third-party monitors conducted 77 visits to operations across 10 regions. Since the project began in November 2022, monitors have completed 829 field visits across 13 regions with no identified violations of award terms and conditions or inaccurate reporting.²⁶³

During the quarter, explosive ordnance disposal technicians from the National Police of Ukraine, with State INL funding, participated in an annual U.S. interagency counter-improvised explosive device exercise that is funded by the U.S. Army and led by the Department of Justice’s Bureau of Alcohol, Tobacco, Firearms and Explosives. The exercise tested and improved interoperability between public safety bomb squads and military explosive ordnance disposal units in realistic operational environments. The event enabled members of the National Police of Ukraine, who are actively engaged in demining as first responders, to participate in realistic competitive scenarios and to exchange operational experience with international counterparts. The Bureau of Alcohol, Tobacco, Firearms, and Explosives expressed strong interest in inviting Ukrainian explosive ordnance disposal specialists to participate as instructors in future iterations.²⁶⁴

Table 15.

U.S.-supported Demining Activity in Ukraine

During the Quarter	Since February 2022
<ul style="list-style-type: none"> • Cleared 429 acres of land and 20 aquatic acres in January and February. • Clearance operations paused temporarily in February due to weather conditions. 	<ul style="list-style-type: none"> • Responded to 145,000 calls for assistance • Cleared more than 200 square miles of land • Accounted for 95 percent of the 480,000 ordnance seizures • Safely disposed of about 200,000 pieces of ordnance

Source: State, response to State OIG request for information, 3/20/2026.

WAR CRIMES & HUMAN RIGHTS

State funds several programs that address multiple challenges related to alleged Russian war crimes and human rights in Ukraine. One of the largest programs in this category, valued at \$21 million, is a joint initiative with the European Union and the United Kingdom that provides technical expertise to Ukrainian government institutions' investigation and prosecution of atrocity crimes.²⁶⁵ Other programs support legal institutions, journalists, civil society organizations, and other Ukrainian actors that seek to document war crimes and strengthen social bonds in the aftermath of conflict.²⁶⁶

Supporting Ukrainian investigative capacity: The U.S. Embassy in Kyiv reported that State INL continued supporting Ukraine's Main Investigative Department's war crimes investigations during the quarter, including through the delivery of two advanced training sessions focused on open-source and human-source investigative techniques. State INL also facilitated a series of mentoring meetings with National Police of Ukraine regional offices.²⁶⁷

State continued to fund implementing partners that assist the Ukrainian government in documenting and collecting evidence on a wide range of crimes and human rights abuses, including the torture and inhumane treatment of female civilian detainees, conflict-related sexual violence against men, and religious persecution in occupied areas.²⁶⁸ One partner submitted written observations in support of a case before the European Court of Human Rights that concerns the unlawful transfer, and adoption of Ukrainian children by Russia.²⁶⁹

The U.S. Embassy in Kyiv reported that a State INL implementing partner mentored investigators working on cases that involve foreign fighters and mercenaries fighting for Russia. This included the delivery of an updated investigative roadmap that expands guidance on the links between mercenaries and transnational organized crime groups, as well as additional analysis of mercenaries from specific countries identified by Ukraine. In addition, the implementing partner continued to support digitization of case files at the National Police of Ukraine headquarters and enabled a mobile workstation to facilitate evidence review, management, and analysis.²⁷⁰

In a March report, State OIG reported that these programs increased the Ukrainian government's capacity to investigate, document, and prosecute war crimes. This included providing consultation services on what evidence is necessary for specific types of war crimes cases, developing protocols for investigating war crimes, and conducting regular legislative analyses.²⁷¹

Ukrainian children: In January, Assistant Secretary of State for Democracy, Human Rights, and Labor Riley M. Barnes met with Ukraine's First Lady, Olena Zelenska, and affirmed the U.S. commitment to help Ukraine find, return, and rehabilitate Ukraine's forcibly transferred children.²⁷² Ukraine estimates that at least 19,500 children have been forcibly transported from Ukraine. State reported that it is committed to working with Ukraine to return the thousands of children unlawfully transferred by Russian forces and continues to request Russia's cooperation.²⁷³ On March 26, State announced a new \$25 million program to support the tracing, return, and rehabilitation of forcibly transferred children.²⁷⁴

Ukraine estimates that at least 19,500 children have been forcibly transported from Ukraine.

Anti-trafficking efforts: State reported that human traffickers exploit domestic and foreign victims in Ukraine, as well as Ukrainian victims abroad.²⁷⁵ State currently has four anti-trafficking projects in Ukraine and neighboring countries, with a combined value of \$5 million. For example, one \$2 million program assists displaced persons, including Ukrainians forced to flee the country, those internally displaced, stranded third-country nationals, and vulnerable Ukrainians remaining in place.²⁷⁶ The Ukrainian government and civil society reported that Russia’s full-scale invasion exacerbated the trafficking situation in Ukraine, and that the government has increased identification, protection, and prevention activities, such as awareness campaigns and ensuring that refugees have access to services.²⁷⁷

ANTI-CORRUPTION

The U.S. Government continued to support the National Anti-Corruption Bureau of Ukraine (NABU) and the Specialized Anti-Corruption Prosecutor’s Office (SAPO) in investigating and prosecuting high-level corruption. This helps ensure that government and donor funds are spent appropriately and fosters a predictable and favorable business environment for international companies operating in Ukraine.²⁷⁸

Training: During the quarter, a State INL-funded Federal Bureau of Investigation (FBI) agent embedded at NABU provided virtual currency training to NABU detectives. The Department of Justice, which maintains a State INL-funded Resident Legal Advisor in Kyiv, conducted webinars on how to locate, obtain, and secure digital evidence, and discussed current trends in cybercrime.²⁷⁹

United States and Ukraine Collaborate to Arrest Ukrainian Corruption Fugitive in the United States

State reported that the FBI, with State INL support, collaborated with NABU to arrest a Ukrainian fugitive in the United States. The fugitive was wanted in Ukraine for corruption and was arrested in Newark, New Jersey. The arrest followed a coordinated effort involving NABU, Ukraine’s Specialized Anti-Corruption Prosecutor’s Office, the U.S. Embassy in Kyiv, State, the Department of Justice, and the Drug Enforcement Administration. This individual is accused of abuse of power and forgery in Ukraine. State said that this marked the first U.S.-based arrest of a Ukrainian corruption fugitive.²⁸⁰

The FBI and NABU also collaborated on other investigations in the United States. They conducted a parallel investigation into a \$120 million UAS procurement scheme, with a State INL-sponsored FBI agent expediting legal processes by facilitating real-time FBI-NABU communications. NABU evidence also led the FBI to investigate a \$1.3 billion international arms deal that violated the Arms Export Control Act and International Traffic in Arms Regulations. This investigation resulted in U.S. federal court arbitration awards exceeding \$23.7 million and enabled enforcement of a European civil arbitration, potentially worth approximately \$18 million.²⁸¹

Investigative support: The FBI worked in coordination with Ukrainian law enforcement partners to identify Ukrainian nationals who fled Ukraine upon being notified of criminal action against them. Three wanted Ukrainians were arrested in the United States under immigration authorities as part of this effort, including one wanted in Ukraine for corruption.²⁸² Meanwhile, NABU and SAPO continued to support FBI investigations related to Ukrainian fugitives in the United States.²⁸³



NABU continued to make high-profile arrests during the quarter related to its investigation into a \$100 million corruption scandal at Energoatom, Ukraine's state-owned nuclear energy company.²⁸⁴ These arrests included the former Energy Minister, Herman Halushchenko.²⁸⁵ The Department of Justice, which facilitated conversations between U.S. and NABU investigators in support of the investigation, reported that it is not aware of any evidence that U.S. funding was used in the kickback scheme.²⁸⁶

Ukrainian anti-corruption cases: In January, NABU issued a notice of suspicion to Yulia Tymoshenko, the former Ukrainian prime minister, for allegedly organizing illicit payments to members of parliament in exchange for votes. In February, NABU issued notices to investigate cases involving the embezzlement of \$750,000 in agricultural products and \$220,000 in bribes within the State Border Guard Service, as well as more than \$7.5 million in money laundering. NABU also investigated bribery cases, including a Security Service officer accused of accepting \$68,000 in bribes and former prosecutors soliciting \$100,000 bribes. Between February and March, SAPO submitted indictments to Ukraine's High Anti-Corruption Court in several cases, including alleged procurement contracts embezzlement involving a member of parliament and a former company official.²⁸⁷

During the quarter, Ukrainian law enforcement officials uncovered at least two military-related embezzlement schemes that occurred from 2022 to 2025. Since the beginning of 2026, Ukraine's Prosecutor General's Office has issued notices to investigate 54 suspected individuals in 29 defense procurement-related corruption criminal proceedings, with at least \$77 million identified as having been embezzled or lost through other schemes. Separately, in early March, Ukrainian authorities announced that they discovered two military fuel embezzlement schemes that cost the Ukrainian government \$683,950.²⁸⁸

HEALTH ASSISTANCE

The Ukrainian government—primarily through World Bank-supported budget assistance—continues to fund core health functions, including healthcare worker salaries.²⁸⁹ However, wartime fiscal pressures and infrastructure damage limit its ability to finance high-cost activities such as infrastructure, human immunodeficiency virus (HIV) and tuberculosis commodities, advanced laboratory capacity, and large-scale rehabilitation services.²⁹⁰

The U.S. Government funded at least five health-related programs with a combined value of \$208.3 million during the quarter.²⁹¹ These included a \$55.9 million program providing

A delegation from the Security Service of Ukraine's Cyber Security Situation Centre visits the DoW Cyber Crime Center in Linthicum, Md., on March 16, 2026. (DoW photo)

As of the end of the quarter, the U.S. Embassy in Kyiv managed the procurement and distribution for approximately \$10 million worth of lifesaving drugs and commodities.

medicines; a \$60.7 million program supporting tuberculosis control; and two programs worth \$29.5 million and \$19 million addressing HIV control and clinic-based services, respectively.²⁹²

Infectious diseases: State manages programs to detect and respond to HIV, tuberculosis, and other infectious diseases in 500 health facilities, 25 laboratories, and communities in 16 regions across Ukraine. These programs rely on American expertise and facilitate business-to-business introductions across the healthcare sector. As of the end of the quarter, the U.S. Embassy in Kyiv managed the procurement and distribution for approximately \$10 million worth of lifesaving drugs and commodities, testing for more than 100,000 individuals for infectious diseases, and providing funding for more than 3,500 healthcare workers to ensure they had the equipment and other resources to deliver lifesaving treatment to Ukrainian patients.²⁹³

The U.S. President's Emergency Plan for AIDS Relief (PEPFAR) maintained operations to ensure the continuation of lifesaving anti-retroviral medications and other essential services needed to combat the HIV/AIDS epidemic.²⁹⁴ In Ukraine, HIV programming is implemented by the Centers for Disease Control and Prevention, State, the DoW, and the Health Resources and Services Administration.²⁹⁵

Veterans: During the quarter, ACOORD assumed responsibility for three health programs for veterans that were previously managed by the U.S. Embassy in Kyiv's Political Section. Collectively, these programs reach over 500,000 veterans and their families across Ukraine.²⁹⁶ These programs complement work being done to expand the scope and reach of veterans' rehabilitation services under ACOORD's \$40 million Rehabilitation for Ukraine award.²⁹⁷

ACoord's health team conducted in-person monitoring activities that covered veterans, tuberculosis, HIV services, commodity procurement and distribution. Its ability to travel outside Kyiv is determined by the U.S. Embassy in Kyiv's Chief of Mission and has been subject to funds availability.²⁹⁸

AGRICULTURE ASSISTANCE

Agriculture plays a critical role in protecting Ukrainian communities from food insecurity, with four in ten households engaged in agricultural production, according to the Food and Agriculture Organization (FAO).²⁹⁹ State, citing a World Bank estimate, reported that Ukraine's agricultural sector faces immense challenges, including destroyed infrastructure, mined farmland, and disrupted exports, resulting in over \$12 billion in losses as of December 2025.³⁰⁰ The impacts of the losses of machinery, storage, livestock, perennial crops, and inputs have reduced production, increased costs, and heightened market uncertainty.³⁰¹ For example, the FAO said that 30 percent of crop producers—as many as 45 percent of farmers in Kherson region—reported smaller harvests while 20 percent of livestock producers reported losing animals due to the war.³⁰²

ACoord reported that U.S. agriculture assistance continued to foster Ukraine's agriculture productivity. U.S. partnership with the Ukrainian private sector included co-investment in about 70 projects that developed food processing, efficient storage, irrigation projects, and advanced pro-market reforms in land governance and irrigation policy. These activities expanded opportunities for American-manufactured goods and equipment in Ukraine's agriculture market.³⁰³

State reported that the \$205 million Agriculture Growing Rural Opportunities (AGRO) program has increased Ukraine's agricultural productivity and scaled up food processing, efficient storage, and irrigation projects by helping Ukrainian agribusinesses mobilize private capital to modernize agricultural production and food processing.³⁰⁴ AGRO's projects require co-financing by the Ukrainian recipients and integrate the program's work to advance pro-market reforms in land governance and irrigation policy.³⁰⁵

A study by the Kyiv School of Economics that was commissioned by AGRO estimated that AGRO assistance generated nearly \$2.7 billion in total economic impact for Ukraine from 2023-2025, of which over \$1 billion was in newly available private capital.³⁰⁶ AGRO generated \$48 million in U.S. exports of agricultural equipment, including farm and food processing equipment, farming supplies, and agricultural technologies over the life of the program, with some \$30 million (62.5 percent) generated since mid-2025.³⁰⁷

The U.S. Department of Agriculture trained Ukrainian government partners on remote sensing to improve agricultural production estimates, with particular focus on areas that are difficult to survey in person. Given that Ukraine is a top five grains and oilseeds exporter, improved production estimates from Ukraine increase the accuracy of USDA reporting, which helps American grain and oilseed producers and exporters make informed business decisions.³⁰⁸

State reported that the \$205 million Agriculture Growing Rural Opportunities (AGRO) program has increased Ukraine's agricultural productivity and scaled up food processing, efficient storage, and irrigation projects.

PUBLIC DIPLOMACY & CULTURAL AFFAIRS

Russia routinely uses its intelligence services, proxies, and influence tools for malign influence campaigns and illicit cyber activities. Russian actors have increasingly adapted their methods to hide their involvement by developing a vast ecosystem of proxy websites, personas, and organizations that give the false appearance of being independent news sources.³⁰⁹

Public diplomacy: During the quarter, the U.S. Embassy in Kyiv reported that it posted 51 times on X, generating 218,000 impressions and 7,717 engagements; 19 times on Telegram, receiving 125,500 views and approximately 121 reactions per post; 21 times on Facebook, drawing 3,885 combined reactions, 647 comments, and 379 shares; and 22 times on Instagram, garnering 1,871 engagements, including 1,344 likes, 125 comments, and 224 shares.³¹⁰

Educational and cultural affairs: ACOORD reported that during the quarter, the U.S. Embassy in Kyiv's Public Diplomacy section implemented programs through American Spaces, education initiatives, speaker programs, and economic engagement platforms that connected Ukrainian youth, educators, entrepreneurs, and civil society leaders with U.S. institutions and programs.³¹¹ Programming included a conference on protecting children and youth in the digital environment; the Learn to Discern in Education program, which has been extended through February 2027; the launch of the Future Diplomats of Ukraine and Community Connect programs, which are 4-month leadership programs with 90 total participants; 18 active English Language Virtual projects; and an eight-part STEM-in-English webinar series for secondary school teachers of math and science.³¹²

Oversight of Foreign Assistance

State reported that it made progress in integrating and managing programs transferred to State from USAID. The U.S. Embassy in Kyiv said that its current staffing is sufficient to effectively manage the transferred portfolio. ACOORD reported that it has implemented robust oversight mechanisms and regular coordination with implementing partners to maintain high standards of accountability and program delivery.³¹³

Foreign assistance programs: State's Office of the Coordinator of U.S. Assistance to Europe, Eurasia, and Central Asia reported that it used its third-party monitoring contract, MEASURE, to conduct field visits to oversee the implementation of several projects during the quarter.³¹⁴ The visits supported accountability for the use of U.S. Government funds by verifying implementation, providing insights into progress made toward meeting objectives, and offering actionable recommendations for improvement where needed.³¹⁵ State reported that MEASURE is providing monthly partner engagement meetings and ongoing technical assistance in response to concerns that the termination of third-party monitoring contracts in Ukraine as a result of the Administration's foreign assistance review would impact oversight of U.S. assistance programs.³¹⁶

Direct budget support: In fiscal years 2022 to 2024, the United States provided approximately \$30.2 billion in direct budget support to the Ukrainian government, 84 percent of which went to the World Bank's Public Expenditures for Administrative Capacity Endurance (PEACE) fund.³¹⁷ USAID relied on the World Bank to manage the PEACE fund and contracted with two independent public accounting companies to provide, collectively, reports about the Ukrainian government's capacity to receive funds and whether the funds are being used as intended.³¹⁸

The USAID OIG reported in March that USAID did not receive all deliverables from these contracted companies, limiting USAID's reasonable assurance that the Ukrainian government had the capacity to receive the PEACE funds and use them as intended before releasing additional funds.³¹⁹ When State assumed responsibility for managing USAID's remaining programs in July 2025, it was still unclear when the sole remaining contractor (the other having been terminated in February 2025) would submit its overdue reports.³²⁰ While the terminated contractor submitted one third of its monthly spot checks, gap analyses, and funding flowcharts late, the retained firm did not submit any of its six required audits on time or at all, nor did it meet the extended due dates agreed upon with USAID.³²¹ State is working with the contractor to finalize a new timeline for completing the audits and submitting all required reports. The contractor has restarted the audits, and State expects the first finalized audit reports by the end of June 2026.³²²



APPENDIXES

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 full-scale invasion of Ukraine. The appendix will be delivered to relevant agencies and congressional committees.

APPENDIX B

About the Special Inspector General for OAR

The Inspector General Act of 1978, as amended (5 U.S.C. Section 419) established the Lead Inspector General (Lead IG) framework for oversight of overseas contingency operations. The Lead IG agencies are the Offices of Inspector General (OIG) of the DoW, State, and USAID.

On August 18, 2023, the DoW designated OAR as an overseas contingency operation, triggering Section 419, and the Council of the Inspectors General on Integrity and Efficiency selected the DoW IG to be the Lead IG for OAR, effective October 18, 2023. The DoW IG appointed the State IG as the Associate IG for OAR.

Section 1250B of the National Defense Authorization Act of 2024 re-designated the Lead IG for OAR as the Special Inspector General for OAR. The Lead IG agencies conduct oversight of the U.S. response to Russia's full-scale invasion of Ukraine individually under their own authorities and collaboratively, to carry out the following whole-of-government responsibilities:

- Submitting to Congress, on a quarterly basis, a report on the contingency operation and making that report available to the public no later than 45 days after the end of each fiscal year quarter.
- Developing a joint strategic plan to conduct comprehensive oversight of the operation.
- Ensuring independent and effective oversight of programs and operations of the U.S. Government in support of the operation through joint or individual audits, inspections, investigations, and evaluations.

The Special Inspector General for OAR maintains a Ukraine Oversight website to promote transparency and accountability in the comprehensive, whole-of-government effort to oversee U.S. security, economic, and humanitarian assistance to Ukraine. UkraineOversight.gov is a centralized website that consolidates oversight work, funding data, open and closed recommendations, and reporting from the DoW, State, and USAID OIGs, as well as the Government Accountability Office (GAO) and other participating members of the Ukraine Oversight Interagency Working Group.



UkraineOversight.gov

APPENDIX C

Methodology for Preparing this Special IG Report

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

This report covers the period from January 1 to March 31, 2026, and select events that took place after the quarter ended. The DoW, State, and USAID OIGs and partner oversight agencies contributed to this report.

To fulfill the congressional mandate to report on OAR, the DoW, 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 and notes on tables and figures. Except in the cases of audits, inspections, investigations, and evaluations referenced in this report, the OIGs have not independently verified or audited the information collected through open-source research or from Federal agencies. The information provided represents the view of the source cited in each instance.

INFORMATION COLLECTION FROM AGENCIES AND OPEN SOURCES

Each quarter, the DoW, State, and USAID OIGs gather information about their programs and operations related to OAR from Federal agencies. This report also draws on current, publicly available information from reputable sources. The following sources may be included:

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

The Lead IG agencies use open-source information to supplement information obtained through their agency information collection process and provide additional details about the overseas contingency operation.

REPORT PRODUCTION

The DoW IG, as the Special IG (and previously designated Lead IG) for OAR, is responsible for assembling and producing this report. The OIGs for the DoW, State, and USAID draft input for 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 Special 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 OIGs for the DoW, State, and USAID as independent oversight agencies.

APPENDIX D

Final Reports by Special IG Agencies

From January 1 to March 31, 2026, the DoW, State, and USAID OIGs and the Government Accountability Office (GAO), Army Audit Agency, and Air Force Audit Agency issued 14 oversight reports related to OAR and the Ukraine response, as detailed in the following summaries. Reports issued by the DoW, State, and USAID OIGs and other oversight agencies are available on their respective websites and ukraineoversight.gov.

DEPARTMENT OF WAR OFFICE OF INSPECTOR GENERAL

Audit of the Army's Management of Repairs to Bradley Fighting Vehicles to Meet U.S. Army Europe and Africa Mission Requirements

DODIG-2026-065; March 16, 2026

The DoW OIG conducted this audit to assess the effectiveness of the Army's management of repairs to ensure that Bradley Fighting Vehicles transferred to U.S. Army Europe and Africa units met mission requirements. This report is classified.

Audit of Defensive Cyberspace Operations in U.S. European Command

DODIG-2026-066; March 11, 2026

The DoW OIG conducted this audit to assess the effectiveness of defensive cyber operations in the U.S. European Command. This report is classified as Top Secret.

Audit of the Army's Administration of Noncompetitive Contracts in Support of Ukraine

DODIG-2026-043; January 14, 2026

The DoW OIG conducted this audit to determine whether Army contracting officials properly administered noncompetitive contracts in support of the Ukraine response in accordance with Federal, DoW, and Army regulations and guidance. This report is the second of two reports on the Army's award and administration of noncompetitive contracts in support of the Ukraine response. The first report focused on the award of the contracts; this report focuses on the administration of the contracts.

The DoW OIG found that Army contracting officials did not properly administer noncompetitive contracts in support of the Ukraine response in accordance with Federal, DoW, and Army regulations and guidance. For the 10 noncompetitive service contracts reviewed, valued at \$4.5 billion, Army contracting officers did not appoint contracting officer's representatives in a timely manner for 5 of 10 contracts, appoint contracting officer's representatives with adequate agency experience for 4 of 10 contracts, review contracting officer's representatives files for completeness and accuracy for 6 of 10 contracts, or complete contractor performance assessment reports in a timely manner for 5 of 10 contracts. In addition, the appointed contracting officer's representatives did not complete contractor surveillance reports for 7 of the 10 contracts.

The DoW OIG determined that the lack of contract oversight and administration occurred because Army contracting officials lacked an adequate number of qualified personnel to administer the contracts. As a result, for nine contracts with \$439.3 million in services, the Army lacked assurance that the contractors met all contract requirements and increased the risk that potential issues or challenges with the services rendered go undetected.

The DoW OIG recommended that the Commanding General of the Army Contracting Command assess whether contracting officers should be held accountable for not completing their annual review of contracting officer's representative files and whether contracting officer's representatives should be held accountable for not uploading surveillance documentation into the DoW system of record. If so, the Army Contracting Command should take administrative action, such as recommending additional training in these specific procedures or other actions as appropriate. The DoW OIG also recommended that the Commanding General develop and implement a plan, or direct the contracting centers, to regularly monitor staff turnover, retirements, resignations, and other personnel losses to ensure contracts are not lacking contracting officers or contracting officer's representatives. The Commanding General agreed with the recommendations; therefore, they are resolved but will remain open until the DoW OIG verifies that all agreed-upon actions have been completed.

DEPARTMENT OF STATE OFFICE OF INSPECTOR GENERAL

Audit of the Department of State's Efforts to Support War Crimes Accountability in Ukraine

AUD-SIP-26-08, March 24, 2026

State OIG conducted this audit to determine whether State's assistance to support war crimes accountability in Ukraine is achieving stated goals and objectives.

State OIG observed that the State awards generally contributed to the goal of increasing the government of Ukraine's capacity to investigate, document, and prosecute war crimes. Specifically, the three selected implementing partners for the State awards demonstrated that they have supported a range of activities to expand Ukraine's capacity to prosecute war crimes, including providing consultation services on what evidence is necessary for specific types of war crimes cases, developing protocols for investigating war crimes, and conducting regular legislative analyses to assist Ukraine's Office of Prosecutor General. However, State OIG found shortcomings in State's approach to designing and implementing award monitoring. For example, State OIG found that the State bureaus managing the awards did not consistently develop baseline measures or targets for performance indicators and did not revise targets when additional funds were awarded. In addition, State OIG found that monitoring plans did not include sufficient details, and one bureau could not demonstrate that it consistently assessed progress reports.

State OIG made five recommendations to the Bureau of European and Eurasian Affairs, two recommendations to the Bureau of International Narcotics and Law Enforcement Affairs (INL), and two recommendations to the Bureau of Global Acquisitions. The bureaus concurred with all nine recommendations and, at the time the report was issued, State OIG considered all nine recommendations resolved, pending further action. The recommendations will remain open until State OIG receives documentation that all agreed upon actions have been completed.

Review of the Bureau of International Narcotics and Law Enforcement Affairs' Property Donations to Ukraine

ISP-I-26-10, March 5, 2026

State OIG conducted this review to 1) describe the number and acquisition value of property acquired and donated to Ukrainian government entities and 2) determine the extent to which State INL complied with applicable State and INL property management standards throughout the property lifecycle for commodities and equipment provided to Ukraine.

State OIG found that INL lacked processes to maintain complete and accurate data for assets that it acquired and donated to the Ukrainian government. The system that State INL used to manage its property donations lacked acquisition costs for items INL identified as either retired or disposed. Moreover, data available for State INL-donated items not subject to end use monitoring (EUM) requirements was completed and inaccurate. Despite the inaccurate data, State OIG found that State INL generally complied with property management standards for the items donated to Ukraine.

State OIG made four recommendations to improve State's ability to oversee and track State INL's donated property, including items subject to EUM requirements. The relevant State bureaus concurred with all four recommendations and, as of the time the report was issued, State OIG considered all four recommendations resolved, pending further action. The recommendations will remain open until State OIG receives documentation that all agreed upon actions have been completed.

**U.S. AGENCY FOR INTERNATIONAL DEVELOPMENT OFFICE
OF INSPECTOR GENERAL*****Audit of Internews Ukraine Under Multiple Awards, January 1 to December 31, 2024***

8-121-26-012-R; March 4, 2026

For more information, see the USAID OIG website.

Audit of the Schedule of Expenditures of All-Ukrainian Network of People Living with HIV/AIDS, HealthLink: Accelerating Ukraine's Efforts to End HIV Program, Cooperative Agreement AID-121-A-17-00003, January 1 to June 30, 2024

8-121-26-011-R; March 3, 2026

For more information, see the USAID OIG website.

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

9-121-26-001-P; March 3, 2026

USAID OIG conducted this audit to assess USAID's oversight of its contributions to the Public Expenditures for Administrative Capacity Endurance (PEACE) fund and the extent to which USAID's contributions to the PEACE fund supported eligible internally displaced persons (IDPs). This audit is one of a series of OIG engagements that have examined USAID's direct budget support to the Government of Ukraine.

USAID OIG found that 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. One contractor was required to provide monthly spot checks, gap analyses reports, and funding flowcharts to USAID, and submitted nearly one-third of the deliverables late. USAID required a second contractor to audit direct budget support funds, but the contractor did not submit any of the six required audit reports either on time or at all. USAID extended the timelines for the audit reports to accommodate the contractor's difficulties obtaining accurate, timely information from the Government of Ukraine; however, the contractor did not meet the extended due dates either. On July 1, 2025, State assumed responsibility for USAID's remaining programming. It was still unclear when the required audit reports would be submitted.

USAID OIG also found that USAID's contributions to the PEACE fund supported some eligible IDPs but also supported duplicate payments and IDPs living abroad. The Ukrainian government 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.

USAID OIG made three recommendations to improve the oversight of contributions to the Government of Ukraine. The recommendations are open and unresolved.

USAID OIG did not acknowledge a management decision on the recommendations because State's technical comments did not include all required elements. As a result, USAID OIG considers all recommendations open and unresolved. USAID OIG will close the recommendations once they receive a management decision and corrective action plan.

Audit of All-Ukrainian Civil Organization Civil Network–OPORA, Under Multiple Awards in Ukraine, January 1 to December 31, 2024

8-121-26-010-R; February 19, 2026

For more information, see the USAID OIG website.

Closeout Audit of the Schedule of Expenditures of Ukrainian Helsinki Human Rights Union, Under Multiple Awards in Ukraine, January 1 to December 31, 2024

8-121-26-008-R; February 17, 2026

For more information, see the USAID OIG website.

FINAL REPORTS BY PARTNER IG AGENCIES

ARMY AUDIT AGENCY

Use of Army Prepositioned Stocks-2 Equipment–U.S. Army Europe and Africa

A-2026-0017-FIZ; March 16, 2026

The Army Audit Agency conducted this audit to determine if Army Prepositioned Stocks-2 equipment was returned at the Army maintenance standard. This report is not publicly available.

GOVERNMENT ACCOUNTABILITY OFFICE***Ukraine Funding: HHS Allocation and Oversight of Refugee Assistance***

GAO-26-107815; March 16, 2026

The GAO conducted this audit to review the Department of Health and Human Services' (HHS) allocation and oversight of HHS refugee assistance funds from Ukraine supplemental appropriations.

The GAO found that from fiscal years 2022 through 2024, the Department of Homeland Security (DHS) granted humanitarian parole to approximately 259,000 Ukrainians and their eligible family members. HHS received \$3.78 billion across three Ukraine supplemental appropriations in fiscal years 2022 through 2024 to provide refugee assistance to Ukrainians granted humanitarian parole and other eligible populations.

The GAO also found about 135,000 Ukrainian parole beneficiaries Nationwide received refugee assistance through programs administered by HHS in fiscal years 2022 through 2024 based on the most recent data available. The number served in each state ranged from fewer than 50 to over 24,000. In addition, the GAO found that selected state agencies and other HHS grantees reported conducting outreach to Ukrainians and provided assistance with initial resettlement, housing, and legal services. Grantees also reported expanding service availability to underserved geographic areas and sometimes providing remote services.

Furthermore, the GAO identified that HHS allocated almost half of the appropriated funds (\$1.79 billion) based on population estimates of Ukrainians granted humanitarian parole and the remaining funds (\$1.99 billion) based on estimates of other populations eligible for services from HHS, such as certain eligible Cubans and Haitians. It allocated most of the funds to state-administered programs that provide cash and medical assistance and refugee support services, such as employment services, language training, and case management.

The GAO determined that HHS generally oversaw grantees serving Ukrainians within its existing framework for program oversight. HHS required grantees to report certain program and financial information, reviewed grantee reports and data, and conducted program monitoring reviews. The GAO searched 31 selected monitoring reports from fiscal years 2022 through 2024 for findings specific to Ukrainian beneficiaries or instances of fraud overall. Across the selected reports, the GAO identified one corrective action specific to serving Ukrainians, in which HHS required the grantee to update its eligibility training curriculum.

The GAO did not issue formal recommendations in this report.

Ukraine: U.S. State Department Has Taken Steps to Enhance Monitoring and Evaluation of Assistance

GAO-26-107860; January 28, 2026

The GAO conducted this audit to assess the oversight mechanisms for U.S. assistance to Ukraine. As part of a series of work evaluating U.S. oversight of Ukraine assistance, this report discusses the design and status of the Monitoring, Evaluation, and Audit Services for Ukraine Reporting (MEASURE) contract, challenges faced during implementation, the outcome information the MEASURE contract provided, and State's use of the information.

The GAO found that State’s Office of the Coordinator of U.S. Assistance to Europe and Eurasia has used its MEASURE contract to oversee assistance programs, such as training for Ukrainian border guards and ensuring the safety of nuclear facilities. While the contractor has produced progress reports that State has used for oversight and decision-making, their overall effectiveness has been limited.

The GAO determined that the MEASURE contractor’s ability to analyze outcomes and conduct evaluations was constrained by challenges in accessing data and the difficulty of monitoring in a wartime environment. These challenges, along with a pending update to the Ukraine Assistance Strategy, also caused delays in other deliverables, such as evaluations across multiple projects and the development of strategic outcome indicators. In response, State has taken steps to improve the usability of the data by adjusting the structure and timing of contractor reports to better inform decision-making.

The GAO issued two recommendations to State in a draft version of the report. However, these recommendations were removed from the final report after State provided information demonstrating that it had sufficiently addressed the issues.

AIR FORCE AUDIT AGENCY

Agile Combat Employment Planning and Implementation–USAFE-AFAFRICA

F2026-0001-O30000; January 7, 2026

The Air Force Audit Agency conducted this project to determine whether U.S. Air Forces in Europe–Air Forces Africa (USAFE- AFAFRICA) personnel effectively planned and implemented Agile Combat Employment to support future mission needs. This report is not publicly available.



APPENDIX E

Ongoing Oversight Projects

Tables 16 and 17 list the titles and objectives for the Special IG and partner agencies' ongoing oversight projects related to OAR and Ukraine.

Table 16.

Ongoing Oversight Projects Related to OAR and Ukraine by the DoW, State, and USAID OIGs, as of March 31, 2026

DEPARTMENT OF WAR OFFICE OF INSPECTOR GENERAL

Audit of the Management of Marine Corps Prepositioning Program-Norway Equipment (Project no. D2025-D000RL-0125.000)

To assess whether the Marine Corps effectively managed the maintenance of the Marine Corps Prepositioning Program-Norway inventory and conducted proper oversight of logistical support provided through a bilateral agreement with the Government of Norway.

Audit of the DoW's Purchase of Medical Materiel for Medical Treatment Facilities in the U.S. European Command (Project no. D2025-D000RH-0131.000)

To determine whether the DoW is effectively managing the ordering process of medical materiel for medical treatment facilities in the U.S. European Command area of responsibility.

Audit of the DoW's Capacity and Capability to Maintain Military Equipment in Powidz, Poland (Project no. D2026-D000RH-0005.000)

To determine the extent of the DoW's capacity and capability to adequately maintain military equipment at the Long-Term Equipment Storage and Maintenance Complex in Powidz, Poland.

Follow-up Evaluation of Open Ukraine-related DoW OIG Recommendations for the U.S. Army Europe and Africa and Subordinate Commands (Project no. D2025-DEV0PE-0158.000)

To assess the extent to which the U.S. Army Europe-Africa and its subordinate commands have taken action to implement 17 open Ukraine-related recommendations from 4 evaluations before and after recent operational and command and control changes.

DEPARTMENT OF STATE OFFICE OF INSPECTOR GENERAL

Inspection of Embassy Bratislava, Slovakia (Project no. 26ISP002.00)

To evaluate the programs and operations of the U.S. Embassy in Bratislava, Slovakia.

Classified Inspection of Embassy Bratislava, Slovakia (Project no. 26ISP002.01)

To evaluate the programs and operations of the U.S. Embassy in Bratislava, Slovakia. [classified annex to OAR 0080]

Inspection of Embassy Zagreb, Croatia (Project no. 26ISP006.00)

To evaluate the programs and operations of the U.S. Embassy in Zagreb, Croatia.

Classified Inspection of Embassy Zagreb, Croatia (Project no. 26ISP006.01)

To evaluate the programs and operations of the U.S. Embassy in Zagreb, Croatia.

Evaluation of Department of State Administration of Foreign Assistance Programs Transferred from the U.S. Agency for International Development (Project no. 25AUD049)

To identify State resources for administering foreign assistance awards on behalf of USAID.

Audit of Emergency Preparedness in Selected Eastern European Countries (Project no. 25AUD010)

To determine whether U.S. embassies in selected Eastern European countries are prepared to respond and recover from emergencies.

Audit of Department of State Energy Security and Diversification Initiatives in the Black Sea Region (Project no. 25AUD025)

To determine whether State efforts to coordinate and advance energy security and diversification initiatives have achieved desired results.

U.S. AGENCY FOR INTERNATIONAL DEVELOPMENT OFFICE OF INSPECTOR GENERAL**Audit of Selected Asset Disposition for Terminated USAID Awards in Ukraine (Project no. 8U1U0425)**

To determine the status of USAID-funded physical assets procured under selected awards.

Table 17.

Ongoing Oversight Projects Related to OAR and Ukraine by Partner Agencies, as of March 31, 2026**DEPARTMENT OF COMMERCE OFFICE OF INSPECTOR GENERAL****Audit of the Bureau of Industry and Security's Enforcement of Russia and Belarus Export Controls (Project no. 2023-470)**

To assess the actions taken by Bureau of Industry and Security to detect and prosecute violations of Russia and Belarus export controls.

ARMY AUDIT AGENCY**Audit of Storing Ammunition in Europe (Project no. A-2025-FIZ-061)**

To determine if Army units in Europe stored ammunition in accordance with policy.

Audit of Funds Management at Army Ammunition Facilities (Project no. A-2025-ALZ-049)

To determine whether Army ammunition facilities executed supplemental funding within established goals and timeframes.

Audit of Flying Hour Program in Europe (Project no. A-2025-FIZ-069)

To determine if Army units in Europe executed planned rotary-wing flying hour requirements and properly used flying hour program funds.



APPENDIX F

Planned Oversight Projects

Tables 18 lists the titles and objectives for the Special IG and partner agencies' planned oversight projects related to OAR and Ukraine.

Table 18.

Planned Projects Related to OAR and Ukraine by the DoW, State, and USAID OIGs, as of March 31, 2026

DEPARTMENT OF WAR OFFICE OF INSPECTOR GENERAL

Evaluation of the Capabilities of U.S. Army Garrison Black Sea in Romania to Meet U.S. European Command Requirements

To determine the extent to which the planned and completed improvement projects at the Mihail Kogalniceanu (MK) Air Base, Romania, have increased the capabilities and operational capacity of the MK Air Base to meet the requirements of the U.S. European Command's operational plans.

Evaluation of the DoW Contracting Officials' Oversight of the Administration of Benefits for the Contractor Personnel Assigned to Support U.S. Forces in Europe

To assess the extent to which DoW contracting officials, in coordination with USAREUR-AF, oversee the administration of NATO SOFA and DoW benefits for the contractor personnel assigned to support U.S. Forces in Germany.

DEPARTMENT OF STATE OFFICE OF INSPECTOR GENERAL

Evaluation of the Department of State's New Responsibilities for the President's Emergency Plan for AIDS Relief (PEPFAR) Program

To assess the transition of USAID's PEPFAR implementation responsibilities to State, and specifically State's structural capacity to implement, monitor, and evaluate programs in support of PEPFAR goals.

Inspection of Embassy The Hague and Constituent Post, Netherlands

To evaluate the programs and operations of the U.S. Embassy in The Hague and Constituent Post, Netherlands.

Classified Inspection of Embassy The Hague and Constituent Post, Netherlands

To evaluate the programs and operations of the U.S. Embassy in The Hague and Constituent Post, Netherlands.

Evaluation of the Department of State's Administration of Its Continuing Foreign Assistance Programs

To describe State's administration of foreign assistance programs and associated awards approved to continue following the reviews required by Executive orders.

Audit of the Department of State's Efforts to Combat Infectious Diseases in Selected Countries Through the Global Fund

To determine whether U.S. contributions to the Global Fund are achieving intended results relating to combating HIV, TB, and malaria in selected countries.

Audit of the Department of State's Administration of Selected Foreign Assistance Funded Contracts

To determine whether State is administering selected foreign assistance-funded contracts in accordance with Federal and State requirements and whether those contracts are achieving desired results.

Evaluation of the Department of State's Data Reliability of Foreign Assistance Awards

To determine the extent to which integrated USAID and State financial and award data are reliable and sufficient for State bureaus to make informed decisions, and to identify potential opportunities for State to expand its oversight of assistance awards.

Evaluation of the Regional Bureaus' Administration of Foreign Assistance Programs

To 1) determine how the regional bureaus are administering foreign assistance programs and 2) assess the implementation of foreign assistance budgeting, program design, award design, monitoring, and evaluation.

Audit of the Department of State's Implementation of Foreign Assistance to Ukraine

To determine whether the U.S. Embassy in Kyiv has developed and implemented the structural capacity to administer foreign assistance awards in accordance with Federal and State requirements.

U.S. AGENCY FOR INTERNATIONAL DEVELOPMENT OFFICE OF INSPECTOR GENERAL***Review of Closeout Procedures for Terminated USAID Awards***

To assess USAID's efforts to close out terminated awards in accordance with Federal regulations and USAID policies and procedures. Project scope impacts Operation Atlantic Resolve.

Review of the Management and Oversight of the Extraordinary Revenue Acceleration Loan to the Government of Ukraine

Assess the management and oversight of the Extraordinary Revenue Acceleration Loan to the Government of Ukraine and the extent to which the funds are being used for eligible expenditures.



APPENDIX G

Hotline and Investigations

HOTLINE

The DoW, 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 quarters, DoD OIG Hotline investigators referred 4 cases related to OAR for further criminal or administrative investigation. State OIG received 2 allegations and referred 1, and USAID OIG received 6 allegations of potential misconduct. In some instances, a case may contain multiple subjects and allegations.

INVESTIGATIONS

Law enforcement personnel from the DoW, State, and USAID OIGs investigate allegations of misconduct that might compromise U.S. Government programs and operations. 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.

The Special Inspector General and its oversight partners coordinate investigative activities, deconflict potential or common targets, and interact for logistical and legal support regarding the response to Russia's full-scale invasion of Ukraine. The investigative partner agencies include the Defense Criminal Investigative Service (DCIS, the DoW OIG's criminal investigative component), State OIG, USAID OIG, U.S. Army Criminal Investigation Division, Naval Criminal Investigative Service, Air Force Office of Special Investigations, Federal Bureau of Investigation, and Homeland Security Investigations.

The Special IG agencies have positioned criminal investigators in Germany, Poland, and Ukraine to investigate allegations of fraud, corruption and potential diversion of weapons or technology. DCIS agents in Kyiv continue working jointly with U.S. Embassy partners and Ukrainian authorities to assess allegations of fraud and any reported discrepancies related to accounting for weapons and military equipment requiring enhanced end use monitoring. The USAID OIG criminal investigators work regularly with the National Anti-Corruption Bureau of Ukraine (NABU), Specialized Anti-Corruption Prosecutor's Office (SAPO), the National Police Union, and the Prosecutor General's office, in addition to other Ukrainian law enforcement.

As of March 31, Special IG and investigative partner agencies reported 56 open investigations and 13 investigations closed, referred 4 cases to the Department of Justice and 1 to another prosecutive authority. Additionally, investigative efforts resulted in 2 indictments, 3 arrests, and 6 convictions.

In previous quarterly reports, the Special IG has discussed the various memoranda of understanding that have been signed between the DoW, State, and USAID OIGs and their Ukrainian counterparts, including NABU, Ministry of Defense, SAPO, State Bureau of Investigations and the National Police of Ukraine, to formalize information sharing in support of criminal investigations and oversight work.

ACRONYMS

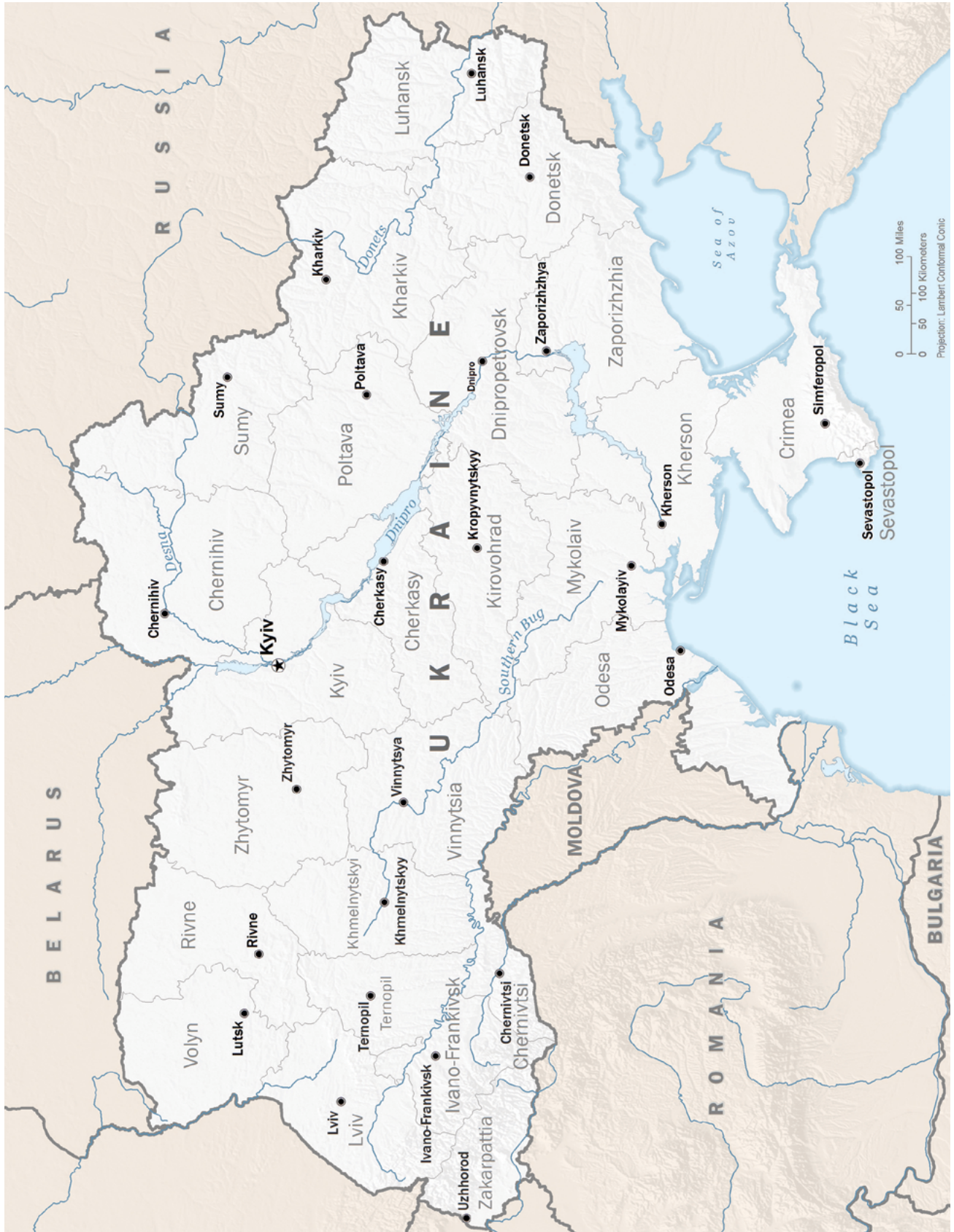
Abbreviation	Full Title
21st TSC	21st Theater Sustainment Command
ACCOORD	Assistance Coordination Section (U.S. Embassy in Kyiv)
AGRO	Agriculture Growing Rural Opportunities
DFC	U.S. International Development Finance Corporation
DIA	Defense Intelligence Agency
DoE	Department of Energy
DoW	Department of War
DSCA	Defense Security Cooperation Agency
EEUM	enhanced end use monitoring
EU	European Union
EUM	end use monitoring
EUR/ACE	Office of the Coordinator of U.S. Assistance to Europe, Eurasia, and Central Asia (State)
FAO	Food and Agriculture Organization
FBI	Federal Bureau of Investigation
FMF	Foreign Military Financing
FMS	Foreign Military Sales
FY	fiscal year
GAO	Government Accountability Office
HIMARS	High Mobility Artillery Rocket System
HIV	Human Immunodeficiency Virus
INL	Bureau of International Narcotics and Law Enforcement Affairs (State)
JMTG-U	Joint Multinational Training Group–Ukraine
Lead IG	Lead Inspector General
NABU	National Anti-Corruption Bureau of Ukraine
NATO	North Atlantic Treaty Organization
NSATU	NATO Security Assistance and Training for Ukraine
OAR	Operation Atlantic Resolve

Abbreviation	Full Title
OIG	Office of Inspector General
OUSW(C)	Office of the Under Secretary of War (Comptroller)
OUSW(P)	Office of the Under Secretary of War for Policy
PDA	Presidential Drawdown Authority
PEACE	World Bank Public Expenditures for Administrative Capacity Endurance
PEPFAR	President's Emergency Plan for AIDS Relief
PM/WRA	Bureau of Political-Military Affairs, Office of Weapons Removal and Abatement (State)
PRM	Bureau of Population, Refugees, and Migration (State)
PURL	Prioritized Ukraine Requirements List
SAG-U	Security Assistance Group–Ukraine
SAPO	Specialized Anti-Corruption Prosecutor's Office
SPARC	Securing Power, Advancing Resilience and Connectivity project
UAF	Ukrainian Armed Forces
UAS	unmanned aircraft system (refers to one or more aircraft, plus the launch and recovery system)
UDEP	Ukraine Defense Enterprise Program
UNICEF	United Nations Children's Fund
URIF	U.S.-Ukraine Reconstruction Investment Fund
USAFE-AFAFRICA	U.S. Air Forces in Europe and Air Forces in Africa
USAI	Ukraine Security Assistance Initiative
USAREUR-AF	U.S. Army Europe–Africa
USDA	U.S. Department of Agriculture
USEUCOM	U.S. European Command
USTRANSCOM	U.S. Transportation Command

Map of U.S. European Command Area of Responsibility



Map of Ukraine



ENDNOTES

1. USEUCOM, response to DoW OIG request for information, 26.2 OAR 001, 3/24/2026; OUSW(P), vetting comment, 4/27/2026.
2. OUSW(P), response to DoW OIG request for information, 24.1 OAR 002, 12/26/2023.
3. USEUCOM, response to DoW OIG request for information, 24.2 OAR 007, 4/3/2024 and 25.3 OAR 001, 6/25/2025.
4. OUSW(P), response to DoW OIG request for information, 24.2 OAR 001, 3/6/2024; USEUCOM, response to DoW OIG request for information, 26.2 OAR 001, 3/24/2026.
5. USEUCOM, response to DoW OIG request for information, 26.2 OAR 002, 3/24/2026.
6. USEUCOM, response to DoW OIG request for information, 26.2 OAR 002, 3/24/2026.
7. OUSW(P), vetting comment, 4/27/2026.
8. State, response to State OIG request for information, 3/20/2026.
9. State, website, “Integrated Country Strategies,” undated.
10. State, website, “Integrated Country Strategy Ukraine,” 8/29/2023; State, response to State OIG request for information, 12/12/2025.
11. Yang Tian, “Russia, Ukraine, and US Hold Trilateral Talks in Abu Dhabi,” British Broadcasting Corporation, 1/23/2026.
12. President of Ukraine, website, “The President of Ukraine and the President of the United States Held a Productive and Substantive Meeting in Davos,” 1/22/2026.
13. Hafsa Khalil and Laura Gozzi, “First Day of Russia-Ukraine Peace Talks Ends in Geneva,” British Broadcasting Corporation, 2/17/2026; President of Ukraine, website, “President Defined Further Steps and Positions of the Ukrainian Negotiating Group in Geneva,” 2/18/2026.
14. Olena Goncharova “Zelensky Says Ukraine Won’t Withdraw from Donbas, ‘Won’t Lose Dignity’ as Peace Talks Stall on Territory,” Kyiv Independent, 2/19/2026.
15. Olena Goncharova “Zelensky Says Ukraine Won’t Withdraw from Donbas, ‘Won’t Lose Dignity’ as Peace Talks Stall on Territory,” Kyiv Independent, 2/19/2026; President of Ukraine, website, “President Defined Further Steps and Positions of the Ukrainian Negotiating Group in Geneva,” 2/18/2026.
16. Oleg Sukhov, “Russia Denies Accepting Security Guarantees for Kyiv, Contradicts Ukrainian Official,” Kyiv Independent, 3/5/2026.
17. State, response to State OIG request for information, 3/20/2026; State, vetting comment, 4/27/2026; Yasraj Sharma, “Russia-Ukraine Talks: All the Mediation Efforts, and Where They Stand,” Al Jazeera, 2/18/2026.
18. President of Ukraine, website, “There Are Signals that Further Exchanges May Be Possible, and This Would Be Good News and Confirmation that Diplomacy Is Working,” 3/22/2026.
19. President of Ukraine, website, “There Are Signals that Further Exchanges May Be Possible, and This Would Be Good News and Confirmation that Diplomacy Is Working,” 3/22/2026.
20. Jessica Rawnsley, “Ukraine Receives 1,000 Bodies in Latest Soldier Swap with Russia,” 1/29/2026.
21. Paulin Kola, “Russia and Ukraine Exchange More than 1,000 Soldiers’ Bodies,” British Broadcasting Corporation, 2/26/2026.
22. Institute for the Study of War, “Russian Offensive Campaign Assessment, March 6, 2026,” 3/6/2026.
23. John Irish, “US Backs Security Guarantees for Ukraine at Summit of Kyiv’s Allies in Paris,” Reuters, 1/6/2026; President of France, press release, “Paris Declaration—Robust Security Guarantees for a Solid and Lasting Peace in Ukraine,” 1/6/2026.
24. President of France, press release, “Paris Declaration—Robust Security Guarantees for a Solid and Lasting Peace in Ukraine,” 1/6/2026; Government of the United Kingdom, press release, “Declaration of Intent Between the United Kingdom of Great Britain and Northern Ireland, The French Republic and Ukraine Relating to the Deployment of Multinational Forces in Support of the Defence, Reconstruction and Strategic Sustainability of Ukraine,” 1/7/2026; Reuters, “UK Allocates \$270 Million to Prepare for Possible Ukraine Deployment,” 1/9/2026.
25. President of France, press release, “Paris Declaration—Robust Security Guarantees for a Solid and Lasting Peace in Ukraine,” 1/6/2026.
26. DIA, response to DoW OIG request for information, 26.2 OAR 039, 3/25/2026; Treasury, “General License 134: Authorizing the Delivery and Sale of Crude Oil and Petroleum Products of Russian Federation Origin Loaded on Vessels as of March 12, 2026,” 3/12/2026.
27. State, response to State OIG request for information, 3/20/2026; DIA, response to DoW OIG request for information, 26.2 OAR 039, 3/25/2026; State, vetting comment, 4/27/2026.
28. DIA, response to DoW OIG request for information, 26.2 OAR 039, 3/25/2026; DIA, vetting comment, 4/27/2026.
29. Treasury, “General License 134B: Authorizing the Delivery and Sale of Crude Oil and Petroleum Products of Russian Federation Origin Loaded on Vessels as of April 17, 2026,” 4/17/2026; Timothy Gardner and Ismail Shakil, “U.S. Renews Russian Oil Waiver After Pressure From Countries Dealing with Iran War Price Shocks,” Reuters, 4/17/2026.
30. State, response to State OIG request for information, 3/20/2026.
31. State, response to State OIG request for information, 3/20/2026.
32. DIA, response to DoW OIG request for information, 26.2 OAR 039, 3/25/2026 and 26.1 OAR 038, 12/17/2025; Treasury, response to DoW OIG request for information, 26.1 LIG OCO WOG 023, 1/12/2026.
33. DIA, response to DoW OIG request for information, 26.2 OAR 039, 3/25/2026.
34. State, response to State OIG request for information, 3/20/2026.
35. U.S. Mission to the European Union, cable, “Newswire Highlights February 25, 2026,” 26 USEU BRUSSELS 228, 2/25/2026.
36. John Irish, Marc Leras, and Gianluca Lo Nostro, “France Boards Tanker It Says is Linked to Russian Shadow Fleet in Mediterranean,” Reuters, 3/20/2026.
37. Kate Connolly, “Suspected Russian ‘Shadow Fleet’ Tanker Seized in North Sea,” Guardian, 3/3/2026.
38. DIA, response to DoW OIG request for information, 26.2 OAR 030, 3/25/2026.
39. DIA, response to DoW OIG request for information, 26.2 OAR 031, 3/25/2026; SAG-U, response to DoW OIG request for information, 26.2 OAR 046A, 3/25/2026.
40. SAG-U, response to DoW OIG request for information, 26.2 OAR 046A, 3/25/2026.
41. DIA, response to DoW OIG request for information, 26.2 OAR 030, 3/25/2026.

42. DIA, response to DoW OIG request for information, 26.2 OAR 038A, 3/25/2026; USEUCOM, response to DoW OIG request for information, 26.2 OAR 038B, 3/25/2026.
43. SAG-U, response to DoW OIG request for information, 26.2 OAR 046A, 3/25/2026.
44. DIA, response to DoW OIG request for information, 26.2 OAR 030, 3/25/2026; Institute for the Study of War, “Russian Offensive Campaign Assessment, February 25, 2026,” 2/25/2026; State, vetting comment, 4/27/2026.
45. DIA, response to DoW OIG request for information, 26.2 OAR 030, 3/25/2026.
46. DIA, response to DoW OIG request for information, 26.2 OAR 030, 3/25/2026; Max Hunder, “Ukraine Touts Recapture of Eight Settlements in Rare Battlefield Success,” Reuters, 2/23/2026.
47. Institute for the Study of War, “Russian Offensive Campaign Assessment, April 5, 2026,” 4/5/2026.
48. OUSW(P), vetting comment, 4/27/2026; SAG-U, response to DoW OIG request for information, 26.2 OAR 046A, 3/25/2026.
49. DIA, response to DoW OIG request for information, 26.2 OAR 030 and 26.2 OAR 045, 3/25/2026.
50. Ivana Kottasova and Victoria Butenko, “Ukraine’s New Defense Chief Reveals 200,000 Soldiers Have Gone AWOL and 2 Million Are Dodging Draft,” CNN, 1/14/2026; Andrew S. Bowen, “Ukrainian Military Performance and Outlook,” Congressional Research Service, 3/2/2026.
51. DIA, response to DoW OIG request for information, 26.2 OAR 045, 3/25/2026.
52. DIA, response to DoW OIG request for information, 26.2 OAR 045, 3/25/2026; Andrew S. Bowen, “Ukrainian Military Performance and Outlook,” Congressional Research Service, 3/2/2026.
53. DIA, response to DoW OIG request for information, 26.2 OAR 030 and 26.2 OAR 045, 3/25/2026.
54. State, cable, “Demarche Request: Preventing Russia’s Military Recruitment from African Countries,” 26 STATE 21178, 3/9/2026; State, vetting comment, 4/27/2026; DIA, vetting comment, 4/30/2026.
55. State, cable, “Demarche Request: Preventing Russia’s Military Recruitment from African Countries,” 26 STATE 21178, 3/9/2026; DIA, vetting comment, 4/30/2026.
56. DIA, response to DoW OIG request for information, 26.2 OAR 040A, 3/25/2026.
57. DIA, response to DoW OIG request for information, 26.2 OAR 040A, 3/25/2026.
58. Reuters, “Ukrainian Drone Strike Causes Fire at Refinery in Russia’s Komi Region, Governor Says,” 2/12/2026; Tania Myronyshena, “‘A New Range Record’—Ukrainian Drones Strike Oil Refinery in Russia’s Komi Republic, SBU Source Says,” Kyiv Independent, 2/12/2026; Kyiv Post, “Ukraine Drones Hit Russia’s Top Battery Plant in Lipetsk, Massive Fire Erupts,” 1/5/2026; OUSW(P), vetting comment, 4/27/2026.
59. Frances Farrell, “Russian Military Icebreaker Damaged in Unprecedented Baltic Sea Drone Strike, Ukraine Claims,” Kyiv Independent, 3/25/2026.
60. Samy Magdy, “Russia Blames Ukrainian Sea Drones After Tanker Explodes and Sinks in the Mediterranean,” Associated Press, 3/4/2026; Ivan Khomenko, “Sanctioned Russian LNG Tanker Arctic Metagaz Erupts in Flames After Drone Attack,” United24 Media, 3/4/2026.
61. DIA, response to DoW OIG request for information, 26.1 OAR 028A, 12/17/2025 and 26.2 OAR 033A, 3/25/2026.
62. Center for Strategic and International Studies (CSIS) Futures Lab, “Russian Firepower Strike Tracker: Analyzing Missile Attacks in Ukraine,” 10/1/2022–3/31/2026.
63. DIA, response to DoW OIG request for information, 26.1 OAR 027, 12/17/2025 and 26.2 OAR 030, 3/25/2026.
64. DIA, response to DoW OIG request for information, 26.2 OAR 033A, 3/25/2026.
65. DIA, response to DoW OIG request for information, 26.2 OAR 033A, 3/25/2026.
66. DIA, response to DoW OIG request for information, 26.1 OAR 028A, 12/17/2025 and 26.2 OAR 033A, 3/25/2026.
67. USEUCOM, response to DoW OIG request for information, 26.2 OAR 034, 3/24/2026.
68. USEUCOM, response to DoW OIG request for information, 26.2 OAR 034, 3/24/2026.
69. USEUCOM, response to DoW OIG request for information, 26.2 OAR 034, 3/24/2026.
70. USEUCOM, response to DoW OIG request for information, 26.2 OAR 034, 3/24/2026; Sam Clark and Antoaneta Roussi, “Russian Hackers Target Officials Via WhatsApp and Signal,” Politico, 3/9/2026.
71. USEUCOM, response to DoW OIG request for information, 26.2 OAR 034, 3/24/2026; Sebastian Offner, “Luxembourg State Websites Briefly Disrupted by Cyber Attack,” Luxembourg Times, 1/21/2026; Kate Oglesby, “Luxembourg Parliament Website was Offline for More than 24 Hours,” Luxembourg Times, 2/4/2026.
72. DIA, response to DoW OIG request for information, 26.2 OAR 037, 3/25/2026.
73. DIA, response to DoW OIG request for information, 26.2 OAR 044, 3/25/2026; Paul Kirby, “Russian General Shot Several Times in Moscow,” British Broadcasting Corporation, 2/6/2026.
74. Paul Kirby, “Russian General Shot Several Times in Moscow,” British Broadcasting Corporation, 2/6/2026.
75. DIA, response to DoW OIG request for information, 26.2 OAR 044, 3/25/2026; Paul Kirby, “Russian General Shot Several Times in Moscow,” British Broadcasting Corporation, 2/6/2026.
76. USEUCOM, response to DoW OIG request for information, 26.2 OAR 066, 3/24/2026.
77. DIA, response to DoW OIG request for information, 26.2 OAR 032, 3/25/2026.
78. USEUCOM, response to DoW OIG request for information, 26.2 OAR 066, 3/24/2026; OUSW(P), vetting comment, 4/27/2026.
79. USEUCOM, response to DoW OIG request for information, 26.2 OAR 066, 3/24/2026.
80. USEUCOM, response to DoW OIG request for information, 26.2 OAR 066, 3/24/2026; OUSW(P), vetting comment, 4/27/2026; Lester Grau, “Russia Bids Farewell to the Northern Military District,” U.S. Army, 6/21/2024; Thomas Nilsen, “Putins [sic] Signs Northwestern Regions into Leningrad Military District,” Barents Observer, 2/26/2024.
81. USEUCOM, response to DoW OIG request for information, 26.2 OAR 066, 3/24/2026.
82. DIA, response to DoW OIG request for information, 26.2 OAR 032, 3/25/2026.
83. DIA, response to DoW OIG request for information, 26.2 OAR 032, 3/25/2026.

84. DIA, response to DoW OIG request for information, 26.2 OAR 032, 3/25/2026.
85. OUSW(P), vetting comment, 5/13/2026.
86. U.S. International Development Finance Corporation, media releases, “DFC Kickstarts US-Ukraine Reconstruction Investment Fund with \$75 Million Seed Capital Equity Investment,” 9/17/2025 and “URIF Announces First Investment, Strengthening Ukraine’s Security and Unlocking New Emerging Technology for the United States and Allies,” 3/25/2026; State, vetting comment, 5/7/2026.
87. OUSD(C), vetting comment, 1/30/2024.
88. 22 U.S.C. §2318(a)(1).
89. Additional Ukraine Supplemental Appropriations Act, 2022, P.L. 117-128, enacted 5/21/2022; Consolidated Appropriations Act, 2023, P.L. 117-328, enacted 12/29/2022.
90. OUSD(C), vetting comment, 5/1/2026.
91. DoW OIG, “Audit of Controls Over Funds Provided for the Replenishment of Defense Articles and the Reimbursement for Services Provided to the Government of Ukraine Through Presidential Drawdown Authority,” DODIG-2025-137, 8/13/2025.
92. State, response to State OIG request for information, 3/20/2026; OUSW(C), vetting comment, 5/1/2026.
93. State, response to State OIG request for information, 6/20/2025.
94. DSCA, response to DoW OIG request for information, 26.2 OAR 028, 5/5/2026.
95. State, response to State OIG request for information, 3/20/2026.
96. State, response to State OIG request for information, 3/20/2026; Samya Kullab, “Why the European Union’s Wartime Loan is a Vital Lifeline for Cash-Strapped Ukraine,” Associated Press, 4/23/2026.
97. Council of the European Union, press release, “Council Finalises €90 Billion Support Loan to Ukraine,” 4/23/2026; Samya Kullab, “Why the European Union’s Wartime Loan is a Vital Lifeline for Cash-Strapped Ukraine,” 4/23/2026; Council of the European Union, website, “European Council and Council of the EU: What’s the Difference?” undated.
98. European Commission, press release, “Commission Takes Preparatory Steps on Financial Support for Ukraine and Boosting Drone Production,” 3/31/2026.
99. State, response to State OIG request for information, 3/20/2026.
100. State, response to State OIG request for information, 3/20/2026.
101. State, response to State OIG request for information, 3/20/2026.
102. USEUCOM, response to DoW OIG request for information, 26.2 OAR 001, 3/24/2026.
103. OUSW(P), vetting comment, 4/27/2026.
104. USAREUR-AF, vetting comment, 1/27/2026; USEUCOM vetting comment, 1/27/2026.
105. OUSW(P), vetting comment, 4/27/2026.
106. USEUCOM, response to DoW OIG request for information, 25.4 OAR 016, 9/22/2025.
107. USEUCOM vetting comment, 1/27/2026; USAREUR-AF, response to DoW OIG request for information, 26.2 OAR 005, 3/27/2026; USAREUR-AF, vetting comment, 4/28/2025.
108. USEUCOM, response to DoW OIG request for information, 26.2 OAR 015, 3/24/2026.
109. USAREUR-AF, response to DoW OIG request for information, 26.2 OAR 005, 3/27/2026.
110. “U.S. Army, press release, “NATO Exercise Brings Heavy Armor to Poland’s Eastern Flank,” 11/28/2025.
111. USAREUR-AF, response to DoW OIG request for information, 26.2 OAR 008B, 3/27/2026.
112. USAREUR-AF, response to DoW OIG request for information, 26.2 OAR 023, 3/27/2026.
113. USAREUR-AF, response to DoW OIG request for information, 26.2 OAR 008B, 3/27/2026.
114. USEUCOM, response to DoW OIG request for information, 26.2 OAR 009, 3/24/2026.
115. NATO, press release, “Strengthening NATO’s Eastern Flank,” 10/23/2025.
116. USAREUR-AF, vetting comment, 4/28/2026.
117. USAREUR-AF, response to DoW OIG request for information, 26.2 OAR 018, 3/27/2026.
118. NATO, press release, “Strengthening NATO’s Eastern Flank,” 10/23/2025; USAREUR-AF, response to DoW OIG request for information, 26.2 OAR FOL057, 4/17/2026.
119. NATO, press release, “Strengthening NATO’s Eastern Flank,” 10/23/2025.
120. USAREUR-AF, response to DoW OIG request for information, 26.2 OAR 005, 3/27/2026; USAREUR-AF, vetting comment, 4/28/2026; NATO, press release, “Strengthening NATO’s Eastern Flank,” 10/23/2025.
121. USAREUR-AF, response to DoW OIG request for information, 26.2 OAR 005, 3/27/2026; USAREUR-AF, vetting comment, 4/28/2026.
122. USAREUR-AF, response to DoW OIG request for information, 26.2 OAR 005, 3/27/2026.
123. NATO, press release, “Strengthening NATO’s Eastern Flank,” 10/23/2025.
124. USAREUR-AF, response to DoW OIG request for information, 26.2 OAR 005 and 26.2 OAR 057, 3/27/2026; Defense Visual Information Distribution Service, press release, “NATO Exercise Brings Heavy Armor to Poland’s Eastern Flank,” 11/23/2025.
125. USAREUR-AF, response to DoW OIG request for information, 26.2 OAR 057, 3/27/2026.
126. USAREUR-AF, vetting comment, 1/27/2026; USAREUR-AF, press release, “Eastern Flank Deterrence Initiative (EFDI),” undated.
127. USAREUR-AF, response to DoW OIG request for information, 26.2 OAR 056, 3/27/2026.
128. USAREUR-AF, response to DoW OIG request for information, 26.2 OAR 056, 3/27/2026; U.S. Army, press release, “Black Jack Brigade Drives Transforming in Contact at NTC Rotation 26-02,” 12/10/2025.
129. USEUCOM, response to DoW OIG request for information, 25.4 OAR 002, 9/22/2025 and 26.1 OAR 002, 12/17/2025; OUWS(P), vetting comment, 4/27/2026.
130. USEUCOM, response to DoW OIG request for information, 25.4 OAR 002, 9/22/2025 and 26.1 OAR 002, 12/17/2025.
131. USAREUR-AF, response to DoW OIG request for information, 26.2 OAR 058, 3/27/2026.
132. Phillip Walter Wellman, “US-Led HIMARS Training Pushes Lithuania Toward Long-Range Strike Capability,” Stars and Stripes, 2/6/2026.
133. USAREUR-AF, response to DoW OIG request for information, 26.2 OAR 058, 3/27/2026; USAREUR-AF, vetting comment, 4/28/2026.
134. USAREUR-AF, response to DoW OIG request for information, 26.2 OAR 058, 3/27/2026.

135. USAREUR-AF, response to DoW OIG request for information, 26.2 OAR 058, 3/27/2026.
136. USEUCOM, response to DoW OIG request for information, 26.1 OAR 002, 12/17/2025 and 26.2 OAR 062, 3/24/2026.
137. USEUCOM, response to DoW OIG request for information, 26.2 OAR 062, 3/24/2026.
138. International Institute for Strategic Studies, “The Military Balance 2026 Chapter Three: Europe,” 2/23/2026; Paul Mcleary, Chris Lunday, and Esther Webber, “Trump Wants NATO to Spend More on Defense. Here’s Who is Actually Paying,” Politico, 6/22/2025.
139. Teri Schultz, “Europe Mulls the Prospect of a NATO Without the US,” Deutsche Welle, 4/7/2026.
140. NATO, press release, “The Hague Summit Declaration,” 6/25/2025; International Institute for Strategic Studies, “The Military Balance 2026 Chapter Three: Europe,” 2/23/2026.
141. NATO, press release, “Defense Expenditure of NATO Countries (2014-2025),” undated.
142. SAG-U, response to DoW OIG request for information, 24.4 OAR 024, 10/1/2024; SAG-U, vetting comment, 10/29/2024; OUSW(P), vetting comment, 1/26/2025 and 4/27/2026; USEUCOM, vetting comment, 4/29/2026.
143. SAG-U, response to DoW OIG request for information, 24.4 OAR 024, 10/1/2024; SAG-U, vetting comment, 10/29/2024; OUSW(P), vetting comment, 1/26/2025.
144. SAG-U, response to DoW OIG request for information, 25.3 OAR 023, 6/25/2025; USEUCOM, vetting comment, 4/29/2026.
145. SAG-U, response to DoW OIG request for information, 26.1 OAR 016, 12/19/2025 and 26.2 OAR 016, 3/25/2026.
146. SAG-U, response to DoW OIG request for information, 26.2 OAR 083, 3/25/2026.
147. NATO, press release, “Deputy Secretary General Discusses Romania’s Contributions to Alliance, Support for Ukraine, and Summit Decisions,” 8/25/2025; OUSW(P), response to DoW OIG request for information, 26.2 OAR 061, 3/25/2026; State, vetting comment, 4/27/2026.
148. OUSW(P), vetting comment, 4/27/2026.
149. USEUCOM, response to DoW OIG request for information, 26.2 OAR 074A, 3/24/2026.
150. State, response to State OIG request for information, 3/20/2026; OUSW(C), response to DoW OIG request for information, 26.2 OAR 021, 3/26/2026; OUSW(C), vetting comment, 5/1/2026.
151. State, response to State OIG request for information, 3/20/2026.
152. OUSW(P), vetting comment, 4/27/2026.
153. State, response to State OIG request for information, 3/20/2026.
154. SAG-U, response to DoW OIG request for information, 26.2 OAR 077, 3/25/2026.
155. Christoph Trebesch and Taro Nishikawa, “Europe Steps Up: Ukraine Support After Four Years of War,” Kiel Institute for the World Economy, 2/2026.
156. Christoph Trebesch and Taro Nishikawa, “Europe Steps Up: Ukraine Support After Four Years of War,” Kiel Institute for the World Economy, 2/2026.
157. OUSW(P), response to DoW OIG request for information, 26.2 OAR 061, 3/25/2026; OUSW(P), vetting comment, 4/27/2026.
158. USTRANSCOM, response to DoW OIG request for information, 26.2 OAR 017, 3/18/2026.
159. OUSW(P), response to DoW OIG request for information, 25.4 OAR 011, 9/25/2025; USTRANSCOM, response to DoW OIG request for information, 26.1 OAR 017, 12/8/2025; USTRANSCOM, vetting comment, 1/21/2026.
160. USAREUR-AF, response to DoW OIG request for information, 26.2 OAR 018, 3/27/2026; SAG-U, response to DoW OIG request for information, 26.2 OAR 075, 3/25/2026.
161. SAG-U, response to DoW OIG request for information, 26.2 OAR 078 and 26.2 OAR 087B, 3/25/2026; USEUCOM, response to DoW OIG request for information, 26.2 OAR 087A, 3/24/2026.
162. DSCA, Security Assistance Management Manual, Chapter 8: End-Use Monitoring, 12/21/2023; DoW OIG, “Evaluation of the DoD’s Enhanced End-Use Monitoring of Defense Articles Provided to Ukraine,” DODIG-2024-043, 1/10/2024; 22 U.S.C. 39, The Arms Export Control Act of 1976.
163. State OIG, “Review of Department of State End-Use Monitoring in Ukraine,” ISP-I-24-02, 11/2023.
164. DSCA, Security Assistance Management Manual, “Chapter 8.4—Enhanced End Use Monitoring,” 1/22/2025.
165. DSCA, Security Assistance Management Manual, Chapter 8: End-Use Monitoring,” 12/21/2023; DSCA, vetting comment, 4/23/2026; USEUCOM, response to DoW OIG request for information, 26.1 OAR 053, 12/16/2025.
166. USEUCOM, response to DoW OIG request for information, 26.2 OAR 087A, 3/24/2026.
167. State, response to State OIG request for information, 3/20/2026.
168. State, response to State OIG request for information, 3/20/2026; State, vetting comment, 4/27/2026; OUSW(P), vetting comment, 5/7/2026.
169. State, response to State OIG request for information, 3/20/2026.
170. SAG-U, response to DoW OIG request for information, 26.2 OAR 054, 3/25/2026.
171. Jake Epstein, “Ukraine Proved This Drone-Killer Works. Now, the West is Giving it a Shot,” Business Insider, 11/18/2025; OUSW(P), vetting comment, 5/7/2026.
172. SAG-U, response to DoW OIG request for information, 26.2 OAR 054, 3/25/2026; OUSW(P), vetting comment, 5/7/2026.
173. Jake Epstein, “Ukraine Proved this Drone-Killer Works. Now, the West is Giving it a Shot,” Business Insider, 11/18/2025.
174. NATO, press release, “NATO and the US Army Demonstrate Low-Cost Counter-UAS System to Protect NATO Airspace,” 12/9/2025; Emma Burrows, “A New System to Identify and Take Down Russian Drones is Being Deployed to NATO’s Eastern Flank,” Associated Press, 11/6/2025; Jake Epstein, “Ukraine Proved This Drone-Killer Works. Now, the West is Giving it a Shot,” Business Insider, 11/18/2025; OUSW(P), vetting comment, 5/7/2026.
175. NATO, press release, “NATO and the US Army Demonstrate Low-Cost Counter-UAS System to Protect NATO Airspace,” 12/9/2025; Emma Burrows, “A New System to Identify and Take Down Russian Drones is Being Deployed to NATO’s Eastern Flank,” Associated Press, 11/6/2025; OUSW(P), vetting comment, 5/7/2026.
176. U.S. Army, press release, “G-TEAD Delivers Rapid Counter-Drone Capability to NATO’s Eastern Flank, Demonstrating the Power of Accelerated Acquisition,” 3/26/2026; OUSW(P), vetting comment, 5/7/2026.
177. SAG-U, response to DoW OIG request for information, 26.2 OAR 053 and 26.2 OAR 077, 3/25/2026.

178. SAG-U, response to DoW OIG request for information, 26.2 OAR 053, 3/25/2026.
179. SAG-U, response to DoW OIG request for information, 26.2 OAR 053, 3/25/2026.
180. SAG-U, response to DoW OIG request for information, 26.2 OAR 053 and 26.2 OAR 077, 3/25/2026.
181. SAG-U, response to DoW OIG request for information, 26.2 OAR 077, 3/25/2026.
182. SAG-U, response to DoW OIG request for information, 26.2 OAR 053, 3/25/2026 and 26.2 OAR 077, 3/25/2026; USAREUR-AF, response to DoW OIG request for information, 26.2 OAR 076, 3/27/2026.
183. SAG-U, response to DoW OIG request for information, 26.2 OAR 053, 26.2 OAR 077, and 26.2 OAR 079, 3/25/2026; USAREUR-AF, response to DoW OIG request for information, 26.2 OAR 076 and 26.2 OAR 080, 3/27/2026; USAFE-AFAFRICA, response to DoW OIG request for information, 26.2 OAR 081, 3/24/2026.
184. USAREUR-AF, response to DoW OIG request for information, 26.2 OAR 080, 3/27/2026.
185. USAFE-AFAFRICA, response to DoW OIG request for information, 26.2 OAR 081, 3/24/2026; OUSW(P), response to DoW OIG request for information, 26.1 OAR 061B, 12/18/2025.
186. SAG-U, response to DoW OIG request for information, 26.2 OAR 053, 3/25/2026.
187. SAG-U, response to DoW OIG request for information, 26.2 OAR 053 and 26.2 OAR 077, 3/25/2026.
188. USAREUR-AF, response to DoW OIG request for information, 26.2 OAR 080, 3/27/2026.
189. SAG-U, response to DoW OIG request for information, 26.2 OAR 077, 3/25/2026.
190. USAREUR-AF, response to DoW OIG request for information, 26.2 OAR 080, 3/27/2026.
191. USAREUR-AF, response to DoW OIG request for information, 26.2 OAR 080, 3/27/2026.
192. SAG-U, response to DoW OIG request for information, 26.2 OAR 079, 3/25/2026.
193. SAG-U, response to DoW OIG request for information, 26.2 OAR 046C, 3/25/2026.
194. Andrew S. Bowen, “Ukrainian Military Performance and Outlook,” Congressional Research Service, 3/2/2026; Heidi E. Crebo-Rediker, “Securing Ukraine’s Future in Europe: Ukraine’s Defense Industrial Base—An Anchor for Economic Renewal and European Security,” Council on Foreign Relations, 2/24/2026; USEUCOM, response to DoW OIG request for information, 26.2 OAR 067 and 26.2 OAR 069, 3/24/2026.
195. USEUCOM, response to DoW OIG request for information, 26.2 OAR 067, 3/24/2026.
196. Heidi E. Crebo-Rediker, “Securing Ukraine’s Future in Europe: Ukraine’s Defense Industrial Base—An Anchor for Economic Renewal and European Security,” Council on Foreign Relations, 2/24/2026.
197. Andrew S. Bowen, “Ukrainian Military Performance and Outlook,” Congressional Research Service, 3/2/2026; Heidi E. Crebo-Rediker, “Securing Ukraine’s Future in Europe: Ukraine’s Defense Industrial Base—An Anchor for Economic Renewal and European Security,” Council on Foreign Relations, 2/24/2026; DIA, response to DoW OIG request for information, 26.2 OAR 070, 3/25/2026.
198. Vlad Litnarovych, “Ukrainian Flamingo Missile Maker to Build Rocket Fuel Plant in Denmark Near F-35 Air Base,” United24 Media, 9/3/2025; Linus Hoeller, “Denmark to Host Ukrainian Missile Fuel Production in NATO First,” Defense News, 9/5/2025.
199. DIA, response to DoW OIG request for information, 26.2 OAR 070, 3/25/2026.
200. DIA, response to DoW OIG request for information, 26.2 OAR 070, 3/25/2026.
201. SAG-U, response to DoW OIG request for information, 26.2 OAR 004A, 3/25/2026; USEUCOM, response to DoW OIG request for information, 26.2 OAR 004B, 3/24/2026; OUSW(A&S), response to DoW OIG request for information, 26.2 OAR 086, 3/25/2026.
202. SAG-U, response to DoW OIG request for information, 26.2 OAR 083, 3/25/2026.
203. SAG-U, response to DoW OIG request for information, 26.2 OAR 004A, 3/25/2026.
204. SAG-U, response to DoW OIG request for information, 26.2 OAR 083, 3/25/2026.
205. USEUCOM, response to DoW OIG request for information, 26.2 OAR 004B, 3/24/2026.
206. USEUCOM, response to DoW OIG request for information, 26.2 OAR 004B, 3/24/2026; USEUCOM, vetting comment, 4/27/2026.
207. USEUCOM, response to DoW OIG request for information, 26.2 OAR 004B, 3/24/2026; USEUCOM, vetting comment, 4/27/2026.
208. OUSW(A&S), response to DoW OIG request for information, 26.2 OAR 086, 3/25/2026.
209. OUSW(A&S), response to DoW OIG request for information, 26.2 OAR 086, 3/25/2026.
210. OUSW(A&S), response to DoW OIG request for information, 26.2 OAR 086, 3/25/2026.
211. OUSW(A&S), response to DoW OIG request for information, 26.2 OAR 086, 3/25/2026.
212. State, response to State OIG request for information, 4/15/2026.
213. State, response to State OIG request for information, 4/15/2026.
214. State, response to State OIG request for information, 3/23/2026; State, vetting comment, 4/27/2026.
215. State, response to State OIG request for information, 3/23/2026; State, vetting comment, 4/27/2026.
216. State, response to State OIG request for information, 4/15/2026.
217. State, response to State OIG request for information, 3/23/2026; State, vetting comment, 4/27/2026.
218. UN OCHA, “Ukraine: Humanitarian Needs and Response Plan 2026,” 1/2026.
219. State, response to USAID OIG request for information, 4/7/2026; State, vetting comment, 4/28/2025.
220. State, response to USAID OIG request for information, 4/7/2026; State, vetting comment, 4/27/2026.
221. State, response to State OIG request for information, 3/20/2026.
222. State, response to State OIG request for information, 3/20/2026; State, vetting comment, 4/27/2026.
223. State, response to State OIG request for information, 3/20/2026; C.J. Chivers, “How Russia Weaponized the Cold Ukrainian Winter,” New York Times, 3/20/2026.
224. C.J. Chivers, “How Russia Weaponized the Cold Ukrainian Winter,” New York Times, 3/20/2026.

225. State, response to USAID OIG request for information, 4/7/2026; State, vetting comment, 4/27/2026.
226. State, vetting comment, 4/27/2026.
227. State, response to USAID OIG request for information, 4/7/2026.
228. State, response to USAID OIG request for information, 3/20/2026 and 4/7/2026; State, vetting comment, 4/28/2026; Vasilisa Stepanenko and Jamey Keaton, “Ukraine’s ‘Invincibility’ Centers Offer Refuge, Resilience,” Associated Press, 11/29/2022; Embassy Kyiv, cable, “Ukraine: Heating the Frontlines: American Humanitarian Efforts Counter Russia’s Weaponization of Winter,” 26 KYIV 464, 3/30/2026.
229. State, response to USAID OIG request for information, 4/7/2026.
230. State, response to USAID OIG request for information, 4/7/2026; State, vetting comment, 4/27/2026.
231. State, response to USAID OIG request for information, 4/7/2026.
232. State, response to USAID OIG request for information, 4/7/2026; State, vetting comment, 4/27/2026.
233. State, response to USAID OIG request for information, 4/7/2026.
234. State, response to USAID OIG request for information, 4/7/2026.
235. State, response to USAID OIG request for information, 4/7/2026.
236. State, vetting comment, 4/27/2026.
237. State, response to State OIG request for information, 3/20/2026.
238. State, response to USAID OIG request for information, 4/7/2026.
239. C.J. Chivers, “How Russia Weaponized the Cold Ukrainian Winter,” New York Times, 3/20/2026.
240. C.J. Chivers, “How Russia Weaponized the Cold Ukrainian Winter,” New York Times, 3/20/2026.
241. State, response to USAID OIG request for information, 4/7/2026.
242. State, response to USAID OIG request for information, 4/7/2026.
243. State, response to USAID OIG request for information, 4/7/2026.
244. State, response to State OIG request for information, 3/20/2026.
245. ESP/SPARC, interview with USAID OIG, 4/17/2026.
246. Bureau of the Fiscal Service, website, “Current Rate,” 4/26/2026.
247. State, response to State OIG request for information, 3/20/2026; State, vetting comment, 4/27/2026.
248. DoE, response to DoW OIG request for information, 26.2 LIG OCO WOG 006 and 26.2 LIG OCO WOG 009, 4/8/2026.
249. DoE, response to DoW OIG request for information, 26.2 LIG OCO WOG 006 and 26.2 LIG OCO WOG 009, 4/8/2026.
250. DoE, response to DoW OIG request for information, 26.2 LIG OCO WOG 009, 4/8/2026.
251. State, website, “U.S. Embassy in Ukraine,” 1/14/2026; State, vetting comment, 4/27/2026.
252. State, response to State OIG request for information, 3/20/2026.
253. State, response to State OIG request for information, 3/20/2026.
254. DEA, response to DoW request for information, 26.2 LIG OCO WOG 001, 4/2/2026; State, vetting comment, 4/27/2026.
255. State, response to State OIG request for information, 3/20/2026; DEA, response to DoW request for information, 26.2 LIG OCO WOG 001, 4/2/2026.
256. State, response to State OIG request for information, 3/20/2026.
257. State, response to State OIG request for information, 3/20/2026.
258. State, response to State OIG requests for information, 12/13/2024 and 1/25/2025.
259. State, response to State OIG request for information, 1/25/2025; State, vetting comment, 1/27/2026.
260. State, response to State OIG request for information, 3/20/2026.
261. State, response to State OIG request for information, 3/20/2026; State, vetting comment, 4/27/2026.
262. State, response to State OIG request for information, 3/20/2026.
263. State, response to State OIG request for information, 4/14/2026.
264. State, vetting comment, 4/27/2026.
265. State, response to State OIG request for information, 3/23/2026; State, vetting comment, 4/27/2026.
266. State, response to State OIG request for information, 3/23/2026.
267. State, response to State OIG request for information, 3/20/2026.
268. State, response to State OIG request for information, 3/20/2026; State, vetting comment, 4/27/2026.
269. State, response to State OIG request for information, 3/20/2026.
270. State, response to State OIG request for information, 3/20/2026.
271. State OIG, “Audit of the Department of State’s Efforts to Support War Crimes Accountability in Ukraine,” AUD-SIP-26-08, 3/2026.
272. State, response to State OIG request for information, 3/20/2026; State, vetting comment, 5/7/2026; President of Ukraine, website, “Olena Zelenska Took Part in a Meeting with U.S. State Department Representatives Focused on the Return of Ukrainian Children Abducted by Russia,” 1/7/2026.
273. State, response to State OIG request for information, 3/20/2026; State, vetting comment, 5/7/2026.
274. State, vetting comment, 4/27/2026.
275. State, response to State OIG request for information, 3/20/2026.
276. State, response to State OIG request for information, 3/20/2026.
277. State, vetting comment, 4/27/2026.
278. State, response to State OIG request for information, 5/29/2025.
279. DoJ, response to DoW OIG request for information, 26.2 LIG OCO WOG 002, 4/2/2026; State, vetting comment, 4/27/2026.
280. Embassy Kyiv, cable, “Ukraine: INL January Report–Support for Law Enforcement Partners Enables Return on Investment for the American People,” 26 KYIV 192, 2/18/2026; State, vetting comment, 4/27/2026.
281. Embassy Kyiv, cable, “Ukraine: INL January Report–Support for Law Enforcement Partners Enables Return on Investment for the American People,” 26 KYIV 192, 2/18/2026; State, vetting comment, 4/27/2026.
282. DoJ, response to DoW OIG request for information, 26.2 LIG OCO WOG 002, 4/2/2026.
283. DoJ, response to DoW OIG request for information, 26.2 LIG OCO WOG 003, 4/2/2026.
284. DoJ, response to DoW OIG request for information, 26.2 LIG OCO WOG 003, 4/2/2026; DIA, response to DoW OIG request for information, 26.1 OAR 070, 12/17/2025; State, response to State OIG request for information, 12/12/2025; National Anti-Corruption Bureau of Ukraine, press release, “Operation ‘Midas’: High-Level Criminal Organization Operating in Energy Sector Exposed,” 11/11/2025.
285. DoJ, response to DoW OIG request for information, 26.2 LIG OCO WOG 003, 4/2/2026.
286. DoJ, response to DoW OIG request for information, 26.2 LIG OCO WOG 004, 4/2/2026.
287. State, response to State OIG request for information, 3/20/2026.
288. DIA, response to DoW OIG request for information, 26.2 OAR 088, 3/25/2026.
289. State, response to USAID OIG request for information, 4/7/2026.
290. State, response to USAID OIG request for information, 4/7/2026.

291. State, response to State OIG request for information, 3/20/2026 and 4/14/26.
292. State, response to State OIG request for information, 3/20/2026 and 4/14/26.
293. State, response to State OIG request for information, 3/20/2026; State, vetting comment, 4/27/2026.
294. State, response to State OIG request for information, 3/20/2026; State, vetting comment, 4/27/2026.
295. State, response to State OIG request for information, 3/20/2026.
296. State, response to State OIG request for information, 3/20/2026; State, vetting comment, 4/27/2026.
297. State, vetting comment, 4/27/2026.
298. State, response to State OIG request for information, 3/20/2026.
299. FAO, "Agriculture Remains a Lifeline for Rural Families in War-Affected Ukraine," 3/16/2026.
300. State, response to USAID OIG request for information, 4/7/2026.
301. State, response to USAID OIG request for information, 4/7/2026.
302. FAO, "Agriculture Remains a Lifeline for Rural Families in War-Affected Ukraine," 3/16/2026.
303. State, response to State OIG request for information, 3/20/2026.
304. State, response to USAID OIG request for information, 4/7/2026.
305. State, response to USAID OIG request for information, 4/7/2026; Ukraine Business News, "The USAID AGRO Program Provides 50 Percent Co-Financing for Agricultural Processing Development Projects", 7/30/2024.
306. Embassy Kyiv, cable, "American Agriculture Assistance to Ukraine Drives American Jobs, Exports, and Strategic Advantage," 26 KYIV 278, 3/2/2026.
307. State, response to USAID OIG request for information, 4/7/2026; State, vetting comment, 4/27/2026.
308. State, response to State OIG request for information, 3/20/2026.
309. Treasury, website, "Treasury Sanctions Actors Supporting Kremlin-Directed Maligned Influence Efforts," 3/20/2024.
310. State, response to State OIG request for information, 3/20/2026; State vetting comments 4/27/2026.
311. State, response to State OIG request for information, 3/20/2026; State, vetting comment, 4/27/2026.
312. State, response to State OIG request for information, 3/20/2026; State, vetting comment, 4/27/2026.
313. State, response to State OIG request for information, 3/20/2026.
314. State, response to USAID OIG request for information, 4/7/2026; State, vetting comment, 4/27/2026 and 5/7/2026.
315. State, response to State OIG request for information, 3/20/2026; State, response to USAID OIG request for information, 4/7/2026.
316. State, response to USAID OIG request for information, 4/7/2026.
317. USAID OIG, "Direct Budget Support: Oversight Mechanisms Provided Limited Assurance That U.S. Trust Fund Contributions Supported the Government of Ukraine as Intended," 9-121-26-001-P, 3/3/2026; State, vetting comment, 4/27/2026.
318. USAID OIG, "Direct Budget Support: Oversight Mechanisms Provided Limited Assurance That U.S. Trust Fund Contributions Supported the Government of Ukraine as Intended," 9-121-26-001-P, 3/3/2026.
319. USAID OIG, "Direct Budget Support: Oversight Mechanisms Provided Limited Assurance That U.S. Trust Fund Contributions Supported the Government of Ukraine as Intended," 9-121-26-001-P, 3/3/2026.
320. State, response to USAID OIG request for information, 4/7/2026; USAID OIG, "Direct Budget Support: Oversight Mechanisms Provided Limited Assurance That U.S. Trust Fund Contributions Supported the Government of Ukraine as Intended," 9-121-26-001-P, 3/3/2026.
321. USAID OIG, "Direct Budget Support: Oversight Mechanisms Provided Limited Assurance That U.S. Trust Fund Contributions Supported the Government of Ukraine as Intended," 9-121-26-001-P, 3/3/2026.
322. State, vetting comment, 4/27/2026.

Sources for Russian Missile and Unmanned Aircraft Attacks in Ukraine, p. 12:

SAG-U, response to DoW OIG request for information, 26.2 OAR 033B, 3/25/2026; Kosta Gak, Daria Tarasova-Markina, Rhea Mogul, and Sana Noor Haq; "Russia Strikes Western Ukraine with Oreshnik Ballistic Missile, One of Its Most Advanced Weapons," CNN, 1/9/2026; Center for Strategic and International Studies (CSIS) Futures Lab, "Russian Firepower Strike Tracker: Analyzing Missile Attacks in Ukraine," 10/1/2022–3/31/2025; Institute for the Study of War, "Russian Offensive Campaign Assessment, March 24, 2026," 3/24/2026.

Sources for Status of Funds, pp. 14–23: DFC, response to DoW OIG request for information, 26.2 SIG OAR WOG 001, 4/9/2026; DOC, response to DoW OIG request for information, 26.2 SIG OAR WOG 005, 4/8/2026; DOE, response to DoW OIG request for information, 26.2 SIG OAR WOG 009, 4/20/2026; DOJ, response to DoW OIG request for information, 26.2 SIG OAR WOG 012, 4/13/2026; EXIM, response to DoW OIG request for information, 26.2 SIG OAR WOG 015, 4/9/2026; GAO, response to DoW OIG request for information, 26.2 SIG OAR WOG 018, 3/27/2026; HHS, response to DoW OIG request for information, 26.2 SIG OAR WOG 021, 4/9/2026; NRC, response to DoW OIG request for information, 26.2 SIG OAR WOG 024, 3/9/2026; OUSW(C), response to DoW OIG request for information, 26.2 OAR 021, 3/26/2026; OUSW(C), response to DoW OIG request for information, 26.2 OAR 020, 26.2 OAR 025, 26.2 OAR 026, and 26.2 OAR 027, 4/14/2026; State, response to State OIG request for information, 4/6/2026; Treasury, response to DoW OIG request for information, 26.2 SIG OAR WOG 027, 4/13/2026; USAID, response to USAID OIG request for information, 5/7/2026; USDA, response to DoW OIG request for information, 5/6/2026; and subsequent correspondence with the listed agencies.

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



+1 202-985-1764

