SPECIAL INSPECTOR GENERAL REPORT TO THE UNITED STATES CONGRESS



OPERATION ATLANTIC RESOLVE

INCLUDING U.S. GOVERNMENT ACTIVITIES RELATED TO UKRAINE

JULY 1, 2026–SEPTEMBER 30, 2026

ABOUT THIS SPECIAL INSPECTOR GENERAL REPORT

The Inspector General Act of 1978, as amended (codified at 5 U.S.C. Sections 401-424), established in section 419 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 Department of War (DoW), the Department of State (State), and the U.S. Agency for International Development (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 (Special IG) 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:

- Submit to Congress on a quarterly basis a report on the contingency operation and to make that report available to the public.
- Develop a joint strategic plan to conduct comprehensive oversight of the operation.
- Ensure independent and effective oversight of programs and operations of the U.S. Government in support of the operation through either joint or individual audits, inspections, investigations, and evaluations.

To fulfill the congressional quarterly report mandate, the Lead IG agencies gather data and information from their respective agencies and other Federal entities about activities related to the operation. The Lead IG has generally prioritized three core areas for reporting: funding, personnel, and equipment.

The sources of information contained in this report are listed in endnotes or notes to tables and figures. Except in the case of audits, inspections, investigations, and evaluations referenced in this report, the Lead IG agencies have not verified or audited the information collected from Federal agencies.

The DoW IG, as the Lead IG for this operation, is responsible for assembling and producing this report. The DoW OIG, State OIG, and USAID OIG drafted 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 process of the report within its own agency. During the first review, the Lead IG agencies ask the relevant Federal offices to comment, correct inaccuracies, and provide additional documentation if requested. The Lead IG agencies 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 DoW OIG, State OIG, and USAID OIG as independent oversight agencies.

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.

CLASSIFIED APPENDIX TO THIS REPORT

A classified appendix to this report provides additional information on this operation. The appendix will be delivered to relevant agencies and congressional committees.

On the cover: U.S. Army Soldiers conduct a live-fire exercise from an M270A2 Multiple Launch Rocket System at the Grafenwoehr Training Area, Germany, on September 10, 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 July 1 to September 30, 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 14-25
- Military assistance to Ukraine: pages 14-17, 26-33
- Non-military assistance to Ukraine and other countries affected by the war: pages 8-14, 34-48
- Operations of other relevant U.S. Government agencies involved in the Ukraine response: pages 9-12
- Description of any waste, fraud, or abuse identified by the OIGs: pages 50-52
- Status and results of investigations, inspections, and audits: pages 50-56
- Status and results of referrals to the Department of Justice: page 57
- Description of planned oversight projects related to OAR: pages 55-56

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U.S. Army Soldiers fire an M120 mortar system during a live-fire exercise at the Grafenwoehr Training Area, Germany, on September 23, 2026. (U.S. Army photo)

IN THIS REPORT

Mission Update

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- Congress has appropriated or otherwise made available for obligation $198.59 billion since February 2022 for Operation Atlantic Resolve (OAR) and the Ukraine Response. This includes $4.89 billion provided by North Atlantic Treaty Organization (NATO) allies and partners since August 2025 to the Department of War (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.
- Of the funds that Congress has appropriated or otherwise made available for OAR and the Ukraine Response, $64.96 billion remained available for possible disbursement as of September 30.
- NATO and the European Union (EU) continued bearing the primary responsibility for European defense, pursuing increased European security cooperation, pledging $50 billion in new NATO defense procurements, and cumulatively committing more than $239 billion for Ukraine as of the end of the quarter.
- The EU imposed additional sanctions on Russia during the quarter amid stalled trilateral U.S.-Ukraine-Russia peace negotiations.
- Costly Ukrainian attacks on energy and commercial targets worsened Russia's strategic outlook, though Russia retained its ability to fund its war effort. Russian missile strikes and increasing use of turbojet unmanned aircraft attacks caused the highest Ukrainian civilian casualties since 2022.
- Russia increased its hybrid warfare activities in Europe during the quarter, including attacks in NATO territory in Germany and Estonia.

U.S. Support to NATO

pp. 18–25

- The U.S. European Command's (USEUCOM) force posture continued to decline, including reductions to military, civilian, and contractor personnel. The 78,000 military personnel assigned to USEUCOM as of the end of the quarter neared the congressionally-mandated floor of 76,000.
- USEUCOM and its Service components worked to enable NATO's leadership of Europe's conventional defense, focusing on U.S. integration into NATO's multinational Forward Land Forces and improving the alliance's enhanced vigilance activities along its eastern flank.
- The U.S. Army Europe and Africa's (USAREUR-AF) contingency activities in support of Ukraine have reduced the command's available funds to sustain its rotational forces and other longstanding operations in Europe.

U.S. Support to Ukraine

pp. 26–48

- On August 3, USEUCOM announced the upcoming reorganization of the Security Assistance Group–Ukraine (SAG-U) over the next year. NATO Security Assistance and Training for Ukraine (NSATU) will assume the responsibility for training, materiel, and sustainment support for Ukraine.
- NATO allies announced another $500 million for the PURL initiative to provide U.S. defense articles and services for Ukraine. As of September, NATO allies and partners have committed approximately $6.8 billion for PURL and $3.1 billion for the Joint Ukraine Multinational Program–Services, Training, and Articles Rapid Timeline (JUMPSTART) Foreign Military Sales (FMS) program, a mechanism to source defense articles and services from U.S. industries for Ukraine.
- The U.S. Transportation Command (USTRANSCOM) moved more than 7,000 short tons of cargo in support of Ukraine, a reduction of approximately 31 percent compared to the previous quarter.
- U.S. training support for the Ukrainian Armed Forces (UAF) increased by approximately 26 percent compared to the previous quarter, with approximately 722 UAF students trained during the quarter.
- State managed 115 active non-military assistance awards in Ukraine as of the end of the quarter, valued at $3.9 billion. Most of this award funding provided humanitarian and energy assistance. During the quarter, 28 awards totaling $472 million expired.

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MISSION UPDATE

INTRODUCTION

Operation Atlantic Resolve (OAR) is the 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. Under OAR, the United States also provides security assistance to Ukraine in its continued defense against Russia's February 2022 full-scale invasion. OAR began following Russia's 2014 invasion of Crimea to provide rotational, combat-credible U.S. forces to Europe. The OAR mission expanded substantially following Russia's full-scale invasion of Ukraine and includes activities across the Baltic, Central European, and Black Sea regions.[1]

Since 2025, the United States has transitioned an increasing share of OAR security assistance activities to NATO allies and partners.[2] USEUCOM continues to support these allies in assuming greater responsibility for Europe's conventional defense, which includes multinational Forward Land Forces and enhanced vigilance activities along NATO's eastern



President of Ukraine Volodymyr Zelenskyy makes a keynote speech at the NATO Summit Defence Industry Forum in Ankara, Türkiye, on July 7, 2026. (NATO photo)

State reported that approximately $300 billion in Russian sovereign assets remained immobilized globally, with most held within EU financial institutions.

flank.[3] Over the next year, the United States' Security Assistance Group–Ukraine (SAG-U) will reorganize, with NATO Security Assistance and Training for Ukraine (NSATU) assuming the lead responsibility in coordinating training, materiel, and sustainment support for the Ukrainian Armed Forces (UAF).[4] Funding for remaining U.S. security assistance to Ukraine is now supported largely by contributions from NATO allies and partners.[5]

Beyond security assistance, the U.S. Government has provided financial, material, and technical assistance to Ukrainian institutions and civil society in response to Russia's full-scale invasion.[6]

DIPLOMACY AND SANCTIONS

Peace negotiations: During the quarter, the United States engaged bilaterally with Ukraine and Russia.[7] However, State reported that as of September 30, no new U.S.-Ukraine-Russia trilateral discussions had been scheduled since February 2026.[8] In a September 11 interview, Special Envoy Jared Kushner stated that territory remained the hardest issue to negotiate.[9]

Sanctions: The European Union (EU) imposed new sanctions on Russia during the quarter. In July, the EU enacted its 21st sanctions package against Russia, targeting Russian and Belarusian oil refineries, Russian shadow fleet vessels, financial entities, and military-industrial entities involved in Russian unmanned aircraft production.[10] In September, the Council of the European Union extended for another 3 years its travel bans, asset freezes, and additional economic restrictions that target more than 3,000 individuals and entities responsible for threatening Ukraine's sovereignty and territorial integrity.[11]

On September 18, U.S. President Donald J. Trump signed into law the Lindsey O. Graham Sanctioning Russia and Iran Act of 2026, which mandates sanctions, tariffs, and export controls on Russia, but permits presidential waivers certified in the U.S. national interest.[12]

Immobilized Russian assets: State reported that approximately $300 billion in Russian sovereign assets remained immobilized globally, with most held within EU financial institutions.[13] State said that although the United States and the EU have not directly seized or otherwise used the assets' principal to support Ukraine, these countries are advancing efforts to convert windfall revenues generated by these immobilized assets into assistance for Ukraine, or to repay loans provided to Ukraine.[14] In August, the EU reported receiving €1.4 billion (approximately $1.6 billion) in windfall profits, bringing the total profit from Russian assets to approximately €8 billion ($9 billion).[15]

REGIONAL SECURITY AND STABILITY

Russia's war in Ukraine: The Defense Intelligence Agency (DIA) reported that while Russian quantitative advantages in manpower and materiel pressured Ukrainian ground forces, Ukrainian counter-attacks and use of unmanned systems effectively checked Russian territorial gains during the quarter.[16] Ukrainian President Volodymyr Zelenskyy acknowledged that Ukraine's interceptor missile shortages persisted, and increased Russian turbojet unmanned aircraft strikes caused the highest Ukrainian civilian casualties since 2022.[17] Intensified Russian strikes on Black Sea shipping, along with Ukrainian counter-

strikes, disrupted grain transport and contributed to global grain shortages.[18] Although Ukrainian long-range strikes on Russian energy and commercial sites degraded Russia's strategic outlook for the war, the DIA assessed that Russia retained the financial capacity to sustain its war effort through domestic borrowing, reserve drawdowns, and spending cuts.[19]

Russian hybrid warfare in Europe: The DIA reported that Russia moderately increased its hybrid warfare in Europe compared to previous quarters.[20] Based on NATO member state assessments, Russia-attributed activities included an August 4 attempted unmanned aircraft attack on a Ukrainian cargo plane in Leipzig, Germany, and an August 15 arson attack on an unmanned aircraft systems (UAS) manufacturer in Tallinn, Estonia.[21]

European collective defense: On July 8, at the conclusion of its summit in Ankara, Türkiye, NATO affirmed that Europe and Canada, rather than the United States, would increasingly assume responsibility for the alliance's defense.[22] At the summit, NATO pledged $50 billion in new defense procurements (including $40 billion for NATO's Drone Edge counter-UAS initiative) and €70 billion (approximately $78.3 billion) in additional security assistance for Ukraine.[23] Additional European initiatives announced during the quarter included increased French-German security cooperation and the establishment of the Anti-Ballistic Missile Coalition to develop Europe's ballistic missile defense.[24]

Additional support for Ukraine: The EU maintains two financial initiatives with a combined value of €140 billion to support Ukrainian security, budgetary, and recovery needs: the Ukraine Support Loan and the Ukraine Facility. As of July, these initiatives had disbursed a combined total of €37.7 billion (approximately $42 billion) for Ukraine.[25] Upcoming disbursements of €6.1 billion (approximately $6.8 billion) will be used to procure critical defense articles and munitions.[26]

On July 8, at the conclusion of its summit in Ankara, Türkiye, NATO affirmed that Europe and Canada, rather than the United States, would increasingly assume responsibility for the alliance's defense.

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

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 Department of War (DoW), State, and the U.S. Agency for International Development (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 $198.59 billion for OAR and the broader Ukraine response.

Since Russia's full-scale invasion of Ukraine in February 2022, Congress has appropriated or otherwise made available for obligation $198.59 billion for OAR and the broader Ukraine response. (See Table 2.) These funds were derived from four categories of appropriations:

- $174.19 billion that Congress appropriated through the five Ukraine supplemental appropriation acts enacted from fiscal year (FY) 2022 through FY 2024, of which Federal agencies allocated $163.61 billion for OAR and the Ukraine response, and $10.58 billion was allocated for purposes, primarily humanitarian, other than the Ukraine response;
- $28.90 billion that agencies allocated from their regular annual appropriations;
- $1.19 billion allocated from other supplemental appropriation acts; and
- $4.89 billion provided by North Atlantic Treaty Organization (NATO) allies and partners since August 2025 to 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 credited pursuant to a permanent, indefinite appropriation under Section 8106 of the Department of Defense Appropriation Act, 2026.[27] (See Table 1.)

Table 1.

Sources of Cumulative Appropriations, as of September 30, 2026, $ in Billions

	Cumulative Appropriations
Five Ukraine Supplemental Appropriation Acts	**$174.19**
Less: Allocations for Purposes Other Than the Ukraine Response	**(10.58)**
Net Amounts Allocated for OAR and the Ukraine Response	**163.61**
Regular Annual Appropriations	**28.90**
Other Supplemental Appropriation Acts	**1.19**
NATO Contributions Received	**4.89**
TOTAL	**$198.59**

Sources: See endnote on page 66.

Table 2.

Status of U.S. Appropriations for OAR, Including U.S. Government Activities Relating to Ukraine, Grouped by Funding Category, FY 2022 to September 30, 2026, $ 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	**$51,822.74**	**$47,648.04**	**$36,197.05**
Replenishment of DoW Stocks	DoW	**45,780.00**	**43,641.19**	**21,461.82**
Ukraine Security Assistance Initiative (USAI)	DoW	**33,512.46**	**32,398.62**	**20,013.87**
Foreign Military Financing (FMF)	State	**7,110.77**	**7,110.77**	**4,838.54**
NATO Contributions Received	DoW	**4,891.25**	**3,202.96**	**423.30**
European Capacity Building (ECB)	DoW	**400.00**	**399.98**	**37.56**
International Military Education & Training (IMET)	State	**132.17**	**132.17**	**124.94**
Security, Total		**143,649.39**	**134,533.74**	**83,097.07**
GOVERNANCE AND DEVELOPMENT				
Economic Support Fund (ESF)	State/USAID	**34,629.11**	**33,880.37**	**31,488.96**
U.S. International Development Finance Corp.	DFC	**4,568.59**	**4,568.59**	**1,130.19**
Assistance for Europe, Eurasia, and Central Asia (AEECA)	State/USAID	**3,227.57**	**2,590.37**	**1,172.46**
International Narcotics Control & Law Enforcement (INCLE)	State	**1,436.08**	**1,431.45**	**1,093.45**
Multilateral Assistance, International Financial Institutions (IFI)	Treasury	**990.00**	**990.00**	**988.20**
Nonproliferation, Antiterrorism, Demining & Related (NADR)	State	**477.48**	**469.03**	**318.34**
Global Health Programs (GHP-State)	State	**307.46**	**248.16**	**180.00**
U.S. Agency for Global Media	USAGM	**179.73**	**179.73**	**174.96**
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**	**61.46**	**55.29**
National Security Investment Programs (NSIP)	State	**15.00**	**—**	**—**
Governance and Development, Total		**46,141.08**	**44,665.90**	**36,640.04**
HUMANITARIAN				
International Humanitarian Assistance (IHA, formerly IDA)	Joint	**3,449.92**	**3,449.92**	**2,909.04**
Migration and Refugee Assistance (MRA)	State	**1,204.97**	**1,204.97**	**1,184.63**
Transition Initiatives (TI)	USAID	**195.00**	**192.48**	**152.80**
Department of Agriculture	USDA	**150.00**	**134.97**	**134.97**
Humanitarian, Total		**4,999.89**	**4,982.35**	**4,381.45**
AGENCY OPERATIONS				
Department of Health and Human Services	HHS	**1,844.65**	**1,737.97**	**1,353.76**
Department of Energy	DOE	**842.52**	**837.83**	**665.27**
Diplomatic Programs (DP)	State	**496.15**	**489.24**	**443.63**
Department of the Treasury	Treasury	**145.87**	**138.57**	**132.99**
Department of Justice	DOJ	**126.40**	**107.69**	**101.21**
Embassy Security, Construction & Maintenance (ESCM)	State	**110.00**	**58.71**	**56.42**
Operating Expenses (OE)	USAID	**86.00**	**58.47**	**41.49**
Capital Investment Fund (CIF)	State	**44.17**	**44.03**	**37.87**
USAID Office of Inspector General	USAID OIG	**23.00**	**13.26**	**12.34**
Department of Commerce	DOC	**22.10**	**22.02**	**21.62**
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**
Emergencies in the Diplomatic & Consular Service (EDCS)	State	**5.00**	**4.50**	**4.50**
Six Agencies with Appropriations Under $8 Million	Various	**18.54**	**10.00**	**10.00**
Agency Operations, Total		**3,801.90**	**3,558.34**	**2,915.34**
TOTAL FUNDING		**$198,592.26**	**$187,740.32**	**$127,033.90**

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 September 30, 2026, except for DoW USAI data, which is presented as of September 15, 2026; DOE, Treasury, and State FMF, ESF, IMET, and OIG data, which is presented as of June 30, 2026; USAID TI, GHP, OE, and OIG data, which is presented as of June 30, 2025; and USAID ESF and 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 six agencies that manage appropriated balances under $8 million.

Source: See endnote on page 66.

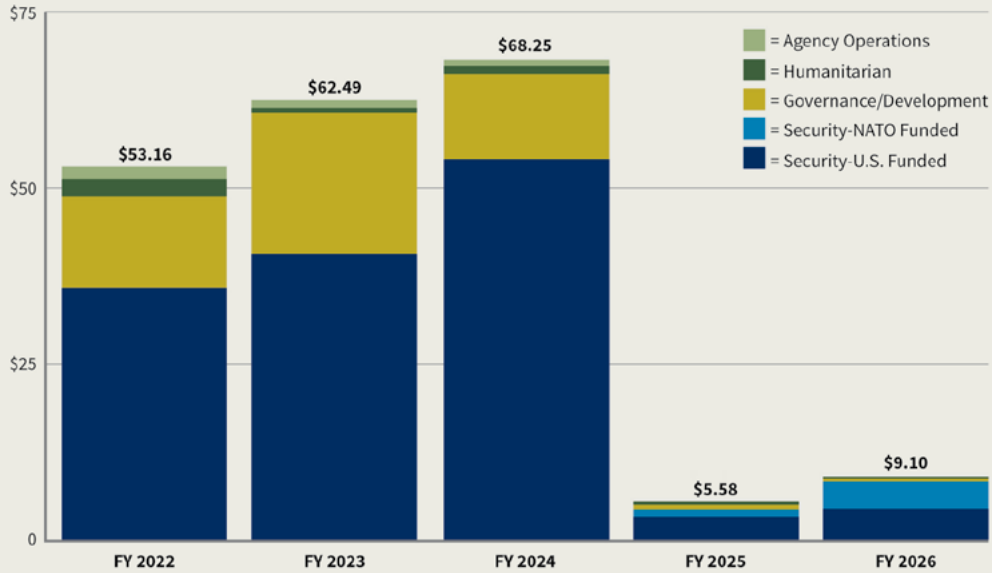
Two U.S. funding activities related to OAR and the Ukraine response are only partially reflected in reported appropriations: 1) The $20.00 billion Extraordinary Revenue Acceleration loan that the United States provided to Ukraine, secured by earnings on immobilized Russian sovereign assets, was supported with only $535.25 million in appropriations obligated by USAID to guarantee the loan; and 2) 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, which is a disbursement of appropriated funds. Investments by URIF, which is a separate legal entity, are not reflected in reported appropriations and disbursements. The DFC announced the first investment by this fund in March 2026.[28]

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 $5.58 billion in FY 2025 appropriations and $9.10 billion in FY 2026 appropriations have been made available for obligation for OAR and the Ukraine response as of September 30. (See Figure 1 and Table 3.)

Only $5.58 billion in FY 2025 appropriations and $9.10 billion in FY 2026 appropriations have been made available for obligation for OAR and the Ukraine response as of September 30.

Figure 1.

Annual Appropriations by Funding Category, FY 2022 to FY 2026 as of September 30, 2026, $ in Billions



Notes: Numbers have been rounded. Appropriated amounts are presented in the fiscal year of appropriation, not the fiscal year of allocation, obligation, or disbursement. FY 2022 appropriations include funds appropriated prior to FY 2022 but obligated after Russia's invasion of Ukraine in February 2022.

Source: See endnote on page 66.

Table 3.

Annual Appropriations, FY 2025 and FY 2026 as of September 30, 2026, $ in Millions

Funds Appropriated by Agency and Account	Agency	FY 2025	FY 2026
SECURITY			
European Deterrence Initiative (EDI)	DoW	**$3,078.30**	**$4,147.70**
Ukraine Security Assistance Initiative (USAI)	DoW	**300.00**	**—**
NATO Contributions Received	DoW	**1,065.80**	**3,825.46**
European Capacity Building (ECB)	DoW	**—**	**400.00**
International Military Education & Training (IMET)	State	**27.10**	**21.22**
Security, Total		**4,471.19**	**8,394.38**
GOVERNANCE AND DEVELOPMENT			
U.S. International Development Finance Corp.	DFC	**555.62**	**391.23**
Nonproliferation, Antiterrorism, Demining & Related (NADR)	State	**29.00**	**—**
Global Health Programs (GHP-State)	State	**60.00**	**—**
U.S. Agency for Global Media	USAGM	**12.62**	**—**
Global Health Programs (GHP-USAID)	USAID	**7.12**	**—**
Educational & Cultural Exchange Programs (ECE)	State	**19.69**	**0.14**
National Security Investment Programs (NSIP)	State	**—**	**15.00**
Governance & Development, Total		**684.04**	**406.37**
HUMANITARIAN			
International Humanitarian Assistance (IHA, formerly IDA)	Joint	**418.50**	**295.90**
Humanitarian, Total		**418.50**	**295.90**
AGENCY OPERATIONS			
Department of the Treasury	Treasury	**8.25**	**5.69**
Agency Operations, Total		**8.25**	**5.69**
TOTAL FUNDING		**$5,581.98**	**$9,102.34**

Notes: Numbers have been rounded. Appropriated amounts are presented in the fiscal year of appropriation.

Source: See endnote on page 66.

FY 2026 appropriations consist largely of European Deterrence Initiative (EDI) ($4.15 billion) and NATO Contributions Received ($3.83 billion) funding made available for obligation through September 30. Three new accounts created in the Consolidated Appropriations Act, 2026, have been allocated for the Ukraine response in FY 2026, consisting of the European Capacity Building (ECB) appropriation ($400.00 million), the National Security Investment Programs appropriation ($15.00 million), and the International Humanitarian Assistance appropriation ($295.50 million), which has largely succeeded the International Disaster Assistance appropriation in prior years.[29] During the quarter, the DFC committed to providing a $350.00 million loan to one of Ukraine's largest telecommunications operators in a transaction designed to support the modernization and security of Ukraine's mobile telecommunications sector.[30]

The Department of Justice reported it sold at auction the seized yacht Amadea for $187 million in the quarter and has incurred outlays of nearly $40 million related to the seized yacht. The funding impact of these transactions will be determined after legal matters are settled.[31]

Appropriations for OAR and the Ukraine response can be grouped into four funding categories, consisting of security assistance, governance and development, humanitarian assistance, and agency operations. Of the $198.59 billion appropriated for OAR and the

Table 4.

Allocations of Selected U.S. Appropriations to Specific Countries for the Ukraine Response, Grouped by Funding Category, FY 2022 to September 30, 2026, $ in Millions

Funds Allocated to Specific Countries by Agency and Account	Agency	For Ukraine	For Rest of Europe	For Rest of World	Total
SECURITY					
Ukraine Security Assistance Initiative (USAI)	DoW	**$33,512.46**	**$ —**	**$ —**	**$33,512.46**
Foreign Military Financing (FMF) Program	State	**3,684.59**	**3,236.18**	**190.00**	**7,110.77**
European Capacity Building (ECB)	DoW	**400.00**	**—**	**—**	**400.00**
International Military Education & Training (IMET)	State	**17.11**	**115.06**	**—**	**132.17**
Security, Total		**37,614.16**	**3,351.24**	**190.00**	**41,155.40**
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	**2,641.35**	**1,922.72**	**4.52**	**4,568.59**
Assistance for Europe, Eurasia, and Central Asia (AEECA)	Joint	**2,024.97**	**537.59**	**29.80**	**2,592.37**
International Narcotics Control & Law Enforcement (INCLE)	State	**1,386.86**	**44.79**	**—**	**1,431.65**
Multilateral Assistance, International 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	**307.46**	**—**	**—**	**307.46**
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**
National Security Investment Programs (NSIP)	State	**15.00**	**—**	**—**	**15.00**
Governance & Development, Total		**40,822.17**	**3,170.60**	**758.29**	**44,751.07**
HUMANITARIAN					
International Humanitarian Assistance (IHA, formerly IDA)	Joint	**3,445.18**	**4.74**	**—**	**3,449.92**
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		**4,787.93**	**49.37**	**159.54**	**4,996.84**
TOTAL FUNDING, SELECTED ACCOUNTS		**$83,224.37**	**$6,571.21**	**$1,107.83**	**$90,903.31**

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 September 30, 2026, and made country-specific allocations for these appropriations through that date, except for DoW USAI data, which is presented as of September 15, 2026; Treasury and State FMF, ESF and IMET data, which is presented as of June 30, 2026; USAID TI and GHP data, which is presented as of June 30, 2025; and USAID ESF and 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. State and USAID jointly administer ESF, AEECA and IHA/IDA appropriations. Europe is defined to include countries to the west of the Ural Mountains and north of the Caucasus including Georgia but not Armenia, Azerbaijan, or Kazakhstan.

Source: See endnote on page 66.

Of the $90.90 billion in funding allocated for the Ukraine response from a selection of the largest accounts, approximately 8.4 percent, or $7.68 billion, was allocated for countries other than Ukraine.

Ukraine response, $143.65 billion was provided to the DoW and State for security assistance. The second largest portion, $46.14 billion, was provided to State, USAID, and four other government agencies for governance and development assistance. A relatively small portion, $5.00 billion, was provided to State, USAID, and the U.S. Department of Agriculture for humanitarian assistance. Finally, $3.80 billion was provided for agency operations, including $68.00 million provided to the DoW OIG, State OIG, USAID OIG, and the U.S. Government Accountability Office for oversight of OAR and the Ukraine response.

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 $90.90 billion in funding allocated for the Ukraine response from a selection of the largest accounts, approximately 8.4 percent, or $7.68 billion, was allocated for countries other than Ukraine. (See Table 5.)

FUNDING PIPELINE

The status of the $198.59 billion in funds appropriated or otherwise made available for obligation can be viewed as being in one of four states of funding execution: $4.25 billion that has been appropriated and remains available for obligation, $60.71 billion that has been obligated but not yet disbursed, $127.03 billion that has been disbursed, and $5.18 billion that has expired, meaning the funds are no longer available for obligation. An additional $1.42 billion in funding—particularly USAID's 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.)

Figure 2.

Status of Appropriated Funds as of September 30, 2026, $ in Billions

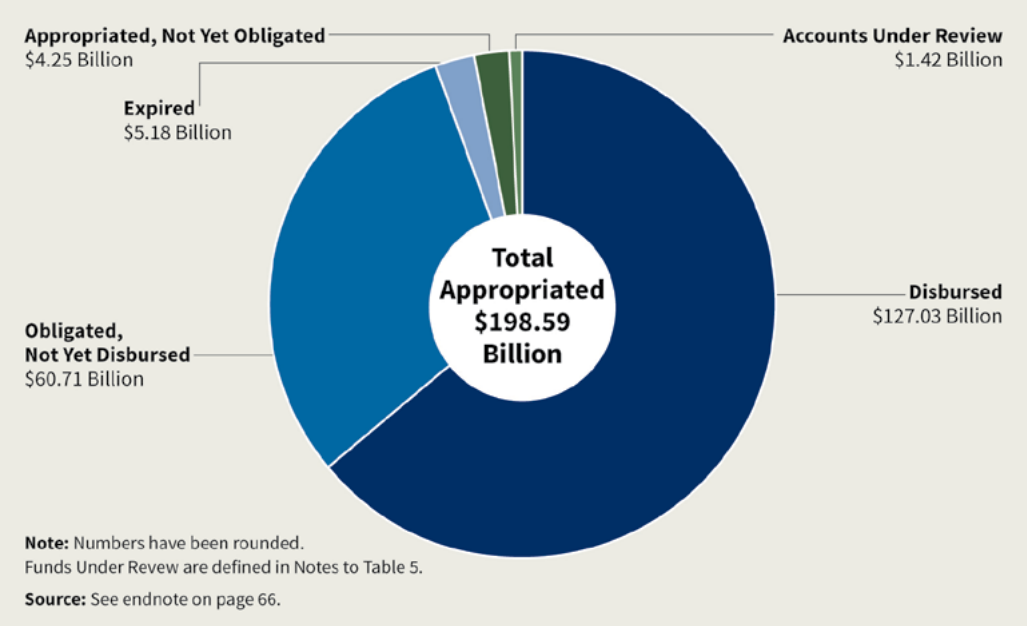


Table 5.

Appropriated Funds Remaining Available for Possible Disbursement, Seven Largest Accounts and All Others, as of September 30, 2026, $ 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	$51.82	$2.61	$1.56	$11.45	$13.01
DoW Stocks Replenishment	45.78	1.30	0.84	22.18	23.02
Economic Support Fund	34.63	—	—	2.39	2.39
Ukraine Security Assistance Initiative	33.51	1.11	—	12.38	12.38
Foreign Military Financing	7.11	—	—	2.27	2.27
NATO Contributions Received	4.89	—	1.69	2.78	4.47
U.S. International Development Finance Corp.	4.57	—	—	3.44	3.44
Subtotal–Seven Largest Accounts	182.31	5.03	4.09	56.90	60.98
All Other Accounts	16.28	0.15	0.16	3.81	3.97
TOTAL	$198.59	$5.18	$4.25	$60.71	$64.96

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 September 30, 2026 for most accounts. Funds that expired at September 30, 2026, or before that date could not be calculated for USAID ESF, AEECA, OE, and OIG because of lapsed reporting for these accounts, as more fully explained in the Notes to Table 2. 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, or before that date; additional ESF and AEECA appropriations whose allocations to USAID are being examined; and appropriations to four agencies with account balances under $4 million.

Source: See endnote on page 66.

The appropriation laws specify the number of years that each appropriation is available for obligation: typically, 1, 2, or 3 years, or until expended. 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 5.)

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 that may not require funding. (See Table 6.)

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 $143.65 billion. (See Table 2.)

Since February 2022, Congress has appropriated or otherwise made available $136.42 billion to the DoW, consisting of four funding categories: U.S. Military Support, DoW Stocks Replenishment, Ukraine Security Assistance, and NATO Contributions Received. (See Table 6.) DoW Stocks Replenishment funding and a portion of NATO Contributions

Received funding serve to replace defense articles drawn down from DoW stocks through the exercise of Presidential Drawdown Authority (PDA). Additional U.S. security assistance for Ukraine has been funded via State Foreign Military Financing (FMF).

U.S. Military Support: The DoW defines OAR funding for U.S. Military Support to consist of appropriations to the Department in the five Ukraine supplemental appropriations acts other than Ukraine Security Assistance Initiative (USAI) and DoW Stocks Replenishment

Table 6.

DoW Funds Apportioned from Ukraine Supplemental Appropriation Acts, Annual Agency Appropriation Acts, and NATO Contributions Received for OAR, FY 2022 to September 30, 2026, $ 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	$1,931.05	$78.87	$353.61	$—	$2,363.54
Operation & Maintenance	19,501.66	3,860.34	3,743.65	2,914.44	30,020.10
Research, Development, Test & Evaluation	159.68	128.50	860.74	488.72	1,637.64
Procurement	8,749.25	435.75	5,478.23	111.74	14,774.96
Military Construction	376.40	320.63	1,284.44	—	1,981.47
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	30,725.12	4,824.09	11,720.66	4,568.86	51,838.74
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	5,207.13	313.14	915.30	—	6,435.57
DoW Stocks Replenishment, Total	36,227.55	5,479.05	3,567.88	505.52	45,780.00
UKRAINE SECURITY ASSISTANCE					
Ukraine Security Assistance Initiative	—	—	—	33,512.46	33,512.46
European Capacity Building	—	—	—	400.00	400.00
Ukraine Security Assistance, Total	—	—	—	33,912.46	33,912.46
NATO CONTRIBUTIONS RECEIVED					
Ukraine Security Assistance	—	—	—	2,315.62	2,315.62
DoW Stocks Replenishment	—	—	—	2,575.63	2,575.63
NATO Contributions Received, Total	—	—	—	4,891.25	4,891.25
TOTAL FUNDING	$66,952.67	$10,303.15	$15,288.55	$43,878.09	$136,422.45

Notes: Numbers have been rounded. Reflects apportionment of appropriated balances to the military services for Direct Military Support and DoW Stocks Replenishment in the Ukraine supplemental appropriation acts and for European Deterrence Initiative (EDI) funding, and apportionment of appropriated balances to Defense-wide accounts for Ukraine Security Assistance Initiative, European Capacity Building, and NATO Contributions Received appropriations as of September 30, 2026, except for EDI balances, which are presented as of September 15, 2026. EDI balances may be higher than enacted amounts due to revised planned execution. 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.

Source: See endnote on page 66.

appropriations, totaling $32.65 billion, as well as European Deterrence Initiative (EDI) funds made available for obligation of $19.19 billion, together totaling $51.84 billion.

NATO Contributions Received: The DoW reported that 25 NATO allies and two NATO partners have contributed $4.89 billion cumulatively through the PURL initiative to the Department of the Treasury as of September 30. These funds have been transferred to the DoW and allocated either to Ukraine Security Assistance ($2.32 billion) for the procurement of defense articles and services for Ukraine, or to DoW Stocks Replenishment ($2.58 billion) to replace defense articles from DoW inventory provided to Ukraine. (See Table 6.)

The DoW reports that 25 NATO allies and two NATO partners have contributed $4.89 billion cumulatively through the PURL initiative to the Department of the Treasury as of September 30.

DoW Stocks Replenishment: Congress appropriated $45.78 billion for DoW Stocks Replenishment in the five Ukraine supplemental appropriation acts. A DoW OIG audit, published in August 2025, identified a $38.6 billion backlog of unfunded DoW Stocks Replenishment requirements extending beyond the $45.78 billion appropriated for DoW Stocks Replenishment in the five Ukraine supplemental appropriation acts.[32]

Ukraine Security Assistance: This funding category consists of USAI and ECB appropriations totaling $33.91 billion. Congress appropriated $32.31 billion for USAI in the five Ukraine supplemental appropriation acts, $1.20 billion for USAI in the FY 2022 through FY 2025 regular annual appropriation acts, and $400.00 million for ECB, which was fully allocated to Ukraine, in the FY 2026 DoW appropriation act. The DoW estimates that the cost of defense articles and services funded with USAI appropriations and delivered to Ukraine equaled 63.3 percent of total USAI appropriations as of September 2026.

Presidential Drawdown Authority: 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.[33] The long-standing statutory limit for PDA is $100 million worth of weapons and equipment transferred worldwide per year. 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.

Under Presidential authorization, the FY 2024 PDA balance was extended indefinitely on September 26, 2024. The DoW reports that the total PDA remaining available as of September 30 stands at $4.76 billion, a reduction from the $4.96 billion reported as of June 30.

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 allies and partners. A portion of the total $7.11 billion in FMF appropriations enables the U.S. Government 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.[34] (See Table 7.)

Table 7.

FMF Supplemental Funds by Location, September 30, 2026, $ in Thousands

Country	Total Disbursed	Funding Purpose
Ukraine	**$2,369,063**	Non-NATO standard weapon systems and ammunition; U.S./NATO long-range firing equipment and munitions, including multiple launch rocket systems; artillery; armed UAS and counter-UAS; armored vehicles; air defense systems (Soviet and NATO); artillery capabilities; and rocket-propelled grenade launchers.
Other European Countries	**$2,093,453**	UH-60 helicopter; APX-123A Transponders and supplies; JLTVs; Strykers; Javelin missiles; Cybersecurity services, Joint Light Tactical Vehicle (JLTV) support; NVDs.
GRAND TOTAL	**$4,462,516**	

Notes: Ukraine total includes supplemental FMF funds obligated directly to Ukraine as well as $120 million in FMF grant assistance provided as loan subsidies for Poland for more than $20 billion in FMF loans and loan guarantees; a $60 million FMF loan subsidy for Romania for a $920 million FMF loan; and a $46 million FMF loan subsidy of which $20 million was in supplemental FMF funds for a $302 million FMF loan to Albania. FMF grant totals exclude $80 million FMF for Taiwan as unrelated to Ukraine. Previously reported funding of $80 million for Zambia was authorized by Congress to be reprogrammed for use as a Poland loan subsidy. Loan subsidies for Poland, Romania, and Albania will not show up as disbursed on this chart as they pay for loan costs and not FMS procurements. Program values for North Macedonia and Slovakia show decrements based on FY 2026 reprogrammed funds to the Western Hemisphere (WHA) to counter Russian influence in the region, including Russia enlisting citizens from WHA in its war against Ukraine and Russian military sales in the region which fuel its war in Ukraine.

Source: State, response to State OIG-USAID OIG joint request for information, 9/18/2026; State, vetting comment, 10/26/2026.

As of September, State had disbursed approximately $4.5 billion in Ukraine supplemental funds from the FMF account.[35] (See Table 7.) State reported that during the quarter, it had not obligated additional funds for Ukraine. State did not request FMF for Ukraine in the FY 2027 budget request.[36]

State also reported that it had not designated additional funds to Ukraine for the Ukraine Defense Enterprise Program (UDEP) during the quarter. UDEP is a country-neutral account within the FMF program specifically allocated to Ukraine and other countries affected by the war in Ukraine; all UDEP funding has been allocated to bilateral accounts.[37]

The definitions of terms used in Status of Funds, including the terms appropriations, obligations, disbursements, and expired appropriations, are presented in "A Glossary of Terms Used in The Federal Budget Process," published by the Government Accountability Office in September 2005 (GAO-05-734SP).



U.S. Army LTG Guillaume N. Beaurpere, commander of SAG-U and NSATU, discusses lessons learned by Ukrainian forces with U.S., allied, and Ukrainian personnel in Hohenfels, Germany, on September 5, 2026. (DoW photo)

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.[38]

NATO COLLECTIVE DEFENSE AND DETERRENCE

U.S. MILITARY PRESENCE

The United States, as outlined in the 2026 National Defense Strategy, seeks to provide critical—though more limited—support to European allies "who will take primary responsibility for their own conventional defense."[39] The U.S. European Command (USEUCOM) and U.S. Army Europe and Africa (USAREUR-AF) reported reductions in personnel numbers as the United States continues to shift its strategic priorities away from the European theater.[40]

During the quarter, the Office of the Under Secretary of War for Policy (OUSW[P]) consulted with U.S. interagency counterparts and NATO allies in support of the Department of War's (DoW) ongoing review of the U.S. force posture in Europe, announced by Secretary of War Pete Hegseth on June 18.[41] To support DoW force posture determinations, the OUSW(P) solicited and received narrative questionnaire responses from all 31 other NATO member states.[42]

MAIN OAR AND RELATED NATO ELEMENTS

In support of deterring and defending against Russian territorial aggression along NATO's eastern flank, the United States contributes troops to NATO's multinational Forward Land Forces along the flank. U.S. security assistance for Ukraine consists of advisory, equipment, maintenance, and training support across various locations in Europe.



Source: USAREUR-AF, response to DoW OIG request for information, 26.2 OAR 005, 3/27/2026, and 26.4 OAR 036, 9/25/2026; NATO, press release, "Strengthening NATO's Eastern Flank," 9/29/2026; SAG-U, response to DoW OIG request for information, 26.4 OAR 050 and 26.4 OAR 056, 9/23/2026; USAREUR-AF, response to DoW OIG request for information, 26.3 OAR 061, 6/25/2026, and 26.4 OAR 052, 9/25/2026; USAFE-AFAFRICA, response to DoW OIG request for information, 26.4 OAR 054, 9/22/2026; OUSW(P), response to DoW OIG request for information, 26.4 OAR 041, 9/23/2026; USEUCOM, website, "History of USEUCOM," undated; USAREUR-AF, website, "Installations," undated; USAREUR-AF, press release, "Security Assistance Group-Ukraine Holds Change of Command," 8/3/2026; USEUCOM, vetting comment, 10/26/2026; USAREUR-AF, vetting comment, 10/26/2026; U.S. Army, "US Army Certifies Rifle Squads During Live-Fire Training in Poland," 8/17/2026.

Table 8.

DoW Personnel Assigned to USEUCOM, as of September 2026 (approximate)

Military	DoW Civilian	Contractor	Total
78,000 (including 6,000 for OAR)	5,000	1,000	**84,000**

Note: Numbers have been rounded to the nearest 1,000 and may not add due to rounding.

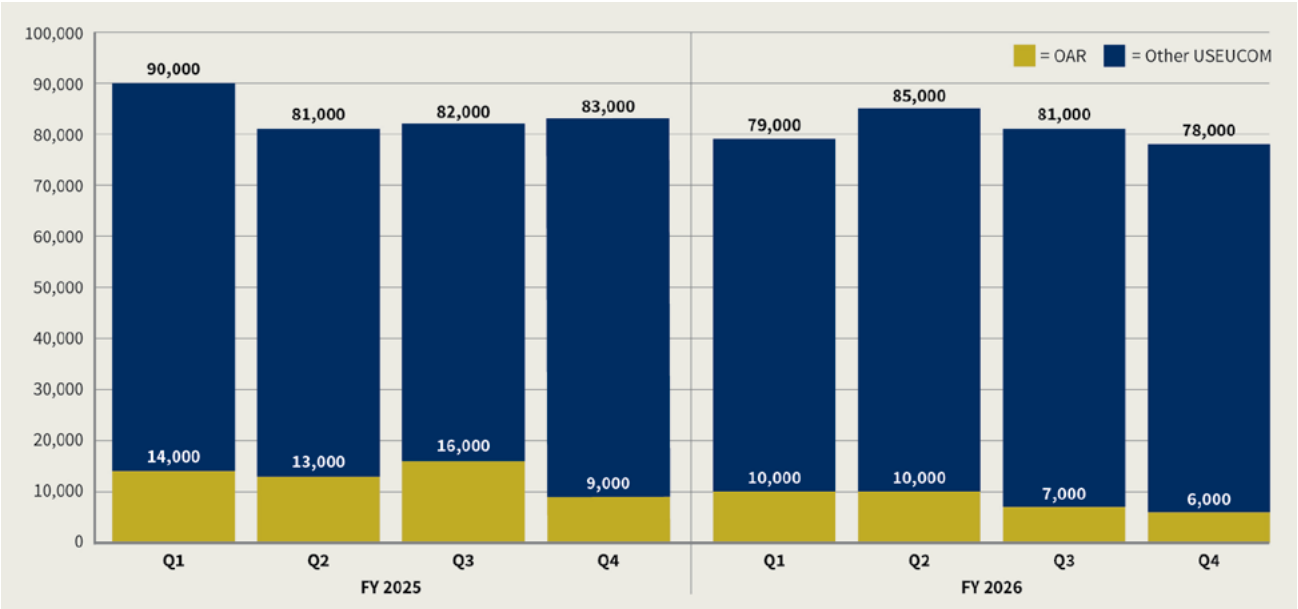
Source: USEUCOM, response to DoW OIG request for information, 26.4 OAR 007 and 26.4 OAR 008, 9/24/2026.

USEUCOM force posture: As of the end of the quarter, USEUCOM reported that approximately 78,000 military personnel were assigned to its area of responsibility, including 6,000 troops supporting OAR.[43] (See Table 8 and Figure 3.) These topline and OAR-specific numbers are the lowest reported by USEUCOM since the beginning of fiscal year (FY) 2025, reflecting an overall downward trend over the last 2 fiscal years.[44] The FY 2026 National Defense Authorization Act stipulates that the DoW cannot reduce USEUCOM's long-term force posture below 76,000 personnel without certifying to Congress that the reduction is in the United States' national security interest and that it follows deliberation with NATO allies and partners.[45]

USAREUR-AF reductions: A specific reduction conducted in support of the 2026 National Defense Strategy is the decrease of the number of brigade combat teams in Europe.[46] In response to the 2022 Russian full-scale invasion of Ukraine, the United States deployed two additional brigade combat teams and one additional division headquarters, bringing

Figure 3.

U.S. Military Personnel Assigned to USEUCOM and Supporting OAR, 2024-2026 (Approximate)



Note: OAR numbers from December 2024 through June 2025 include additional reported Russia-Ukraine crisis personnel.

Source: USEUCOM, response to DoW OIG request for information, 25.1 OAR 034, 12/30/2024, 25.2 OAR 016, 3/26/2025, 25.3 OAR 020, 6/24/2025, 26.3 OAR FOL011, 7/14/2026, and 26.4 OAR 007 and 26.4 OAR 008, 9/24/2026; USEUCOM, vetting comment, 8/10/2026.

During the quarter, USEUCOM headquarters expended $36.8 million in support of OAR-related activities.

the USAREUR-AF OAR ground posture at that time to five brigade combat teams (two permanent and three rotational) and two rotational division headquarters.[47]

Since late 2025, the DoW has incrementally reduced the rotational forces assigned to USAREUR-AF's V Corps that are deployed to maintain a combat-credible, deterrent force along NATO's eastern flank. Following the previous quarter's cancelled rotation of a brigade combat team, USAREUR-AF's force posture during the quarter consisted of pre-2022 levels of three brigade combat teams (one of which is rotational) and one rotational division headquarters.[48]

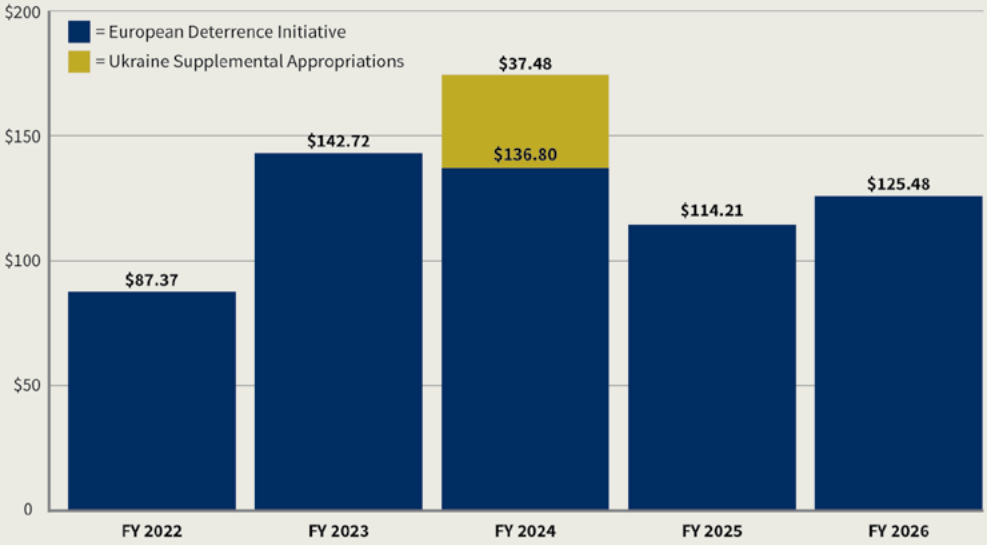
USAREUR-AF previously reported that such reductions to its rotational posture—alongside reductions to permanent forces—have affected its mission operations and readiness.[49] This quarter, USAREUR-AF reported that ongoing workforce optimizations directed by Presidential executive order, the DoW, and the Army have led to decreases in USAREUR-AF's civilian and contractor workforces. During the quarter, USAREUR-AF further reduced its contractor support in order to reallocate funding toward critical readiness functions.[50]

FUNDING AND CHALLENGES

USEUCOM stated that while broader unfunded requirements associated with its headquarter operations existed during the quarter, none were related to USEUCOM headquarter support for OAR. Since FY 2022, funds expended by USEUCOM headquarters in support of OAR have mainly come from European Deterrence Initiative (EDI) funding, with additional supplemental Ukraine funding that was last appropriated in FY 2024. (See Figure 4.) During the quarter, USEUCOM headquarters expended $36.8 million in support of OAR-related activities.[51]

Figure 4.

USEUCOM OAR Expenditures, 2022–2026, $ in Millions



Source: USEUCOM, response to DoW OIG request for information, 26.4 OAR 003, 9/24/2026.

In contrast, USAREUR-AF, which receives funding through the U.S. Army, reported that continued insufficient funding for OAR has impacted its mission readiness and effectiveness. According to USAREUR-AF, the absence of dedicated Ukraine supplemental appropriations in FY 2025 and FY 2026 has forced the command to redirect resources intended for its rotational forces and other longstanding operations toward contingency activities supporting Ukraine.[52]

Specifically, USAREUR-AF reported that Ukraine support requirements have drawn funds away from critical Class IX repair parts for maneuver units stationed in Europe, and that some rotational forces have returned to their home units with unpaid bills for parts.[53] These resource gaps have negatively impacted USAREUR-AF's overall readiness, training effectiveness, and capacity to exercise operations plans.[54]

To mitigate these budget shortfalls, USAREUR-AF said that it sought during the quarter to identify theater-wide cost savings across its Logistics Civil Augmentation Program contracts, which provide essential basing and other logistics support.[55]

During the quarter, USAREUR-AF and the Security Assistance Group–Ukraine (SAG-U) reported respectively managing $9.5 billion and $37.7 million across each of their 10 largest active contracts. These contract values include multi-year awards and largely support critical maintenance, logistics, and analytics and information technology systems.[56] USAREUR-AF reported no overruns for its top 10 contracts as of the end of the quarter.[57]

During the quarter, USAREUR-AF and the Security Assistance Group–Ukraine (SAG-U) reported respectively managing $9.5 billion and $37.7 million across each of their 10 largest active contracts.

MILITARY MATERIEL

The DoW continued to reallocate U.S. military assets in Europe toward other U.S. global strategic demands.[58] During the quarter, USEUCOM provided capabilities from across its joint force—including munitions, manned and unmanned aviation assets, naval assets, support equipment, and personnel—for the U.S. Central Command's combat operations against Iran as part of Operation Epic Fury.[59]

USAREUR-AF reported that such ongoing global shifts in U.S. priorities—especially support to Ukraine and other theaters—continued to place pressure during the quarter on USAREUR-AF's Army Prepositioned Stocks and related equipment sets in Europe.[60]

NATO INTEROPERABILITY

During the quarter, USEUCOM, its Service components, and the U.S. Transportation Command (USTRANSCOM) supported the OAR mission through activities and exercises designed to advance allied warfighting capabilities, improve NATO interoperability, and strengthen the alliance's readiness to collectively deter and defend against any Russian aggression against NATO territory.[61]

OAR logistics: USAREUR-AF continued to provide logistics support for OAR and NATO deterrence, including the transportation, maintenance, and sustainment of U.S. forces in Europe. Notable activities during the quarter included rail and road transport coordination, engagement with logistics stakeholders to secure future transport rates and operational stability, and long-term planning with one of USAREUR-AF's primary transport partners

and the Movement Coordination Centre Europe (a multinational organization that coordinates military transport among its member states).[62] However, as of the end of the quarter, USAREUR-AF reported needing to further work with NATO to improve various modes of military transport.[63]

Despite competing demands for logistics across multiple U.S. global priorities, USTRANSCOM continued to support OAR, albeit at reduced rates compared to the previous quarter.[64] During the quarter, USTRANSCOM transported 1,101 personnel (an 83.8 percent reduction) and 341 short tons of equipment (a 51.9 percent reduction) via seven European airfields. USTRANSCOM also shipped 517,025 square feet of military equipment (a 32.6 percent reduction) through two European seaports.[65]

NATO Enhanced Forward Presence: This presence consists of nine multinational battlegroups along NATO's eastern flank. (See page 19.) Each battlegroup is led by a NATO member state, the "framework nation" for that battlegroup, that deploys rotational forces alongside the partner host nation.[66] The United States serves as the framework nation in Poland and embeds additional specialized liaison officers and artillery detachments in the Baltics and around the Black Sea.[67]

USAREUR-AF said that this active presence of U.S. and other NATO forces along the eastern flank, initiated in 2014 following Russia's invasion of Crimea, has transformed NATO's force from a reactive, tripwire posture into a robust, "deterrence by denial" defensive umbrella capable of mounting an immediate, unified NATO collective defense against any Russian territorial aggression along the eastern flank.[68]



A U.S. Air Force Squadron crew chief marshals an MQ-9 Reaper unmanned aircraft at Keflavík Air Base, Iceland, during exercise Northern Viking 26 on August 21, 2026. (U.S. Air Force photo)

During the quarter, the U.S.-led Forward Land Force Battlegroup–Poland, stationed at the Bemowo Piskie Training Area, conducted live-fire training exercises. According to USAREUR-AF, this training helped maintain the command's forward, combat-credible formations and improved U.S. crews' platform proficiency and interoperability with NATO allies. Additionally, this battlegroup conducted counter-unmanned aircraft system (UAS) training with Romanian air defense personnel, increasing the practical integration of air defense and counter-UAS skills among allied forces.[69]

USEUCOM said that it expended $12.5 million during the quarter for its participation in exercises with NATO.

Eastern Flank Deterrence Initiative: To counter potential Russian aggression, NATO is developing an artificial-intelligence-enabled command-and-control network that integrates remote sensors and unmanned systems along its eastern flank.[70]

In support of this effort, USAREUR-AF conducted Exercise Cold Raptor in July.[71] During the exercise in Poland, Multi-Domain Command–Europe personnel launched, tracked, and recovered experimental micro-high-altitude balloons equipped with sensing and communications technology. Reaching stratospheric altitudes of 60,000 to 70,000 feet above sea level, these sensors represent an emerging, extended-range capability to expand theater domain awareness.[72]

USAREUR-AF also began activating the Eastern Flank Deterrence Initiative Data Backbone during the quarter. This system functions as an interconnected network of sovereign, country-level connection points (nodes) that pull ally and partner sensors, command-and-control systems, and kinetic and non-kinetic military assets into a single, shared common operating picture while allowing each country to maintain ownership of its data and infrastructure.[73]

Multinational training and exercises: U.S. forces participated in several other multinational exercises during the quarter.[74] (See Table 9.) USEUCOM said that it expended $12.5 million during the quarter for its participation in exercises with NATO. The Joint Staff funded $11.6 million of these expenditures through its Joint Training Exercises and Experimentation Program; USEUCOM funding covered the remaining amounts.[75]

USAREUR-AF reported that the 173rd Mobile Brigade Combat Team's 3-504 Unmanned Assault Battalion stood down following the completion of Saber Junction 26. This battalion had worked to develop capabilities for the employment of unmanned aircraft in maneuver operations, generating lessons learned for the U.S. Army's approach to modern warfare. As of the end of the quarter, USAREUR-AF had no plans to renew these activities.[76]

Other engagement with NATO allies: Beyond large-scale exercises, U.S. forces continued engaging with NATO partners to build relationships and expand regional access. At the Grafenwoehr Training Area in Germany, the 2nd Cavalry Regiment conducted new-equipment training, familiarization fires, and gunnery instruction for U.S. and German personnel on the Stryker Double V-Hull A1 fighting vehicle.[77] In Romania, about 100 Alabama Army National Guard Soldiers participated in exercise Allied Dragon 26, conducting live-fire training alongside a Romanian mechanized brigade.[78]

Table 9.

USEUCOM and NATO Multinational Exercises with U.S. Participation, July–September 2026

Exercise, Date, and Location	Leader and Participant Countries (Approximate Troop Numbers)	Purpose
SEA BREEZE 26-2 July 13–24 Latvia, United Kingdom	Led by U.S. Naval Forces Europe and Africa 30 participants from the United States 100 participants from NATO command elements, Bulgaria, Denmark, Estonia, France, Georgia, Japan, Latvia, Poland, Sweden, Türkiye, Ukraine, and the United Kingdom	Focused on training allies and partners to NATO standards on maritime salvage and recovery, mine countermeasures, and command-and-control.
BALTIC TRUST 26 August 3–14 Latvia	Led by NATO Allied Command Transformation 30 participants from the United States 700 participants from Belgium, Canada, France, Germany, Hungary, Italy, Latvia, Lithuania, the Netherlands, Norway, Poland, Portugal, Romania, Slovakia, Spain, Sweden, Türkiye, and Ukraine, alongside 700 industry participants	Tested the integration of NATO UAS and counter-UAS into the Eastern Flank Deterrence Initiative's Data Backbone.
SABER JUNCTION 26 August 15–September 13 Germany	Led by U.S. Army Europe and Africa 3,360 participants from the United States 2,100 participants from Belgium, Bosnia and Herzegovina, Czechia, Germany, Hungary, Italy, Kosovo, Lithuania, Poland, and Ukraine	Tested NATO allies and partners' abilities to rapidly deploy, conduct joint forcible entry, execute offensive and defensive operations, and regenerate combat power across the European theater. The exercise incorporated lessons learned from ongoing conflicts, including electronic warfare, UAS, dispersed maneuver, and contested communications.
NORTHERN VIKING 26 August 22–September 3 Iceland, Norway, Norwegian Sea, North Atlantic Ocean	Led by U.S. Naval Forces Europe and Africa 900 participants from the United States (including personnel from the U.S. Northern Command) 3,000 participants from NATO command elements, Belgium, Canada, Denmark, Finland, France, Germany, Iceland, the Netherlands, and Norway	Focused on NATO interoperability of air and maritime capabilities and command-and-control in the Arctic to defend Iceland and secure control of the Greenland-Iceland-United Kingdom-Norway Gap. Exercised capabilities included anti-surface and anti-submarine warfare, maritime interdiction, mine warfare and countermeasures, personnel recovery, and counter-unmanned systems.

Source: USEUCOM, response to DoW OIG request for information, 26.4 OAR 042, 9/24/2026; USAREUR-AF, response to DoW OIG request for information, 26.4 OAR 011 and 26.4 OAR 038, 9/25/2026, and 26.4 OAR FOL038, 10/13/2026; NATO Allied Land Command (@LANDCMD), X post, 8/17/2026, 1:14 PM ET; USAREUR-AF, press release, "7ATC Hosts 'Sky Soldiers' to Enable Readiness in Saber Junction 26," 8/18/2026.

SECURITY ASSISTANCE TO UKRAINE

COORDINATION OF ASSISTANCE FOR UKRAINE

The United States, NATO allies, and partners coordinate security assistance to Ukraine through several international mechanisms.[79] (See Table 10.) During the quarter, USEUCOM announced significant changes to how the United States will conduct future security assistance for Ukraine, stating that SAG-U will reorganize but that U.S. support for Ukraine will not be impacted. Since 2022, SAG-U has been responsible for coordinating U.S. assistance for the UAF and other Ukrainian defense and security forces.[80]

SAG-U will redistribute its current mission elements over the next year, with NATO Security Assistance and Training for Ukraine (NSATU) assuming the lead for training, materiel, and sustainment support for the UAF. USEUCOM and its service components will retain responsibility for U.S.-specific advise-and-assist missions, training, and materiel support.[81]

Table 10.

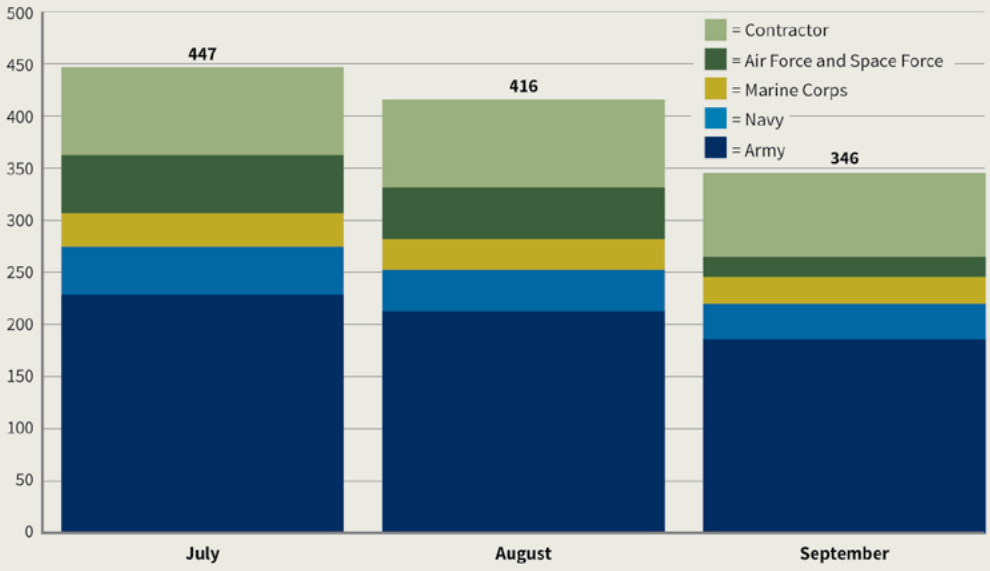
Coordination of International Assistance to Ukraine

Security Assistance Group-Ukraine (SAG-U)	• 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 USAREUR-AF. • As a Title 10 military command, trains and advises the UAF. • Includes SAG-U Forward, a contingent of advisors located in Ukraine. • Will reorganize over the next year and transition responsibilities to NSATU and USEUCOM and its Service components
NATO Security Assistance and Training for Ukraine (NSATU)	• The primary coordinating body for international training, sustainment, maintenance, and force development for Ukraine. • Successor to the International Donor Coordination Center, established in July 2024. • 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.
Ukraine Defense Contact Group	• 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.
U.S. Military Group-Ukraine	• 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.
NATO Representation to Ukraine (NRU)	• Established in 2015, coordinates NATO support for Ukraine and advises Ukraine's defense and security forces to promote interoperability with NATO. • Located in Kyiv, Ukraine.

Source: 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 Visits 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; NATO Allied Command Transformation, website, "Advancing NATO-Ukraine Defence Cooperation and Interoperability," 5/30/2025; USEUCOM, vetting comment, 10/26/2026; NATO, press release, "Relations with Ukraine," 10/8/2026; USAREUR-AF, response to DoW OIG request for information, 26.4 OAR 065, 9/25/2026.

Figure 5.

SAG-U Personnel, July–September



Note: Numbers include SAG-U Forward personnel. July and August reported numbers are as of the end of each month, with September numbers as of 9/23/2026.

Source: SAG-U, response to DoW OIG request for information, 26.4 OAR 021, 9/23/2026; SAG-U, vetting comment, 10/26/2026.

In the coming year, a European or Canadian officer will assume the role of NSATU commander, a role thus far held by U.S. officers since SAG-U's establishment in 2022.[82] At that time, a U.S. officer will assume the role of NSATU's deputy commander.[83]

USEUCOM said that SAG-U's upcoming reorganization follows from NATO allies and partners being positioned to take the lead in supporting Ukraine's defense, allowing the United States to reallocate U.S. resources for other theaters.[84]

SAG-U reported that the transition process—including personnel reductions—began during the quarter and will continue into the next.[85] Over the course of the quarter, SAG-U's manpower decreased by approximately 22.6 percent.[86] (See Figure 5.) USAREUR-AF said that the transition would be a gradual, phased transfer of responsibilities to NATO rather than an immediate handover, assessing that SAG-U's reorganization activities during the quarter did not result in a reduction of U.S. security assistance to Ukraine.[87]

U.S. ADVISORY SUPPORT

In addition to its main operations in Wiesbaden, Germany, SAG-U maintained a contingent of advisors at the U.S. Embassy in Kyiv, Ukraine, called SAG-U Forward. As of the end of the quarter, SAG-U Forward had approximately 65 to 75 personnel, out of an authorized end strength of 93 personnel.[88] During the quarter, SAG-U Forward worked to

reduce international assistance redundancies, improve visibility of in-country activities, and identify areas where NATO allies or other partners can assume a lead role in forward operations for Ukraine.[89]

SAG-U Forward conducted approximately 5 to 10 advisory engagements with the UAF per day during the quarter, focusing on air, fires, intelligence, maneuver, sustainment, and command-and-staff operations.[90] Notably, SAG-U Forward's integrated air and missile defense team engaged with various UAF forces around Kyiv, such as the 96th Air Defense Artillery Brigade and high-level UAF leaders within the branch. During the quarter, SAG-U Forward participated in SAG-U's Integrated Air and Missile Defense Working Group in Wiesbaden, an event that brought together industry partners, allied countries, and Ukrainian leaders to discuss how international stakeholders can provide support for Ukraine's integrated air and missile defense.[91]

SAG-U Forward also helped the UAF identify critical operational requirements (such as equipment, training, and sustainment needs) for international support mechanisms to fulfill.[92] SAG-U said that engagement with the UAF General Staff was limited during the quarter, which at times hindered SAG-U Forward's ability to integrate advisory support into senior-level planning and prioritization. This affected the speed and efficiency of coordination and complicated SAG-U efforts to validate the UAF's highest-priority requirements against international donor support.[93] Following continued SAG-U outreach, the UAF and the Ukrainian Ministry of Defense have invited U.S. advisors to participate more directly in advise-and-assist activities involving the General Staff.[94]

U.S.-ENABLED PROCUREMENT INITIATIVES

The OUSW(P) said that as of September 30, the United States had committed more than $65.6 billion in defense articles and services to Ukraine since February 2022. This support includes assistance derived from Presidential Drawdown Authority (PDA), the Ukraine Security Assistance Initiative (USAI), and the European Capacity Building (ECB) program.[95] Since July 2025, NATO allies and partners have provided financial contributions to support these efforts.[96]

More recently, NATO allies and partners have assumed the lead in providing the majority of support for Ukraine's defense requirements.[97] Two such ways that NATO allies and partners contribute security assistance for Ukraine are through U.S.-enabled procurement initiatives: the Prioritized Ukraine Requirements List (PURL) and the Joint Ukraine Multinational Program–Services, Training, and Articles Rapid Timeline (JUMPSTART) Foreign Military Sales (FMS) program.[98]

PURL: Established in July 2025, the PURL initiative enables NATO allies and partners to provide financial contributions to packages of U.S. defense articles and services for Ukraine.[99] The United States uses these funds to replace depleted U.S. military stocks transferred to Ukraine via Presidential Drawdown Authority or to procure new defense articles and services for Ukraine through USAI.[100] Contributions target critical capabilities (including air defense and munitions) for Ukraine that the Supreme Allied Commander Europe has validated.[101]

State reported that as of the end of the quarter, 27 NATO allies and partners had contributed or pledged approximately $6.8 billion to PURL, including approximately $450 million in new contribution pledges during the quarter.[102] (See Table 11.) Most new pledges were made at the July NATO Summit in Ankara, Türkiye, including Denmark ($100 million), Norway ($100 million), Portugal ($57.2 million), and Slovenia ($50 million). The United Kingdom announced a $135 million contribution at the September 8 meeting of the Ukraine Defense Contact Group.[103]

Of these pledges, the Office of the Under Secretary of War (Comptroller)/Chief Financial Officer (OUSW[C]) reported that NATO had transferred $4.9 billion to the Department of the Treasury as of September 30.[104] Specific amounts and types of equipment funded by NATO allies and partners' PURL contributions are not publicly releasable.[105]

JUMPSTART: Through JUMPSTART, international donor countries can fund FMS cases to procure U.S. defense articles, support services, subscriptions, licenses, and training for Ukraine.[106] During the quarter, Canada, Germany, and Norway announced an additional combined $300 million for the initiative.[107] The Defense Security Cooperation Agency said that donor countries have pledged a total of $3.1 billion for JUMPSTART since the program's inception, of which $2.8 billion has already been transferred to the United States.[108] Donor countries did not transfer any funds during the quarter.[109]

Table 11.

NATO Contributions Announced through the PURL Initiative, as of September 2026, $ in Millions

Ally/Partner	Sum of Announced Amounts
Norway	**$1,360**
Netherlands	**1,161**
Germany	**900**
Canada	**834**
Sweden	**543**
United Kingdom	**340**
Denmark	**253**
Belgium	**235**
Spain	**175**
Finland	**163**
Australia	**133**
Portugal	**116**
Poland	**100**
Slovenia	**100**
Romania	**59**
Lithuania	**54**
Luxembourg	**51**
NATO Ally	**38**
Latvia	**28**
Estonia	**25**
Greece	**24**
Bulgaria	**20**
Japan	**15**
Iceland	**15**
New Zealand	**9**
NATO Ally	**7**
North Macedonia	**1**
TOTAL	**$6,757**

Note: Numbers may not add due to rounding. The table excludes a contribution that is not public at the request of the donor.

Source: State, response to State OIG requests for information, 6/18/2026 and 6/25/2026; State, response to State OIG-USAID OIG joint request for information, 9/18/2026; Policy, vetting comment, 11/12/2026.

U.S. EQUIPMENT ACCOUNTABILITY

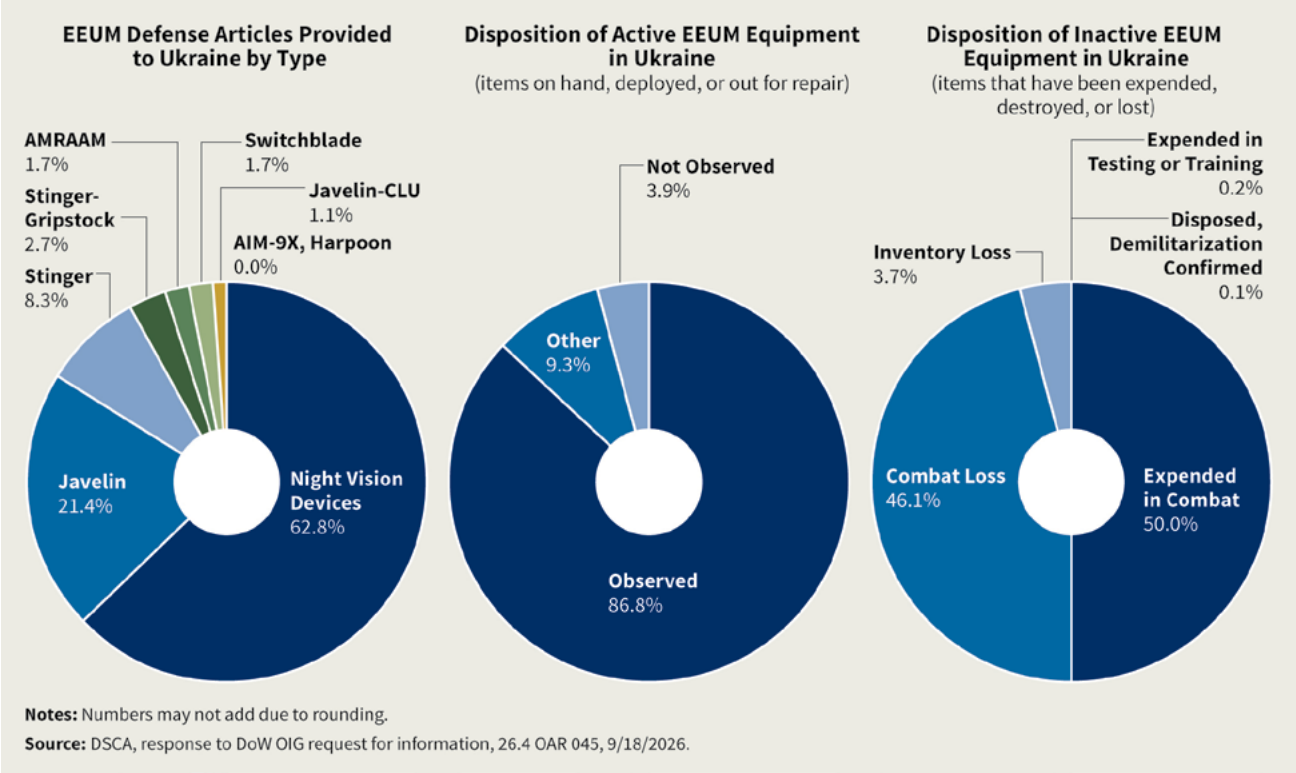
USEUCOM and SAG-U continued to report that the DoW has not identified any credible evidence indicating the illicit diversion or misuse of the defense articles that the United States has provided to Ukraine.[110]

Federal law requires End-Use Monitoring (EUM) of certain transfers of defense equipment and services to foreign entities. This oversight ensures that foreign partners use the equipment in accordance with transfer agreements and applicable Federal law.[111] Under the Golden Sentry program, the DoW oversees EUM for items transferred via FMS or other U.S. Government bilateral security cooperation programs. Under the Blue Lantern program, State conducts pre- and post-license checks of various U.S. articles and services exported through Direct Commercial Sales, including those funded by FMF.[112]

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.[113] Of the 21 types of designated U.S. defense articles that require EEUM, the United States has provided 9 to Ukraine.[114] (See Figure 6.)

Figure 6.

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



Notes: Numbers may not add due to rounding.

Source: DSCA, response to DoW OIG request for information, 26.4 OAR 045, 9/18/2026.

USTRANSCOM reported that it enabled the strategic lift of 7,558 short tons of cargo for Ukraine during the quarter (a 31.3 percent reduction compared to the previous quarter).

All Ukrainian-reported losses and expenditures of U.S. equipment have occurred during combat operations, and battlefield capture or loss are not considered illicit diversion. USEUCOM reiterated that Ukrainian leaders have committed to full transparency regarding EUM accountability, including investigating and prosecuting any suspected illicit diversions.[115]

U.S. TRANSPORTATION SUPPORT

USTRANSCOM is responsible for the transportation of equipment and munitions for OAR from the United States to Europe except in cases where materiel is shipped directly from the manufacturer to its destination.[116] USTRANSCOM reported that it enabled the strategic lift of 7,558 short tons of cargo for Ukraine during the quarter (a 31.3 percent reduction compared to the previous quarter).[117]

Once cargo arrives in Europe, USEUCOM coordinates all transportation within the theater.[118] During the quarter, USAREUR-AF supported the movement of approximately 4,000 short tons of materiel for Ukraine—including major combat platforms, rolling stock, and ammunition (excluding small arms)—under PDA and other authorities.[119] However, USAREUR-AF reported ongoing challenges with ensuring that all drivers and vehicles transporting hazardous shipments are fully certified in compliance with European regulations.[120]

U.S. MAINTENANCE SUPPORT

USAREUR-AF reported that the United States continued to support the UAF with telemaintenance and depot-level maintenance.[121] Additional details on U.S. maintenance support for the UAF during the quarter are not publicly releasable.[122]

U.S. TRAINING SUPPORT

During the quarter, the United States trained UAF personnel on the operation and maintenance of various weapons platforms, as well as in various leadership and functional competencies.[123] (See Table 12.) According to SAG-U, this training was coordinated with NSATU so that the United States only provided training that no other partners could provide.[124]

SAG-U reported that approximately 722 UAF personnel (a 25.6 percent increase compared to the previous quarter) completed U.S.-provided training at sites in Germany, Kosovo, Poland, Romania, Spain, Ukraine, and the United States.[125] Most instruction occurred at the Grafenwoehr Training Area in Germany, where U.S. National Guard units with the Joint Multinational Training Group–Ukraine (JMTG-U) have facilitated training for the UAF since 2022.[126] However, USAREUR-AF reported that the 7th Army Training Command at Grafenwoehr assumed the JMTG-U's mission as of the end of the quarter. At that time, the 7th Army Training Command stopped U.S. leadership training for the UAF, though USAREUR-AF anticipates its resumption in 2027.[127]

Table 12.

U.S. Training for the UAF, July–September 2026

Capability	Course Description
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.
Bradley and Stryker fighting vehicles	The Iron Phoenix platform training course covered maintenance and usage of Bradley and Stryker vehicles, incorporating hands-on maintenance training, live-fire gunnery, and tactical field training exercises over the span of 6 months. The JMTG-U facilitated four courses during the quarter.
High Mobility Artillery Rocket Systems (HIMARS)	The Advanced Targeting Development course covered effective HIMARS employment over two weeks of classroom-based instruction. The JMTG-U facilitated one course during the quarter.
HAWK systems	Instruction included maintenance, operation, missile handling, and engagement topics. These courses for the UAF consisted of 10 days of classroom training in Spain followed by hands-on field training at the Grafenwoehr Training Area. The JMTG-U facilitated three courses during the quarter.
Joint Assault Bridge engineering vehicles	Courses covered the maintenance, operation, and employment of the vehicle system. The JMTG-U facilitated two courses during the quarter.
Chaplain development	The Combat Resilience Course provided 2 weeks of classroom-based instruction to UAF Chaplains on ethics, spiritual care, and advising command teams. The JMTG-U facilitated two courses during the quarter.
Leadership development	The 41-day, field-based Platoon Leader Course taught offensive and defensive operations, the NATO/U.S. orders process, and tactical troop-leading procedures. UAF students received additional tactical level training on patrolling, ambush, medical evaluation and evacuation, and sustainment operations. The JMTG-U facilitated two courses during the quarter.
Logistics functions	The Logistics Planning Course provided UAF students with instruction in sustainment planning from frontline up through brigade echelons, with the course culminating in a battalion-level sustainment rehearsal. The JMTG-U facilitated two courses during the quarter.
Intelligence functions	The Staff Intelligence Course focused on training battalion- and brigade-level staff capabilities in analytic tradecraft, military decision-making processes, intelligence preparation of the operational environment, collection management, and targeting. This 14-day course included over 50 hours of hands-on skills application and group exercises for UAF students. The JMTG-U facilitated two courses during the quarter.
Training functions	The Training Management and Instructor Development coursework taught best practices in training management, including how to conduct training needs assessments, develop effective training plans, select instructors, allocate resources, and oversee the execution and evaluation of training activities. The JMTG-U facilitated two courses during the quarter.

Source: USAFE-AFAFRICA, response to DoW OIG request for information, 26.4 OAR 054, 9/22/2026; USAREUR-AF, response to DoW OIG request for information, 26.4 OAR 052, 9/25/2026; USAREUR-AF, vetting comment, 10/26/2026; OUSW(P), response to DoW OIG request for information, 26.1 OAR 061B, 12/18/2025.

During the quarter, SAG-U began sharing course materials and transitioning battalion and staff leadership courses to NSATU partners that are providing security assistance for Ukraine, such as Task Force Legio (led by Norway), Task Force Orbital (led by the United Kingdom), and Task Force Unifier (led by Canada).

Transition to NSATU: Ahead of its reorganization, SAG-U worked to transition its training tasks and functions to USAREUR-AF and NSATU. USAREUR-AF will maintain core training responsibilities—subordinate tasking, range coordination, event planning, and funding execution—only for training associated with U.S. systems.[128]

NSATU will expand their coordination role by evaluating Ukrainian requests for training, conducting training assessments, and managing the overall UAF training database and analysis program, according to SAG-U.[129] During the quarter, SAG-U began sharing course materials and transitioning battalion and staff leadership courses to NSATU partners that are providing security assistance for Ukraine, such as Task Force Legio (led by Norway), Task Force Orbital (led by the United Kingdom), and Task Force Unifier (led by Canada).[130] In support of these transition activities, JMTG-U Soldiers assisted Task Force Legio's leadership training during the quarter, with USAREUR-AF saying that the task force has requested continued U.S. assistance in the future.[131]

Training requests: SAG-U also said that although Ukraine continued to request U.S. platform training and battalion and staff leadership courses during the quarter, Ukraine has reduced its requests for other types of training, such as M777 Howitzer platform training.[132]

Training challenges: USAREUR-AF and SAG-U reported several notable challenges associated with training the UAF during the quarter.[133] According to USAREUR-AF, reductions to the JMTG-U's linguist staff ahead of the outgoing National Guard unit's redeployment limited the capacity during the quarter to provide instruction and to translate documents for the UAF.[134] Additionally, one planned HAWK missile system maintainer course did not occur because the UAF did not send any students, claiming that they were not aware of the scheduled course.[135]

SAG-U reported that it worked during the quarter to improve standardization across NSATU-provided training, noting that NSATU partners and associated task forces have been training the UAF to different basic recruit standards and with different types of personal training kits.[136]

NON-MILITARY ASSISTANCE

During the quarter, State managed 115 assistance awards, with a combined value of $3.9 billion, that seek to address the effects of Russia's 2022 full-scale invasion and strengthen Ukraine's civil society and democratic and economic institutions.[137] (See Table 13.) During the quarter, 28 awards with a combined value of $472 million expired.[138] Other U.S. Government agencies, including the Department of Justice (DoJ) and the Department of Agriculture, also provided support to Ukraine during the quarter.[139]

State reported that it continued to transfer awards formerly managed by the U.S. Agency for International Development (USAID) to State data systems.[140] As of September 9, a total of nine Ukraine-related program awards had been fully transferred.[141] According to State, programmatic operations in the field remain unaffected by this move.[142]

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HUMANITARIAN ASSISTANCE

According to the United Nations, Ukraine's humanitarian crisis remains severe, as Russian attacks on civilians and critical infrastructure displace citizens and destroy essential services.[143] More than 3.9 million Ukrainians remained internally displaced, with most displaced for over two years.[144] The United Nations projected that 10.8 million people in Ukraine would require lifesaving humanitarian assistance in 2026.[145]

Table 13.

State-managed Assistance Programs in Ukraine, as of September 2026, $ in Millions

Program Category	Number of Awards	Award Value
Humanitarian Assistance	23	$1,425
Energy Sector	13	$1,056
Demining	8	$323
Law Enforcement and Border Security	33	$282
Health Assistance	6	$217
Agriculture Assistance	2	$211
Accountability for War Crimes, Atrocities, and Human Rights Programs	15	$86
Public Affairs	6	$18
Anti-Corruption	2	$4
Nonproliferation and Prevention of Arms Diversion	3	$2
All Other Assistance Programs	4	$273
TOTAL	115	**$3,896**

Note: Data does not include programs that expired during the quarter. Numbers may not add due to rounding.

Source: State, response to State OIG–USAID OIG joint request for information, 9/18/2026; State, vetting comment, 10/26/2026.

According to State's Famine Early Warning Systems Network, households in parts of Donetsk and Kherson—and likely also in Russian-occupied areas in eastern and southern Ukraine—continued to face severe constraints on daily life in terms of market access, movement, livelihoods, and access to basic services.[146]

State reported that it managed 23 humanitarian assistance awards during the quarter with a combined value of $1.4 billion, largely focused on supporting Ukrainian communities along the conflict's front line. (See Table 14.) Of these 23 awards, 5 awards with a combined value of $234 million expired this quarter.[147]

State reported that U.S. humanitarian assistance programs provided support to hundreds of thousands of people. This included in-kind food assistance (157,000 people), multipurpose cash assistance (149,000 people), primary healthcare consultations (99,700 people), access

Table 14.

State-managed Humanitarian Assistance Awards, as of September 2026

Award Title	Period of Performance	Award Value
Humanitarian assistance to conflict-affected populations in Ukraine	Sep 2023–Apr 2027	$225,200,000
OCHA: Ukraine Humanitarian Fund (Pooled Funds)	Aug 2026–Sep 2027	$180,000,000
OCHA: Ukraine Humanitarian Fund (Pooled Funds)	Feb 2026–Dec 2026	$155,000,000
Support to Conflict-affected households	Mar 2022–Jul 2026	$154,000,000
Humanitarian support for conflict-affected children, families and communities in Ukraine	Aug 2024–Apr 2027	$143,250,000
Relief and Assistance of the most vulnerable populations in Eastern, Western, and Southern Ukraine	Nov 2024–Apr 2027	$79,900,000
Assistance to war-affected people in Ukraine	Jan 2024–Apr 2027	$77,000,000
World Food Programme (WFP)	Aug 2026–Aug 2027	$60,200,000
Support to the Red Cross	Jan 2026–Dec 2026	$50,700,000
Support for humanitarian operations	Mar 2026–Apr 2027	$50,000,000
Protecting lives with integrated multi-sector assistance	Aug 2023–Sep 2026	$44,750,000
Emergency Assistance to Conflict-Affected Populations	Sep 2023–Apr 2027	$43,212,936
Multi-sectoral humanitarian assistance	Nov 2024–Dec 2026	$41,200,000
Protection services to civilians affected by hostilities and resilience-building for first line responders	Sep 2023–Apr 2027	$38,772,547
2025 Ukraine Response UNICEF	Jan 2025–Sep 2026	$19,900,000
Life-saving Efforts Program	Apr 2026–Dec 2026	$14,000,000
Livelihoods Protection and Recovery Program	Sep 2024–Jul 2026	$12,250,000
WPHF Ukraine Emergency Response	Sep 2023–Apr 2027	$11,000,000
Emergency response program	Jul 2024–Sep 2026	$9,200,000
Credence	Oct 2023–Oct 2028	$5,000,000
UNICEF: Life-Saving Child Survival Program	Sep 2026–Sep 2027	$5,000,000
UNICEF: Creating Safe Pathways for Family Reunification and Reintegration of Evacuated Ukraine Children Abroad	Sep 2025–Sep 2026	$3,512,195
Support the Red Cross	Jan 2026–Dec 2026	$1,600,000
TOTAL		**$1,424,647,678**

Note: Some award titles are generic depictions as the exact title is not public information.

Source: State, response to State OIG-USAID OIG joint request for information, 9/18/2026; State, vetting comment, 10/26/2026.

to safe drinking water (81,600 people), and hygiene kits (25,700 people).[148] State said that the United States continued to provide vulnerable families near the front line with urgently needed hot meals and food baskets that included fresh bread and other goods such as wheat flour, rice, canned goods, and cooking oil.[149] These programs also provided emergency livelihoods, shelter, water supply repairs, and trauma counseling assistance across frontline communities.[150]

UN Pooled Funds: State reported that some U.S. assistance is provided through contributions to the UN Office for the Coordination of Humanitarian Affairs Ukraine country-based pooled fund.[151] In August, State disbursed $180 million to the UN pooled fund to support countrywide emergency response for evacuees from high-risk zones, assist victims of missile and unmanned aircraft strikes, and provide protection services to vulnerable internally displaced persons.[152] Assistance will be delivered between November 2026 and August 2027.[153] Separately, State funds will support a new Humanitarian Resilience Account managed by the Ukrainian Ministry of Social Policy, Family, and Unity.[154]

In August, State disbursed $180 million to the UN pooled fund to support countrywide emergency response for evacuees from high-risk zones, assist victims of missile and unmanned aircraft strikes, and provide protection services to vulnerable internally displaced persons.

Access constraints: State reported that increased attacks on civilians and humanitarian workers prompted implementers to make adjustments to program sites, humanitarian aid delivery windows, supply chains, and transport logistics to minimize risk of targeting by unmanned aircraft and exposure of personnel and supplies to other war-related threats.[155] State reported an increase in direct damage to and destruction of humanitarian warehouses during the quarter, impacting field personnel and causing losses to U.S.-funded assistance.[156] Implementing partners reported several critical security incidents, including a water truck damaged by shrapnel and an implementer truck struck by an unexploded payload from an unmanned aircraft.[157]

State reported that implementers developed and regularly adapted their own security measures to keep staff safe. To account for frontline risks and protect implementer staff, the U.S. Embassy in Kyiv's assistance coordinator worked with implementers and the broader humanitarian relief community to advocate for duty of care measures for frontline implementers. These include budgeting for personal protective equipment, armored vehicle procurement, and psychological counseling for relief staff, alongside advocating for a minimum duty standard of care across donors.[158] State reported that U.S. Government-provided risk mitigation strategies include enhanced monitoring, special security measures, and specific award provisions.[159]

Impact of conscription: Ongoing military mobilization, conscription, and voluntary enlistment continue to generate acute labor shortages across humanitarian and operational sectors in Ukraine.[160] Staffing losses disproportionately affect fields such as heavy transport drivers, warehouse workers, and technical repair personnel, State said.[161] These shortages—combined with complex administrative exemption procedures—have restricted staff mobility, disrupted supply chains, and delayed implementation schedules, forcing organizations to divert resources toward continual recruitment and re-training.[162]

Oversight: State said that it used a combination of personnel from the U.S. Embassy in Kyiv's humanitarian team and contracted staff to provide oversight of its assistance programs to Ukraine, including in-person and End-Use Monitoring (EUM).[163] During the quarter, the

embassy's humanitarian team conducted 18 site visits and 70 oversight meetings to monitor implementer program activities. A separate group of State-funded third-party monitors conducted 21 in-person trips to monitor 93 program sites of 44 implementers and sub-implementers across 10 regions.[164]

ENERGY

Russian attacks on Ukraine's energy infrastructure and occupation of the Zaporizhzhia Nuclear Power Plant have resulted in the loss of more than half of Ukraine's pre-war power-generation capacity, as well as heavy damage to its transmission, distribution, and centralized heating infrastructure.[165] Repeated attacks on energy, heating, and water infrastructure throughout the winter of 2025–2026 reduced the availability and reliability of essential services, particularly during periods of peak demand.[166]

During the quarter, State managed 13 energy awards with a combined value of $1.1 billion. (See Table 15.) The Securing Power, Advancing Resilience & Connectivity (SPARC) award ($897 million) continued to serve as State's primary energy support to Ukraine. The United States announced an additional $174 million for the program in June, part of a broader donor surge in energy support that included over $600 million from other donors in 2026. The award provides technical and procurement assistance to strengthen Ukraine's energy sector resilience and security and to establish the foundation for post-war reconstruction. Of the 13 awards, 2 awards with a combined value of $10 million expired during the quarter.[167]

Table 15.

State-managed Energy Sector Awards, as of September 2026

Award Title	Period of Performance	Award Value
Securing Power, Advancing Resilience & Connectivity (SPARC)	Apr 2024–Apr 2029	$897,326,058
Ukraine Energy Support Fund (UESF) Project Contribution	Oct 2023–Sep 2028	$75,000,000
URS (Architecture &Engineering TA: New A&E III TO (Buy-In)/Ukraine Reconstruction Support Program)	Sep 2023–Jul 2028	$45,144,144
Gas Sector Support: Technical Assistance on UGV Gas Production	Sep 2024–Sep 2027	$8,437,295
Energy Sector Transparency Activity (EST)	Jan 2019–Sep 2026	$6,000,000
FIRST–Project Phoenix: Small Modular Reactor Technical and Advisory Services for Ukraine	Jan 2024–Dec 2026	$5,000,000
FIRST–Project Phoenix: Enabling Ukrainian Energy Security through Small Modular Reactor Technology in Ukraine	Apr 2024–Dec 2026	$5,000,000
FIRST–Project Phoenix: Small Modular Reactors Feasibility Studies and Technical Advisory Services for Ukrainian Energy Sector	Mar 2024–Dec 2026	$5,000,000
Ukraine Mining–51	Sep 2023–Sep 2026	$4,169,104
FIRST–Roadmap to Rebuild, Modernize, and Enhance the Ukraine Steel Industry with Small Modular Reactors	Jun 2024–Dec 2026	$2,150,000
FIRST–Roadmap to Rebuild, Modernize, and Enhance the Ukraine Steel Industry with Small Modular Reactors	Jun 2024–Dec 2026	$1,600,000
FIRST–Roadmap to Rebuild, Modernize, and Enhance the Ukraine Steel Industry with Small Modular Reactors	Aug 2024–Dec 2026	$948,172
FIRST–Roadmap to Rebuild, Modernize, and Enhance the Ukraine Steel Industry with Small Modular Reactors	Aug 2024–Dec 2026	$551,828
TOTAL		**$1,056,326,601**

Source: State, response to State OIG–USAID OIG joint request for information, 9/18/2026; State, vetting comment, 10/26/2026.

Power generation: State reported that U.S. energy assistance remained focused on countering the impact of Russia's persistent attacks on Ukraine's energy grid, working to keep critical infrastructure operational and address emergent urgent needs. Restoration efforts prioritized the highest-need areas across electricity, gas, and district heating services. This energy assistance includes backup power at critical infrastructure sites and repair equipment to respond to ongoing Russian attacks.[168] State said that U.S. contributions reinforced a broader, coordinated donor effort, including the European Union's (EU) Ukraine Energy Support Fund.[169]

Protecting critical infrastructure: State reported that it delivered unmanned aircraft systems (UAS), counter-UAS, and other equipment to support Ukraine's law enforcement efforts to protect critical infrastructure as Russian attacks intensify ahead of winter. The assistance also ensures that U.S. law enforcement agencies and unmanned aircraft manufacturers reap development and innovation benefits from Ukraine's battlefield insights via information sharing and knowledge exchange programs.[170]

DEMINING

According to a U.S.-funded international NGO, approximately 20 percent of Ukraine's territory is contaminated with landmines, cluster munitions, and other explosive remnants of war.[171] The ongoing presence of mines undermines agricultural production and economic growth, State reported.[172] During the quarter, State managed eight demining awards with a combined value of $322.8 million.[173] (See Table 16.)

Training: State reported that during the quarter, its train-and-equip program continued to train Ukrainian government and explosive ordnance disposal (EOD) technicians, with more than 216 individuals trained in basic and intermediate EOD, boat operations for underwater demining, demolition demining teams, and explosive hazard awareness instructor development. Additionally, the program implementer's on-the-job mentoring to more than 1,507 deminers and technicians helped them safely address challenging minefields, refreshed classroom learning, and provided a valuable feedback loop for future courses.[174]

Table 16.

State-managed Demining Awards, as of September 2026

Award Title	Period of Performance	Award Value
Conventional Weapons Destruction Support-Ukraine	Sep 2022–Sep 2027	$249,176,006
Ukraine Demining–NGO	Dec 2024–May 2027	$17,400,000
Ukraine Demining–NGO	Sep 2025–Aug 2027	$14,200,000
Ukraine Demining–NGO	Sep 2025–Aug 2027	$14,200,000
Ukraine Demining–NGO	Dec 2024–Aug 2027	$13,000,000
Third Party Monitoring of U.S.-Funded Demining Operations in Ukraine	Nov 2022–Jul 2027	$5,987,654
Field Equipment and Spare Parts for Explosive Ordinance Disposal (EOD) Units	Mar 2026–Mar 2027	$4,852,122
Ukraine Demining–NGO	Sep 2024–Apr 2027	$4,000,000
TOTAL		**$322,815,782**

Source: State, response to State OIG-USAID OIG joint request for information, 9/18/2026.

According to State, the SSTS reported that its U.S.-trained deminers cleared 3,234 terrestrial acres and 615 aquatic acres during the quarter.

State also reported that Ukraine's State Special Transportation Service (SSTS) continued to demonstrate its commitment to independently running the U.S.-established training center in western Ukraine by providing instructors to teach courses at the facility and by paying for utility costs. State's implementer also initiated the refurbishment of existing structures at the facility to ensure that the SSTS can continue to use the facility for years after the project concludes without requiring intensive maintenance.[175]

State reported that it facilitated an underwater EOD course for experienced National Police of Ukraine (NPU) diver-bomber technicians to enhance the effectiveness and safety of maritime security operations. State also arranged a course for NPU EOD technicians focused on U.S. tools and techniques for ordnance disassembly and high explosives removal. Finally, State facilitated training for the NPU and the Ukrainian State Border Guard Service (SBGS) that provided comprehensive coverage of electronics tailored to the operational needs of Ukrainian EOD technicians.[176]

Mine clearing: According to State, the SSTS reported that its U.S.-trained deminers cleared 3,234 terrestrial acres and 615 aquatic acres during the quarter. The increase in demined aquatic areas reflects the growing underwater demining capabilities of the SSTS and the training provided under the program. Since January 2024, these deminers have cleared 436,066 terrestrial acres and 935 aquatic acres and have destroyed 262,015 explosive hazards.[177]

Challenges: State reported that Russia's increased unmanned aircraft and missile strikes across Ukraine continued to threaten the safety and continuity of demining operations. State's implementers introduced additional security measures, such as staggered arrival and departure times of demining teams, distributing personnel and equipment on work sites and between operational bases, and limiting the number of personnel present when Ukrainian government teams arrive at the task site to conduct EOD.[178]

Oversight: During the quarter, State's third-party monitoring implementer said that it conducted 78 field monitoring visits. Since the project began in November 2022, the implementer has conducted 998 site visits.[179]

LAW ENFORCEMENT AND BORDER SECURITY

State managed 33 awards in the law enforcement and border security sector with a combined value of $281.9 million. (See Table 17.) Five of these awards with a combined value of $29 million expired this quarter.[180]

Equipment deliveries: The largest award, valued at $43.6 million, provides the SBGS and the National Guard of Ukraine (NGU) with trailers, vehicles, and mobile accessories needed to operate U.S.-made radars and to transition stationary counter-UAS units to mobile ones. State provided the SBGS, NGU, and NPU with equipment and services, including counter-UAS technologies to defend against unmanned aircraft attacks.[181]

Table 17.

State-managed Law Enforcement and Border Security Awards, as of September 2026

Award Title	Period of Performance	Award Value
C-UAS Trailers, Vehicles, and Mobile Accessories	Jul 2025–Sep 2027	$43,587,615
UAS Assistance	Sep 2025–Jun 2027	$27,527,527
C-UAS Radars	Mar 2026 – Mar 2027	$26,886,117
C-UAS Assistance	Feb 2026–Dec 2026	$24,998,500
C-UAS Radars	Mar 2026 – Mar 2027	$24,664,616
C-UAS Accessories	Dec 2025–Sep 2027	$19,998,033
Strengthening State Border Guard Service of Ukraine Resilience and Good Governance Project II	Sep 2023–Mar 2027	$18,000,000
Logistics Assistance	Feb 2026–Oct 2026	$15,000,000
C-UAS Equipment for MFTs	Dec 2025–Sep 2026	$12,936,000
C-UAS Radars	May 2023–Dec 2026	$9,920,000
Radios and Communications Equipment	Jan 2026–Jul 2026	$9,914,660
Software License	Mar 2026–Mar 2027	$9,516,516
Satellite Communication Terminals	Nov 2025–Oct 2026	$8,209,572
Off-Road Vehicles	Jul 2026–Jul 2027	$5,984,390
Strengthening the Resilience and Good Governance of the State Border Guard Service of Ukraine	Dec 2022–Dec 2026	$5,600,000
Enhancing the Capacities of the Patrol Police of Ukraine	Sep 2023–Aug 2026	$5,400,000
C-UAS Equipment for MFTs	Sep 2026–Apr 2027	$4,893,750
Generators, Power Stations, Tactical Laptops	Aug 2026–Oct 2026	$4,882,215
EOD Field Equipment	Mar 2026–Mar 2027	$4,852,121
Tactical Equipment and Training for SWAT Units	Sep 2026–Apr 2027	$3,947,320
C-UAS Equipment for MFTs	Sep 2026–Feb 2027	$3,650,000
Ukraine Border Security Capacity Building and Training Assistance–CBP	Jan 2025–Jan 2027	$3,486,046
Ukraine Counternarcotics Project–DEA	Jun 2023–Sep 2027	$2,969,118
EOD Equipment for NPU and SBGS	Aug 2026–Aug 2027	$2,083,134
C-UAS Equipment for MFTs	Feb 2026–Feb 2027	$1,993,600
Software and Hardware	Sep 2026–Oct 2027	$1,749,744
Software Licenses for NPU	Aug 2025–Jul 2026	$983,669
Software and Hardware	Jul 2026–Jul 2027	$493,046
C-UAS Equipment Spare Parts	Mar 2026–Mar 2027	$464,576
Software	Mar 2026–Jun 2026	$315,408
Software & Hardware for NPU CND	Jun 2026–Jun 2028	$246,420
Software & Hardware for NPU CND	Sep 2026–Dec 2026	$86,856
TOTAL		**$281,931,390**

Source: State, response to State OIG–USAID OIG joint request for information, 9/18/2026; State, vetting comment, 10/26/2026.

State reported that it managed six health assistance awards in Ukraine with a combined value of $217.1 million during the quarter.

Training and capacity building: Training for the SBGS sought to enhance its ability to disrupt illicit actors and commodities and align Ukrainian border security practices with U.S. standards.[182] Similarly, support for the NPU and the SBGS sought to strengthen counternarcotics capability while building interoperability with the Drug Enforcement Administration and other U.S. law enforcement.[183] Training also sought to optimize the SBGS's human resource management system to enhance the efficient use of personnel, benefiting both Ukraine and American firms operating there.[184]

State-funded DoJ prosecutors who are deployed to other European countries and who serve as International Computer Hacking and Intellectual Property advisors continued advising Ukrainian counterparts during the quarter.[185]

Infrastructure improvement: Efforts during the quarter included developing critical infrastructure and training facilities, upgrading asset management tools, and enhancing oversight and accountability of State-provided equipment for the SBGS. [186] State also supported the renovation and equipping of the Patrol Police Academies in Kyiv and Rivne.[187]

The embassy reported that State facilitated the signing of a Memorandum of Understanding on July 15 between the SBGS and U.S. Customs and Border Protection. The memorandum strengthened bilateral cooperation on border security, enabling the exchange of UAS and counter-UAS capabilities while establishing the intent to jointly combat transnational organized crime, as well as the trafficking of weapons, people, and drugs.[188]

Oversight: During the quarter, State's Bureau of International Narcotics and Law Enforcement Affairs (INL) completed eight monitoring visits, verifying approximately 3,000 U.S.-donated assets and reinforcing the accountability and responsible stewardship of U.S. security assistance for law enforcement and criminal justice partners, including the NPU and SBGS.[189]

State staff regularly performed site visits to regions in western Ukraine to monitor the implementation of programming and training. However, embassy security restrictions prevented staff from traveling to areas close to the front line. The rapid increase in the number of items requiring monitoring presented a challenge due to personnel constraints. A new EUM contract to address these constraints began on August 15.[190]

HEALTH ASSISTANCE

State reported that it managed six health assistance awards in Ukraine with a combined value of $217.1 million during the quarter. (See Table 18.) These programs focused on disease surveillance capabilities, medical supply chain functions (which are transitioning to Ukrainian ownership), tuberculosis, and human immunodeficiency virus testing and treatment. Three of the awards with a combined value of $102 million expired during the quarter.[191]

State said that warmer weather conditions meant easier access to patients and to health facilities. However, continued Russian attacks on warehouses and supplies increased the risk of service interruptions, necessitating contingency planning to redistribute supplies and commodities, and resulting in higher logistical costs.[192] State also reported that its programs supported health reforms that expanded medicine access, radiology diagnostics, tuberculosis

Table 18.

State-managed Health Assistance Awards, as of September 2026

Award Title	Period of Performance	Award Value
Support TB Control Efforts in Ukraine (STBCEU)	Oct 2019–Sep 2026	$60,664,998
Safe and Affordable Medicines for Ukraine (SAFEMed)	Sep 2017–Oct 2026	$55,910,000
Rehabilitation for Ukraine (Rehab4U)	Jul 2024–Jun 2029	$40,000,000
Community Action for HIV Control (CAHC)	Jul 2021–Sep 2026	$29,497,603
Re-Envisioning Excellence and Accessibility in Clinic-based HIV Services (REACH95)	Aug 2023–Jul 2028	$18,999,999
Meeting Targets and Maintaining Epidemic Control (EpiC)	Oct 2025–Sep 2026	$12,000,000
TOTAL		**$217,072,600**

Source: State, response to State OIG-USAID OIG joint request for information, 9/18/2026.

and human immunodeficiency virus screening, and rehabilitation training, collectively strengthening Ukraine's resilience, governance, health systems, and economic recovery.[193]

During the quarter, State approved the proposed five-year, $280 million framework for foreign assistance for Ukraine's health sector. This Multiyear Plan, developed by State together with the Centers for Disease Control and Prevention and the Department of War (DoW) in agreement with Ukraine's Ministry of Health, outlines a trajectory that reduces reliance on U.S. taxpayer assistance and targets assistance to ensure that disease threats do not reach the United States. The plan further shifts health sector burdens to Ukraine and other partners while strengthening market opportunities for American companies. State issued new awards to four implementers for this work. In consultation with State, the Centers for Disease Control and Prevention and the DoW realigned activities funded by State to improve efficiency and eliminate duplication. State also developed a monitoring and oversight framework with the Ukrainian Ministry of Health for accountability and audits required for the release of funds.[194]

AGRICULTURAL ASSISTANCE

A February 2026 World Bank report estimated that Russia's war in Ukraine had resulted in $12.1 billion in damage to Ukraine's agricultural sector, with recovery costs estimated at $55.5 billion.[195] Escalating conflict hazards—including unmanned aircraft activity and unexploded ordnance contamination—alongside ongoing displacement and diminished agricultural livelihoods will continue to restrict household access to food and essential non-food goods.[196]

Russia's intensifying attacks on commercial vessels in the Black Sea have reduced by 50 percent Ukraine's grain and oilseed exports, which together account for nearly 60 percent of Ukraine's total exports by value. U.S. agricultural firms have faced large immediate shocks because of these disruptions.[197]

State reported that it managed two agriculture awards with a combined value of $210.6 million. (See Table 19.) The Agriculture Growing Rural Opportunities award, valued at $205 million, accounted for almost all of the assistance. The program continued to implement approximately 70 projects covering food processing, storage, and irrigation in partnership with Ukrainian businesses.[198]

Table 19.

State-managed Agriculture Assistance Awards, as of September 2026

Award Title	Period of Performance	Award Value
Agriculture Growing Rural Opportunities (AGRO)	Nov 2019–Nov 2026	$205,000,000
Coordinating Agricultural Development & Innovation (CADI)	Nov 2025–Nov 2027	$5,610,000
TOTAL		**$210,610,000**

Source: State, response to State OIG-USAID OIG joint request for information, 9/18/2026.

Through the Coordinating Agricultural Development and Innovation award, the Department of Agriculture and State advanced efforts to reduce the United States' agricultural trade deficit and deliver returns for American farmers, ranchers, and agricultural producers. For example, through its partnership with the American Seed Trade Association, the Department of Agriculture worked to remove barriers to U.S. agricultural biotechnology exports and support potential market access for $300 million in products. The Department of Agriculture also worked with the Ukrainian Agri Council to protect the estimated $225 million worth of U.S. agricultural exports to Ukraine, identifying and mitigating policy changes that could restrict current or future U.S. exports.[199]

ACCOUNTABILITY FOR WAR CRIMES, ATROCITIES, AND HUMAN RIGHTS PROGRAMS

State reported that during the quarter, it managed 15 awards with a total value of $85.6 million. These awards were dedicated to documenting, investigating, and prosecuting war crimes, systemic atrocities, and human rights abuses in Ukraine. (See Table 20.) Six of the awards with a combined value of $12.5 million expired during the quarter.[200]

Atrocity Crimes Advisory Group: Through this group, the United States, the EU, and the United Kingdom leveraged and coordinated support for Ukraine's domestic authorities working on justice for atrocities, especially the Office of the Prosecutor General of Ukraine. During the quarter, the advisory group continued to provide targeted, in-person support to Regional Prosecutors' Offices on active cases. This collaborative process allowed prosecutors to develop cases addressing the unlawful detention and mistreatment of Ukrainian prisoners of war.[201]

Ukrainian children: During the quarter, the Atrocity Crimes Advisory Group, with support from State, developed a comprehensive legal report that examined the Russian Federation's militarization and indoctrination of Ukrainian children, including those in occupied territories. The report addressed the imposition of Russian curricula and military patriotic education, as well as children's participation in cadet classes and youth organizations, attendance at militarized camps and training programs, and pathways toward military service. The report provided Ukrainian counterparts with a consolidated legal framework to support further factual records, justice efforts, and engagement with relevant international mechanisms.[202]

Table 20.

State-managed War Crimes, Atrocities, and Human Rights Awards, as of September 2026

Award Title	Period of Performance	Award Value
Atrocity Crimes Advisory Group: Justice and Accountability for Ukraine	Oct 2022–Oct 2027	$21,879,895
Ukraine Conflict Rapid Response	Mar 2022–Mar 2027	$18,532,560
Ukraine Veterans Rehabilitation and Reintegration	Feb 2024–Nov 2027	$14,065,730
Finding Missing Persons	Oct 2022–Jan 2027	$6,418,289
Strengthening Civil Society and Pro-Democracy Activists (Supporting Human Rights Defenders in Eurasia II)	Sep 2024–Sep 2026	$4,740,733
Securing Accountability and Reparation for Atrocity Crimes in Ukraine	Jul 2024–Dec 2026	$4,499,377
United Voices in Action 2.0	Apr 2024–Aug 2026	$3,946,719
Non-Public Project	Sep 2024–Sep 2027	$2,713,368
Supporting National and International Comprehensive Reparation and Transitional Justice Mechanisms for Ukraine	Oct 2024–Jun 2027	$2,000,000
Enhancing the Role of Key Civil Society Actors in Closing the Impunity Gap	Feb 2024–Aug 2026	$2,000,000
Support of Independent Media and Citizen Journalism	Sep 2024–May 2028	$1,603,143
United for the Future	Sep 2024–Jan 2028	$1,361,617
Expanding Strategies, Networks, and Tools on MHPSS	Sep 2024–Sep 2026	$868,278
Media Recovery Project	Oct 2024–Sep 2026	$740,000
Strengthening international crime investigations	Sep 2024–Aug 2026	$249,250
TOTAL		**$85,618,959**

Source: State, response to State OIG–USAID OIG joint request for information, 9/18/2026; State, vetting comment, 10/26/2026.

On July 30, First Lady Melania Trump helped reunite a fifth group of Ukrainian and Russian children with their families, continuing her humanitarian work on behalf of those affected by the war.[203]

PUBLIC AFFAIRS

State reported that during the quarter, it managed six public affairs awards with a combined value of $18.2 million. (See Table 21.) Two of these awards with a combined value of $346 thousand expired.[204] During the quarter, State's public diplomacy programming reached over 1,000 Ukrainians.[205]

English language: The Office of English Language Programs initiated an educator-training project serving approximately 150 Ukrainian public-sector science, technology, engineering, and mathematics teachers. The office also supported 25 virtual English language educators to help strengthen their professional English teaching capabilities. The office delivered 19 virtual and in-country programs dedicated to strengthening American English capacity. Additionally, 17 English language educators completed specialized online courses administered through State's Online Professional English Network.[206]

Critical thinking: In August 2026, Ukraine's Ministry of Education and Science added State's Learn to Discern in Education resources and teaching materials to its official 2026–2027 guidance for schools, supporting the nationwide adoption of critical thinking

and information resilience education. During the quarter, the program also trained 51 new program ambassadors to promote critical thinking and information resilience in schools and communities. In a post-training survey, 96 percent of participants said that they felt confident in their ambassador role. The program expects the ambassadors to reach more than 11,000 people in their communities during the 2026–2027 academic year.[207]

Academic and professional exchanges: The congressionally directed U.S.-Ukraine Reconstruction Engineering Scholarship Program is advancing Ukraine's long-term recovery by educating a cohort of leaders in engineering, cybersecurity, supply chain management and other reconstruction-related fields.[208]

In July 2026, the three America Houses in Kyiv, Lviv, and Odesa (as part of the American Spaces program) held 105 in-person, virtual, and blended programs for 2,447 attendees and welcomed 205 visitors. America House Kyiv and Embassy Kyiv continued the America House Business Impact Series, which connects Ukrainian business leaders and entrepreneurs with U.S. companies, expertise, and innovation ecosystems. America House Kyiv also hosted an event on the 2026 FIFA World Cup for representatives of several embassies and sports organizations. Across all three locations, the America Houses held weekly visits to the Freedom 250: From Declaration to Innovation exhibit, a Fourth of July celebration, American book clubs, English language clubs, programs with alumni of U.S. government exchanges, and skill-building events. They also delivered Freedom 250 programming every two weeks to Windows on America centers, which offer English language learning and programs on U.S. education, culture, technology, and leadership.[209]

State's Ukrainian Business Leaders: Promoting Innovation and Entrepreneurship (UBL-PIE) program places Ukrainian businesspersons, innovators, and entrepreneurs in professional internships in the United States. During the reporting period, the UBL-PIE grantee prepared 15 participants for the fall 2026 exchange. The grantee also organized an annual alumni forum in Cherkasy, scheduled for September 2026, to connect 50 alumni of business-focused exchange programs with U.S. expertise, networks, and market opportunities. These programs include UBL-PIE, the Professional Fellows Program, the International Visitor Leadership Program, and Open World.[210]

Table 21.

State-managed Public Affairs Awards, as of September 2026

Award Title	Period of Performance	Award Value
Managing the Mission Ukraine American Spaces Network	Sep 2021–Sep 2027	$7,850,000
Learn to Discern in Education	Sep 2022–Feb 2027	$6,984,375
U.S.–Ukraine Reconstruction Engineering Scholarships	Oct 2025–Sep 2030	$2,000,000
Ukrainian Business Leaders: Promoting Innovation and Entrepreneurship (UBL PIE) Exchange Program	Apr 2024–Sep 2027	$1,050,000
English Language Virtual Educator and Specialist Projects	Sep 2024–Sep 2026	$250,000
Translation and Adaptation of U.S. Universities' Massive Open Online Courses (MOOCs)	Nov 2024–Sep 2026	$95,790
TOTAL		**$18,230,165**

Source: State, response to State OIG–USAID OIG joint request for information, 9/18/2026; State, vetting comment, 10/26/2026.

Voice of America: The U.S. Agency for Global Media reported that Voice of America resumed Ukrainian Service social media operations on August 24. Voice of America also resumed Ukrainian language broadcasting this quarter. All Ukrainian Service employees were recalled to work following a suspension of operations in 2025.[211]

ANTI-CORRUPTION

State said that corruption in Ukraine remains a serious systemic challenge in areas such as defense procurement and energy, and even at the highest levels of government. Emergency contracting mechanisms introduced after Russia's 2022 full-scale invasion of Ukraine created conditions ripe for abuse by allowing authorities to bypass traditional, multi-layered oversight structures.[212]

State managed two anti-corruption awards during the quarter with a combined value of $3.8 million.[213] (See Table 22.)

Resident Legal Advisor: State funds a DoJ Resident Legal Advisor in Kyiv, who provides support to Ukraine's independent anti-corruption agencies—namely the National Anti-Corruption Bureau (NABU) and Specialized Anti-Corruption Prosecutor's Office (SAPO)—in combating corruption and crime that threatens U.S. economic interests and investment in Ukraine.[214]

In August, the Resident Legal Advisor organized a study visit on judicial efficiency for judges from the High Anti-Corruption Court of Ukraine and prosecutors from SAPO, who travelled to Chicago, Illinois, to meet with U.S. counterparts.[215] During the quarter, the DoJ also worked with the Ukrainian Prosecutor's Training Center on two webinars for Ukrainian prosecutors on procurement fraud and foreign bribery.[216]

Anti-Corruption training: In August and September, Ukrainian and Polish legal experts delivered two courtroom advocacy training sessions for 22 SAPO staff. The training sessions used simulations drawn from actual Ukrainian corruption cases to sharpen skills in examining witnesses, negotiating plea deals, managing courtroom dynamics, and countering manipulation. State also facilitated a seminar in Kyiv for 40 representatives of NABU, SAPO, and the High Anti-Corruption Court to address evidentiary and procedural challenges in complex financial and corruption investigations.[217]

Table 22.

State-managed Anti-Corruption Assistance Awards, as of September 2026

Award Title	Period of Performance	Award Value
DOJ Office of Overseas Prosecutorial Development, Assistance, and Training (OPDAT) Ukraine Resident Legal Advisor (RLA) Program	May 2023–May 2027	$2,510,334
Anti-Corruption Mentorship Project for Ukraine–FBI	Mar 2026–Mar 2028	$1,305,926
TOTAL		**$3,816,260**

Source: State, response to State OIG-USAID OIG joint request for information, 9/18/2026.

State reported that it managed three awards during the quarter related to nonproliferation and prevention of arms diversion. These awards had a combined value of $2.1 million.

Ukraine's Customs Service: The United States continued to support reform of Ukraine's State Customs Service. The embassy said that entrenched schemes and evasion cost Ukraine up to $10 million daily in lost revenue.[218]

Ukrainian-led anti-corruption efforts: In August, a NABU-led operation resulted in the dismissal of Deputy Head of the Presidential Administration, Iryna Mudra, and implicated several other senior government officials. In September, NABU and SAPO conducted searches of the Office of the Prosecutor General, including the personal offices of Prosecutor General Ruslan Kravchenko, his deputy Mariia Vdovychenko, and other officials. NABU and SAPO announced that they had uncovered a criminal organization allegedly protecting a network of fraudulent call centers, to systematically receive bribes and launder millions of dollars in illicit proceeds. Investigators identified the scheme's organizer as Serhii Kropyva, deputy head of the Prosecutor General's Office International Legal Cooperation Department, who was subsequently detained.[219]

NABU and SAPO also led an investigation into former Ukrainian Ambassador to the United States, Olha Stefanishyna, and officially named her a suspect on August 5. Stefanishyna has posted bail and denied any wrongdoing. While NABU and SAPO have been recipients of U.S. Government foreign assistance, U.S. law enforcement agencies were not involved in the investigation.[220]

NONPROLIFERATION AND PREVENTION OF ARMS DIVERSION

State reported that it managed three awards during the quarter related to nonproliferation and prevention of arms diversion. These awards had a combined value of $2.1 million.[221] (See Table 23.)

State's programs included export control, licensing, and border security initiatives. Ukraine's SBGS completed four Tactical Border Surveillance training sessions and SeaVision training, building operator capacity ahead of a sustainment phase to run through July 2027. Additionally, the State Customs Service completed its "Identification of Strategic Goods" series. This closed out a year-long effort to incorporate military and dual-use proliferation-concern items into its commodity identification training and reduce diversion risk from Ukraine's battlefield and defense industry.[222]

Table 23.

State-managed Nonproliferation and Prevention of Arms Diversion, as of September 2026

Award Title	Period of Performance	Award Value
Advice, Guidance and Training to Develop Legal Frameworks for Strategic Trade Controls, to Implement Intangible Transfer Controls, to Implement e-licensing, and to Develop Targeting Capabilities	Oct 2025–Sep 2027	$1,000,000
Investment Screening Legal and Regulatory Development	Oct 2025–Sep 2027	$800,000
STC Risk Analysis and End-Use/End-User Controls and Commodity Classification Support	Sep 2025–Sep 2027	$300,000
TOTAL		**$2,100,000**

Source: State, response to State OIG–USAID OIG joint request for information, 9/18/2026; State, vetting comment, 10/26/2026.

State also reported that during the quarter, it conducted an Advanced Licensing Topics session with the International Nonproliferation Export Control Program to build awareness of export control basics, executive compliance practices, and intangible technology transfer risks. State also facilitated a Ukrainian delegation's participation in the Southeast Asia Export Control Forum in Jakarta, Indonesia, expanding Ukraine's regional engagement on export control issues.[223]

Department of Justice activities: In July, personnel from the Security Service of Ukraine participated in Federal Bureau of Investigation-supported UN training on countering radiologic and nuclear trafficking. The training included 1 day of classroom instruction followed by 4 days of simulated exercises.[224]

State reported that it managed four other assistance awards during the quarter, with a combined value of $272.5 million.

ALL OTHER ASSISTANCE PROGRAMS

State reported that it managed four other assistance awards during the quarter, with a combined value of $272.5 million.[225] (See Table 24.)

Cybersecurity: The Cybersecurity for Critical Infrastructure in Ukraine (CCI) program seeks to strengthen the resilience of Ukraine's critical infrastructure to withstand cyberattacks. State reported that the CCI strengthens the cybersecurity enabling environment, develops Ukraine's cybersecurity workforce, and builds a resilient cybersecurity industry. The CCI also provides a donor platform for allied and partner contributions. For example, New Zealand and Denmark have contributed funds to the CCI.[226]

Direct Budget Support Audit: This project seeks to ensure that direct budget support to Ukraine has been used for its intended purposes.[227] A U.S. accounting firm completed its audit of the Pension Fund of Ukraine in August.[228] Audits of the National Health Service of Ukraine and the Ministry of Education and Science remain ongoing, without final completion dates.[229] State reported that remaining audit work for other projects was paused.[230] In light of repeated delays over the past 2 years in completing their work, the contracted accounting firm has separately requested a 1-year extension of the audit contract (through March 2028), citing this remaining workload and anticipated wartime disruptions through early 2027.[231]

Table 24.

All Other State Assistance Awards, as of September 2026

Award Title	Period of Performance	Award Value
Cybersecurity for Critical Infrastructure in Ukraine	May 2020–Mar 2029	$198,000,000
Flight and Freight Forwarding Services	Apr 2023–Nov 2026	$49,500,000
Direct Budget Support Audit Activity	Sep 2023–Mar 2027	$15,057,320
Global Training and Travel Grant	Aug 2024–Jul 2026	$9,990,496
TOTAL		**$272,547,816**

Source: State, response to State OIG-USAID OIG joint request for information, 9/18/2026.

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

OVERSIGHT ACTIVITIES

COMPLETED OVERSIGHT REPORTS

From July 1 to September 30, 2026, the Special Inspector General (Special IG) and Lead Inspector General (Lead IG) agencies issued six oversight reports related to OAR and the Ukraine response, as detailed in the following summaries. Reports issued by the DoW, State, and USAID Offices of Inspector General (OIG) and other oversight agencies are available on their respective websites and ukraineoversight.gov.

DEPARTMENT OF WAR OFFICE OF INSPECTOR GENERAL

Audit of the Management of Marine Corps Prepositioning Program–Norway Equipment

DOWIG-2026-117, August 28, 2026

The DoW OIG conducted this audit to assess whether the Marine Corps effectively managed the maintenance of the Marine Corps Prepositioning Program Norway (MCPP-N) inventory and conducted proper oversight of logistical support provided through a bilateral agreement with the government of Norway.

The DoW OIG found that Marine Corps officials ensured MCPP-N ground equipment was ready and available, effectively managed the humidity protection program, and conducted proper oversight of cost-sharing with Norway, but the Marine Corps could make improvements in maintenance and quality assurance. Marine Corps officials did not fully meet MCPP-N maintenance expectations, including the policy requirement to maintain 90 percent of the equipment in a fully mission-capable status. Furthermore, the DoW OIG found that the quality assurance program met the minimum policy requirements but lacked a minimum scope for reviews and did not require reporting results to Headquarters Marine Corps for visibility. The DoW OIG estimated based on their stratified statistical sample that 61 of 446 vehicles and weapons in the population (14 percent) were not fully mission capable.

The DoW OIG made five recommendations to address the findings in this report. Among other recommendations, the DoW OIG recommended that the Deputy Commandant for Headquarters Marine Corps Installations and Logistics, in conjunction with the Commanding Officer for Blount Island Command, review the report's findings, and if necessary, update MCPP-N policy. The Assistant Deputy Commandant for Headquarters Marine Corps Installations and Logistics, responding for the Deputy Commandant for Headquarters Marine Corps Installations and Logistics and the Commanding Officer for Blount Island Command, agreed with all five recommendations; therefore, they are resolved and open. The DoW OIG will close the recommendations when management officials provide documentation showing that all the agreed-upon actions to implement them are completed.

Follow-up Evaluation of Open Ukraine-Related DoW OIG Recommendations for the U.S. Army Europe and Africa and Subordinate Commands

DOWIG-2026-096, July 10, 2026

The DoW OIG conducted this evaluation to assess the extent to which the U.S. Army Europe and Africa (USAREUR-AF) and its subordinate commands implemented open Ukraine-related recommendations. Recent operational and command and control changes may have affected commands' implementation of the recommendations.

The DoW OIG found that officials from USAREUR-AF and its subordinate commands completed actions to close 17 open Ukraine-related recommendations to improve information security, property accountability, and the validation of repair parts requested by the Ukrainian Armed Forces. For example, Security Assistance Group–Ukraine (SAG-U) officials developed mandatory information security training, 21st Theater Sustainment Command officials issued a new mobile device policy and updated movement control team standard operating procedures, and USAREUR-AF officials issued a new security classification guide. In addition, SAG-U officials aggregated delivery documentation confirming deliveries of U.S. defense articles to Ukraine in a secure portal and granted access to the Military Services to ensure accountability. Furthermore, SAG-U officials issued a letter to the Ukrainian Armed Forces in November 2025, requesting the return of specific material for repair in exchange for the replacement parts.

The DoW OIG concluded that USAREUR-AF's and its subordinate commands' implementation of the 17 open recommendations improved the protection of sensitive mission information and ensured that the Military Services more accurately account for and document the delivery of their property to Ukraine. The evaluation contained no new recommendations.

DEPARTMENT OF STATE OFFICE OF INSPECTOR GENERAL

Evaluation of the Department of State's Administration of Foreign Assistance Programs Transferred from the U.S. Agency for International Development

AUD-FA-26-17, July 14, 2026

State OIG conducted this evaluation to describe State's administration of USAID foreign assistance programs and associated awards transferred to State.

In July 2025, State assumed responsibility for select USAID functions, including the administration of foreign assistance programs and associated awards referred to as the Green List. In September 2025, 17 State bureaus and offices were responsible for administering 1,504 foreign assistance programs and associated awards transferred from USAID. The total obligated value of these Green list awards was $51.5 billion, and their total expected cost surpassed $86 billion. This represents a significant increase in State's foreign assistance portfolio. Additionally, the Green List awards used award mechanisms unfamiliar to State officials. Moreover, the place of performance for these awards spanned 100 countries, including conflict zones such as Ukraine. During this evaluation, State officials reported issues related to staffing, training, and information technology systems access, as well as a lack of comprehensive guidance related to updating the terms and conditions for Green List awards.

State OIG did not offer new recommendations based on the results of this evaluation. However, State OIG encouraged State to fully implement the recommendations offered in May 2025 related to resource and workforce capacity, establishing an implementation plan to guide the realignment, and developing a strategic workforce plan to support reform efforts. As of the time this evaluation report was issued in July 2026, State OIG considered the prior recommendations resolved, pending further action. State's ability to administer foreign assistance programs and associated awards could be improved if the earlier recommendations are fully implemented.

Inspection of Embassy Bratislava, Slovakia

ISP-I-26-13, July 16, 2026

State OIG inspected the achievement of foreign policy goals and objectives, policy and program implementation, consular operations, resource management, and information management of Embassy Bratislava, Slovakia.

State OIG reported that Embassy Bratislava generally advanced U.S. foreign policy goals and generally complied with State standards relating to life safety, property management, financial management, and personnel, but that it 1) did not have a mechanism to coordinate foreign assistance with Washington bureaus and offices and 2) had several deficiencies in its information management operations related to information systems security duties, local configuration management protocols, physical and environmental protection of its information technology resources, and mail and pouch standards.

State OIG made seven recommendations, all to Embassy Bratislava. Embassy Bratislava concurred with four recommendations, partially concurred with two recommendations, and did not concur with one recommendation. At the time the report was issued, State OIG considered all seven recommendations resolved, pending further action. The recommendations will remain open until State OIG receives documentation that all agreed-upon actions have been completed.

ARMY AUDIT AGENCY

Rotary-Wing Flying Hour Program in Europe, U.S. Army Europe and Africa

A-2026-0052-FIZ, September 3, 2026

The Army Audit Agency conducted this audit to determine if Army units in Europe executed planned rotary-wing flying hour requirements and properly used flying hour program funds. This report is not publicly available.

Storing Ammunition in Europe

A-2026-0036-FIZ, July 7, 2026

The Army Audit Agency conducted this audit to determine if Army units in Europe stored ammunition in accordance with policy. This report is not publicly available.

ONGOING OVERSIGHT PROJECTS

Table 25 lists the titles and objectives for the Special IG and partner agencies' ongoing oversight projects related to OAR and Ukraine.

Table 25.

Ongoing Oversight Projects Related to OAR and Ukraine as of September 30, 2026

DEPARTMENT OF WAR OFFICE OF INSPECTOR GENERAL
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.
Evaluation of DoW Management of Benefits for Contractor Personnel Supporting U.S. Forces in Germany (Project No. D2026-DEV0PA-0081.000) To assess the extent to which the DoW managed the administration of DoW benefits granted under the North Atlantic Treaty Organization (NATO) Status of Forces Agreement (SOFA) for the contractor personnel supporting U.S. Forces in Germany.
Evaluation of the Interoperability of DoW Counter-Unmanned Aircraft Systems (C-UAS) (Project no. D2026-DEV0SR-0085.000) To determine the gaps in DoW C-UAS interoperability, and the corrective actions needed to standardize C-UAS interoperability.
Evaluation of the Defense Health Agency's Deployment of the Joint Operational Medicine Information System (JOMIS) (Project no. D2026-DEV0HD-0127.000) The objective of this evaluation is to determine how effectively the Defense Health Agency is fielding the Joint Operational Medicine Information System (JOMIS) as an effective and timely joint medical information system that meets the longstanding needs for interoperability across Military Services and Combatant Commands.
Evaluation of the U.S. Air Force's Sustainment Efforts for the KC-135 Aerial Refueling Fleet to Meet Global Requirements (Project no. D2026-DEV0PC-0126.000) To determine the effectiveness of the Department of the Air Force's KC-135 Stratotanker sustainment efforts in supporting fleet mission capability, by assessing the administration of required maintenance processes, parts procurement, and infrastructure needed to meet current and projected global aerial refueling demands.
DEPARTMENT OF STATE OFFICE OF INSPECTOR GENERAL
Inspection of Embassy The Hague and Constituent Post, the Netherlands, and the U.S. Delegation to the Organization for the Prohibition of Chemical Weapons (Project no. 26ISP043.00) To evaluate the programs and operations of the U.S. Embassy in The Hague and Constituent Post, the Netherlands, and the U.S. Delegation to the Organization for the Prohibition of Chemical Weapons.
Classified Inspection of Embassy The Hague and Constituent Post, the Netherlands, and the U.S. Delegation to the Organization for the Prohibition of Chemical Weapons (Project no. 26ISP043.01) To evaluate the programs and operations of the U.S. Embassy in The Hague and Constituent Post, the Netherlands, and the U.S. Delegation to the Organization for the Prohibition of Chemical Weapons.

Audit of the Department of State's Administration of Selected Foreign Assistance Funded Contracts (Project no. 26AUD050)
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 (Project no. 26ISP051)
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 Department of State's Regional Bureaus' Administration of Foreign Assistance Programs (Project no. 26ISP007)
To 1) determine the extent to which State's regional bureaus are administering foreign assistance and 2) assess State's regional bureaus' administration of foreign assistance.

Audit of the Department of State's Management of Non-Food Items in Response to Foreign Disasters (Project no. 26AUD060)
To determine whether State has managed the procurement and accountability of non-food items to expedite the deployment of humanitarian assistance in response to foreign disasters.

Audit of the Department of State's Implementation of Foreign Assistance to Ukraine (Project no. 26AUD045)
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

Audit of Chemonics International's Termination Settlement Proposals for Terminated USAID Awards (Project no. 3U100126)
To determine the allowability, allocability, and reasonableness of costs claimed in a sample of Chemonics' termination settlement proposals in accordance with Federal regulations.

Evaluation of USAID's Capacity to Manage Risks Associated with Award Terminations (Project no. 1U100526)
To 1) describe changes to USAID's organizational capacity to process award terminations since January 2025 and 2) determine the extent to which USAID has staffing, policies, and procedures in place to mitigate risks associated with award terminations.

Review of Key Lessons from USAID Third-Party Monitoring Practices (Project no. EU100126)
To identify key lessons from our prior oversight of USAID's third-party monitoring practices, including in nonpermissive environments.

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.

ARMY AUDIT AGENCY

Audit of Logistics Civil Augmentation Program V Contract, U.S. Army Europe and Africa (Project no. A-2025-FIZ-088)
To determine if the Army accurately paid for services performed under the Logistics Civil Augmentation Program V contract in Europe.

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.

Intra-Theater Rail Movements in Europe (Project no. A-2026-FIZ-036)
To determine if the Army in Europe planned and scheduled intra-theater rail movements to support mission needs.

PLANNED OVERSIGHT PROJECTS

Table 26 lists the titles and objectives for Special IG and partner agencies' planned oversight projects related to OAR and Ukraine.

Table 26.

Planned Projects Related to OAR and Ukraine as of September 30, 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 Air Base, Romania, have increased the capabilities and operational capacity of the Mihail Kogalniceanu Air Base to meet the requirements of the U.S. European Command's operational plans.
Audit of the Prioritized Ukraine Requirements List (PURL) Program To determine the extent to which the DoW has effective mechanisms in place to ensure full and timely reimbursement from North Atlantic Treaty Organization (NATO) partners for defense articles provided to Ukraine under the PURL program.
Evaluation of Infrastructure, Support Equipment, and Logistics Networks to Support DoW Aviation Operations in the Arctic and Sub-Arctic To determine whether the Military Departments have adequately planned, positioned, and secured the critical supply chains and sustainment stockpiles, and infrastructure necessary to maintain continuous flight-line operations at remote Arctic and sub-Arctic installations during contingency periods.
Evaluation of the Assignment and Integration of U.S. Space Command Personnel and Capabilities into Other Unified Combatant Commands The objective of this evaluation is to determine how effectively USSPACECOM has assigned and integrated its personnel and capabilities into the combatant command framework to accomplish operational mission.
Audit of the DoW's Air Defense in the U.S. European Command Area of Responsibility To determine the extent to which the DoW has updated the air base air defense network to address new aerial threats in the USEUCOM area of responsibility.
Audit of the U.S. Transportation Command's Munitions Distribution To assess the U.S. Transportation Command (USTRANSCOM) and the Air Mobility Command (AMC) procedures for safeguarding and distributing critical munitions.
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.

Audit of the Bureau of Disaster and Humanitarian Response's Efforts to Provide Humanitarian Assistance through the United Nations' Office for the Coordination of Humanitarian Affairs
To determine whether the Bureau of Disaster and Humanitarian Response developed and implemented an effective structure to provide humanitarian assistance through OCHA and whether humanitarian assistance is achieving intended results.

Audit of the Department of State's Administration of Termination Procedures for Selected Federal Assistance Awards
To determine whether State administered termination requirements and deobligated available funds for selected FY 2025 federal assistance awards in accordance with Federal and State guidance.

Audit of the Department of State's Efforts to Reopen Posts That Have Suspended Operations
To determine whether State developed and implemented timely and cost-effective plans to resume operations at select posts that suspended operations.

Audit of the Department of State's Processes to Evacuate U.S. Citizens During Overseas Crises
To determine whether State developed and implemented a sufficient, criteria-based approach to evacuating U.S. citizens from foreign countries during crises and whether funding for such evacuations is planned and executed in accordance with applicable laws and regulations.

Audit of the Department of State's Preparedness to Mitigate New and Evolving Physical Security Threats to its Overseas Facilities
To determine whether State is prepared to identify, manage, and respond to new and evolving physical-security threats to overseas State facilities.

Evaluation of the Department of State's Processes for Supporting Embassies' and Consulates' Emergency Communication Needs
To assess 1) State's processes to evaluate, select, and deploy emergency communications needs of embassies and consulates; 2) State's processes to ensure that embassies and consulates comply with requirements to test emergency communications systems; and 3) the Bureau of Diplomatic Technology's processes to ensure operational readiness of emergency communications systems at embassies and consulates, including radio, satellite voice, and data services.

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

Audit of the Securing Power, Advancing Resilience and Connectivity (SPARC) Activity in Ukraine
To assess the SPARC contractor's compliance with procurement regulations, determine whether costs incurred for SPARC procurements were eligible and supported, and determine the extent to which the Department of State ensured that energy equipment and materials were successfully delivered to and used by recipients as intended.

Review of the U.S. Government's Contributions to the United Nation's Office for the Coordination of Humanitarian Affairs
To 1) determine how Office for the Coordination of Humanitarian Affairs (OCHA) manages U.S. contributions to pooled funds in selected countries, including assessing and mitigating risks, and 2) assess how OCHA monitors those contributions.

Review of Efforts for Preventing and Responding to Sexual Exploitation and Abuse in U.S. Foreign Assistance Programs
To assess 1) how the Department of State handled sexual exploitation and abuse allegations received from USAID following the July 2025 transition of the Agency's foreign assistance programs and operations and 2) State's prevention strategies, incident reporting, and response protocols.

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.

ARMY AUDIT AGENCY

Validation of Class IX Excess in Rotational Force Deployed to Europe
To determine if rotational forces deployed to Europe with excess Class IX materiel.

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 quarter, DoW OIG Hotline investigators referred 1 case related to OAR for further criminal or administrative investigation. State OIG received 16 allegations and referred 11, and USAID OIG received 8 allegations of potential misconduct. In some instances, a case may contain multiple subjects and allegations.

Investigations: The Special IG and its Lead IG partners investigate allegations of criminal activity that might compromise U.S. Government programs and operations in support of Ukraine. They coordinate investigative activities, deconflict potential or common targets, and interact for logistical and legal support. The investigative partner agencies include the Defense Criminal Investigative Service (DCIS, the DoW OIG's criminal investigative component), State OIG, USAID OIG; other U.S. investigative partners include 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 and Lead IG agencies have positioned special agents in the United States, Germany, Poland, and Ukraine. Special agents in Kyiv continue working jointly with U.S. Embassy partners and Ukrainian authorities to assess allegations of fraud and corruption, as well any reported discrepancies related to accounting for weapons and military equipment requiring Enhanced End-Use Monitoring (EEUM). Memorandums of Understanding with the Ministry of Defense for Ukraine, National Anti-Corruption Bureau of Ukraine (NABU), Specialized Anti-Corruption Prosecutor's Office (SAPO), State Bureau of Investigation, and National Police of Ukraine (NPU), have continued to facilitate information sharing and collaboration.

As of September 30, Special IG and investigative partner agencies reported 42 open investigations, 5 investigations closed, and 1 matter referred to the Department of Justice. Investigative efforts in this reporting period resulted in 2 arrests.

ACRONYMS

Abbreviation	Full Title
CCI	Cybersecurity for Critical Infrastructure in Ukraine
DCIS	Defense Criminal Investigative Service
DFC	U.S. International Development Finance Corporation
DIA	Defense Intelligence Agency
DoC	Department of Commerce
DoE	Department of Energy
DoJ	Department of Justice
DoW	Department of War
DSCA	Defense Security Cooperation Agency
ECB	European Capacity Building
EDI	European Deterrence Initiative
EOD	explosive ordnance disposal
EEUM	Enhanced End-Use Monitoring
EU	European Union
EUM	End-Use Monitoring
FMF	Foreign Military Financing
FMS	Foreign Military Sales
FY	fiscal year
GAO	Government Accountability Office
HIMARS	High Mobility Artillery Rocket System
INL	Bureau of International Narcotics and Law Enforcement Affairs (State)
JMTG-U	Joint Multinational Training Group–Ukraine
JUMPSTART	Joint Ukraine Multinational Program–Services, Training, and Articles Rapid Timeline
Lead IG	Lead Inspector General
NABU	National Anti-Corruption Bureau of Ukraine
NATO	North Atlantic Treaty Organization
NGU	National Guard of Ukraine
NPU	National Police of Ukraine

Abbreviation	Full Title
NSATU	NATO Security Assistance and Training for Ukraine
OAR	Operation Atlantic Resolve
OIG	Office of Inspector General
OUSW(C)	Office of the Under Secretary of War (Comptroller)/Chief Financial Officer
OUSW(P)	Office of the Under Secretary of War for Policy
PDA	Presidential Drawdown Authority
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
Special IG	Special Inspector General
SBGS	State Border Guard Service (Ukraine)
SSTS	State Special Transport Service Ukraine)
STATE	Department of State
UAF	Ukrainian Armed Forces
UAS	unmanned aircraft system
UBL-PIE	Ukrainian Business Leaders: Promoting Innovation and Entrepreneurship
UDEP	Ukraine Defense Enterprise Program
URIF	U.S.-Ukraine Reconstruction Investment Fund
USAFE-AFAFRICA	U.S. Air Forces Europe and Air Forces Africa
USAI	Ukraine Security Assistance Initiative
USAID	U.S. Agency for International Development
USAREUR-AF	U.S. Army Europe and Africa
USEUCOM	U.S. European Command
USTRANSCOM	U.S. Transportation Command

Map of U.S. European Command Area of Responsibility



Map of Ukraine



ENDNOTES

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INSPECTOR GENERAL HOTLINE

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

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

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

dodig.mil/hotline

stateoig.gov/hotline

oig.usaid.gov/report-fraud

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

+1 202-985-1764