



OPERATION ATLANTIC RESOLVE

**INCLUDING U.S. GOVERNMENT ACTIVITIES RELATED TO
UKRAINE**



JANUARY 1, 2025–MARCH 31, 2025



On the cover: M1A2 Abrams main battle tanks are stored at the Powidz Army Prepositioned Stocks-2 worksite in Powidz, Poland.
(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 also discusses the planned, ongoing, and completed oversight work conducted by the Department of Defense (DoD), the Department of State (State), and the United States Agency for International Development (USAID) Offices of Inspector General, as well as the other U.S. oversight agencies that coordinate their activities through the Ukraine Oversight Interagency Working Group.

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

- USEUCOM operations and related support for the U.S. military: pages 40-47
- Security assistance to Ukraine and other countries affected by the war: pages 26-35, 41-47, 49-53, 80-81
- Economic assistance to Ukraine and other countries affected by the war: pages 26-27, 29-31, 36, 56-57, 59
- Humanitarian assistance to Ukraine and other countries affected by the war: pages 26-27, 29-31, 56-58, 64-66
- Operations of other relevant U.S. Government agencies involved in the Ukraine response: pages 27, 49-50, 60-63
- Description of any waste, fraud, or abuse identified by the OIGs: pages 82-92
- Status and results of investigations, inspections, and audits: pages 82-92, 99-100
- Status and results of referrals to the Department of Justice: pages 99-100
- A description of the overall plans for review by the OIGs of such support of Ukraine, including plans for investigations, inspections, and audits: pages 93-98

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155mm projectiles are staged in preparation for Exercise Joint Viking in Setermoen, Norway. (U.S. Marine Corps photo)

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EXECUTIVE SUMMARY

Since February 2022, Congress has appropriated or otherwise made available \$184.81 billion for OAR and the broader Ukraine response, of which \$34.26 billion remained available for obligation. Most of the available funds are for the replenishment of DoD stocks; U.S. military activity in Europe, including the European Deterrence Initiative; and the Ukraine Security Assistance Initiative.¹ As of the end of the quarter, the DoD had just over \$1 billion remaining in Presidential Drawdown Authority, under which it can transfer weapons, ammunition, and equipment from DoD stocks to Ukraine.² Since 2022, the U.S. Government has provided more than \$30.21 billion in direct budget support to the Ukrainian government.³

On January 20, President Donald J. Trump issued an executive order for an immediate 90-day pause on U.S. foreign assistance pending a review of all programs.⁴ As a result, nearly all State- and USAID-funded foreign assistance programs in Ukraine came to a halt.⁵ Some programs, particularly those that provide life-saving humanitarian assistance, continued under waivers.⁶ The USAID mechanism for conducting third-party monitoring of development assistance programs was terminated.⁷ While some State and USAID offices provided information about the status of individual programs, others declined citing the pending completion of the foreign assistance review.⁸

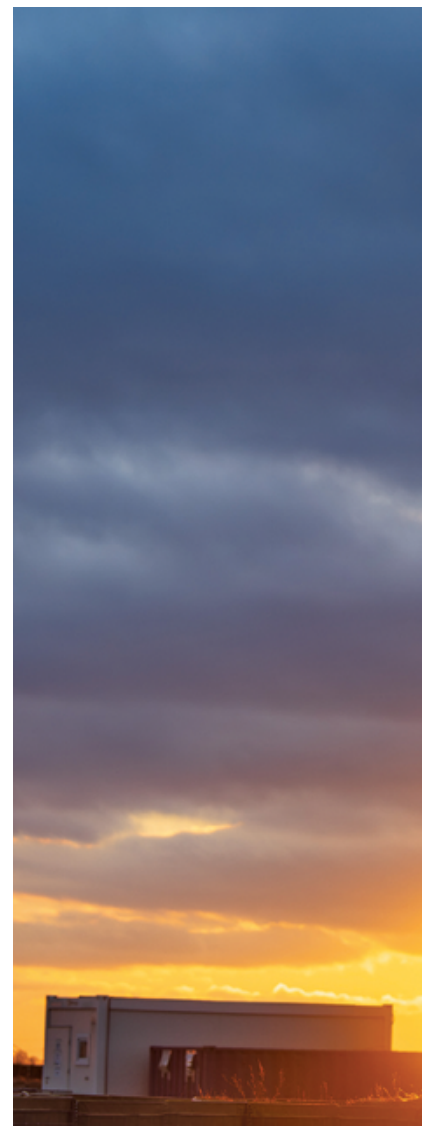
On March 3, President Trump ordered a pause on military assistance for Ukraine.

This pause was lifted on March 11, following the issuance of a joint statement between U.S. and Ukrainian delegations in Jeddah, Saudi Arabia.⁹ The U.S. European Command's (USEUCOM) training and advising missions continued uninterrupted during the pause.¹⁰ There was no change to the Operation Atlantic Resolve (OAR) mission, strategic objectives, or desired end states during the quarter.¹¹

U.S. negotiators pursued a ceasefire in Ukraine with limited success. Ukraine and Russia each committed to U.S.-brokered verbal agreements to cease attacks on the other's energy infrastructure.¹² However, both sides accused each other of violating the agreements almost immediately.¹³ The United States also negotiated separate agreements with Russia and Ukraine for safe commercial navigation in the Black Sea. However, Russia immediately demanded preconditions, including sanctions relief, before it would implement the agreement.¹⁴ Although Ukraine expressed readiness to accept a U.S. proposal for a comprehensive 30-day ceasefire subject to Russia agreeing to reciprocate, Russia refused.¹⁵

Missile and unmanned aircraft system (UAS) strikes continued to dominate the war during the quarter. Ukrainian and Russian forces focused their attacks on critical energy and defense infrastructure, including gas production and storage facilities, oil infrastructure, military sites, and electronics and aircraft manufacturing plants.¹⁶

Ukrainian and Russian forces struggled with manpower shortages. The Ukrainian Armed Forces (UAF) experienced casualties, desertions, refusals to fight, and challenges related to undertrained personnel. January 2025 was the deadliest month of the war for Russia, which faced shortages in trained manpower due to high battlefield casualty rates but



A Patriot missile launcher stands at an airfield in eastern Poland. (U.S. Army photo)



In March, the European Union announced plans to potentially increase defense spending across the EU by more than \$841 billion.

was able to sustain personnel levels.¹⁷ North Korea supported Russia with 12,000 soldiers, though those troops have suffered heavy losses since deploying to Russia in 2024.¹⁸

European allies, including Denmark, Germany, the Netherlands, Romania, and the United Kingdom, agreed to increase their defense spending.¹⁹ In March, the European Union (EU) announced plans to potentially increase defense spending across the union by more than \$841 billion.²⁰ In addition, Germany enacted constitutional reforms to allow significant increases in defense spending and support to Ukraine as well as plans to increase the size of its military from 180,000 to 230,000 personnel.²¹ Several European countries began negotiating an effort to provide forces to ensure Ukraine's security in a post-war environment.²²

The United States withdrew from several international organizations providing support to Ukraine this quarter. The United States withdrew from the UN World Health Organization (WHO), with which State had partnered to aid Ukrainian refugees, and the International Center for the Prosecution of the Crimes of Aggression Against Ukraine, which assists with identifying and investigating allegations of human rights violations and war crimes.²³

About the Special Inspector General for OAR

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

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

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

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

In March 2024, the Special Inspector General for OAR launched a website, UkraineOversight.gov, to promote transparency and accountability in the comprehensive, whole-of-government effort to oversee U.S. security, economic, and humanitarian assistance to Ukraine. UkraineOversight.gov is a centralized website that consolidates oversight work and reporting from the DoD, State, and USAID OIGs, as well as the Government Accountability Office (GAO) and other participating members of the Ukraine Oversight Interagency Working Group.

DETAILS ON OVERSIGHT ACTIVITY

Further details about completed, ongoing, and planned work by the DoD, State, and USAID OIGs and partner agencies can be found in the following Appendixes.

- **Appendix E:** Final Reports by Special IG Agencies
- **Appendix F:** Ongoing Oversight Projects
- **Appendix G:** Planned Oversight Projects
- **Appendix H:** Investigations and Hotline



UkraineOversight.gov







U.S. Soldiers prepare to breach a concertina wire obstacle at the Grafenwoehr Training Area, Germany. (U.S. Army photo)

MISSION UPDATE

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Vice President J.D. Vance and Ukrainian President Volodymyr Zelenskyy hold discussions in Munich, Germany, on February 14, 2025. (State photo)



MISSION UPDATE

Operation Atlantic Resolve (OAR) is the Department of Defense (DoD) operation in the U.S. European Command (USEUCOM) area of responsibility to deter Russia's aggression against NATO and to reassure and bolster the alliance in the wake of Russia's February 2022 full-scale invasion of Ukraine. Under OAR, the United States provides security assistance to Ukraine and conducts other military activities to strengthen the collective defense of European partners.²⁴

OAR began as a USEUCOM effort to provide rotational deployments of approximately 7,000 troops, including an armored brigade combat team, to Europe in the wake of Russia's 2014 invasion of Crimea.²⁵ Since Russia's full-scale invasion of Ukraine in February 2022, the OAR mission has evolved in line with U.S. policy objectives.²⁶

The OAR strategic objectives emphasize the operation's NATO-wide activities.²⁷ (See Table 1.) The OAR mission statement is classified. USEUCOM reported that there was no change to the OAR mission, strategic objectives, or desired end states during the quarter.²⁸

In addition to security assistance, the U.S. Government has provided financial, material, and technical assistance to Ukrainian institutions and civil society. Since the inauguration of President Donald J. Trump on January 20, State has been realigning its goals in Ukraine to be consistent with the Administration's objectives.²⁹

U.S. ASSISTANCE

U.S. Government Announces Foreign Assistance Pause and Review, Terminates Many Programs

This quarter, President Trump signed several executive orders that impact various aspects of the U.S. Ukraine response. (See Table 2.) On January 20, the White House issued Executive Order 14169, "Reevaluating and Realigning United States Foreign Aid," which placed an

Table 1.
OAR Strategic Objectives

Support NATO and assure NATO allies in Eastern Europe of U.S. commitment to collective security.

- U.S. efforts support NATO-led activities in Eastern Europe.
- NATO allies in Eastern Europe are assured of U.S. commitments to collective defense.

Develop combined defensive and offensive capabilities of the U.S. and Eastern European NATO allies.

- U.S. and Eastern allies demonstrate interoperable military capabilities.

Russia is deterred from aggression against Eastern European NATO members.

- Russia perceives NATO as a credible alliance committed to the security, territorial integrity, and sovereignty of its members.
- U.S. demonstrates commitment to the NATO alliance and its mission to defend the security, territorial integrity, and sovereignty of its members.
- Russia is dissuaded from taking offensive (overt or covert) actions against NATO member states.

Source: USEUCOM, response to DoD OIG request for information, 24.2 OAR 007, 4/3/2024.

immediate 90-day pause on U.S. foreign aid.³⁰ During the pause, Secretary of State Marco Rubio, in consultation with the Director of the Office of Management and Budget, provided guidelines to agency heads to review their programs for efficiency and consistency with U.S. foreign policy and determine whether to continue, modify, or cease each foreign assistance program.³¹

Secretary Rubio and State’s Director of Foreign Assistance directed every State and USAID bureau, office, or other entity providing any type of foreign assistance to produce a list of all active, pending, and proposed grants, subgrants, contracts, and subcontracts, as well as an explanation of how the current or proposed use of obligated funds advances President Trump’s policy objectives.³²

Stop-work orders: Secretary Rubio’s guidance directed contracting and grants officers to issue temporary stop-work orders pending the results of the review.³³ Nearly all State- and USAID-funded foreign assistance programs in Ukraine came to a halt, as did third-party monitoring of those programs.³⁴ The orders paused new obligations and disbursements for foreign development assistance funds to foreign countries, implementing non-governmental organizations, international organizations, and contractors.³⁵

Waivers: On January 24, Secretary Rubio authorized requests for waivers to allow emergency food assistance, and necessary administrative expenses, including salaries to manage awards, prior expenses incurred under existing awards or legitimate expenses associated with stop-work orders, and exceptions to the pause approved by the State Director of Foreign Assistance.³⁶ Subsequent guidance modified the waiver request and approval process several times and expanded the authorization to request waivers for life-saving humanitarian assistance, including medicine, medical services, food, shelter; and subsistence assistance.³⁷ Foreign assistance provided through the DoD-implemented Foreign Military Financing (FMF) and International Military Education and Training programs also continued under waivers.³⁸

According to State, the temporary waivers did not reflect a final Administration view on whether a particular program should ultimately be retained or terminated. Those waivers were designed to continue certain programs while State continued to conduct the broader review.³⁹

Program terminations: On March 10, Secretary Rubio announced that State was canceling 5,200 USAID awards, worldwide—83 percent of USAID programs.⁴⁰ On March 19, State announced that State-funded foreign assistance programs no longer required exceptions or waivers and were authorized to rescind stop-work orders and suspensions for paused programs.⁴¹ In April, Secretary Rubio canceled an additional 139 grants totaling \$214 million.⁴²

While some State and USAID offices provided information about the status of individual programs, others declined, noting that until the completion of a final report on the foreign assistance review, individual program status information is unavailable.⁴³ In April, State extended the foreign assistance review, originally scheduled to finish by April 20, to about May 20.⁴⁴ Further details about affected programs—including information about whether programs were active, had been terminated, or were pending waivers—are available in Appendix C on pages 74 to 79.

In addition to the foreign assistance pause, the White House issued an executive order to withdraw the United States from the World Health Organization (WHO)—through which the international community, including the United States, had previously delivered health assistance.⁴⁵ State said that it complied with the executive orders and terminated all humanitarian assistance awards to, and has ceased all bilateral interaction with, the WHO, though the United States will remain a member of the WHO until January 2026.⁴⁶ State said that it has initiated a process to identify credible and transparent partners globally to assume activities previously undertaken by the WHO.⁴⁷

On March 10, Secretary Rubio announced that State was canceling 5,200 USAID awards—83 percent of USAID programs.

Table 2.

Selected Executive Orders Relevant to OAR Programs

EO 14169 Reevaluating and Realigning United States Foreign Aid January 20, 2025	Instituted a “90-day pause on U.S. foreign development assistance for assessment of programmatic efficiencies and consistency with U.S. foreign policy;” paused new obligations and disbursements of development assistance funds to foreign countries, NGOs, international organizations and contractors.
EO 14155 Withdrawing the United States from the World Health Organization January 20, 2025	Withdrew the United States from the WHO; paused all U.S. Government funds, support, or resources to the WHO; ordered recall of U.S. Government personnel and contractors; ordered identification of “credible and transparent U.S. partners” to assume necessary WHO activities.
EO 14199 Withdrawing the United States from and Ending Funding to Certain United Nations Organizations and Reviewing United States Support to All International Organizations February 10, 2025	Withdrew the United States from and ended funding for the UN Human Rights Council; ordered a Secretary of State review of U.S. membership in UNESCO; ordered review of “all international intergovernmental organizations of which the United States is a member and provides any type of funding or other support, and all conventions and treaties to which the United States is a party.”

Sources: White House, “Executive Order 14169—Reevaluating and Realigning United States Foreign Aid,” 1/20/2025; White House, “Executive Order 14155—Withdrawing the United States from the World Health Organization,” 1/20/2025; White House, “Executive Order 14199—Withdrawing the United States from and Ending Funding to Certain United Nations Organizations and Reviewing United States Support to All International Organizations,” 2/10/2025.

United States Briefly Pauses Military Assistance to Ukraine

On March 3, at the direction of President Trump, USEUCOM paused military assistance to Ukraine.⁴⁸ The U.S. Government ended the pause on security assistance on March 11, when U.S. and Ukrainian delegations agreed to a joint statement following their meeting in Jeddah, Saudi Arabia.⁴⁹

During the pause, USEUCOM continued to receive some materiel intended for Ukraine and stored it in logistics nodes across the theater, which allowed USEUCOM to quickly restart the delivery of materiel to Ukraine once the pause was lifted. USEUCOM reported that the training and advising missions continued uninterrupted during the pause.⁵⁰

However, USEUCOM noted that Ukraine may have rationed key munitions in fear of an enduring pause instead of employing them on the battlefield. Concerns about future pauses and consistency of donations may reduce Ukraine's employment of U.S.-provided munitions, limiting the effectiveness of the Ukraine Armed Forces (UAF), and preventing them from exploiting battlefield advantages that may arise, according to USEUCOM.⁵¹

European Allies Move to Increase Defense Spending

This quarter, the United States urged its NATO allies to increase their defense spending to 5 percent of GDP, a significant increase from the current NATO target of 2 percent. Twenty-three of NATO's 32 members met or exceeded the 2 percent threshold in 2024, though no country met the 5 percent target.⁵² In FY 2024, the United States spent approximately 3 percent of its GDP on defense.⁵³ Since Russia's full-scale invasion of Ukraine, the United Kingdom and European Union member states have increased their defense spending, including a 12 percent increase over the last year, to at least \$457 billion.⁵⁴

In March, the EU announced the "ReArm Europe Plan," which could increase defense spending across member states by more than \$841 billion, up from approximately \$370 billion in 2024.⁵⁵ Several other European countries announced plans to increase defense spending, including:

The **United Kingdom** announced plans to raise defense spending from 2.5 percent to 2.7 percent of GDP by 2027, with the goal of reaching 3 percent in defense spending by 2035. The United Kingdom plans to pay for this increase with cuts to overseas development aid.⁵⁶

Denmark established a new \$7 billion fund to increase the country's defense spending from 2.4 to 3 percent of GDP this year.⁵⁷

Romania announced plans to increase defense spending from 2.2 percent of GDP in 2024 to 2.5 percent in 2025, and possibly to 3 percent in the next 1 to 2 years.⁵⁸

Germany enacted constitutional reforms that exempt increases in defense spending and support to Ukraine from the country's strict limit on deficit spending.⁵⁹ Shortly after Germany passed the reforms, the government released an additional \$3.3 billion in military aid for Ukraine.⁶⁰ Germany's Defense Minister also announced plans to increase the size of the German military from 180,000 to 230,000 personnel.⁶¹

The Netherlands was considering plans to increase the size of its military from 74,000 to 200,000 personnel.⁶²

DIPLOMACY

United States Mediates Peace Talks with Limited Success

President Trump has made it a priority to end the war in Ukraine as quickly as possible, according to the Office of the Under Secretary of Defense for Policy (OUSD(P)).⁶³ On March 11, following meetings in Jeddah, Saudi Arabia, Ukraine expressed willingness to accept a U.S. proposal to enact an immediate 30-day ceasefire, subject to Russia's acceptance and implementation of the proposal.⁶⁴

Russia refused the 30-day ceasefire, stating that any deal must include agreements to end Western military and intelligence support to Ukraine.⁶⁵ Russia also demanded that the Ukrainian government cede the Donetsk, Kherson, Luhansk, and Zaporizhzhia regions of Ukraine, which Russia claims as its territory and partially occupies, and demanded that Ukraine not be allowed to join NATO. Ukrainian officials rejected those demands.⁶⁶

On March 18, President Trump and Russian President Vladimir Putin agreed to a 30-day ceasefire on attacks targeting energy infrastructure, which the Ukrainian government agreed to support, according to media reporting.⁶⁷ However, 1 week after the ceasefire began, the Ukrainian and Russian governments accused each other of violating the agreement. Russia's Defense Ministry alleged that Ukrainian unmanned aircraft system (UAS) strikes hit multiple Russian power grid facilities after the agreement went into effect. The Ukrainian government denied the accusations. Similarly, the Ukrainian government accused Russia of carrying out eight strikes on Ukrainian energy facilities after the ceasefire began, which the Russian government denied.⁶⁸

Secretary Rubio, Russian Foreign Minister Sergey Lavrov, and their respective negotiating teams meet in Riyadh, Saudi Arabia, on February 18, 2025. (State photo)



On April 30, the United States and Ukraine signed an agreement that establishes the United States-Ukraine Reconstruction Investment Fund, which the White House described as a “partnership for the reconstruction and long-term economic success of Ukraine.”

On March 25, the White House said that Ukraine and Russia tentatively approved separate agreements to “ensure safe navigation, eliminate the use of force, and prevent the use of commercial vessels for military purposes in the Black Sea.”⁶⁹ The following day, a Kremlin spokesman said the agreements would not take effect until certain Russian demands were met, such as the lifting of some Western sanctions on Russia, including restrictions on fertilizer exports and restoring Russian banks’ access to the international payment system.⁷⁰ As of the end of the quarter, no agreement on freedom of navigation in the Black Sea had gone into effect.⁷¹

United States and Ukraine Establish a Reconstruction Investment Fund

On April 30, the United States and Ukraine signed an agreement that establishes the United States-Ukraine Reconstruction Investment Fund, which the White House described as a “partnership for the reconstruction and long-term economic success of Ukraine.”⁷² The U.S. Department of the Treasury (Treasury) said the agreement will position the two countries “to work collaboratively and invest together to ensure that our mutual assets, talents, and capabilities can accelerate Ukraine’s economic recovery.” The Ukrainian Minister of Economic Development and Trade Yulia Svyrydenko said the agreement will be mutually beneficial to both countries and attract global investment.⁷³

According to the White House, both countries will contribute to and have an equal say in managing the fund.⁷⁴ The agreement provides the United States access to Ukraine’s rare earth elements, oil, and natural gas. Ukraine will contribute 50 percent of all future royalties from government-owned natural resources to the fund.⁷⁵ Treasury stated that it and the U.S. International Development Finance Corporation will work with the Ukrainian government to finalize program governance and advance the partnership.⁷⁶

United States, Russia, and Belarus Exchange Prisoners

During negotiations, the U.S. and Ukrainian delegations discussed the importance of humanitarian relief efforts as part of the peace process, including prisoner of war exchanges, release of civilian detainees, and return of Ukrainian children forcibly taken to Russia.⁷⁷

In February, Russia released Marc Fogel, a U.S. schoolteacher who had been serving a 14-year prison sentence for traveling in Russia with prescribed marijuana.⁷⁸ The United States released Alexander Vinnik, who had pled guilty in the United States to cryptocurrency fraud charges, as part of the prisoner exchange agreement.⁷⁹ Also in February, Belarus released Andrey Kuznechyk, a journalist for Radio Free Europe/Radio Liberty’s (RFE/RL) Belarus Service, who was serving a 6-year prison sentence for “creating or participating in an extremist organization.”⁸⁰

In early April, Russia released Ksenia Karelina, a dual citizen of the United States and Russia, who was sentenced to 12 years in prison for allegedly raising funds for the Ukrainian military.⁸¹ In return, the United States released Arthur Petrov, a dual citizen of Germany and Russia, who was arrested in 2023 for allegedly exporting sensitive microelectronics to Russia.⁸²

SECURITY

Both Sides Intensify Strikes on Critical Infrastructure

Missile and UAS strikes continued to dominate the conflict during the quarter. Ukrainian and Russian forces focused their attacks on energy and defense infrastructure, including gas production and storage facilities, oil infrastructure, military sites, and electronics and aircraft manufacturing plants.⁸³

Russian strikes in Ukraine: The Security Assistance Group–Ukraine (SAG-U) estimated that Russian forces conducted 157 missile and UAS strikes against Ukrainian civil and critical national infrastructure this quarter, and 40 strikes targeting Ukraine’s military and defense industrial base.⁸⁴ According to SAG-U, Russia used more than 11,000 UAS during the quarter, increasingly deploying Shahed and decoy drones to overwhelm Ukrainian air defenses.⁸⁵

In response to persistent Russian strikes, Ukraine decentralized and concealed defense production capacity to mitigate the chances of direct impacts and rebuild when actual production sites were hit, according to USEUCOM. However, this has also led Ukrainian industry to avoid consolidating its operations, reducing efficiency.⁸⁶

Russian attacks this quarter targeted Ukraine’s natural gas production, causing it to drop by 50 percent.⁸⁷ On February 14, an armed unmanned aerial vehicle (UAV) struck the protective outer shell of the former Chernobyl nuclear power plant. Russia denied responsibility, according to media reporting. The strike damaged the radiation confinement structure, which was completed in 2019 as a replacement for the aging safety structure built in the immediate aftermath of the 1986 nuclear accident. The International Atomic Energy Agency reported that radiation levels inside and outside the building remained normal and stable.⁸⁸

According to SAG-U, Russian strikes against civilian infrastructure aimed to disrupt emergency services, private industry, and water supply, while also attempting to decrease Ukraine’s civilian support for the war.⁸⁹ Despite these efforts, a poll conducted in March found that, the reduction in U.S. assistance notwithstanding, 82 percent of Ukrainians said that Ukraine should continue to fight under any circumstances, while only 8 percent indicated they would support capitulation.⁹⁰

Ukrainian strikes in Russia: The UAF expanded its campaign of missile and UAS strikes within Russia this quarter, with an increased focus on strikes deep into Russian territory.⁹¹ SAG-U said it was unclear exactly how many strikes Ukraine executed in Russia.⁹² However, data compiled by the Defense Intelligence Agency (DIA) indicate that the UAF conducted at least 27 strikes on Russian oil and gas infrastructure this quarter, a significant increase compared to five such strikes during the previous quarter.⁹³ (See Table 3.)

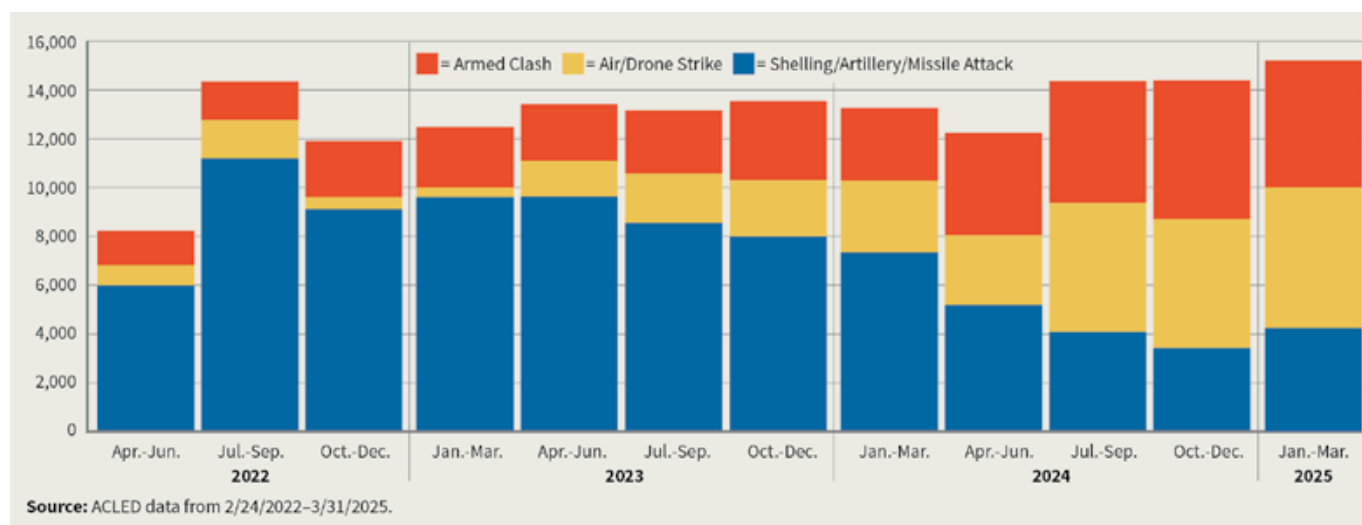
Ukraine’s long-range strikes against military targets inside Russia disabled some of Russia’s air defense systems and forced Moscow to move logistical hubs and defense industry sites hundreds of miles from the front line, which slowed Russian resupply operations, according to the DIA.⁹⁴

According to SAG-U, Russia used more than 11,000 UAS during the quarter, increasingly deploying Shahed and decoy drones to overwhelm Ukrainian air defenses.

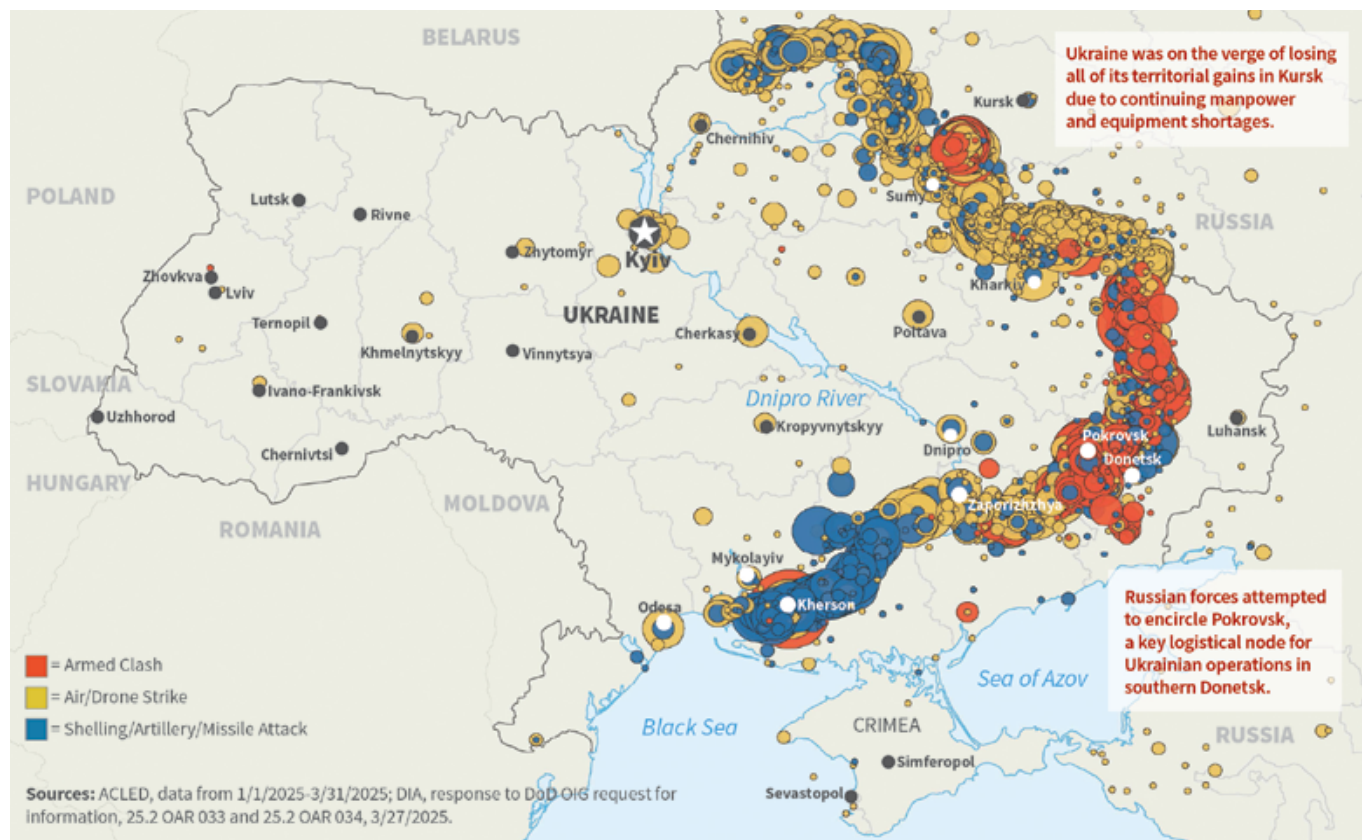
UKRAINE CONFLICT TRENDS

During the quarter, the front line of the conflict remained mostly unchanged. According to data compiled by the Armed Conflict Location and Event Data project, air/drone strikes and shelling/artillery/missile attacks increased compared to the previous quarter. Ukraine's territorial losses since 2022 account for approximately 20 percent of its overall territory.

Attacks by Quarter and Type, April 1, 2022–March 31, 2025



Location of Attacks during the Quarter, January 1, 2025–March 31, 2025



Prior to the energy infrastructure ceasefire, this quarter's strikes on Russian energy infrastructure temporarily disabled up to 10 percent of Russia's oil refining capacity. The DIA said the strikes caused short-term disruptions at several of Russia's oil refineries and pumping stations.⁹⁵ The strikes can also cause upward of tens of millions of dollars in damages due to repair costs and lost oil refining revenue, the DIA said. Russia probably has developed countermeasures to mitigate disruptions to military supplies from Ukrainian strikes, such as moving ammunition stores farther from the front line. The DIA said that in the wake of Ukrainian strikes, Kremlin officials typically attribute any damage to falling debris, claiming the UAVs were shot down by Russian air defenses.⁹⁶

Table 3.

UAF Strikes on Russian Energy Infrastructure During the Quarter

Name	Date	Outcome
Ust-Luga Condensate Refinery	January 4	Storage tanks damaged.
Engels Oil Storage Depot	January 8, January 13	January 8: caused a large fire. January 13: unknown.
Lisinskaya Oil Refinery	January 15, January 20	Caused a fire damaging fuel and lubricant tanks.
Nizhny Novgorod Oil Refinery	January 28	Caused a fire.
Volgograd Oil Refinery	January 30, February 2	January 30: Caused an explosion. February 2: Caused a fire that damaged primary processing units and led to a short-term power outage.
Astrakhan Gas Processing Plant	February 2	Caused a fire.
Novominskaya Oil Depot	February 4	Caused a fire.
Afipsky Oil Refinery	February 9	Unknown.
Saratov Oil Refinery	January 13, February 10	Caused a fire.
Andreapol Oil Pumping Station	February 13	Caused a fire.
Kropotkin Oil Pump Station	February 17	Station taken out of operation.
Syzran Oil Refinery	February 18	Caused a fire—refinery suspended oil processing operations.
Ryazan Oil Refinery	January 23, January 25, February 24	Caused fires at the refinery.
Ilsky Oil Refinery	February 9, February 17, February 28	Caused a fire.
Ufa Oil Refinery	March 3	Caused a fire.
Kirishi Oil Refinery	March 7	Caused a fire.
Chuvashia oil depot	March 9	Caused a fire.
Tuapse Oil Refinery	February 25, March 14	Caused a fire.

Source: DIA, response to DoD OIG request for information, 25.2 OAR 043, 3/27/2025.

Between February 2022 and February 2025, Russian forces suffered at least 790,000 casualties, including approximately 170,000 battlefield deaths, according to the DIA.

Ukraine and Russia Struggle with Manpower Shortages as Casualties Mount

Between February 2022 and February 2025, Russian forces suffered at least 790,000 casualties, including approximately 170,000 battlefield deaths, according to the DIA. January 2025 was the deadliest month of the war for Russia.⁹⁷ President Zelenskyy publicly stated that Ukraine has suffered more than 400,000 casualties, including approximately 43,000 deaths, since February 2022, with roughly half of the wounded returning to the fight.⁹⁸ The figures shared by President Zelenskyy are far below Western intelligence agency estimates, according to media reporting.⁹⁹

Ukraine battlefield: In addition to casualties, the UAF struggled with low recruitment, desertions, refusals to fight, and challenges related to undertrained personnel, leaving most of its front-line brigades below combat strength, according to SAG-U.¹⁰⁰ The Ukrainian government continued to reject calls to lower the conscription age from 25 to 18 due to public opposition and the potential long-term demographic impact of such a policy.¹⁰¹

In January, Ukrainian police conducted more than 600 raids as part of an effort to arrest individuals and groups that facilitate military service evasion. Evaders use fraudulent medical certificates and travel documents; offer bribes to officials; disguise men as women (who are exempt from conscription); and illegally flee Ukraine through forests or across rivers not covered by immigration checkpoints. The January raids resulted in criminal charges for 60 people suspected of enabling such schemes, according to media reporting.¹⁰² Also in January, the Ukrainian government arrested several senior military officers on the grounds that their failures in leadership allegedly led to large numbers of their soldiers deserting, according to media reporting.¹⁰³

Russia: The DIA reported that the Russian military recruited approximately 40,000 new personnel in January and February 2025.¹⁰⁴ The Russian military was able to sustain personnel levels by exploiting the country's larger population and offering monetary inducements to increase recruitment figures, according to the DIA.¹⁰⁵ (See Table 4.) However, Russia continued to face shortages of trained personnel due to high battlefield casualty rates.¹⁰⁶ More than 50,000 Russian troops have deserted or gone absent without leave since Russia expanded its war in Ukraine in 2022, according to media reporting.¹⁰⁷

On April 2, President Putin signed a decree to conscript an additional 160,000 men, an increase of 10,000 from the previous round of conscription. The Russian government issues a conscription order twice a year to conscript a given number of men between the ages of 18 and 30.¹⁰⁸

Speaking to Congress in March, General Christopher G. Cavoli, Commander of USEUCOM, said that “the Russian military is reconstituting and growing at a faster rate than most analysts had anticipated.”¹⁰⁹ He noted that the current Russian military is larger than it was at the beginning of the war in 2022 and its current posture along the front line—600,000 troops—is almost double the size of the initial invasion force in 2022.¹¹⁰

Table 4.
Estimated Russian Military Strength, as of March 2025

Total Russian Military Personnel	1,070,000
Ground Forces	700,000
Aerospace Forces	170,000
Navy	140,000
Strategic Rocket Force	60,000
Russian Military Forces Engaged in the Ukraine War	660,000
Troops Deployed to Ukraine	600,000
Troops Deployed to Kursk	60,000*

*Note: Includes at least 8,000 North Korean troops.

Source: DIA, response to DoD OIG request for information, 25.2 OAR 048, 3/27/2025.

North Korean Troops Support Russian Forces in Kursk Amid Heavy Losses

As of March, at least 8,000 of the approximately 12,000 North Korean soldiers that deployed to Russia in 2024 were engaged in combat operations in Kursk, according to the DIA.¹¹¹ North Korean forces have sustained approximately 4,000 casualties since starting combat operations in December 2024, a significant increase from the 1,000 casualties reported last quarter.¹¹²

In January, Ukrainian officials said that they had captured two North Korean soldiers, the first to be taken alive since the North Korean military entered the conflict. Ukrainian officials said that the prisoners would be treated for their wounds, in accordance with the Geneva Conventions, and interrogated by Ukraine’s intelligence service. As of the end of the quarter, the two North Korean soldiers remained in Ukrainian custody.¹¹³

In early 2025, North Korea deployed additional troops to replace its combat losses in Russia, according to media reporting.¹¹⁴ The DIA said that North Korean military personnel are probably not deployed in internationally recognized Ukrainian territory, and there are no indications that North Korean troops will operate beyond the Kursk front in Russia.¹¹⁵

North Korean and Russian forces likely established rudimentary combined command and control for operations in Kursk, according to the DIA. However, language barriers and differences in military culture probably remain obstacles to interoperability between Russian and North Korean forces, the DIA said. As of February, four high-ranking North Korean generals were deployed to Kursk to command subordinate North Korean forces, probably coordinating operational maneuvers with their Russian counterparts.¹¹⁶

In response to the heavy casualties incurred since deploying to Kursk, North Korean military leaders paused combat operations from mid-January to March, according to the DIA. In January, North Korean troops probably received additional training from Russia in

As of February, four high-ranking North Korean generals were deployed to Kursk to command subordinate North Korean forces, probably coordinating operational maneuvers with their Russian counterparts.

UAS warfare and combat tactics to improve their survivability against Ukraine's UAS and artillery strikes, the DIA said. By March, the North Korean troops had adapted to the combat environment and integrated counter-UAS tactics, including employment of smaller assault groups, into their battlefield strategy to improve their lethality against Ukrainian forces.¹¹⁷

The DoD has assessed that North Korea's strategic goals in Russia include enabling its troops to gain combat and military-technical experience, deepening military cooperation with Russia, procuring Russian fighter jets, and acquiring Russian space launch technology that could further enable North Korea's intercontinental ballistic missile program.¹¹⁸

Russia's Partners Enable Its War in Ukraine

During the quarter, Belarus, China, and Iran continued to provide Russia with different types of materiel, financial, and diplomatic support, which enabled Russia's war in Ukraine, according to the DIA. China continued to support Russia's economy, despite international sanctions, by purchasing energy, increasing trade to record levels, and allowing Russian access to a steady supply of dual-use components that fuel Russia's military industries.¹¹⁹

In early March, the Belarusian government signed the Russian-Belarusian Treaty on Security Guarantees, which stipulates that Russia and Belarus will consider an armed attack on either member as an act of aggression against both and will take appropriate retaliatory measures using all forces and capabilities at their disposal.¹²⁰ Additionally, Belarus is likely hosting or taking steps toward hosting a Russian nuclear weapons facility. The Russian and Belarusian leaders have spoken publicly about the possibility, and photos released of a Belarusian army base showed safety features commonly found at nuclear installations, according to media reporting.¹²¹

On March 6, the Belarusian government signaled its willingness to advance defense industry cooperation, including plans to host a Russian factory that could produce 100,000 UAS per year.¹²² This announcement came at a time when Belarus' neighbors—Latvia, Lithuania, and Poland—were discussing plans to increase UAV production to build a “drone wall” to guard their eastern borders, according to media reporting.¹²³

The DIA assessed that the support Russia receives from partners and allies is unlikely to increase its ability to threaten NATO while the war in Ukraine persists. However, UAS and other dual-use goods provided by Chinese firms may reinforce Russia's ability to threaten NATO countries in the future, particularly if Russia reconstitutes its military after the war in Ukraine.¹²⁴

During the quarter, there were reports of small numbers of Chinese, Cuban, and Indian nationals fighting alongside Russian forces in Ukraine. However, the DIA assessed that foreign mercenaries contribute almost no substantial military support to Russia's armed forces because of their small numbers and likely poor military training.¹²⁵

Lastly, Russia and Uzbekistan signed a 5-year military strategic partnership agreement on January 22, according to media reporting. The partnership will include 50 joint military activities planned for 2025 with broader strategic initiatives set for 2026 through 2030. According to media reporting, Uzbekistan maintains close ties with Russia while asserting

a neutral stance on the invasion of Ukraine, and the Uzbekistan government has warned its citizens not to participate in the war as mercenaries. On January 5, Uzbekistan sentenced one of its citizens to 4 years house arrest for fighting as a mercenary for Russia in Ukraine.¹²⁶

Russian, Ukrainian Forces Continue to Adapt to Changing Operational Environment

The DIA reported limited changes to Ukrainian and Russian warfighting capabilities this quarter.¹²⁷ The DIA said that the UAF continued to demonstrate high levels of tactical flexibility and capability in the face of Russian quantitative advantages in materiel, including air support, and electromagnetic warfare systems.¹²⁸ Ukrainian officials continued to cite manpower and equipment shortages as drivers of the UAF's inability to defend against Russian attacks effectively.¹²⁹

Ground war tactics: Russian commanders continued to rely on relatively simple tactics, including sending multiple waves of small assault groups to probe and exploit small, vulnerable positions on Ukraine's defensive lines. Those tactics allowed Russian forces to steadily seize Ukrainian-held territory, despite suffering significant losses of equipment and personnel. The use of small, disjointed assault groups does not require the level of training, expertise, and coordination that more advanced forms of maneuver at the battalion and higher echelons require.¹³⁰ Russian forces continued to use glide bombs to destroy Ukrainian defensive positions prior to attacks and to strike Ukrainian critical infrastructure.¹³¹

In his testimony to Congress in March, General Cavoli noted that although Russian commanders continued to emphasize quantity and mass over skill and operational acumen, they were better resourced and organized than when Russia launched its full-scale invasion of Ukraine. He noted that Russian formations had gained combat experience and countered Ukrainian tactical and technical advantages. General Cavoli said that the Russian military had implemented rapid cycles of adaptation and was developing new capabilities to accelerate the modernization of its forces.¹³²

Air war tactics: The DIA reported that during the quarter, Russian forces increased their use of small UAS to target Ukrainian personnel and armor on the battlefield. Those systems accounted for 70 to 80 percent of battlefield casualties on both sides, according to the DIA. In particular, the Russian military had increased its use of fiber-optic UAVs, which are guided by a length of fiber-optic cable rather than radio signals, to mitigate Ukrainian electromagnetic warfare countermeasures, such as radio frequency detection, jamming, and interception.¹³³ Those UAVs can have a range of more than 6 miles, and the weight of the cable requires either a larger UAV or a reduced weapons payload, according to media reporting.¹³⁴

SAG-U described the UAF as being at the forefront of the use of new military technologies and tactics, including artificial intelligence, counter-UAS lasers, and UAV swarming, in combat.¹³⁵ The UAF upgrades military platforms almost continuously to keep pace with evolving Russian capabilities and tactics.¹³⁶ The UAF has widely adopted small and medium first-person-view UAS that can be adapted through modular design for a wide range of mission sets. Ukrainian engineers are increasingly leveraging commercially available technologies to accelerate research and development into new systems while minimizing costs.¹³⁷

The DIA reported that during the quarter, Russian forces increased their use of small UAS to target Ukrainian personnel and armor on the battlefield.

The Ukrainian government has set a goal of sourcing 4.5 million UAVs from Ukrainian factories in 2025.¹³⁸ According to an independent analysis, Ukraine is advancing the use of artificial intelligence in its unmanned systems to reduce the workload for human UAS pilots. Rather than operating with full autonomy, the systems use artificial intelligence to support pilots with target recognition, target tracking, navigation, and other forms of technological assistance.¹³⁹

Air and missile defense: Ukraine's air and missile defenses are effective but remain insufficient in number to defend against all of Russia's frequent, widespread UAS and missile attacks, which continue to damage Kyiv's energy infrastructure and medical facilities, according to the DIA.¹⁴⁰ In addition to ground-based defenses, the UAF employs its fighter aircraft to engage Russian UAVs and missiles. This quarter, the UAF employed its French Mirage 2000 jets for the first time alongside its U.S.-made F-16s to conduct defensive operations.¹⁴¹ However, there are almost always more assets to protect than systems available to defend them, and prioritizing sites to defend is a persistent challenge, according to SAG-U.¹⁴²

Long-range weapons on the production line at a facility in Ukraine. (President of Ukraine Flickr photo)

Command and Control: Russian military commanders probably maintained centralized control over their subordinate units, hindering flexibility and innovation that might increase battlefield success while decreasing resource expenditures. Russian forces' inability to control units larger than a company (100 to 250 soldiers) effectively will likely hinder their ability to consolidate gains rapidly and exploit Ukrainian shortcomings, according to the DIA.¹⁴³



Defense industrial base: Both Ukraine and Russia spend a significant portion of their national budgets on defense (approximately 50 percent in the case of Ukraine, 40 percent in the case of Russia).¹⁴⁴ Russia estimated that it would produce 1.4 million small UAVs in 2024, and it aims to produce 3 to 4 million in 2025.¹⁴⁵ In 2025, the Russian defense industrial base is expected to produce at least 50 tanks, more than 500 armored vehicles, and 200 ballistic and cruise missiles. Russia is expected to produce at least 2.1 million artillery rounds as well as about 480 howitzers and 150 multiple rocket launcher systems this year.¹⁴⁶

SAG-U reported that Ukraine has also made significant advancements in UAS development and production, in part due to a Ukrainian government initiative to foster collaboration among technology developers and industry stakeholders that has supported more than 1,500 military technology start-ups.¹⁴⁷ Ukraine claims to have manufactured 2.2 million small and 100,000 larger, long-range UAVs in 2024.¹⁴⁸

SAG-U said that Ukraine’s defense industrial base, with its iterative innovation processes, has outpaced U.S. and NATO UAS manufacturing in both quality and quantity. The short technological feedback loop—created through direct contact and collaboration among end users, innovators, and manufacturers—enables quick, iterative innovation cycles that keep pace with a constantly evolving battlefield. Manufacturers often accompany soldiers to observe the employment of their systems first-hand, and soldiers directly communicate with engineers to learn about and make recommendations to improve the UAS.¹⁴⁹

Russia estimated that it would produce 1.4 million small UAVs in 2024, and it aims to produce 3 to 4 million in 2025.









M1A2 Abrams tanks are stored at the Powidz Army Prepositioned Stocks-2 worksite in Powidz, Poland. (U.S. Army photo)

STATUS OF FUNDS

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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 collected funding data from all 14 Federal agencies authorized to receive funds through the Ukraine supplemental appropriations acts, including the Department of Defense (DoD), Department of State (State), and the U.S. Agency for International Development (USAID).

As of the end of this quarter, \$34.26 billion in appropriations for the Ukraine response remains available for obligation.

U.S. GOVERNMENT FUNDING OVERVIEW

Since Russia's full-scale invasion of Ukraine in February 2022, Congress has appropriated or otherwise made available \$184.81 billion for OAR and the broader Ukraine response, of which at least \$147.77 billion has been obligated and \$89.47 billion has been disbursed through the end of the quarter. As of the end of the quarter, \$34.26 billion in appropriations for the Ukraine response remains available for obligation. (See Table 5.)

Congress appropriated \$174.19 billion through the five Ukraine supplemental appropriation acts enacted FY 2022 through FY 2024, of which the Federal government agencies allocated \$163.64 billion for OAR and the Ukraine response, and \$10.55 billion was allocated for other, primarily humanitarian, purposes. Additional funds of \$20.05 billion were allocated from annual agency appropriations and \$1.12 billion was allocated from other supplemental appropriation acts.

The most recent appropriation specifically drafted for OAR and the broader Ukraine response was the Ukraine Security Supplemental Appropriation Act, 2024, enacted April 24, 2024, that provided \$60.78 billion in funding.¹⁵⁰ Since that time, additional funds made available in the annual and continuing resolution appropriation acts have been obligated for these purposes.

During FY 2025 Q1, the U.S. Government disbursed \$20 billion to a World Bank-managed trust fund for Ukraine. This transaction involved the transfer by USAID of \$535.25 million from the Economic Support Fund to USAID's Sovereign Credit Program Account at the Department of the Treasury (Treasury), where it was obligated for loan guarantee subsidy costs. Treasury's Federal Financing Bank disbursed the \$20 billion loan, which will be repaid through the proceeds of immobilized Russian sovereign assets. This loan is treated for budgetary purposes as a USAID loan, and its principal amount is not included in amounts reported herein as appropriated, obligated, or disbursed.¹⁵¹

Security: Nearly three-quarters of the funds appropriated for OAR and the Ukraine response are for security programs administered by the DoD and State. (See Figure 1 and Table 6.) Security-related appropriations have increased each year since the full-scale invasion began and currently total \$131.69 billion.

The largest share of security-related funding consists of \$45.78 billion appropriated to the DoD to replace weapons and materiel donated to Ukraine under Presidential Drawdown Authority (PDA). PDA is not a funding source but rather an authority that allows the President

Table 5.

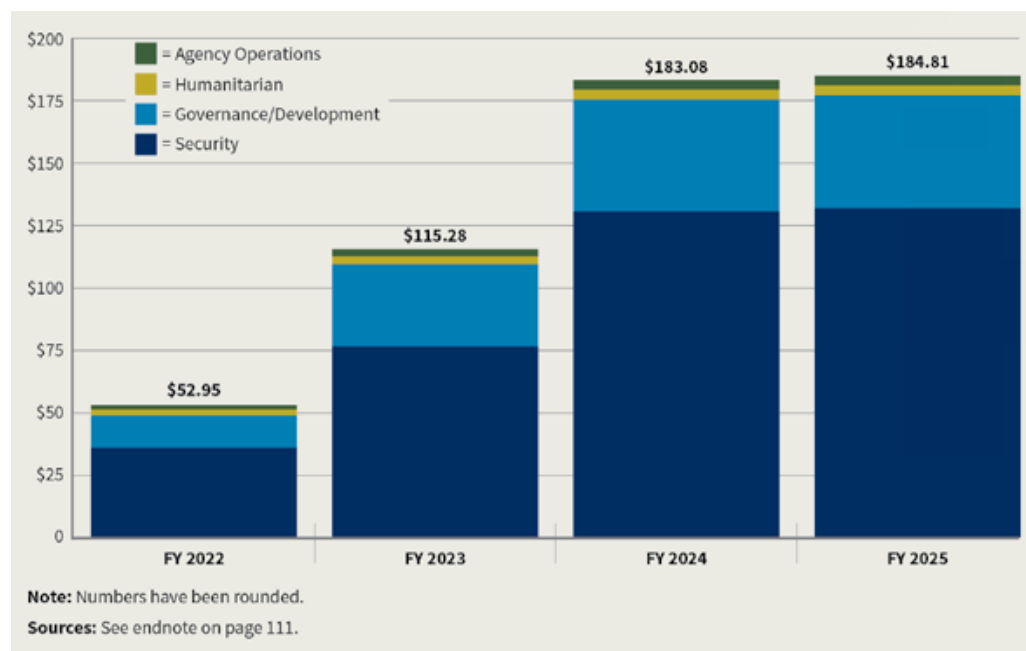
Status of U.S. Appropriations for Operation Atlantic Resolve, Including U.S. Government Activities Relating to Ukraine, Grouped by Implementing Agency, FY 2022 to FY 2025 Q2, in \$ Millions

Funds Appropriated by Agency and Account	Appropriated	Obligated	Disbursed
DEPARTMENT OF DEFENSE			
Replenishment of DoD Stocks	\$45,780.00	\$31,041.68	\$8,870.91
U.S. Military Support, Primarily for U.S. European Command (USEUCOM) and European Deterrence Initiative (EDI)	45,579.64	37,045.86	24,704.53
Ukraine Security Assistance Initiative (USAI)	33,512.46	23,289.85	12,468.69
DoD Office of Inspector General (DoD OIG)	16.00	8.84	8.12
Department of Defense, Total	124,888.10	91,386.22	46,052.25
DEPARTMENT OF STATE			
Foreign Military Financing Program (FMF)	6,732.02	5,370.02	2,290.61
International Narcotics Control & Law Enforcement (INCLE)	1,408.39	1,364.18	757.18
Migration and Refugee Assistance (MRA)	1,190.21	1,190.21	971.24
Assistance for Europe, Eurasia & Central Asia (AEECA)	656.94	464.02	128.39
Economic Support Fund (ESF)	535.06	535.04	349.18
Diplomatic Programs (DP)	496.15	465.63	374.41
Nonproliferation, Antiterrorism, Demining & Related (NADR)	414.51	365.01	220.28
Global Health Programs (GHP-State)	146.68	36.23	20.15
Embassy Security, Construction & Maintenance (ESCM)	110.00	56.45	55.22
International Military Education & Training (IMET)	84.28	84.28	44.17
Capital Investment Fund (CIF)	44.17	44.00	36.28
State Office of Inspector General (State OIG)	21.50	15.75	13.60
Educational & Cultural Exchange Programs (ECE)	12.74	11.75	3.86
Emergencies in the Diplomatic & Consular Service (EDCS)	5.00	—	—
Department of State, Total	11,857.65	10,002.58	5,264.58
U.S. AGENCY FOR INTERNATIONAL DEVELOPMENT			
Economic Support Fund (ESF)	34,131.02	33,360.58	31,270.34
International Disaster Assistance (IDA)	2,575.12	2,575.04	2,013.34
Assistance for Europe, Eurasia, and Central Asia (AEECA)	2,553.55	1,760.57	1,001.15
Transition Initiatives (TI)	195.00	192.48	142.52
Global Health Programs (GHP-USAID)	89.24	89.06	35.21
Operating Expenses (OE)	86.00	57.28	39.64
USAID Office of Inspector General (USAID OIG)	23.00	13.27	12.30
USAID, Total	39,652.93	38,048.30	34,514.50
ALL OTHER U.S. GOVERNMENT AGENCIES			
U.S. International Development Finance Corp. (DFC)	4,035.31	4,035.31	881.56
Department of Health and Human Services (HHS)	1,844.65	1,838.54	843.87
Department of the Treasury (Treasury)	1,034.61	1,029.36	1,021.70
Department of Energy (DOE)	845.94	817.23	479.22
U.S. Agency for Global Media (USAGM)	178.37	178.37	172.73
Export-Import Bank of the U.S. (EXIM)	156.56	156.56	—
Department of Agriculture (USDA)	150.00	137.89	122.37
Department of Justice (DOJ)	126.40	103.33	88.37
Department of Commerce (DOC)	22.10	22.02	17.48
Government Accountability Office (GAO)	7.50	6.91	6.91
Nuclear Regulatory Commission (NRC)	2.50	2.50	2.50
National Security Council (NSC) and Other	3.58	—	—
Other U.S. Government Agencies, Total	8,407.52	8,328.01	3,636.71
TOTAL FUNDING	\$184,806.20	\$147,765.11	\$89,468.04

Notes: Numbers have been rounded. Agency cumulative appropriations, obligations, and disbursements data is provided for funds appropriated or otherwise made available for obligation after the invasion of Ukraine by Russia on February 24, 2022, through March 31, 2025, except for DoD data, which is presented as of February 28, 2025 (EDI), March 20, 2025 (USAI), and April 2, 2025 (all other), and for USDA data, which is presented as of December 31, 2024. Appropriations for DFC and EXIM reflect obligations on financial product commitments and do not reflect positive subsidy amounts. DoD OIG did not request information on appropriations from the NSC nor the Intelligence Community Management Account.

Sources: See endnote on page 111.

Figure 1.

Cumulative Appropriations by Funding Category as of FY 2025 Q2, in \$ Billions

As of the end of this quarter, the DoD had \$1.05 billion in remaining PDA available.

to provide military assistance from existing defense articles in the DoD's stocks, subject to a statutory cap.¹⁵² The statutory limit for PDA is \$100 million of weapons and equipment transferred worldwide per year.¹⁵³ 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.¹⁵⁴ Supplemental appropriations provided funds for DoD components to replenish items transferred to Ukraine. Under Presidential authorization, the FY 2024 PDA balance was extended indefinitely on September 26, 2024. As of the end of this quarter, the DoD had \$1.05 billion in remaining PDA available.¹⁵⁵

The second largest component of security-related funding is \$45.58 billion for increased U.S. military activity in Europe and the European Deterrence Initiative (EDI), which supports the forward deployment of U.S. military forces and prepositioned stocks in Eastern Europe to deter aggression against NATO allies.

Security funds also provide for the procurement of weapons and materiel for Ukraine and other partners and allies through the Ukraine Security Assistance Initiative (USAI) and the Foreign Military Financing (FMF) program. Congress created USAI to help Ukraine provide for its self-defense following Russia's 2014 invasion of Crimea. FMF is the U.S. Government's standing program through which State procures and the DoD delivers weapons, materiel, services, and training requested by partners and allies. (See Table 10, Page 35.) A relatively small portion of total security funding for the Ukraine response—\$6.73 billion—in FMF enables the U.S. Government to backfill partner nations that have depleted their military stocks through donations to Ukraine.

Table 6.

U.S. Appropriations for Operation Atlantic Resolve, Including U.S. Government Activities Relating to Ukraine, Grouped by Funding Category, FY 2022 to FY 2025 Q2, in \$ Millions

Funds Appropriated by Agency and Account	Agency	FY 2022	FY 2023	FY 2024	FY 2025	Total
SECURITY						
Replenishment of DoD Stocks	DoD	\$12,550.00	\$13,380.00	\$19,850.00	—	\$45,780.00
U.S. Military Support, Primarily for U.S. European Command (USEUCOM) and European Deterrence Initiative (EDI)	DoD	12,059.90	14,677.37	17,852.14	990.24	45,579.64
Ukraine Security Assistance Initiative (USAI)	DoD	6,300.00	12,300.00	14,612.46	300.00	33,512.46
Foreign Military Financing (FMF)	State	4,865.00	142.02	1,725.00	—	6,732.02
International Military Education and Training (IMET)	State	31.41	26.47	26.40	—	84.28
Security, Total		35,806.31	40,525.86	54,066.00	1,290.24	131,688.41
GOVERNANCE & DEVELOPMENT						
Economic Support Fund (ESF)	Joint	9,380.83	17,436.25	7,849.00	—	34,666.08
U.S. International Development Finance Corp.	DFC	717.76	1,581.34	1,321.64	414.58	4,035.31
Assistance for Europe, Eurasia, and Central Asia (AEECA)	Joint	1,130.50	350.00	1,730.00	—	3,210.50
International Narcotics Control & Law Enforcement (INCLE)	State	702.60	385.79	320.00	—	1,408.39
Multilateral Assistance, Int'l Financial Institutions (IFI)	TREAS	650.00	—	250.00	—	900.00
Nonproliferation, Antiterrorism, Demining & Related (NADR)	State	159.15	116.92	138.43	—	414.51
U.S. Agency for Global Media	USAGM	72.96	47.99	46.17	11.26	178.37
Export-Import Bank of the U.S.	EXIM	—	—	156.56	—	156.56
Global Health Programs (GHP-State)	State	37.83	53.82	55.03	—	146.68
Global Health Programs (GHP-USAID)	USAID	27.71	35.01	15.57	10.95	89.24
Educational & Cultural Exchange Programs (ECE)	State	12.74	—	—	—	12.74
Governance & Development, Total		12,892.08	20,007.12	11,882.39	436.78	45,218.37
HUMANITARIAN						
International Disaster Assistance (IDA)	USAID	1,652.78	342.88	579.46	—	2,575.12
Migration and Refugee Assistance (MRA)	State	596.02	273.22	320.96	—	1,190.21
Transition Initiatives (TI)	USAID	120.00	50.00	25.00	—	195.00
Department of Agriculture	USDA	100.00	50.00	—	—	150.00
Humanitarian, Total		2,468.80	716.10	925.42	—	4,110.33
AGENCY OPERATIONS						
Department of Health and Human Services	HHS	954.00	409.65	481.00	—	1,844.65
Department of Energy	DOE	61.93	491.55	292.46	—	845.94
Diplomatic Programs (DP)	State	299.09	137.05	60.00	—	496.15
Department of the Treasury	Treasury	113.00	—	18.93	2.69	134.61
Department of Justice	DOJ	126.40	—	—	—	126.40
Embassy Security, Construction & Maintenance (ESCM)	State	110.00	—	—	—	110.00
Operating Expenses (OE)	USAID	42.00	5.00	39.00	—	86.00
Capital Investment Fund (CIF)	State	34.17	10.00	—	—	44.17
USAID Office of Inspector General (USAID OIG)	USAID	5.00	8.00	10.00	—	23.00
Department of Commerce	DOC	22.10	—	—	—	22.10
State Office of Inspector General (State OIG)	State	8.00	5.50	8.00	—	21.50
DoD Office of Inspector General (DoD OIG)	DoD	—	8.00	8.00	—	16.00
Government Accountability Office	GAO	—	7.50	—	—	7.50
Emergencies in the Diplomatic & Consular Service (EDCS)	State	5.00	—	—	—	5.00
National Security Council and Other	NSC	—	1.58	2.00	—	3.58
Nuclear Regulatory Commission	NRC	2.50	—	—	—	2.50
Agency Operations, Total		1,783.19	1,083.84	919.38	2.69	3,789.10
TOTAL FUNDING		\$52,950.38	\$62,332.92	\$67,793.19	\$1,729.71	\$184,806.20

Notes: Numbers have been rounded. Agencies have reported funds appropriated or otherwise obligated by fiscal year of appropriation following the invasion of Ukraine by Russia on February 24, 2022, through March 31, 2025, except for the DoD, which has reported its data as of February 28, 2025 (EDI), March 20, 2025 (USAI), and April 2, 2025 (all other), and for USDA data, which is presented as of December 31, 2024. Appropriations for DFC and EXIM reflect obligations on financial product commitments and do not reflect positive subsidy amounts. State and USAID jointly administer ESF and AEECA appropriations. DoD OIG did not request information on the \$3.58 million in funds appropriated to the NSC nor the Intelligence Community Management Account in the Ukraine supplemental appropriation acts.

Sources: See endnote on page 111.

Governance and development: Of the total appropriations for the Ukraine response, \$45.22 billion is for governance and development programs administered by State, USAID, Treasury, U.S. International Development Finance Corporation, U.S. Agency for Global Media, and Export-Import Bank of the United States. More than one-half of this funding has been disbursed for direct budget support (DBS), which provides funding—through international intermediaries—to the Ukrainian government to continue operations and provision of public services. USAID, which administers DBS programming and funding through the Economic Support Fund, has disbursed \$30.21 billion in DBS to Ukraine from 2022 to December 31, 2024.¹⁵⁶

Humanitarian assistance: Congress has appropriated or otherwise made available \$4.11 billion for humanitarian assistance through State, USAID, and USDA programs. More than half of this funding was appropriated for FY 2022 when the Ukraine refugee situation and disruptions to Ukrainian food production and distribution peaked following the invasion of Ukraine by Russia.

Key Budget Terms

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

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

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

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

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

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

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

Source: DoD, Financial Management Regulation DoD 7000.14-R, “Glossary,” 9/2021.

Agency operations: Congress has appropriated or otherwise made available \$3.79 billion for agency operations across multiple Federal agencies. This includes \$68.00 million for oversight provided by DoD OIG, State OIG, USAID OIG, and the Government Accountability Office (GAO).

State, USAID, and other agencies that were authorized to receive funding through the Ukraine supplemental appropriation acts developed programming that extended beyond Ukraine to other countries in Europe and in some cases globally. Generally, DoD programming as defined under OAR was restricted to Ukraine assistance and NATO deterrence. Table 7 shows the allocations of selected U.S. appropriations for security, governance, development, and humanitarian assistance for Ukraine and other impacted countries. Notably, of the \$53.28 billion in funding allocated for the Ukraine response from these accounts, approximately 14 percent, or \$7.31 billion, was allocated for countries other than Ukraine.

Table 7.

Allocations of Selected U.S. Appropriations to Specific Countries for the Ukraine Response, Grouped by Funding Category, FY 2022 to FY 2025 Q2, \$ in Millions

Funds Allocated to Specific Countries by Agency and Account	Agency	For Ukraine	For Rest of Europe	For Rest of World	Total
SECURITY					
Foreign Military Financing (FMF) Program	State	\$2,392.35	\$2,787.67	\$190.00	\$5,370.02
International Military Education & Training (IMET)	State	9.79	74.49	—	84.28
Security, Total		2,402.15	2,862.16	190.00	5,454.30
GOVERNANCE & DEVELOPMENT					
Economic Support Fund (ESF)	Joint	33,059.63	525.99	305.30	33,890.92
U.S. International Development Finance Corp.	DFC	2,111.35	1,922.72	1.24	4,035.31
Assistance for Europe, Eurasia, and Central Asia (AEECA)	Joint	1,769.05	554.16	24.30	2,347.51
International Narcotics Control & Law Enforcement (INCLE)	State	1,363.60	44.79	—	1,408.39
Multilateral Assistance, Int'l Financial Institutions (IFI)	Treasury	584.61	50.00	400.00	1,034.61
Nonproliferation, Antiterrorism, Demining & Related (NADR)	State	402.61	—	11.90	414.51
U.S. Agency for Global Media	USAGM	110.88	65.80	1.69	178.37
Export-Import Bank of the U.S.	EXIM	156.56	—	—	156.56
Global Health Programs (GHP-State)	State	146.68	—	—	146.68
Global Health Programs (GHP-USAID)	USAID	89.06	—	—	89.06
Educational & Cultural Exchange Programs (ECE)	State	11.55	1.18	—	12.72
Governance & Development, Total		39,805.57	3,164.64	744.43	43,714.65
HUMANITARIAN					
International Disaster Assistance (IDA)	USAID	2,570.38	4.74	—	2,575.12
Migration and Refugee Assistance (MRA)	State	1,046.85	143.35	—	1,190.21
Transition Initiatives (TI)	USAID	137.78	44.62	9.54	191.95
Department of Agriculture	USDA	—	—	150.00	150.00
Humanitarian, Total		3,755.01	192.72	159.54	4,107.27
TOTAL FUNDING, SELECTED ACCOUNTS		\$45,962.73	\$6,219.52	\$1,093.97	\$53,276.22

Notes: Numbers have been rounded. Agencies have reported funds appropriated or otherwise made available for obligation following the invasion of Ukraine by Russia on February 24, 2022, through March 31, 2025, and made country-specific allocations for these appropriations through that date, except for USAID and USDA, which have allocated their appropriations through December 31, 2024. Appropriations for DFC and EXIM reflect obligations on financial product commitments and do not reflect positive subsidy amounts. State and USAID jointly administer ESF and AEECA appropriations. FMF allocations exclude \$1.36 billion in Ukraine Defense Enterprise Program funds not yet allocated to specific countries. Europe is defined to include countries to the west of the Urals and north of the Caucasus including Georgia but not Armenia, Azerbaijan or Kazakhstan.

Sources: See endnote on page 111.

FUNDING PIPELINE

The status of funds appropriated or otherwise made available for OAR and the Ukraine response of \$184.81 billion consists of the following broad categories: \$34.26 billion that has been appropriated and remains available for new obligations; \$58.30 billion that has been obligated but not yet disbursed; \$92.56 billion that has been disbursed; \$2.70 billion that has expired, meaning the funds are no longer available for obligation; and \$0.08 billion in other adjustments. (See Figure 2.)

The appropriation laws specify the number of years that each appropriation is available for obligation; typically, 1, 2, or 3 years, or until expended, and after this period of availability has ended, unobligated funds are said to “expire.”

The rate at which appropriated funds are obligated and disbursed varies significantly across accounts. (See Table 8.) Amounts appropriated for DoD Stocks Replenishment and the Ukraine Security Assistance Initiative have approximately one-third of these appropriations remaining available for obligation, while amounts appropriated to the Economic Support Fund have been nearly fully obligated and disbursed. Funds appropriated but not yet obligated for Foreign Military Financing consist of notified Ukraine Defense Enterprise Program funds that has not yet been allocated to specific countries. Nearly 20 percent of the cumulative appropriations of \$184.81 billion remain available for obligation, and more than 30 percent of the appropriations that have been obligated remain to be disbursed. Funds remaining available for possible disbursement of \$92.47 billion equal approximately half of the cumulative appropriations.

Figure 2.

Status of Appropriated Funds as of FY 2025 Q2

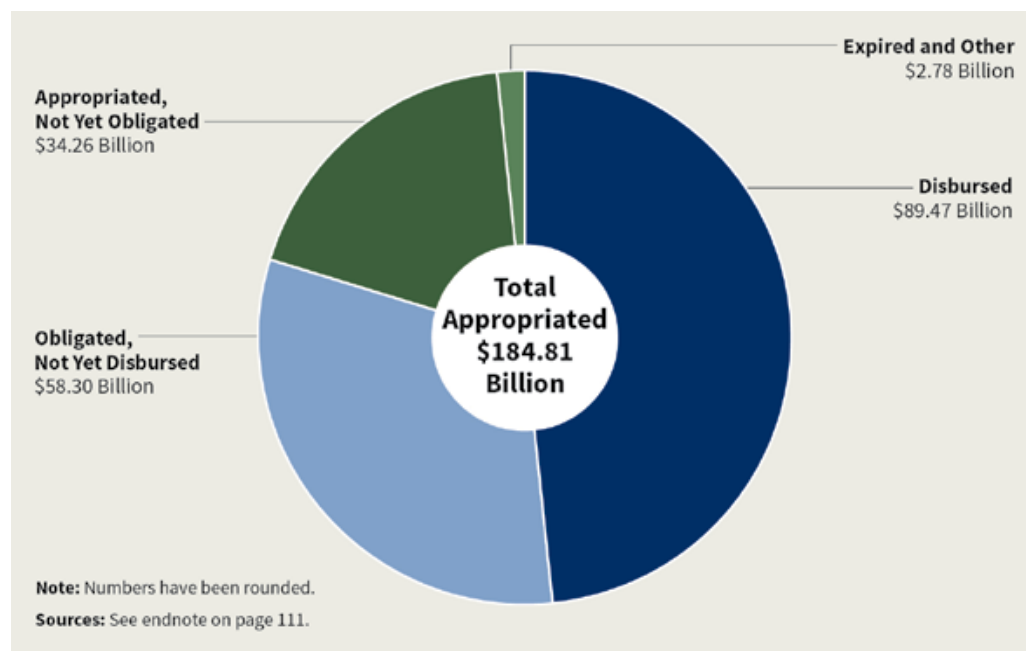


Table 8.

Appropriated Funds Remaining Available for Possible Disbursement, Six Largest Accounts and All Others, as of FY 2025 Q2, in \$ Billions

	Cumulative Appropriations	Funds Remaining for Possible Disbursement		
		Appropriated, Not Yet Obligated	Obligated, Not Yet Disbursed	Total Remaining
DoD Stocks Replenishment	\$45.78	\$14.27	\$22.17	\$36.44
U.S. Military Support, Primarily for USEUCOM and EDI	45.58	6.63	12.34	18.97
Economic Support Fund	34.67	0.77	2.28	3.05
Ukraine Security Assistance Initiative	33.51	9.87	10.82	20.69
Foreign Military Financing	6.73	1.36	3.08	4.44
U.S. International Development Finance Corp.	4.04	—	3.15	3.15
Subtotal—Six Largest Accounts	170.31	32.90	53.84	86.74
All Other Accounts	14.50	1.36	4.45	5.82
TOTAL	\$184.81	\$34.26	\$58.30	\$92.56

Notes: "Notes: Numbers have been rounded. Agency appropriation, obligation, disbursement, and period of availability for obligation data has been analyzed for funds appropriated or otherwise made available for obligation after the invasion of Ukraine by Russia on February 24, 2022, through March 31, 2025, except for DoD data, which is presented as of February 28, 2025 (EDI), March 20, 2025 (USAI), and April 2, 2025 (all other). Funds appropriated, but not obligated exclude expired funds of \$2.70 billion that were not obligated within their period of availability for obligation as set forth in the appropriation laws, positive subsidy amounts transferred by State and USAID to DFC and EXIM of \$77.67 million, and funds appropriated to NSC and the ICMA of \$3.58 million.

Sources: See endnote on page 111.

FUNDING FOR SECURITY ASSISTANCE

Since February 2022, Congress has appropriated or otherwise made available \$124.89 billion to the DoD, of which the Army has received the largest share at \$62.55 billion and \$38.37 billion is for Defense-wide accounts. (See Table 9.) These appropriations include funding to support the full range of costs associated with the increased U.S. military presence in Europe, both to support Ukraine and to provide enhanced deterrence in Eastern Europe. The DoD uses these funds to replenish its stocks around the world that have been drawn down to deliver weapons and materiel to Ukraine under PDA and as USAI funding to provide direct support to Ukraine.

Through the FMF program, the Secretary of State may supervise and direct financing for military assistance for a specific purpose, usually in response to a request from the recipient country. FMF funds are not transferable to the recipient nation but rather are executed by the DoD, and the funded defense articles and services are furnished to the recipient country.¹⁵⁷

FMF funds allow recipients to purchase U.S.-made defense articles and U.S.-provided services and training.¹⁵⁸ As of March 2025, State had obligated approximately \$6.3 billion of the supplemental FMF funds, including more than \$2.1 billion for Ukraine to address urgent battlefield needs and ensure the operational readiness of equipment that the United States had supplied.¹⁵⁹ State also obligated more than \$2.7 billion for countries, primarily in Europe, to provide allies and partners with incentives to divest from Russian defense articles or to backfill donations made by countries actively supporting Ukraine's defense requirements.¹⁶⁰

In addition, State obligated nearly \$2 billion in FMF to the Ukraine Defense Enterprise Program, which helps procure defense articles for Ukraine, incentivize donations of defense articles to Ukraine, and supports U.S. collaboration with Ukraine and other partners to address shortages of urgently required defense articles.¹⁶¹ As of March 31, State had aligned \$608 million for the Ukraine Defense Enterprise Program in support of four countries, including \$370 million for Ukraine, \$160 million for Romania, \$48 million for Greece, and \$20 million for Finland. State had also obligated approximately \$1.4 billion for the Ukraine Defense Enterprise Program, but it has not yet aligned those funds to specific countries.¹⁶² (See Table 10.)

State said that the FMF program in support of Ukraine was paused from January 28 to March 7, when Secretary of State Rubio approved a waiver for all FMF programs worldwide.¹⁶³ No new obligations for FMF were made during the quarter. State said that it is currently reevaluating FMF programs to ensure they comply with the Administration's priorities.¹⁶⁴

Table 9.

Department of Defense, Funds Apportioned from Ukraine Supplemental Appropriation Acts and Annual Agency Appropriation Acts for Operation Atlantic Resolve, FY 2022 to FY 2025 Q2, \$ in Millions

U.S. Appropriations, Apportioned by Account	Army	Navy	Air Force	Defense-wide	Total
U.S. MILITARY SUPPORT, PRIMARILY FOR USEUCOM AND EDI					
Military Personnel	\$1,534.58	\$57.61	\$277.91	\$ —	\$1,870.09
Operation & Maintenance	16,284.67	3,796.31	3,206.96	2,696.77	25,984.71
Research, Development, Test & Evaluation	159.68	128.50	860.53	488.72	1,637.43
Procurement	7,877.21	423.44	5,331.77	109.14	13,741.55
Military Construction	347.22	320.63	632.97	—	1,300.82
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	26,210.42	4,726.49	10,310.14	4,348.59	45,595.64
DOD STOCKS REPLENISHMENT					
Operation & Maintenance	1,010.22	607.29	744.18	91.96	2,439.14
Defense Production Act Purchases	—	—	—	313.80	313.80
Procurement	30,122.76	4,445.82	1,908.37	100.04	36,591.50
Procurement Replacement of DoD Stocks	5,207.13	313.14	915.30	—	6,435.57
DoD Stocks Replenishment, Total	36,340.11	5,366.24	3,567.85	505.79	45,780.00
UKRAINE SECURITY ASSISTANCE INITIATIVE					
Ukraine Security Assistance Initiative, Total	—	—	—	33,512.46	33,512.46
TOTAL FUNDING	\$62,550.53	\$10,092.74	\$13,877.99	\$38,366.84	\$124,888.10

Notes: Numbers have been rounded. Reflects apportionment of appropriated balances for the European Deterrence Initiative (EDI) as of February 28, 2025, for the Ukraine Security Assistance Initiative (USAI) as of March 20, 2025, and for appropriated balances from the Ukraine supplemental appropriation acts and other annual Department of Defense appropriations as of April 2, 2025. Procurement Replacement of DoD Stocks consists of the apportionment of Procurement appropriations to the military services in PL 118-50 Div. B for DoD Stocks Replenishment.

Sources: See endnote on page 111.

Table 10.

Foreign Military Financing, as of March 2025, in \$ Thousands

Country	Total Program Value	Total Disbursed	Funding Purpose
Ukraine	\$2,277,354	\$446,440	See page 44.
Other European Countries			
Albania	32,000	15,759	UH-60 helicopter; chemical, biological, radiological, and nuclear protection equipment
Bulgaria	114,500	45,326	AIM-9X Block II Sidewinder missiles
Croatia	140,000	140,000	UH-60 helicopter; APX-123A Transponders and supplies
Czechia	325,520	300,623	Advanced Targeting Capability; UH-1Y helicopters; AH-1Z helicopters; spare engines
Estonia	164,350	129,500	High Mobility Artillery Rocket System (HIMARS)
Finland	20,000	20,000	Practice ammunition; M1117; UAS; CH-47 sustainment; F-35 support
Greece	108,000	28,675	Naval strike missiles; HIMARS
Latvia	162,700	96,393	Blanket order training; hand-held radios; air defense training equipment; tactical simulators; cryptography devices; night vision devices; and aiming lasers
Lithuania	162,737	46,888	Night vision devices; body armor; small arms and ammunition; thermal weapon sights and accessories; HMMWV; UAS; radars; and parachutes
Moldova	41,713	40,879	Cybersecurity services, Joint Light Tactical Vehicle support; night vision devices
Montenegro	35,900	20,900	Joint Light Tactical Vehicles; Strykers; Javelin missiles
North Macedonia	123,000	85,706	F-16 engines; M1A1 tanks and support
Poland	395,000	275,000	Cybersecurity services; maritime surveillance equipment; aircraft arresting equipment; UAS; virtual battlespace software and support
Romania	441,000	50,460	Joint Light Tactical Vehicles; M4 rifles and optics
Slovakia	234,000	207,328	Joint Light Tactical Vehicles; Common Remote Weapons Systems
Slovenia	57,500	37,086	Joint Light Tactical Vehicles; Common Remote Weapons Systems
Other Countries, Total	\$2,557,920	\$1,540,523	
Non-European Countries			
Ecuador	100,000	0	
Zambia	80,000	0	Bell 412 Helicopters
Non-European Countries, Total	\$180,000	\$0	
GRAND TOTAL	\$6,296,694	\$1,966,963	

Notes: Ukraine total includes supplemental FMF funds obligated directly to Ukraine. Values for Finland, Greece, Romania, and Ukraine include funds provided through the Ukraine Defense Enterprise Program. FMF grant totals include \$120 million provided as loan subsidies for Poland (for more than \$11 billion in FMF loans and loan guarantees) and a \$60 million loan subsidy for Romania for a \$920 million FMF loan. Excludes \$60 million for Taiwan as unrelated to Ukraine.

Source: State, response to State OIG request for information, 3/21/2025; State, vetting comment, 4/28/2025.

DIRECT BUDGET SUPPORT

Since 2022, the U.S. Government has provided more than \$30.21 billion for DBS to the Ukrainian government.¹⁶⁵ The Ukraine Security Supplemental Appropriations Act of 2024 provided \$7.84 billion for DBS.¹⁶⁶ U.S. DBS accounted for more than 14 percent of the \$57.5 billion Ukrainian state budget financing received from partner nations and institutions in 2024.¹⁶⁷

On February 26, USAID issued a notification that it intends to terminate the award for the State-Owned Enterprise Reform Activity.¹⁶⁸ USAID had previously considered this activity a major mechanism to oversee U.S. DBS and the Extraordinary Revenue Acceleration loans provided through the World Bank's PEACE fund mechanism.¹⁶⁹ USAID Ukraine has requested reconsideration of the decision to terminate the State-Owned Enterprise Reform Activity.¹⁷⁰

A USAID-funded contractor that was conducting six financial audits related to previous USAID DBS to the Ukrainian government was issued a stop-work order from January 25 to March 5.¹⁷¹ USAID Ukraine said that it would take at least 45 days to restart the contractor's activities because the audit team engaged in the DBS audits had been assigned to another project and would require time to reassemble.¹⁷²

U.S. Secretary of Defense Pete Hegseth, alongside Polish Deputy Prime Minister Wladyslaw Kosiniak-Kamysz, visits the Army Prepositioned Stocks-2 site in Powidz, Poland on February 15, 2025. (DoD photo)









U.S. Army M1 Abrams tanks participates in a live fire exercise at Mielno Tank Range, Drawsko Pomorskie Training Area, Poland.
(U.S. Army photo)

SECURITY ASSISTANCE

- 41 Regional Deterrence
- 42 Support to the Ukrainian Armed Forces
- 49 Other Security Assistance

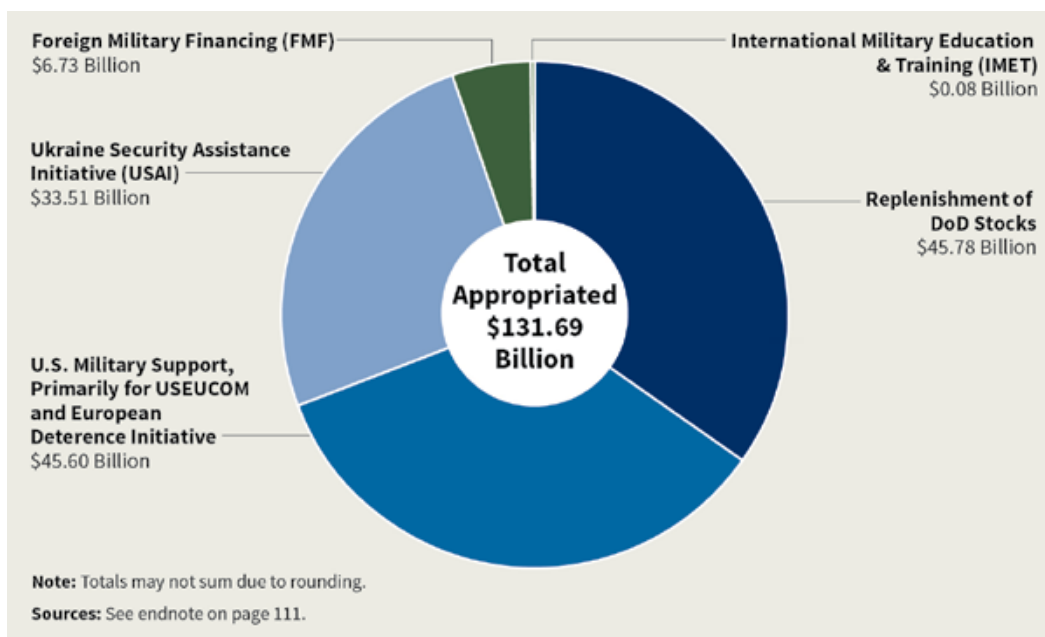
SECURITY ASSISTANCE

Under OAR, the United States seeks to show U.S. commitment to NATO's collective defense and deter Russian aggression against Europe. Security assistance to Ukraine remains the focus of this effort, including support funded through the Ukraine Security Assistance Initiative (USAI), replenishment of stocks transferred under Presidential Drawdown Authority (PDA), Foreign Military Financing (FMF), and International Military Education and Training. To protect U.S. commercial and military aviation, State's Bureau of Political-Military Affairs leads U.S. cooperation with France, Germany, the United Kingdom, the European Union, and Ukraine to mitigate the risk of illicit diversion of portable advanced conventional weapons in Eastern Europe.¹⁷³ In addition, the United States supports military deployments and training activities throughout the U.S. European Command (USEUCOM) area of responsibility. (See Figure 3.)

U.S. Army M109 Howitzers being offloaded from the vessel Liberty Peace at the port of Koper, Slovenia. (DoD photo)



Figure 3.

Total Appropriations for Security Assistance, FY 2022 to FY 2025 Q2

REGIONAL DETERRENCE

USEUCOM leads and supports NATO's Euro-Atlantic deterrence operations by sending rotational forces, including armored brigade combat teams, aviation units, and support elements, to NATO countries in Central and Eastern Europe, especially the Baltic States, Poland, and Romania.¹⁷⁴ During the quarter, USEUCOM had two armored brigade combat teams and one infantry brigade combat team allocated to support OAR.¹⁷⁵ By comparison, the U.S. Army had one brigade combat team in Europe before Russia's full-scale invasion of Ukraine.¹⁷⁶ USEUCOM said that its rotational forces aim to deter Russia and assure NATO allies.¹⁷⁷

USEUCOM said that key deterrence activities under OAR include joint training, exercises, and demonstrations of U.S. military commitment to NATO allies. USEUCOM also conducts and participates in joint and multinational planning conferences that aim to improve interoperability among NATO allies and partners.¹⁷⁸ USEUCOM reported that it plans to conduct 19 joint exercises with NATO allies in FY 2025: none were conducted this quarter, though 3 were conducted last quarter and the remaining 16 will occur during the second half of the fiscal year. USEUCOM noted that these numbers only represent exercises directed by USEUCOM. Lower-level commands may also conduct their own exercises with NATO partners.¹⁷⁹

USEUCOM said that it supports the deployment of multinational battlegroups to the Baltic states and Poland as part of its enhanced forward presence. Those units—led by the United States, Canada, Germany, and the United Kingdom—aim to provide a visible and credible deterrent to potential aggression. The presence of the forward-deployed units is designed to reinforce NATO's collective defense posture and demonstrate commitment to collective security.¹⁸⁰

USEUCOM reported that it plans to conduct 19 joint exercises with NATO allies in FY 2025: none were conducted this quarter, though 3 were conducted last quarter and the remaining 16 will occur during the second half of the fiscal year.

To date, U.S. actions have prevented the expansion of the war outside the borders of Ukraine and Russia by reinforcing NATO’s eastern flank to ensure deterrence remains strong, according to the Office of the Under Secretary of Defense for Policy (OUSD(P)). However, the DoD is constantly evaluating its force posture to align with strategic interests. Given the strategic reality of peer competition with China, the OUSD(P) emphasized the need to foster greater European leadership in providing for its own continental security.¹⁸¹

SUPPORT TO THE UKRAINIAN ARMED FORCES

The United States and its allies and partners coordinate international security assistance to Ukraine through a variety of international mechanisms. (See Table 11.) NATO Security Assistance and Training–Ukraine (NSATU) is responsible for international training, logistics support, sustainment and maintenance, and force development for Ukraine. Announced in July, NSATU will eventually comprise approximately 700 personnel from NATO allied nations and partners.¹⁸²

Table 11.

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 U.S. Army Europe and Africa. • As a Title 10 military command, can and does train and advise the UAF. • Includes SAG-U Operations Kyiv, a small contingent of advisors located in Ukraine, operating under Chief of Mission authority.
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. • Collocated 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.
ODC-Kyiv	• Personnel at the U.S. Embassy in Kyiv who assess, inform, prioritize, and execute bilateral security assistance in support of Ukrainian defense and security forces. • Does not train and advise UAF troops in combat.

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



U.S. Army Soldiers mark and log vehicles to support OAR from a port in Poland. (U.S. Army photo)

The Security Assistance Group–Ukraine (SAG-U), co-located with NSATU, oversees U.S. assistance to the UAF. SAG-U reported that, as of the end of the quarter, it was staffed by 329 personnel, including augmentees. NSATU had 258 personnel, of whom 12 were from the United States.¹⁸³ SAG-U said it has placed two personnel from its training directorate in NSATU to coordinate Ukrainian Armed Forces (UAF) training requests between the two entities.¹⁸⁴

SAG-U maintains a consistent presence of a few dozen personnel in Ukraine, supporting various warfighting functions and partner engagements.¹⁸⁵ According to SAG-U, Ukrainian partners have been transparent about sharing information and have been receptive to U.S. advice, a relationship that has not changed despite recent U.S. policy changes. SAG-U said that when the UAF does not implement U.S. advice, it is typically due to manpower and other resource constraints rather than a lack of will.¹⁸⁶

Table 12.
Defense Items to be Provided in the PDA Package Announced in January 2025

Air Defense	Anti-armor and Small Arms
• AIM-7 missiles and support for air defense • RIM-7 missiles and support for air defense • AIM-9M missiles and support for air defense	• Small arms and ammunition
Ground Maneuver	Aircraft and Unmanned Aerial Systems
• Armored bridging systems	• Air-to-ground munitions
Other Capabilities	

- Support equipment for F-16s
- Spare parts, ancillary equipment, services, training, and transportation
- Secure communications equipment

Source: U.S. Department of Defense, press release, “Biden Administration Announces Additional Security Assistance for Ukraine,” 1/9/2025.

EQUIPMENT

During the quarter, the United States continued to provide military assistance to Ukraine. In January, the outgoing administration announced a security assistance package valued at \$500 million under Presidential Drawdown Authority (PDA).¹⁸⁷ (See Table 12.) Details on which elements of that security assistance package, or previously announced PDA assistance, delivered to Ukraine during the quarter are not publicly releasable.¹⁸⁸ SAG-U reported that during the brief pause in security assistance to Ukraine, equipment en route to Ukraine was held at reception centers in Poland.¹⁸⁹

In addition to items for use in combat, the U.S. Government provided commercial items and other support to Ukraine for its domestic production of unmanned aerial systems (UAS) and munitions. Those items included 3D printers and post-processing equipment to manufacture spare parts for Soviet-era systems and technical data to support maintenance of U.S.-donated systems.¹⁹⁰

Table 13.

Defense Items Provided to Ukraine via FMF Since February 2022, as of March 2025

Air Defense	Anti-armor and Small Arms
- Maintenance and sustainment for air defense systems and interceptors - Air defense radars	- Non-NATO standard weapon systems and ammunition - Artillery - Artillery capabilities - Sniper and counter-sniper equipment - Small arms
Fires	Aircraft and Unmanned Aerial Systems
- U.S./NATO long-range firing equipment - Rocket-propelled grenade launchers	- Armed UAS - Counter-UAS systems - Air Defense systems (Soviet and NATO) - Fixed wing capabilities
Ground Maneuver	Maritime
Armored vehicles	- Maritime domain awareness and coastal defense capabilities - River patrol boats
Other Capabilities	
- Night vision devices - Command, control, and cyber capability equipment - Combat care training and equipment - Airfield equipment	- Professional military training - Combat training equipment, including explosive devices, laser engagement, targeting and urban operations simulators and small-scale construction supporting these systems

Notes: Ukraine total includes supplemental FMF funds obligated directly to Ukraine and to the Ukraine Defense Enterprise Program.

Source: State, response to State OIG request for information, 3/21/2025; State, vetting comment, 4/28/2025.

Since 2020, DoD OIG has issued 13 reports and State OIG has issued 1 report related to EEUM in Ukraine.

However, SAG-U noted several challenges associated with equipment deliveries to the UAF. For example, equipment deliveries did not always keep pace with changing dynamics on the battlefield. SAG-U estimated that newly fielded UAS capabilities are effective for no more than 3 months before they require technological upgrades due to the rapid pace of the Russian military's technological evolution. Moreover, the top-down U.S. Government review process for equipment deliveries creates a lag in provision of new equipment. SAG-U attributed UAF successes in this domain to its bottom-up methods that allow for flexibility and adaptability at the unit level.¹⁹¹

SAG-U noted that the greatest obstacle to delivering Mark VI patrol boats to the Ukrainian Navy is the prohibition on shipping "vessels of war" through the Turkish Straits. U.S. forces are exploring options for delivering craft overland or through inland waterways.¹⁹² In addition, when the DoD refurbishes and de-militarizes U.S. craft for donation to the Ukrainian Navy, some key components are not included, such as components necessary for mounting medium to heavy machine guns. According to SAG-U, when the DoD donates defense articles through PDA, these ancillary items often are not available as excess stocks. If they are available as excess stocks, the Ukrainian distribution system prioritizes its deliveries among all UAF services, and the materiel may not reach the intended recipient.¹⁹³

END-USE MONITORING

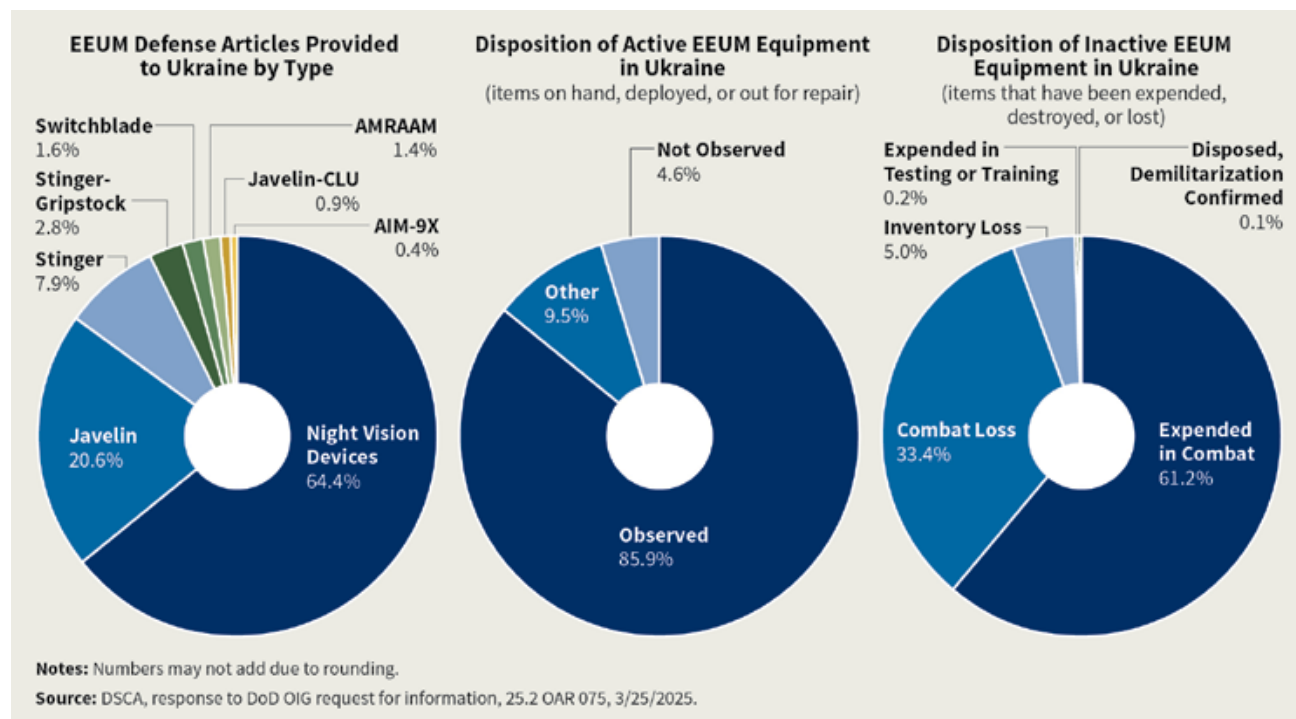
Federal law requires end-use monitoring (EUM) of certain transfers of defense equipment and services to foreign entities to ensure that the items are being used in accordance with the terms and conditions of the transfer agreement and applicable Federal law.¹⁹⁴ The DoD, through the Golden Sentry program, conducts EUM of items that were transferred via FMF or other U.S. Government security cooperation programs on a government-to-government basis. State, through the Blue Lantern program, conducts pre- and post-license checks of some articles and services exported through direct commercial sales that may be funded by various means, including FMF.¹⁹⁵

Certain defense items are subject to enhanced EUM (EEUM) if they incorporate sensitive technology; are particularly vulnerable to diversion or other misuse; or the diversion or other misuse of these items could have significant consequences for U.S. national security.¹⁹⁶ Of the 19 types of designated defense articles that required EEUM, 8 had been provided to Ukraine as of the end of the quarter.¹⁹⁷ (See Figure 4.)

Since 2020, the DoD OIG, State OIG, and GAO have issued a total of 10 reports on EUM and EEUM in Ukraine. Oversight reporting has identified the many challenges associated with conducting EEUM—a program designed for peacetime—in a wartime environment, as well as incremental improvements to the EEUM process.¹⁹⁸

According to the U.S. Office of Defense Cooperation at the U.S. Embassy in Ukraine (ODC-Kyiv), Ukrainian leaders are committed to transparency regarding EUM accountability, including investigating and prosecuting any suspected illicit diversions. Ukrainian partners document completed internal investigations for all items reported as lost in combat with disposition unknown due to enemy occupation or other security concerns. ODC-Kyiv reports potential capture of U.S.-donated materiel to State's Bureau of the Political-Military Affairs

Figure 4.

Disposition of EEUM Defense Articles Provided to Ukraine, as of March 31

Office of Regional Security and Arms Transfers loss tracker, and Security Cooperation Information Portal updates reflect those oversight actions.¹⁹⁹

Prior to the assistance pause, State's Bureau of Political-Military Affairs, Office of Weapons Removal and Abatement (PM/WRA) led training for EUM officials from the DoD, Canada, France, Germany, and the United Kingdom on recognition and potential diversion of lethal equipment provided to Ukraine to better prepare regional partners for the post-conflict environment.²⁰⁰

Separately, State's Bureau of International Narcotics and Law Enforcement Affairs (INL) and Bureau of International Security and Nonproliferation (ISN) track the equipment it donates to Ukraine's law enforcement and criminal justice agencies, in accordance with the transfer agreement and applicable Federal law.²⁰¹ State INL previously conducted EUM via an interagency agreement with the Department of Justice's International Criminal Investigative Training Assistance Program, which assisted State INL with in-person inspections throughout Ukraine and with tagging donated items. State INL embassy staff tagged more than 62,000 items during the pause in foreign assistance pause to ensure all EUM requirements continue to be met, despite constraints posed by the wartime environment.²⁰²

State ISN's Export Control and Border Security office in Ukraine completed three EUM visits during the quarter and expected to complete three additional visits before the end of March. The embassy postponed one scheduled site visit to Velykyi Bereznyi because of the foreign assistance pause.²⁰³

During the quarter, U.S. forces conducted advanced company-level commander training for 133 Ukrainian soldiers.

MAINTENANCE

USEUCOM reported that it was working to transition responsibilities of the Remote Maintenance and Distribution Cell–Ukraine (RDC-U) in Poland to NATO.²⁰⁴ The RDC-U is a multinational facility established by the U.S. Army in July 2022 to maintain and repair equipment donated to the UAF. RDC-U personnel also provide remote maintenance support via secure voice, video, and chat channels to their Ukrainian counterparts in the field.²⁰⁵ This quarter, Poland’s Defense Minister said that going forward, Polish, British, German, and Norwegian troops, as well as other allies, will carry out the NATO mission at the RDC-U.²⁰⁶

This quarter, the RDC-U performed maintenance on a Paladin howitzer, Stryker armored fighting vehicles, High Mobility Artillery Rocket Systems (HIMARS), Abrams tanks, Bradley Fighting Vehicles, electricity generators, and other donated military systems. The RDC-U reported a distinct drop in the number of vehicles received from the UAF needing maintenance in the last quarter.²⁰⁷ SAG-U reported that maintenance operations at the RDC-U were not affected by the brief pause in security assistance to Ukraine.²⁰⁸

Additionally, the RDC-U provided maintenance training to the UAF on Patriot radar systems, Bradley transmissions and targeting systems, howitzer depot-level maintenance, and the Stryker platform. According to U.S. Army Europe and Africa, each of those trainings focused on operator- and maintainer-, and depot-level maintenance and have improved the UAF’s ability to perform maintenance on the systems independently.²⁰⁹

TRAINING

The United States and its international partners provide varied training to the UAF, including basic, collective, leadership, and platform-specific training.²¹⁰ U.S. military trainers located at the Grafenwoehr Training Area in Germany, as well as other locations in Europe and the United States, provide primarily collective, leadership, and equipment training to the UAF.²¹¹

During the quarter, U.S. forces conducted advanced company-level commander training for 133 Ukrainian soldiers. U.S. forces also conducted train-the-trainer programs, including for drill sergeants who deliver basic training and trainers who deliver training to operate heavy tracked recovery vehicles.²¹² However, the OUSD(P) noted that the UAF routinely puts these trainers on the front line rather than in training roles, thus negating the desired advantage of building up domestic training capacity.²¹³ SAG-U reported that no training was canceled, paused, or transferred to partners because of the brief pause in U.S. security assistance to Ukraine.²¹⁴

In addition, the DoD continued to train Ukrainian F-16 pilots and maintainers with graduation anticipated later this year. According to the OUSD(P), the training program meets Ukrainian Air Force requirements and is aligned with partner training commitments as coordinated through the Air Force Capability Coalition, which is co-led by Denmark, the Netherlands, and the United States.²¹⁵

Ukraine Faces Corruption Risks in its Defense Sector

On January 31, Ukraine's Ministry of Defense (MoD) made significant changes to its leadership, dismissing the director of the Defense Production Agency and appointing an acting director, whom USEUCOM described as lacking experience in defense contracting but who has been a vocal advocate for defense procurement reforms in the non-lethal sector.²¹⁶ According to media reporting, the director's dismissal violated Ukrainian law, since she had been unanimously approved by the Defense Production Agency's board.²¹⁷

NATO allies criticized the move, and Ukraine's Anti-Corruption Action Center filed a complaint urging the National Anti-Corruption Bureau to investigate the dismissal as an alleged abuse of power.²¹⁸ USEUCOM expressed concern that the firing may lead to organizational turbulence within a key entity in Ukraine's MoD. Additionally, the MoD has undergone further changes, including the dismissal of its deputy minister in charge of defense procurement. The MoD also appointed two new deputy ministers on February 7, 2025. Despite those changes, there has been no progress on the Foreign Military Sales coordination process at the MoD.²¹⁹

Also in January, Ukraine recalled 30,000 defective mortar shells from front-line units. According to the DIA, the poor quality of the shells exposed potential corruption in Ukraine's defense procurement process. The procurement of defective shells probably exacerbated Ukraine's challenges in conducting sustained operations against Russia.²²⁰

In January, the Security Service of Ukraine arrested the UAF's chief psychiatrist on charges that he received more than \$1 million in bribes. The psychiatrist sat on the commission to determine whether individuals were fit for military service, and he is accused of making false declarations to enable men to avoid conscription in exchange for bribes. Investigators told reporters that the psychiatrist had displayed signs of conspicuous wealth, including real-estate holdings in Kyiv and luxury cars, and a search of his home uncovered nearly \$200,000 in cash.²²¹

The OUSD(P) said that the DoD supports Ukraine's efforts to reform its defense industry in ways that align with U.S. policy to help enhance transparency and accountability. Those efforts include senior leader engagements that emphasize the importance of making additional progress on reforms to bring Ukraine in line with Western standards, as well as advisement of Ukraine's MoD and other government entities.²²²

The OUSD(P) said that the Ukrainian government has made some limited progress on reforms. For example, the DoD's Ministry of Defense Advisor for Oversight has worked with Ukrainian officials to share best practices and lessons learned from relevant U.S. oversight models. Additionally, the DoD's Ministry of Defense Advisor on Acquisition has conducted department- and agency-level engagements to evaluate the Ukrainian defense procurement processes, including for requirements generation, procurement policy determination, contracting, prototyping, life-cycle management, and quality control. Finally, the DoD's Ministry of Defense Advisor on Defense Planning has facilitated U.S. support for Ukraine's capability development and future force design, as well as build its institutional capacity for professional military education and war-gaming.²²³

OTHER SECURITY ASSISTANCE

DEFENDING CRITICAL INFRASTRUCTURE

USEUCOM defines critical national infrastructure in Ukraine as energy and transportation-related infrastructure that enables governance and the deployment of military capabilities, which are essential to Ukrainian resilience.²²⁴

This quarter, the DoD continued to provide Ukraine with additional air defense systems and interceptors through USAI and PDA, according to the OUSD(P). This included systems optimized for point defense of critical national energy infrastructure against incoming cruise missile and long-range attack UAVs.²²⁵ The United States provided air surveillance radars and air defense systems with interceptors to augment Ukraine's air defense capability.²²⁶

In January, State's Bureau of International Narcotics and Law Enforcement Affairs (INL) provided training on equipment and systems to support Ukrainian Mobile Fire Teams to

Table 14.

Selected National Nuclear Security Administration Activity During the Quarter

Line of Effort and Objective	Activity During the Quarter
Capacity Building Support Ukraine in emergent and sustained partner capacity for nonproliferation, nuclear and radiological security, counter nuclear smuggling, and emergency preparedness and response.	Training: Sponsored a nuclear forensics collections train-the-trainer exercise in Ukraine, hosted technical exchanges with Ukrainian radiological security stakeholders on the management of high activity radioactive sources near the front line and on contingency planning for radioactive sites. Equipment delivery: Procured and delivered a recovery vehicle to Ukraine, enhancing its capacity to manage radioactive sources, delivered cytokine medication for treatment of acute respiratory syndrome.
Crisis Management Plan for and prepare to respond to nuclear and radiological incidents in Ukraine.	Exercises: Conducted a nuclear emergency exercise at Sandia National Laboratory to train new personnel on emergency response activities.
Remote Sensing Establish, sustain, and evolve capabilities to remotely and rapidly acquire data to deter, prevent, and respond to nuclear and radiological incidents in Ukraine.	Air samplers: Completed site preparations for installation of the first NNSA particulate air sampler in Ukraine. Data from measurements of filter papers generated by the sampler will provide early warning and characterization of nuclear events to support public health and safety. Explosion Monitoring: Delivered seismic-acoustic sensors and satellite communication systems to the State Space Agency of Ukraine to augment remote sensing capabilities and replaced satellite communications systems with more cost-effective terminals to telemeter data to subject matter experts at U.S. national laboratories.
Resilience Increase the resilience of Ukraine's nuclear power plants, including, where appropriate, critical nodes of the electrical grid upon which nuclear power plants rely for safe operation.	Construction: Provided funding to the Science and Technology Center in Ukraine to build an oil drainage system and replace hardware for infrastructure supporting nuclear power plants in Ukraine. Training: Hosted a cybersecurity workshop to support the development of cyber defense skills in Ukraine's nuclear sector.

Sources: DoE OIG/NNSA, response to DoD OIG request for information, 25.2 LIG WOG 012, 25.2 LIG WOG 013, 25.2 LIG WOG 014, 25.2 LIG WOG 015, 25.2 LIG WOG 016, 4/2/2025; DoE, vetting comment, 4/29/2025.

protect critical infrastructure against Russia's UAS attacks. In February, State INL-supported teams destroyed 550 of the 3,900 UAVs Russia used to attack Ukraine's energy grid and other infrastructure critical for reconstruction.²²⁷

During the quarter, the National Nuclear Security Administration (NNSA), part of the Department of Energy (DoE), continued to provide capacity building, crisis management, remote sensing, and resilience equipment and services to help Ukraine with a focus on nuclear and radiological risk reduction, emergency preparedness and response, and infrastructure resilience.²²⁸ (See Table 14.) The U.S. Army Corps of Engineers' contributions to these NNSA efforts were paused on January 20, pending State's review of a funding waiver request.²²⁹

CIVILIAN SECURITY AND LAW ENFORCEMENT

State INL provided equipment and capacity building for Ukrainian law enforcement and border security partners to maintain civilian security. Partners include the Ministry of Internal Affairs, National Police of Ukraine (NPU), the State Border Guard Service (SBGS), National Guard of Ukraine (NGU), and Ministry of Health.²³⁰

From January to March, State INL delivered more than \$56 million in emergency assistance to the NGU, NPU, and SBGS via charter flights and land deliveries. This assistance included personal protective equipment, UAS, .50 caliber machine guns, night-vision equipment, explosive ordnance disposal detection and protection equipment, radios, and uniform boots. State INL also provided \$24 million worth of transportation equipment, including cargo trucks, mine-resistant ambush-protected (MRAP) vehicles, and armored pickup trucks.²³¹ The NPU reported several instances where State INL-provided armored vehicles saved lives when police crews hit Russian mines or were attacked by drones.²³²

State INL continued to oversee several ongoing renovations and construction projects to expand NPU and SBGS capacity to host larger cadet classes. In January, State INL conducted a monitoring visit to the construction site for the SBGS training facility in Cherkasy to assess progress of facility renovation. The project's completion is scheduled for January 2026, but State noted that work stopped during the foreign assistance pause, which may delay the facility's opening.²³³ State INL's project to improve transparency and efficiency of the NPU's personnel management system was terminated as part of the foreign assistance review.²³⁴

NONPROLIFERATION, EXPORT CONTROLS, AND BORDER SECURITY

State's Bureau of International Security and Nonproliferation (ISN) provides equipment, supplies, expertise, and training to the Ukrainian government and regional stakeholders to prevent and roll back the spread of weapons of mass destruction and chemical, biological, radiological, nuclear, and explosive (CBRNE) threats.²³⁵ State ISN also works to enhance the effectiveness of the global Russian and Belarussian sanctions regime by enabling partners to understand and enforce sanctions and export controls.²³⁶ State ISN coordinates with Ukraine and others in the region to increase their capacities to prevent arms diversions and to enhance the capabilities of border security agencies and respond to threats from Russia, arms traffickers, and other regional threats.²³⁷

In February, State INL-supported teams destroyed 550 of the 3,900 UAVs Russia used to attack Ukraine's energy grid and other infrastructure critical for reconstruction.

Table 15.
State ISN Programs Under Stop-Work Orders as of March 2025

Type of Assistance and Funding During the Quarter	Activity
Chemical, Biological, Radiological, and Nuclear Scientific Response	Delivery of CBRNE detectors and personal protective equipment to Ukrainian security forces. Completion and delivery of specialized armored vehicles to CBRNE units. Planning for a national level CBRNE critical infrastructure protection forum. Planning for additional technical validation exercises with Ukrainian partners in cooperation with the National Nuclear Security Administration.
Export Controls	Delivery of computers and data subscriptions and e-licensing system updates for licensers in the State Service for Export Control.
Preventing Arms Diversions and Border Security	Delivery of donated micro-camera kits and associated interagency agreements for training on micro-camera systems for the State Border Guard Service of Ukraine.

Sources: State, response to State OIG request for information, 3/21/2025.

State reported that from January 24 to March 3, all State ISN program activities related to the Ukraine response were under a stop-work order.²³⁸ State reported that the pause halted delivery of approximately \$22.5 million worth of equipment, grants, and training and technical assistance to Ukrainian government agencies.²³⁹ One project received a waiver to continue training components recovered from the battlefield.²⁴⁰ State ISN offices did not conduct monitoring and evaluation activities during the pause, but would resume normal oversight if the stop-work order is lifted.²⁴¹ (See Table 15.)

State noted that some programs would be permanently affected by the pause. For example, State reported an interagency agreement to counter CBRNE threats was terminated before a planned \$1.25 million obligation was completed.²⁴² State said that it would proceed to deliver approximately \$2 million of already-procured equipment, but that it would forego purchasing additional CBRNE equipment at this time.²⁴³

In January, prior to the stop-work orders, State ISN’s Office of Export Control Cooperation held trainings in Malaysia, the Philippines, Thailand, and Türkiye on how to identify people and firms that circumvent Ukraine-related sanctions.²⁴⁴ State ISN’s Nonproliferation and Disarmament Fund held its final workshop in Kyiv on insider threat awareness, planning, and mitigations at facilities with radiological materials, and the Office of Weapons of Mass Destruction Terrorism canceled a tender and reduced the costs for an existing award for technical reasons unrelated to the foreign assistance pause.²⁴⁵

COUNTERNARCOTICS

The Drug Enforcement Administration (DEA) partners with Ukrainian law enforcement agencies to bilaterally investigate transnational drug trafficking organizations that impact the United States. This includes efforts to improve the counterdrug investigative capacity within the NPU and the SBGS.²⁴⁶

In January, State INL paused funding for DEA-led training, pending the results of the foreign assistance review. DEA said that it is postured to establish a U.S.-modeled clandestine laboratory program within the NPU once assistance funding resumes. The program will be comprised of specialized training and equipment to enhance NPU's ability to safely exploit and dismantle synthetic drug manufacturing laboratories.²⁴⁷

DEMINEING

According to the UN Human Rights Monitoring Mission in Ukraine, landmines and other explosive remnants of war have contaminated approximately 139,000 square kilometers, about 23 percent, of Ukraine's territory.²⁴⁸ A leading non-governmental organization (NGO) estimated that up to 2 million landmines have been laid in Ukraine since February 2022.²⁴⁹ One analysis put the cost of landmines and unexploded ordnance at \$11.2 billion, nearly 6 percent of Ukraine's gross domestic product in 2021.²⁵⁰

State PM/WRA leads the U.S. Government's demining efforts in Ukraine, with contributions from State INL.²⁵¹ These efforts focus on deploying survey, clearance, and risk education teams to liberated areas of Ukraine to improve civilian security and restore land to productive use and providing training and equipment to Ukrainian deminers.²⁵²

Stop-work orders: State PM/WRA-funded demining projects in Ukraine were under stop-work orders from January 24 to late February 19, when State issued waivers to resume demining operations under six grants and cooperative agreements and one contract for a period of up to 90 days.²⁵³ On March 19, State removed the 90-day restriction, and the following day, lifted a stop-work for one additional grant that had not previously received a waiver.²⁵⁴ The combined budget for these eight awards totaled approximately \$99 million.²⁵⁵

Terminations: As of the end of the quarter, State had terminated two demining awards, for which State had already obligated \$4.8 million.²⁵⁶ One award was to provide capacity building for Ukrainian demining authorities and assessment of Ukrainian nongovernmental organizations and commercial operators.²⁵⁷ The other award was to provide explosive ordnance risk education, which teaches civilians safe behaviors around explosives hazards to mitigate the risk of accidents.²⁵⁸

State PM/WRA reported the stop-work orders occurred during a regularly scheduled winter stand-down period when demining operations were already scheduled to be paused.²⁵⁹ Nonetheless, State PM/WRA reported that most of its demining partners lost several weeks of productivity from delays to previously scheduled training, task preparation, staff recruitment, and equipment procurement they would have completed during the scheduled winter pause.²⁶⁰ For example, the stop-work orders delayed the start of two explosive ordnance disposal and mechanical demining trainings and a leadership course for the train-and-equip program, which had begun the day before the stop-work orders were issued.²⁶¹ Implementers resumed these activities once the stop-work orders were lifted.²⁶²

State said the assistance pause led Canada to choose not to contribute 2025 funding to the train-and-equip program operated by a State PM/WRA contractor as it had in 2023 and 2024. State indicated that Canada made this decision due to uncertainty whether the then-paused train-and-equip program would resume before the start of the Canadian fiscal year on April 1.²⁶³

According to the UN Human Rights Monitoring Mission in Ukraine, landmines and other explosive remnants of war have contaminated approximately 139,000 square kilometers, about 23 percent, of Ukraine's territory.

As of March 4, State INL-supported EOD units responded to 95,329 calls for assistance, demined over 166 square miles of land, seized 354,913 pieces of ordnance, and disposed of 149,478 pieces of ordnance, State reported.

State PM/WRA also stated that the foreign assistance pause affected its ability to monitor program implementation and effectiveness. The stop-work orders delayed partners' submissions of monthly status reports and quarterly reports, creating a gap of several weeks when State PM/WRA did not know project progress or final expenditures under certain projects.²⁶⁴ The pause also delayed check-in calls with implementing partners, which created an information gap on the immediate impacts of the stop-work orders and on efforts partners were taking to properly secure U.S. Government-purchased assets.²⁶⁵ Finally, the pause stopped monitoring and verification visits by third-party monitors, but State PM/WRA said this had no practical effect since U.S.-funded demining operations were already paused.²⁶⁶

Activity during the quarter: In March, State PM/WRA led explosive ordnance disposal and mechanical demining trainings for 96 deminers from Ukraine's State Special Transport Service, and a team leader course as part of a train-and-equip program.²⁶⁷

State INL provided equipment and training to the NPU's Explosive Ordnance Disposal (EOD) units across Ukraine to clear sites of hazardous explosive materials so other crime scene investigators and emergency personnel may safely and effectively conduct rescue and recovery operations.²⁶⁸ The NPU's demining efforts generally operate near the front lines and in city centers that present dangers to Ukraine's armed forces, law enforcement, and civilians.²⁶⁹ In January, prior to the assistance pause, State INL delivered EOD suits and other equipment, valued at approximately \$267,000, to the NPU's EOD department to support demining activities throughout Ukraine.²⁷⁰

Additionally, State said that INL provided metal detectors and X-ray scanners worth approximately \$480,000 to the NPU's Special Weapons and Tactics department to execute high-risk law enforcement operations defending Ukraine in areas littered with Russian explosive ordnance and improvised explosive devices.²⁷¹ As of March 4, State INL-supported EOD units responded to 95,329 calls for assistance, demined over 166 square miles of land, seized 354,913 pieces of ordnance, and disposed of 149,478 pieces of ordnance, State reported.²⁷²







The World Food Programme delivers food kits and ready-to-eat food rations, primarily in hard-to-reach and front-line areas where commercial supply lines are disrupted, and access to food is unreliable. (WFP photo)

DEVELOPMENT AND HUMANITARIAN ASSISTANCE

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DEVELOPMENT AND HUMANITARIAN ASSISTANCE

WFP mobile food distribution sites deliver food kits to hard-to-reach and front line areas. (WFP photo)

On January 24, in response to Executive Order 14169, State and USAID issued stop-work orders for contracts and suspension notifications for assistance awards, including to all activities in Ukraine and within the region.²⁷³ USAID Ukraine reported that its implementers were told to minimize all non-essential costs while the 90-day pause and review took place.²⁷⁴ In some cases, basic bills (leases, utilities, etc.) were paid and minimal staff were retained, but normal operations were paused and some implementers closed their offices due to insufficient funding.²⁷⁵

STATUS OF FOREIGN ASSISTANCE PROGRAMS

USAID Ukraine, which administers USAID's development programs, reported that, as of the end of the quarter, 27 of its awards were designated for termination, 5 remained under the stop-work order, and 11 were restarted.²⁷⁶ The sole USAID Office of Transition Initiatives (OTI) program in Ukraine, the Ukraine Confidence Building Initiative, was also

USAID Ukraine staff completed 23 site visits prior to the foreign assistance pause, compared to 89 visits during the previous quarter.

terminated.²⁷⁷ USAID Ukraine requested waivers for 17 awards, of which none had been granted by the end of the quarter.²⁷⁸ According to USAID Ukraine, the process for submitting waivers has been modified several times.²⁷⁹

State and USAID's Bureau for Humanitarian Assistance (BHA) said that they could not yet provide details on the status of their individual programs pending the final report of the foreign assistance review.²⁸⁰ See Appendix C on pages 74 to 79 for available details on the status of individual USAID programs in Ukraine.

State said that all programs were still subject to further decisions in the foreign assistance review. State noted that virtually all programs in Ukraine were affected by the foreign assistance pause; the separate reviews of grants, interagency transfers, and contracts; and the foreign assistance review.²⁸¹

Between late January and early March, a disruption in the payment processing system as a result of the executive order pausing foreign assistance and related directives affecting disbursements significantly impacted USAID operations in Ukraine.²⁸² While interest is owed on disbursements delayed beyond 30 days, payments during this period were prioritized only to a limited group of partners following legal action.²⁸³ As of mid-March, aside from those litigants, approvals to process approximately \$90 million in outstanding payments remained pending.²⁸⁴

The prolonged delays affected critical program delivery.²⁸⁵ Several health initiatives that had received clearance to resume activities were unable to do so—or had to scale back—due to unpaid invoices, delaying the delivery of essential, potentially life-saving assistance.²⁸⁶

OVERSIGHT OF FOREIGN ASSISTANCE

The foreign assistance pause, combined with security-based movement restrictions for embassy staff, impacted direct oversight of foreign assistance programs. The pause halted oversight by contracted third-party monitors, resulting in limited monitoring of U.S. assistance programs.²⁸⁷

Development assistance: USAID Ukraine staff completed 23 site visits prior to the foreign assistance pause, compared to 89 visits during the previous quarter.²⁸⁸ Once the pause was in effect, nearly all site visits by USAID staff were canceled.²⁸⁹ After notification that some programs could resume under a life-saving assistance waiver, USAID staff were able to resume site visits and completed one visit in March to monitor HIV medication supply chain programming.²⁹⁰ Further visits for approved programs were planned for next quarter, according to USAID Ukraine.²⁹¹

USAID Ukraine's primary mechanism for conducting third-party monitoring, the Ukraine Monitoring and Learning Support (UMLS) contract, was paused and subsequently designated for termination in February.²⁹² USAID used third-party monitoring to supplement site visits in hard-to-reach locations to verify that the delivery of physical goods, services, or training aligned with implementer reports.²⁹³ Prior to the pause, UMLS conducted 181 third-party monitoring visits for four projects.²⁹⁴ With the program terminated, USAID Ukraine reported that it can no longer verify or monitor the delivery, installation, or use of

products, purchases, or services rendered.²⁹⁵ USAID noted that it had no plans for third-party monitoring next quarter, pending a decision on whether UMLS's termination will be rescinded as part of the ongoing foreign assistance review.²⁹⁶ However, even if the termination of the UMLS program is rescinded, the implementer has declared bankruptcy, and there is no possibility for this award to restart.²⁹⁷

State reported that it received a waiver to continue the Monitoring, Evaluation, and Audit Services for Ukraine (MEASURE) contract that provides oversight across development programs in Ukraine.²⁹⁸ State said that the foreign assistance review and related stop-work orders, terminations, and executive orders limited MEASURE's access to data and overall partner engagement. As a result, during the quarter, work under MEASURE centered mainly on compiling progress and achievements of activities funded via 22 U.S. Government partners and 4 non-government partners receiving funding from the first through the fifth supplemental appropriations.²⁹⁹

Humanitarian assistance: USAID BHA's Disaster Assistance Response Team conducted eight site visits during the quarter to directly monitor implementer activities.³⁰⁰ All other planned visits were suspended due to the foreign assistance pause.³⁰¹ The contract for USAID BHA's third-party monitoring mechanism received a stop-work order, which was later rescinded to allow monitoring to continue.³⁰² Payments to the contractor were delayed, causing some monitoring visits to be canceled or postponed.³⁰³ USAID BHA reported that payments later resumed, and plans were underway to conduct new third-party monitoring visits.³⁰⁴

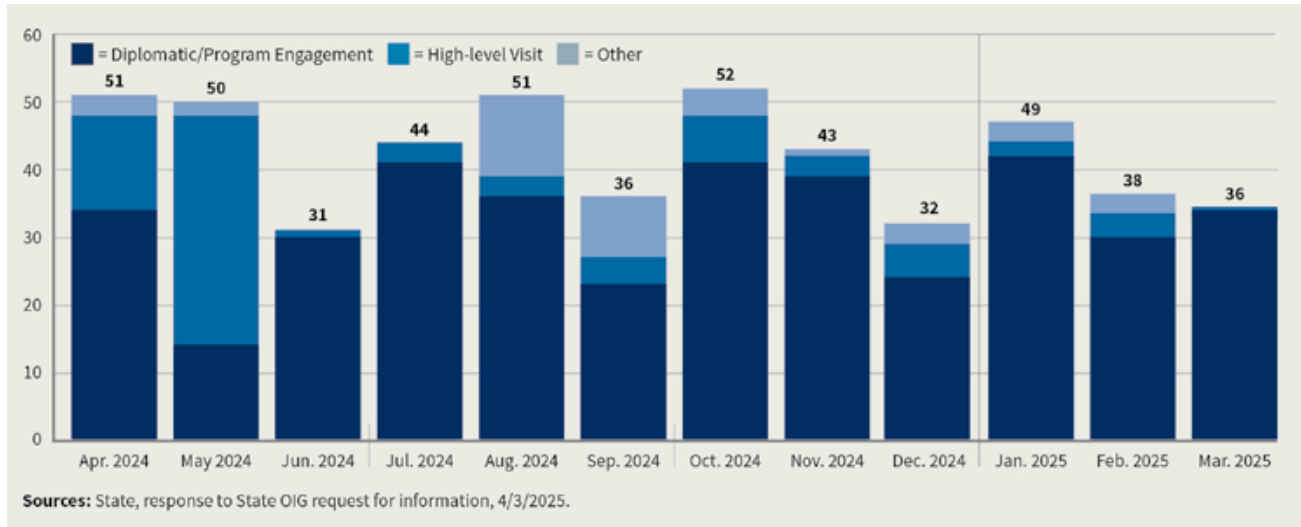
State said that it conducted no monitoring of humanitarian programs, including those with waivers for life-saving activities from January 24 to February 18. On February 18, State PRM announced a new travel request process for monitoring waived programs and other administration priorities, which were reviewed and approved on a case-by-case basis.³⁰⁵ In addition, State PRM staff stopped routine monitoring calls and meetings with partners under stop-work orders because such communications would incur costs, which would be ineligible for reimbursement.³⁰⁶ State PRM staff did continue monitoring calls with partners operating programs under waivers.³⁰⁷

MOVEMENT IN UKRAINE

In May 2024, State updated its movement policy and associated procedures to allow the U.S. Embassy in Kyiv to approve movements in and around Kyiv and in central and western Ukraine without approval from State headquarters in Washington, D.C.³⁰⁸ Movements to other locations controlled by Ukraine but nearer to combat areas, such as in Odesa, Dnipro, and Mykolaiv, require approval from headquarters.³⁰⁹ Movements to locations in Ukraine but controlled by Russia are not authorized.³¹⁰

During the quarter, employees at the U.S. Embassy in Kyiv completed 123 movements, most of which supported diplomatic and program engagement.³¹¹ (See Figure 5.) More than 75 percent of the movements were made by DoD employees.³¹² The Regional Security Office supported 9 Security Assistance Group-Ukraine (SAG-U) movements to front-line locations.³¹³ While 69 percent of the movements in January were to central and western Ukraine, most movements in February and March were to locations in and around Kyiv.³¹⁴

Figure 5.

U.S. Embassy in Kyiv, Movements by Purpose, April 2024 to March 2025

In addition, 92 planned movements were canceled during the quarter.³¹⁵ The embassy stated that it delayed submittals to headquarters for approval of three requests for movements near combat locations due to safety, security, or scheduling concerns.³¹⁶ The embassy noted that it canceled 11 movements to central and western Ukraine scheduled for USAID, State INL, and others because State had paused or canceled programs or funding during the foreign assistance review. The embassy also rescheduled 11 additional movements in these areas because of available resources.³¹⁷

Prior to March 2025, it was the policy of the U.S. Embassy in Kyiv that employees were not allowed to self-drive, take above-ground public transportation, or use taxis or ride-share apps.³¹⁸ However, the embassy noted that the shuttle service it provides for employees was limited by driver availability, and that assigning more drivers to shuttle duties reduced services available for official meetings, visitors, or other duties.³¹⁹ On March 2, State granted the embassy permission to set requirements for transportation in Kyiv and to central and western Ukraine without State headquarters' approval.³²⁰ As a result, on March 25, the embassy announced that U.S. direct hire staff could use ride-share apps, buses, trolleys, and partner-nation diplomatic-plated vehicles within the Green Zone in Kyiv.³²¹ The Green Zone includes locations with bunkers or hardened buildings near the embassy compound or other foreign missions that staff can access quickly.³²²

DEVELOPMENT ASSISTANCE

The U.S. Government provides development programs to support the Ukrainian government and people. During the quarter, USAID obligated \$86.8 million for development assistance, compared to \$1.1 billion the previous quarter.³²³ From February 2022 to March 2025, State has obligated \$2.5 billion for development assistance, including \$2.3 million during this quarter.³²⁴

RULE OF LAW AND GOOD GOVERNANCE

State's Bureau of International Narcotics and Law Enforcement Affairs (INL), in coordination with the Department of Justice (DoJ) and other partners, has operated a decades-long anti-corruption program aimed at improving Ukrainian institutions' capacities to investigate, prosecute, convict, and seize assets of government officials and others engaged in public corruption.³²⁵

State reported that the foreign assistance pause and review resulted in the termination of several State INL anti-corruption efforts in Ukraine. State said that it terminated projects providing support to Ukraine's Office of the Prosecutor General (OPG), including for tracking and seizing oligarchs' illicit assets, money laundering, and other efforts involving international cooperation.³²⁶ State also terminated a technical assistance grant used prior to the pause to support a 4-day course for regional prosecutors from Odesa.³²⁷

During the quarter, State INL facilitated the work of an audit commission executing a mandatory audit of the National Anti-Corruption Bureau of Ukraine (NABU), led by the European Union.³²⁸ In addition, State INL supported legislative efforts to amend the criminal code to strengthen procedures for investigating corruption cases, including authorizing the Specialized Anti-corruption Prosecutors Office (SAPO) to manage extraditions and to eliminate the mandatory dismissal of pre-trial investigations due to time limits.³²⁹

The Department of Homeland Security (DHS) Homeland Security Investigations coordinated with the Federal Bureau of Investigation (FBI), the DoD, and the U.S. intelligence community to share information with Ukrainian law enforcement agencies on transnational organized crime, complex financial crime, and cyber-crime investigations.³³⁰

DHS reported that Homeland Security Investigations received a request from the National Police of Ukraine to investigate a complex financial fraud scheme involving a U.S. citizen and company. Homeland Security Investigations' Financial Crimes Unit provided financial forensic accounting support, helping to uncover a global conspiracy involving corrupt Ukrainian officials and shell companies. This collaboration led to significant findings, including market manipulation and embezzlement, and facilitated cooperation with international law enforcement partners. As a result, key targets were identified and arrested, including one who intends to enter a plea agreement with up to \$600,000 in restitution. Pending prosecutions are expected to yield substantial restitution and further cooperation from involved parties, according to the DHS.³³¹

Approximately 159,000 alleged incidents of aggression and war crimes against the Ukrainian people have been registered by Ukraine's OPG since February 2022, including forced deportations, imprisonment, sexual violence, and summary executions.

HUMAN RIGHTS AND ACCOUNTABILITY FOR ATROCITIES

Approximately 159,000 alleged incidents of aggression and war crimes against the Ukrainian people have been registered with Ukraine's OPG since February 2022, including forced deportations, imprisonment, sexual violence, and summary executions.³³² The United States, the European Union, and the United Kingdom support the Ukrainian government's work on justice for atrocities through the Atrocity Crimes Advisory Group for Ukraine (ACA). The United States, European Union, and United Kingdom established the ACA in May 2022, to provide coordinated strategic advice, capacity building, and operational assistance to

Ukraine's OPG.³³³ State's Office of Global Criminal Justice (GCJ) is the lead for U.S. engagement in ACA, and it works with State INL.³³⁴

Investigating and prosecuting war crimes in Ukraine pose significant challenges. The sheer number of alleged Russian atrocities and the fact that Ukrainian authorities are attempting to pursue these cases during a full-scale war have overwhelmed Ukrainian law enforcement and prosecutors, according to the DoJ.³³⁵

In January, the foreign assistance pause halted several State efforts in support of the ACA. (See Table 16.) In March, State lifted some stop-work orders, allowing U.S. Government agencies to continue some work with Ukraine, other international partners, and civil society organizations to pursue accountability for international crimes Russia's forces and

Table 16.

Impact of the Foreign Assistance Pause on State Activities Related to Accountability for Atrocities

Temporary Pause

- Support for the **investigation of Russian atrocities**; four State active awards were approved to continue by the end of February. Final status unknown pending results of the foreign assistance review.
- Ongoing processes between ACA and the OPG to develop policies and practices for **managing the 159,000 active atrocity crimes cases**.
- Efforts to operationalize the newly-formed OPG working group to spearhead **Ukraine's legal reforms**.
- Efforts to implement best practices for **collecting and analyzing evidence** to support prosecutors and investigators.
- All coordination activities and functions between ACA and State, including coordination activities with the United Kingdom and the European Union were paused. As a result, the State grantee lost opportunities to **identify and track perpetrators of atrocities**, as well as to collect and preserve time-sensitive evidence in war crimes cases.
- Disruptions to grantee timelines and budgets, leading to **staff cuts** that may affect their access to experts needed for implementing war crimes assistance programs.
- Limited State's **oversight**, since the pause took effect prior to performance and financial reporting for the previous quarter and prevented regular calls to discuss relevant program updates.

Received Notification of Intent to Terminate

- State INL war crimes support efforts, such as guiding the OPG on potential war crimes in **Chernihiv, Kharkiv, and Kramatorsk**, and analyzing and providing guidance on Russia's force and command structure and command responsibility for targeting critical infrastructure. Final status unknown pending results of the foreign assistance review.
- A grant to the UN Human Rights Monitoring Mission in Ukraine to monitor and document human rights violations and to **collect information on casualties, abuses, and conflict trends**.
- The **Conflict Observatory** program, which provided documentation on Ukrainian children forcibly deported to Russia.
- U.S. participation in the **UN Human Rights Council (UNHRC)**, in response to E.O. 14199. State said that it continues to review UN reports and meet with relevant UN agency officials to understand how U.S. funds are being used for Ukraine-related activities.
- Participation in the **International Center for the Prosecution of the Crimes of Aggression Against Ukraine**, a judicial hub that worked to preserve evidence and prepare cases for future prosecutions of Russian leaders alleged to have committed crimes of aggression against Ukraine.

Sources: State, response to State OIG request for information, 3/27/2025; State, vetting comments, 4/28/2025; State, press statement, "U.S. Assistance to International Investigation of Crime of Aggression Against Ukraine," 11/14/2023; European Union Agency for Criminal Justice Cooperation, website, "International Centre for the Prosecution of the Crime of Aggression Against Ukraine," undated; Glenn Thrush, "U.S. to Withdraw From Group Investigating Responsibility for Ukraine Invasion," New York Times, 3/17/2025; and Brendon Cole, "U.S. to Pull Out of Task Force Probing Russian Aggression in Ukraine," Newsweek, 3/17/2025.

officials have committed against Ukraine.³³⁶ State said the foreign assistance pause impaired Ukrainian prosecutorial and investigative efforts on a large and growing docket of atrocity crimes cases.³³⁷

State GCJ identified several ACA-related activities that it and its partners engaged in before the foreign assistance pause.³³⁸ State GCJ said that its grantee deployed personnel to support the OPG's efforts to investigate and prosecute atrocity crimes. State GCJ reviewed three high-priority command-level cases to enhance the OPG's ability to investigate and prosecute military commanders and their civilian superiors for conflict-related sexual violence, child abductions, and destruction of civilian targets.³³⁹ In addition, State GCJ advised OPG management and line prosecutors on investigating war crimes against prisoners of war and against civilian populations, crimes affecting children, and genocide.³⁴⁰ State GCJ also developed a joint ACA-OPG strategy for the coming year; sponsored a 2-day workshop on ensuring that Ukraine's laws meet international standards for investigating and prosecuting atrocity crimes; and convened ACA implementers and other assistance providers to coordinate support for the OPG.³⁴¹

Litigation: State GCJ supported litigation by consortiums of implementing partners focused on closing the "impunity gap" for international crimes committed during the ongoing conflict, State said.³⁴² A State GCJ grantee investigated the alleged role of senior Iranian officials in aiding and abetting war crimes by supplying Russia with UAS, missiles, and other weapons.³⁴³ The grantee also investigated Russia's 2022 theft and sale of 4 million tons of grain from occupied Ukraine territories.³⁴⁴ In addition, the grantee continued to investigate torture at detention centers, cultural crimes, and propaganda, and it continued to provide legal support to victims and witnesses of atrocity crimes in Ukraine and Poland.³⁴⁵ The grantee also provided technical assistance to the Ministry of Social Policy of Ukraine on implementing two new laws addressing survivors of conflict-related sexual violence and for recording losses, damages, and injuries.³⁴⁶

Register of Damage for Ukraine: During the quarter, State GCJ supported the public rollout for applications to the Register of Damage for Ukraine, which records and preserves claims and evidence for damage, loss, or injury caused by Russian's acts in Ukraine. According to State, the register forms the basis of potential future compensation for Russia's crimes. A December 2024 cyber attack delayed the register's rollout, but as of March, the register had received more than 13,000 claims.³⁴⁷

Capacity building: State INL provided technical support to regional prosecutors investigating war crimes in de-occupied and front-line territories through Ukrainian mobile justice teams.³⁴⁸ State INL also helped the National Police of Ukraine (NPU) develop a strategy to streamline its processes and develop a roadmap on crimes against humanity that reflect legislative updates.³⁴⁹ In addition, State INL helped the NPU obtain licenses for geospatial analysis capabilities, and it continued to develop an evidence collection database.³⁵⁰ State reported that INL participated in a 2-day conference with donors, implementers, Ukrainian officials, and civil society representatives to implement best practices for prosecuting international crimes and to harmonize Ukraine's legal system with international criminal law.³⁵¹

The Department of Energy reported that as a result of Russia's strikes since October 2022, Ukraine had lost 39 percent of its total pre-war power generation capacity.

This quarter, the DoE reported that several of its programs related to nuclear safety were disrupted by the foreign assistance pause.

In January, the DoJ's War Crimes Accountability Team worked with the FBI to prepare a capacity-building training for Ukraine's OPG on the investigation and prosecution of looting and destruction of art and cultural property. These efforts ceased when foreign assistance programs were paused, according to the DoJ. A previously scheduled trip to Kyiv to begin this training in February was canceled.³⁵²

REBUILDING CRITICAL INFRASTRUCTURE

The Department of Energy (DoE) reported that as a result of Russia's strikes since October 2022, Ukraine had lost 39 percent of its total pre-war power generation capacity.³⁵³ Ukraine has had to change its approach to energy production, including by developing and installing additional infrastructure necessary to operate in emergency conditions (e.g., gas turbines, gas piston units, and generators) throughout the various regions.³⁵⁴ During the quarter, Ukraine's nuclear power plants, which accounted for roughly half of the country's power generation, experienced temporary reductions in power production due to damage resulting from Russian strikes.³⁵⁵ The DoE noted that loss of nuclear power generation increases the likelihood of Ukraine's power grid failures.³⁵⁶

Nuclear safety: This quarter, the DoE reported that several of its programs related to nuclear safety were disrupted by the foreign assistance pause. Programs to provide passive protection of critical energy nodes and help nuclear power facilities deal with disturbances in the electrical grid were under stop-work orders but later resumed operation. A program that focused on nuclear risk reduction, emergency preparedness and response, and critical energy infrastructure efforts continued during the quarter without interruption.³⁵⁷

Home heating and electrification: A DoE program to procure, deliver, and install small-scale generators at select cities within proximity to Ukraine's nuclear power plants was under a stop-work order but later resumed operation. A \$4.7 million portion of a \$14.7 million program to analyze electrical grid stability and power generation, transmission, and distribution resumed operation while \$10 million remained on hold at the end of the quarter pending further policy review.³⁵⁸

Small modular reactors: State's Bureau of International Security and Nonproliferation (ISN) funds the Foundational Infrastructure for the Responsible Use of Small Modular Reactor Technology (FIRST) program, which studies how small modular reactors could be used to help rebuild Ukraine's damaged nuclear energy infrastructure.³⁵⁹ FIRST features a public-private partnership to demonstrate commercial-scale hydrogen and ammonia production using simulated U.S. small modular reactors technology, which uses nuclear power to deliver electricity at a small scale.³⁶⁰ FIRST was under a stop-work order from January 24 to March 13, when State authorized ISN to restart all 11 awards under the FIRST program.³⁶¹ State said that ISN is assessing the impact the pause had on programming, and would work with the Ukrainian government, associated Ukrainian beneficiaries, and implementers to resume operations.³⁶²

MINERALS AND NATURAL GAS

State said that, prior to the foreign assistance pause, its Bureau of Energy Resources (ENR) provided support to Ukraine's natural gas sector's advanced development of new and existing gas assets, while enhancing sustainable operations.³⁶³ State ENR also supported a clean hydrogen project, helping shift Ukraine's energy sector toward decarbonization and cleaner energy forms.³⁶⁴ Finally, ENR was authorized to help Ukraine develop its mineral resource sector for long-term national benefit, including integrating the sector with global critical mineral supply chains and investment.³⁶⁵ State reported that it paused all ENR lines of effort for Ukraine natural gas production, Ukraine critical minerals, and Ukraine hydrogen, and that State ENR withdrew one technical team of gas sector experts from Lviv because of the pause.³⁶⁶

HEALTH ASSISTANCE

In January, per Executive Order 14155, the United States withdrew from the World Health Organization (WHO), through which the international community, including the United States, had previously delivered foreign assistance.³⁶⁷ State said that it has initiated an internal process to identify credible and transparent partners globally to assume activities previously undertaken by the WHO.³⁶⁸

State noted that the WHO works with health ministries to bolster their capacity to respond to an influx of Ukrainian refugees. The WHO has also used its relationships with health ministries to provide medicine and medical equipment, as well as to subsidize national health insurance systems for Ukrainian refugee integration.³⁶⁹ State said that there are no other credible partners able to assume the activities previously undertaken by the WHO in the Ukraine refugee response. Few organizations have the capacity, technical expertise, and relationship with host-country ministries to undertake activities such as procuring tuberculosis and HIV testing equipment at scale (diseases which are prevalent among refugees but not host communities); responding to war-related injuries and illnesses; and arranging the exchange of sensitive health insurance data between Ukraine and national health systems in countries of refuge.³⁷⁰

HUMANITARIAN ASSISTANCE

Russia's full-scale invasion of Ukraine has created a significant humanitarian crisis for the Ukrainian population. The intensity of violence in front-line areas is driving population displacement and increasing humanitarian needs.³⁷¹ Front-line shifts since September 2024 have intensified multi-sector humanitarian needs, especially in areas most severely affected by the conflict.³⁷² These actions have severely limited access to basic services and worsened living conditions, particularly during the winter months.³⁷³

According to the United Nations, approximately 12.7 million Ukrainians (about one third of the population) will need humanitarian assistance in 2025.³⁷⁴ In addition, more than 6.9 million Ukrainians are refugees outside of Ukraine, with approximately 6.4 million Ukrainian refugees recorded in Europe, and an additional 3.7 million internally displaced persons (IDP) within Ukraine.³⁷⁵

According to the United Nations, approximately 12.7 million Ukrainians (about one third of the population) will need humanitarian assistance in 2025.

USAID BHA had a total of 31 active awards at the beginning of the quarter totaling nearly \$984 million.

Since February 2022, the United States has provided approximately \$3.8 billion in humanitarian assistance to Ukraine and across the region.³⁷⁶ USAID BHA has led the U.S. Government's effort to provide humanitarian assistance within Ukraine. State's Bureau of Population, Refugees, and Migration (PRM) leads the U.S. Government's response for refugees and provides assistance to IDPs within Ukraine.³⁷⁷ USAID BHA and State PRM have provided support through UN agencies.³⁷⁸

USAID BHA

USAID BHA has supported UN agencies, international NGOs, and Ukrainian NGOs to deliver protection services, including case management, legal assistance, prevention of violence against women and girls, and mental health support—particularly for vulnerable groups like children, persons with disabilities, and the elderly—through mobile teams and community-based interventions.³⁷⁹ USAID BHA supported food assistance, cash transfers for food purchases, and delivery of medical supplies, medicines, and emergency health assistance.³⁸⁰

USAID BHA had a total of 31 active awards at the beginning of the quarter totaling nearly \$984 million.³⁸¹ No new obligations were made this quarter.³⁸² As a result of the foreign assistance pause, individual awards for humanitarian assistance were either provided a notice of intent to terminate, placed under a full stop-work order while being reviewed, given a partial stop work-order with exemptions for life-saving activities, or fully covered under the life-saving assistance exemption.³⁸³ Life-saving humanitarian activities were allowed to continue during the review period, according to USAID BHA.³⁸⁴

USAID BHA implementing partners who received stop-work orders immediately halted all activities and expenditures except for costs necessary to carry out the stop-work directives.³⁸⁵ Stop-work orders and related communications were transmitted to implementing partners via email, but as of the end of the quarter, no partner had yet received a formal award modification to terminate their award.³⁸⁶

USAID BHA said that the suspension of U.S. Government humanitarian funding has affected the overall response in Ukraine, impacting even those humanitarian organizations not directly funded by the U.S. Government.³⁸⁷ Implementers reported that the funding pause has led to reduced coordination capacity, limited access to security information and training for humanitarian staff, and unmet needs in key sectors that other donors have been unable to cover.³⁸⁸ The pause led to the freezing of payments to implementing partners, affecting both completed and ongoing work.³⁸⁹ As a result, many partners had to suspend operations, halt life-saving assistance, and, in some cases, terminate staff and close offices.³⁹⁰

STATE PRM AND CSO

State said that prior to the pause, its implementing partners inside Ukraine continued to focus on emergency response near the front line and winterization assistance for internally displaced and conflict-affected persons.³⁹¹ For example, the United Nations Refugee Agency (UNHCR) helped families purchase fuel and heaters so they could stay in their homes, and delivered life-saving essential aid, such as emergency food and medical supplies, blankets, cots, hygiene kits and access to bathrooms, heating, safe drinking water to IDP collective

and transit sites.³⁹² During the same period, State partners in refugee-hosting countries continued to focus on supporting emergency winter, shelter, and basic needs assistance and economic integration for the most vulnerable refugees.³⁹³ For example, State said UNHCR and its partners delivered 2,200 basic needs items, such as hygiene kits, diapers, and sleeping materials, to Ukrainian refugees in and around Bucharest, Romania, and it partnered with local NGOs to host an information session on skills building, employment, and higher education opportunities for refugees in Budapest, Hungary.³⁹⁴

State PRM said that from January 24 to March 7, all State PRM-funded refugee activities were placed under stop-work orders, as were related Bureau of Conflict and Stability Operations (CSO) programs, including veteran rehabilitation and reintegration programs, IDP governance, and rapid response programs that the bureau operates in Ukraine.³⁹⁵ State PRM noted, however, that its providers inside Ukraine continued most activities during the funding pause, some under waivers for implementing life-saving activities, and others by using unearmarked funding from other donors.³⁹⁶ Nonetheless, State's partners in Ukraine reported the need to suspend some activities, including life-saving programs in sectors such as emergency shelter.³⁹⁷

Similarly, State reported that outside Ukraine, in refugee-hosting countries where partners are reliant on U.S. funds, many partners have suspended or significantly downscaled program activities, such as reducing transfer amounts for emergency cash assistance that supports refugees' basic needs.³⁹⁸

As of the end of the quarter, State said that it had begun disbursing funds to partners for costs accrued prior to the January 24 pause.³⁹⁹ Although State lifted the stop-work orders on March 7, it noted that partners either cannot or are hesitant to implement activities while prior debts remain outstanding, or until they have clearer guidance on what specific costs will be reimbursable under the new parameters for foreign assistance.⁴⁰⁰

State said that absent new funds, its partners in Ukraine would likely face additional, significant cost-cutting measures in May or June.⁴⁰¹ Partners are beginning to implement hiring freezes and layoffs, including one that State PRM said had issued termination notices on March 4 to more than half of its staff to comply with a host-country law requiring a 30-day notice for employee layoffs.⁴⁰²

State PRM said that it was unclear how the March 7 order lifting the stop-work orders would affect the partners' staffing.⁴⁰³ State said that one implementer furloughed 95 percent of its staff and could not rehire the employees until it received payment for completed work.⁴⁰⁴

State said that absent new funds, its partners in Ukraine would likely face additional, significant cost-cutting measures in May or June.

Shaping the Information Environment

Russia routinely uses its intelligence services, proxies, and influence tools for malign influence campaigns and illicit cyber activities. Russia's influence actors have increasingly adapted their methods to hide their involvement by developing a vast ecosystem of Russian proxy websites, social media accounts, personas, and organizations that give the false appearance of being independent news sources.⁴⁰⁵

During the quarter, Russia continued to conduct indirect actions against NATO and non-NATO European countries, according to the DIA. Russian disinformation operations promoted narratives meant to weaken international support for Ukraine, shape prospective peace talks in Russia's favor, justify Russian aggression against Ukraine, and dissuade Europe from strengthening its collective defense.⁴⁰⁶ The U.S. Government aimed to counter Russian messaging and disinformation campaigns in Europe through several different channels:

MESSAGING

Public Diplomacy: State said that it continued to conduct public diplomacy activities during the quarter, including regional media outreach.⁴⁰⁷ The U.S. Embassy in Kyiv's Public Diplomacy Section used multiple social media platforms to advance U.S. strategic interests in Ukraine, including promoting the new administration's priorities and policy focus areas.⁴⁰⁸ More than 50 scheduled educational and cultural outreach programs were suspended, postponed, or canceled because of the pause on foreign assistance funding.⁴⁰⁹

Foreign Press Center: The Foreign Press Center, as a part of State's Bureau of Global Public Affairs, supports the bureau's mission through engagement with foreign media. During the quarter, the center hosted three media events for foreign journalists, including two press briefings and one reporting tour. Of these events, a briefing by then-White House National Security Communication Advisor John Kirby on January 14, focused on U.S. policy toward Ukraine. Journalists from Ukraine, Russia, and other countries participated in these events.⁴¹⁰

Educational and Cultural Affairs: State's Bureau of Educational and Cultural Affairs said that the foreign assistance pause, the foreign assistance review, and separate grant and contract reviews affected several programs. State said that the BridgeUSA Academic Fellows Program and Ukraine Journalism Scholarship Program were terminated because they "no longer effectuated agency priorities."⁴¹¹ At the time of reporting, the BridgeUSA program had 300 Ukrainian exchange visitors, including scholars, professors, and university and secondary school students, and continues to support J1 visa exchange visitors.⁴¹²

In addition, 50 Ukrainian high school exchange students who participated in the FLEX program, all minors currently living with American host families, did not receive their monthly stipends on time or missed planned program activities due to the pause in funding. State said that an emergency waiver was granted to support participants' health, safety, and welfare in the near term.⁴¹³ State said that as of March 28, three additional projects remained on hold because the disbursement pause led to problems with two partners' cash flows and prevented the third from incurring new costs. As part of the State-wide grants review process, State terminated multiple Ukraine Cultural Heritage Response Initiative grants that were intended to fund protection of and repair damage to cultural heritage sites and collections.⁴¹⁴ During the pause, the suspension of

(continued on next page)

Shaping the Information Environment *(continued from previous page)*

assistance funding also resulted in the closure of Embassy Kyiv's America House spaces in Kyiv, Odesa, and Lviv. Staff were fired and more than 100 public programs and classes were canceled. Local media reported on the closure of the three houses.⁴¹⁵

Other programs continued during the pause, as did reviews of grants and contracts. Ukraine advisers for Education USA conducted nearly 80 in-person and virtual initiatives to recruit from more than 25,000 Ukrainian students who wanted to study in the United States.⁴¹⁶ State reported that from February 1 to 8, a "Coaching for Community" camp trained 60 Ukrainian and Polish coaches on the use of sports for psychosocial healing. Previously, camp participants worked with youths in southwestern Poland to leverage sports to help strengthen communities hosting Ukrainian families displaced from the war.⁴¹⁷ State said that its awards funded several cultural and educational efforts, including filmmaking, writing, teaching, and entrepreneurship, among others.⁴¹⁸

Counter-Foreign Information Manipulation and Interference: As part of the foreign assistance pause, State terminated all grants under the Counter-Foreign Information Manipulation and Interference program. These grants were originally awarded by State's Global Engagement Center prior to its termination in December 2024.⁴¹⁹ On April 16, Secretary Rubio announced the closure of State's Counter Foreign Information Manipulation and Interference Hub, the successor office to the Global Engagement Center.⁴²⁰

GLOBAL MEDIA

On March 14, the White House issued Executive Order 14238, "Continuing the Reduction of the Federal Bureaucracy," which eliminated the non-statutory components and functions of several entities, including the U.S. Agency for Global Media (USAGM), and reduced the "performance of statutory functions and associated personnel" to the minimum required by law for several agencies.⁴²¹

The USAGM oversees several radio and television broadcast agencies, two of which, the Voice of America (VOA) and Radio Free Europe/Radio Liberty (RFE/RL), have significant experience and operations in Eastern Europe, including reporting on Russia's ongoing invasion of Ukraine. By charter, the VOA serves "as a consistently reliable and authoritative source of news" that will be "accurate, objective, and comprehensive."⁴²²

According to the USAGM, Ukrainians valued the VOA and found it trustworthy and that it increased their knowledge about the United States and its culture. About 7 in 10 weekly users said that VOA Ukrainian covered news that was not covered by other news outlets.⁴²³ RFE/RL is a private, non-profit agency that receives most of its funding from the U.S. Government. Its mission is to promote democratic values by "providing accurate, uncensored news and open debate in countries where a free press is threatened and disinformation is pervasive."⁴²⁴

On March 15, the USAGM terminated \$7.5 million in RFE/RL grants. On March 16, VOA staff were placed on administrative leave.⁴²⁵ On March 18, the RFE/RL filed a federal lawsuit against the USAGM and its leaders, arguing that the USAGM had violated the Constitution and federal laws by withholding funds that Congress appropriated specifically for RFE/RL.⁴²⁶ The U.S. District Court for the District of Columbia issued a temporary restraining order on March 25, halting the shutdown of RFE/RL, and on March 27, the Trump administration said that it had restored funding for RFE/RL.⁴²⁷

On March 21, VOA reporters, among others, filed a lawsuit accusing the USAGM and its leaders of unlawfully shutting down the news organization.⁴²⁸ On March 28, a judge issued a temporary restraining order barring the USAGM from any further attempt to terminate, reduce-in-force, place on leave, or furlough employees or contractors, and from closing any offices or requiring overseas employees to return to the United States.⁴²⁹







Estonian soldiers receive aviation support from the U.S. Army during a protective service detail training exercise at Tallinn, Estonia. (U.S. Army photo)

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APPENDIX A

Classified Appendix to this Report

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



APPENDIX B

Methodology for Preparing this Special IG Quarterly Report

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

This report covers the period from January 1 to March 31, 2025. The DoD, State, and USAID OIGs and partner oversight agencies contributed to the content of this report.

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

INFORMATION COLLECTION FROM AGENCIES AND OPEN SOURCES

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

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

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

REPORT PRODUCTION

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

APPENDIX C

Status of USAID Activities in Ukraine

Table 17.

Active USAID Ukraine Activities, as of March 2025

Award Name Scheduled Duration Amount Obligated to Date	Activity Goals
Securing Power, Advancing Resilience & Connectivity Activity 4/1/2024–3/31/2029 \$447,326,058	Provide strategic technical and procurement assistance to the Ukrainian government, focused on enhancing the resilience, reliability, and security of the electricity, district heating, and natural gas sectors.
Support TB Control Efforts in Ukraine 10/1/2019–9/30/2025 \$55,499,451	Reduce the TB epidemic in Ukraine through early detection, appropriate care, and prevention for people living with TB, DR-TB and HIV/TB.
SAFEMed 9/1/2017–9/1/2025 \$53,000,000	Strengthen pharmaceutical sector governance, optimize financing, and increase availability and appropriate use of essential medications.
Community Action for HIV Control (PEPFAR) 7/1/2021–6/30/2026 \$29,497,603	Strengthen 1) HIV service delivery models for prevention, testing, and linkage to care; 2) community-based organizations' ability to implement and sustain models through civil society engagement and community empowerment; and 3) key population access to rights-oriented and client-centered HIV services.
Re-Envisioning Excellence and Accessibility in Clinic-based HIV Services (REACH 95) Activity (PEPFAR) 8/1/2023–7/31/2028 \$18,999,999	Strengthen HIV testing strategies for optimized case-finding and improved linkage to prevention and treatment services in public health facilities; expand high-quality, person-centered approaches to HIV service delivery; and develop health care facility capacity to provide full range of HIV services at the primary care level.
Rehabilitation for Ukraine (Rehab4U) 7/1/2024–6/30/2029 \$40,000,000	Strengthen national, regional, and local leadership, management, and governance capacity related to the physical rehabilitation sector; increase access to and availability of rehab services; and promote inclusion and participation of persons with disabilities and civilian victims of war.
USAID Cybersecurity for Critical Infrastructure in Ukraine (CCI) 5/18/2020–9/16/2025 \$128,000,000	Strengthen the resilience of Ukraine's critical infrastructure to withstand cyberattacks by establishing trusted collaboration among key cybersecurity stakeholders. It includes broader range of initiatives critical for bolstering Ukraine's cybersecurity infrastructure and capabilities during and following the current conflict.

Award Name Scheduled Duration Amount Obligated to Date	Activity Goals
Agriculture Growing Rural Opportunities (AGRO) 11/15/2019–11/13/2026 \$205,000,000	Accelerate the economic development of rural Ukrainian communities with the greatest need through a better governed agricultural sector that encourages more productive, modern, and profitable micro, small, and medium (MSMEs) agricultural enterprises that are successfully integrated into competitive markets both in Ukraine and internationally.
Direct Budget Support (DBS) Audit Activity 9/12/2023–9/11/2028 \$15,057,320	Support the U.S. Government's efforts to ensure that DBS funds provided to the Ukrainian government have been used for their intended purposes and as agreed to by the Ukrainian government down to the individual (i.e. end-beneficiary) recipient.
Ukraine Reconstruction Support (URS) 9/15/2023–7/14/2028 \$45,144,000	Provide American architecture and engineering support and oversight for all USAID Ukraine construction and infrastructure programming, including sectors such as energy, health, transportation, democracy, and governance.
Energy Sector Transparency (EST) 2/1/2019–12/31/2025 \$6,000,000	Promote Ukraine's energy security by reducing opportunities for sector corruption.

Source: USAID Ukraine, response to USAID OIG request for information, 3/21/2025.

Table 18.

Terminated USAID Ukraine and OTI Activities, as of March 2025

Award Name Scheduled Duration Amount Obligated to Date	Activity Goals
Bringing Innovations to Treat TB in Ukraine Activity 12/1/2021–11/30/2025 \$2,500,000	Implement operational TB research and support its scale-up as established clinical practice.
Ukraine Civil Society Sectoral Support Activity 10/1/2019–9/30/2025 \$19,974,249	Improve the operating environment for civil society organizations and strengthen their capacity to advance the self-reliance of the civic sector in Ukraine. In the context of the war, the activity provided flexible, demand-based organizational and technical support to a range of civil society entities.
U-RAP Ukraine Responsive and Accountable Politics Program* 4/1/2016–3/31/2026 \$116,000,000	Strengthen political processes and institutions, leading to political competition that is fairer and more transparent and political actors that are more connected to society and responsive to citizens.

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Award Name Scheduled Duration Amount Obligated to Date	Activity Goals
Decentralization Offering Better Results and Efficiency (DOBRE) 6/8/2016–9/30/2025 \$107,000,000	Help support local governance to deepen democracy, improve conditions for community development, and promote stability in Ukraine. In the context of the war, the program supported local government emergency response and recovery efforts and local civil society vital operations in government-controlled territories and occupied and displaced local government during the war and post war period.
ENGAGE–Civil Society 10/1/2016–9/30/2025 \$62,000,000	Increase citizen awareness of and engagement in civic actions at the national, regional, and local levels. In the context of the war, supported civil society organizations’ operations and restoration after the war.
The Media Program in Ukraine 10/1/2018–9/30/2025 \$75,000,000	Strengthen the civically relevant role of media in democratic processes in Ukraine and expand citizens’ access to quality information in order to counter malign influence and support European integration. In the context of the war special emphasis placed on investigative journalism for reconstruction and recovery effort oversight.
The Democratic Governance East Activity 10/1/2018–9/30/2026 \$157,051,252	Strengthen the connection and trust between citizens and their government in eastern Ukraine. Although the activity focused on eastern Ukraine, since the start of the full-scale invasion, the program expanded its geographic scope of assistance to neighboring regions, such as Zaporizhzhia and Mykolaiv and other areas that have received large numbers of IDPs.
Transformation Communications Activity (TCA) 7/1/2020–6/30/2026 \$45,691,988	Increase the resilience of Ukraine’s democracy with innovative communications initiatives about democratic transformation and European integration. In the context of the war, all the interventions aimed to increase the Ukrainian government’s quality and quantity of strategic communications against Russia’s full-scale invasion and the flow of disinformation.
Ukraine National Identity Through Youth (UNITY) Activity 8/10/2020–2/9/2027 \$58,000,000	Foster vested ownership among young people in Ukraine’s democratic, European future by mobilizing youth leadership of a values-based conception of Ukrainian identity grounded in innovation, engagement, and pluralism. In the context of the war, the activity implemented additional interventions to improve access to education that is relevant to changes in the operating context and supporting Ukrainian youth’s role in Ukraine’s resistance and recovery.
USAID Governance and Local Accountability (HOVERLA) Activity* 3/19/2021–3/18/2027 \$150,000,000	Facilitate the creation of Ukrainian local governance systems and processes that are more self-reliant, accountable to citizens, inclusive and able to provide services. In the context of the war, activity was pivoted to accommodate emergency response assistance.
USAID Justice For All (J4A) 10/1/2021–9/30/2026 \$62,000,000	Strengthen justice systems, services, and societal engagement to deliver responsive solutions to Ukrainians’ legal problems and justice needs. Provided critical present and post-war support focused on continuity of court operations, ensured accountability for war crimes, and expanded access to justice that helps strengthen Ukraine’s ability to deliver responsive solutions to meet the justice needs of Ukrainians.

Award Name Scheduled Duration Amount Obligated to Date	Activity Goals
RADA the Next Generation (RANG) Activity 10/1/2021–9/30/2026 \$25,000,000	Address the Verkhovna Rada of Ukraine's (VRU), the unicameral parliament of Ukraine's, most critical challenges and enabled VRU to become a modern, effective institution that promotes accountability and democratic development in Ukraine. Supported VRU on war-related activities, preparation for peace and post-war environment.
Domestic Oversight of Elections and Political Processes (DO EPP) Activity * 11/1/2022–1/31/2026 \$8,000,000	Support Ukrainian civil society advancements for a more democratic and participatory electoral and political processes.
Promoting Integrity in the Public Sector Activity (Pro-Integrity)* 12/4/2023–12/3/2028 \$90,000,000	Support reduction of corruption incidents and risks to build back a better Ukraine.
Digital Transformation Activity (DTA) 12/6/2023–12/5/2028 \$150,000,000	Bolster Ukraine's digital transformation to promote nation's economic revitalization, transparency in reconstruction, and democratic governance during the ongoing war and beyond.
Healing & Accountability Through Human Rights Activity 5/15/2024–5/14/2029 \$25,000,000	Support Ukrainians to achieve justice and address social divisions resulting from Russia's full-scale invasion by supporting processes aimed at accountability for war crimes, fostering dialogue on difficult questions related to post-conflict recovery, and beginning healing and reconciliation using human rights-based approaches including transitional justice tools.
GROW Project (Finance for Micro and Small Enterprise Expansion) 7/1/2024–9/30/2028 \$10,000,000	Work with Ukrainian credit unions to adapt to new and upcoming prudential regulations as the regulatory environment of Ukraine's credit unions shifts towards EU accession. Focus on the ability to deliver cost effective, sustainable financing depending on credit unions having proportional burdens of compliance, and their ultimate inclusion in the deposit guarantee system.
Competitive Economy Program (CEP) 10/16/2018–10/15/2025 \$170,000,000	Support startup businesses and small and medium sized enterprises, increased domestic market competition, and supported the competitiveness of Ukrainian firms in international markets.
Economic Resilience Activity (ERA)* 8/27/2018–8/16/2026 \$325,000,000	Focus on improving Ukraine's overall economic resilience in response to Russia's aggression, including Russia's full-scale invasion, which disrupted critical market linkages, catalyzed the economic decline of previously dominant industries and caused massive population disruption.
State-Owned Enterprises Reform Activity in Ukraine* 4/26/2021–4/25/2028 \$100,000,000	Improve the management and transparency of SOEs and facilitate competitive privatization of selected SOEs.

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Award Name Scheduled Duration Amount Obligated to Date	Activity Goals
State-Owned Enterprises (SOE) Reform Activity in Ukraine, Task Order 1* 4/26/2021–4/25/2026 \$100,000,000	Build upon previous interventions to strengthen state-owned enterprises business operations and transparency, improving governance and oversight, advancing privatization of selected SOEs and developed strategic management model for SOEs remaining in state ownership.
Harvest Activity* 4/1/2024–3/31/2029 \$249,925,252	Support grain and oilseed farmers to return production and income for target commodities to at least pre-war levels while improving production efficiency and profitability and will position farmers to market their crops more successfully and profitably in the war-affected context. Focus on barley, corn, soybean, sunflower, and wheat farming.
USAID Communications Operational Support 8/23/2024–8/22/2025 \$169,980	Assist the Mission's Development Outreach and Communications staff in increasing awareness among communities across Ukraine about the purpose and positive impact of USAID assistance programs in Ukraine.
Ukraine Monitoring and Learning Support (UMLS)* 3/2/2020–3/1/2027 \$36,403,723	Assist the USAID Regional Mission for Ukraine and Belarus in its overall monitoring, collaborating, learning, adapting, evaluating, and strategic communication needs over the implementation of its 2019-2024 Country Development Cooperation Strategy extended until 2026.
Energy Security Project* 7/1/2018–6/30/2025 \$920,000,000	Enhance Ukraine's energy security, improving the energy legal and regulatory environment and increasing resilience of energy supply that will help the mission achieve broad-based, resilient economic development as a means to sustain Ukrainian democracy.
Ukraine Confidence Building Initiative	Build the resiliency of war-affected communities by strengthening the ability to respond to attacks and other direct impacts of the war, help businesses remain open and ensure that services such as education remain available. This flexible mechanism could be used to support the peace process or other policy priorities.
Health Reform Support (HRS) Program 4/27/2018–4/25/2025 \$137,311,167	Improve health sector governance, support the transformation of the healthcare financing model, and strengthen the health workforce.

*Note: Waiver decision pending

Source: USAID Ukraine, response to USAID OIG request for information, 3/21/2025.

Table 19.

USAID Ukraine Activities Under Stop-Work Orders, as of March 31

Award Name Scheduled Duration Amount Obligated to Date	Activity Goals
Public Health System Recovery and Resilience Activity 5/10/2022–5/9/2027 \$93,141,587	Strengthen national, regional, and community preparedness and response to infectious disease and other public health threats. Increased access to and sustainability of mental health and psychosocial support services for war-impacted populations.
Furthering Health Reform and Recovery 10/25/2024–10/24/2029 \$90,000,000	Improve the Ukrainian health system's accountability, efficiency, and transparency to optimize the use of scarce resources, provide equitable access to quality services and expand universal healthcare coverage to meet the new and emerging health needs for Ukrainians during and following the war.
Accounting Chamber of Ukraine Capacity Strengthening Activity 12/27/2022–2/27/2026 \$5,400,000	Build the capacity of the Accounting Chamber of Ukraine to conduct audits in line with International Standards of Supreme Audit Institutions to strengthen the accountability of Ukraine's recovery.
Revenue and Expenditure Governance Reforms Operationalized Activity 11/22/2024–11/21/2029 \$51,370,754	Enhance state revenue generation and financial management in Ukraine while promoting fiscal resilience, transparency and accountability.
Investment for Business Resilience Activity 7/13/2022–7/12/2027 \$93,000,000	Support systemic changes in Ukraine's economy and increased the supply of finance available to Ukrainian businesses. Transform the country's financial sector into a sophisticated, well-functioning, competitive market aligned with the EU standards and integrated into international financial systems. Provide financing to enterprises for recovery and sustained economic growth in Ukraine.

Source: USAID Ukraine, response to USAID OIG request for information, 3/21/2025.

APPENDIX D

U.S. Weapons, Equipment, and Ammunition Committed to Ukraine as of January 2025

Air Defense

- Three Patriot air defense batteries and munitions
- 12 National Advanced Surface-to-Air Missile Systems (NASAMS) and munitions
- HAWK air defense systems and munitions
- AIM-7, RIM-7, and AIM-9M missiles for air defense
- More than 3,000 Stinger anti-aircraft missiles
- Avenger air defense systems
- VAMPIRE counter-Unmanned Aerial Systems (c-UAS) and munitions
- c-UAS gun trucks and ammunition
- Mobile c-UAS laser-guided rocket systems
- Other c-UAS equipment
- Anti-aircraft guns and ammunition
- Air defense systems components
- Equipment to integrate Western launchers, missiles, and radars with Ukraine's systems
- Equipment to support and sustain Ukraine's existing air defense capabilities
- Equipment to protect critical national infrastructure
- 21 air surveillance radars

Ground Maneuver

- 31 M1A1 Abrams tanks
- 45 T-72B tanks
- More than 300 Bradley Infantry Fighting Vehicles
- Four Bradley Fire Support Team Vehicles
- 400 Stryker Armored Personnel Carriers
- More than 900 M113 Armored Personnel Carriers
- 400 M1117 Armored Security Vehicles
- More than 1,000 Mine Resistant Ambush Protected Vehicles (MRAPs)

- More than 5,000 High Mobility Multipurpose Wheeled Vehicles (HMMWVs)
- More than 200 light tactical vehicles
- 300 armored medical treatment vehicles
- 80 trucks and more than 200 trailers to transport heavy equipment
- More than 1,000 tactical vehicles to tow and haul equipment
- 153 tactical vehicles to recover equipment
- 10 command post vehicles
- 30 ammunition support vehicles
- 29 armored bridging systems
- 20 logistics support vehicles and equipment
- 239 fuel tankers and 105 fuel trailers
- 58 water trailers
- Six armored utility trucks
- 125mm, 120mm, and 105mm tank ammunition
- More than 1,800,000 rounds of 25mm ammunition
- Mine clearing equipment

Fires

- More than 40 High Mobility Artillery Rocket Systems (HIMARS) and ammunition
- Ground-based Small Diameter Bomb launchers and guided rockets
- More than 200 155mm howitzers and more than 3,000,000 155mm artillery rounds
- More than 7,000 precision-guided 155mm artillery rounds
- More than 100,000 155mm Remote Anti-Armor Mine Systems (RAAM) artillery rounds
- 72 105mm howitzers and more than 1,000,000 105mm artillery rounds
- 10,000 203mm artillery rounds
- More than 400,000 152mm artillery rounds

- Approximately 40,000 130mm artillery rounds
- 40,000 122mm artillery rounds
- 60,000 122mm GRAD rockets
- More than 300 mortar systems
- More than 700,000 mortar rounds
- More than 100 counter-artillery and counter-mortar radars
- More than 50 multi-mission radars

Aircraft and Unmanned Aerial Systems

- 20 Mi-17 helicopters
- Switchblade Unmanned Aerial Systems (UAS)
- Phoenix Ghost UAS
- CyberLux K8 UAS
- Higher-600 UAS
- Jump-20 UAS
- Hornet UAS
- Puma UAS
- ScanEagle UAS
- Penguin UAS
- Raven UAS
- Other UAS
- Two radars for UAS
- High-speed Anti-radiation Missiles (HARMs)
- Air-to-ground munitions
- Support equipment for F-16s
- More than 6,000 Zuni aircraft rockets
- More than 20,000 Hydra-70 aircraft rockets
- Munitions for UAS

Anti-armor and Small Arms

- More than 10,000 Javelin anti-armor systems
- More than 120,000 other anti-armor systems and munitions
- More than 10,000 Tube-Launched, Optically-Tracked, Wire-Guided (TOW) missiles
- More than 50,000 grenade launchers and small arms

- More than 500,000,000 rounds of small arms ammunition and grenades
- Laser-guided rocket systems and munitions
- Rocket launchers and ammunition
- Anti-tank mines

Maritime

- Two Harpoon coastal defense systems and anti-ship missiles
- 100 coastal and riverine patrol boats
- Unmanned coastal defense vessels
- Port and harbor security equipment

Other Capabilities

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

Source: DoD, fact sheet, “Fact Sheet on U.S. Security Assistance to Ukraine,” 1/9/2025.

APPENDIX E

Final Reports by Special IG Agencies

From January 1 to March 31, 2025, the DoD, State, and USAID OIGs and the Government Accountability Office (GAO) issued 25 oversight reports related to OAR and the Ukraine response, as detailed in the following summaries. Reports issued by the DoD, State, and USAID OIGs and other oversight agencies are available on their respective websites and ukraineoversight.gov.

DEPARTMENT OF DEFENSE OFFICE OF INSPECTOR GENERAL

Audit of Storage of U.S. Army Prepositioned Stocks in Belgium and the Netherlands

DODIG-2025-081; March 31, 2025

The DoD OIG conducted this audit to assess the effectiveness of the Army's storage of prepositioned stocks (APS-2) in Belgium and the Netherlands. The Army Prepositioned Stocks program is an Army program that stores equipment around the globe for use in contingency operations. There are APS-2 sites located in Zutendaal, Belgium, and Egelshoven, Netherlands.

The DoD OIG found that APS-2 stocks were generally organized and spaced according to Army policy and made various recommendations to improve the overall effectiveness of the Army's storage of APS-2 in Belgium and the Netherlands. The DoD OIG directed the recommendations to the Office of the Deputy Chief of Staff, G-4, Headquarters, Department of the Army; the Army Materiel Command; the Army Sustainment Command; and the U.S. Army Installation Management Command-Europe. The responding officials agreed with all the recommendations and management comments addressed all specifics of the recommendations; therefore, they are resolved and will remain open until the DoD OIG verifies that agreed-upon actions have been completed.

Evaluation of the DoD's Validation of Repair Parts Requested by the Ukrainian Armed Forces

DODIG-2025-075; March 10, 2025

The DoD OIG conducted this evaluation to determine the effectiveness of DoD Component accounting of repair parts provided to the Ukrainian Armed Forces (UAF) and the process for verifying the need for new repair parts requested by the UAF to maintain military equipment provided by the DoD. The mission of the Remote Maintenance and Distribution Center-Ukraine (RDC-U) is to sustain readiness of DoD equipment provided to Ukraine.

The DoD OIG found that RDC-U officials made a substantial effort to validate and respond to UAF requests for repair parts. However, the DoD can improve its accountability for repair parts provided to the UAF and the process for validating the need for new repair parts requested by the UAF. For example, for major assembly and controlled parts provided to the UAF, DoD officials were not consistently aware of the location and installation status of parts in Ukraine for weapons platforms which the parts were requested.

The DoD OIG made five recommendations to SAG-U. SAG-U officials agreed with all the recommendations; therefore, they are resolved and will remain open until the DoD OIG verifies that agreed-upon actions have been completed.

Evaluation of the DoD's Efforts to Protect U.S. Personnel and Operations Supporting the Ukrainian Conflict

DODIG-2025-068; February 10, 2025

The DoD OIG conducted this evaluation to determine whether the DoD is effectively and efficiently protecting U.S. personnel and operations, to include executing counterintelligence activities, within the U.S. European Command in accordance with DoD policy. The report is classified. Details can be found in the classified appendix to this report.

Evaluation of the U.S. Special Operations Command Europe's Military Information Support Operations

DODIG-2025-064; February 10, 2025

This report is classified. To file a Freedom of Information Act Request, please submit a request to FOIA.gov.

Audit of the Army's Management of Unfinalized Contract Actions Awarded to Provide Ukraine Assistance

DODIG-2025-059; January 17, 2025

The DoD OIG conducted this audit to determine whether Army contracting officials properly managed unfinalized contract actions (UCA) awarded to assist Ukraine by obligating funds and finalizing actions within the required limits and adjusting profit for costs incurred or properly waiving the requirements in accordance with Federal and DoD policies.

The DoD OIG found that Army contracting personnel did not manage 18 (75 percent) of 24 UCAs the DoD OIG reviewed in accordance with Federal and DoD policies. As a result of Army contracting personnel's noncompliance with Federal and DoD requirements when managing UCAs awarded to assist Ukraine, the DoD took on unnecessary financial risk. During the unfinalized periods, the DoD incurred most of the cost of the contracts and risked paying increased costs. In addition, without adequate procedures to assess incurred costs and adjust profit rates for contract risk to reflect incurred costs during finalization, contractors have little incentive to control costs and provide timely qualifying proposals, creating potential for wasted taxpayer dollars.

The DoD OIG made 14 recommendations to address the findings. The Army Contracting Command Deputy to the Commanding General, responding for the Army Contracting Command General, agreed to take actions sufficient to address all the recommendations; therefore, they are resolved and will remain open until the DoD OIG verifies that all agreed-upon actions have been completed.

DEPARTMENT OF STATE OFFICE OF INSPECTOR GENERAL

Audit of U.S. Embassy Kyiv, Ukraine, Records Retention for Electronic Messaging

AUD-GEER-25-10; January 29, 2025

State OIG conducted this audit to determine whether the U.S. Embassy in Kyiv (Embassy Kyiv), had implemented records retention measures to preserve Federal records created using eMessaging applications.

According to State's Foreign Affairs Manual, all State personnel have a legal responsibility to ensure Federal records they create or receive while conducting State business are preserved on State platforms. State personnel are generally prohibited from using electronic messaging (eMessaging) platforms without an archive or export feature that allows users to easily preserve messages related to State business. However, given the critical threat environment faced by U.S. personnel in Ukraine, Embassy Kyiv has required the use of Signal, a third-party eMessaging application, to rapidly disseminate security-related information.

State OIG found that Embassy Kyiv did not implement adequate measures to preserve Federal records created using eMessaging platforms. Although Embassy Kyiv distributed a Management Notice in April 2024 reminding staff of Federal records retention requirements, Embassy Kyiv did not institute additional measures to ensure staff preserved records created or received using eMessaging applications. State OIG also found that many Embassy Kyiv personnel reported using Signal to conduct official State business but did not consistently preserve correspondence in accordance with Federal requirements.

State OIG made three recommendations to Embassy Kyiv and four recommendations to the Bureau of Administration to address the deficiencies identified in this report. Embassy Kyiv concurred with all three recommendations for it and the Bureau of Administration concurred with all four recommendations for it. At the time the report was issued, State OIG considered the three recommendations for Embassy Kyiv closed and the four recommendations to the Bureau of Administration resolved, pending further action. The recommendations will remain open until State OIG receives documentation that all agreed upon actions have been completed.

Classified Inspection of Embassy Moscow, Russia

ISP-S-25-02; January 13, 2025

State OIG conducted this inspection to evaluate the programs and operations of Embassy Moscow. The report is classified. Details can be found in the classified appendix to this report.

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

Ukraine Response: Action Needed to Enhance Oversight of Energy Procurements

8-121-25-002-P; March 28, 2025

USAID OIG conducted this audit to 1) assess USAID Ukraine's oversight of USAID's Energy Security Program procurement process and 2) determine the extent to which USAID Ukraine verified that delivered equipment and materials to recipients as intended.

Russia has conducted an intensive campaign to destroy Ukrainian electricity infrastructure since its full-scale invasion of Ukraine in February 2022. In response, the Energy Security Project shifted its focus from energy market reforms to procuring critical energy equipment in

response to widespread infrastructure attacks. As a result, the project's funding increased from \$85 million to \$920 million, and its duration was extended to June 2025.

USAID OIG found that USAID Ukraine lacked clearly defined requirements for receiving essential procurement information, which limited its ability to oversee Tetra Tech's subcontracting practices. The mission received little to no advance notice for seven subcontracts totaling \$67.5 million and did not obtain an internal procurement compliance report until 11 months after its completion. Moreover, USAID Ukraine did not conduct a required assessment for a \$17.5 million subcontract with a Ukrainian government-controlled company known to have operational vulnerabilities.

USAID OIG also found that USAID Ukraine verified the delivery of sampled energy equipment and materials through several monitoring efforts. However, these monitoring efforts were limited geographically and largely focused on specific equipment types, such as generators. In addition, Tetra Tech had not fully resolved inventory management, branding, and property transfer documentation issues as of June 2024.

USAID OIG made five recommendations to improve USAID Ukraine's oversight of the Energy Security Project's procurement processes and monitoring of equipment and material deliveries. USAID agreed with all five recommendations. Based on USAID's response to the draft report, two recommendations were closed, one is resolved and will remain open pending the completion of planned activities, and two are open and unresolved.

Ukraine: Audit of Costs Incurred by DAI Global, LLC from January 1, 2018, to December 31, 2022

3-000-25-012-U; March 19, 2025

USAID OIG contracted with an independent public accounting (IPA) firm to determine whether costs DAI Global LLC incurred from January 1, 2018, to December 31, 2022, for Ukraine activities were allowable, allocable, and reasonable under regulatory requirements and award provisions. The audit examined contracts for three programs: the Ukraine Governance and Local Accountability Activity, the Ukraine Economic Resilience Activity, and the Cybersecurity for Critical Infrastructure in Ukraine Activity.

The IPA found that DAI did not prepare its cost submissions in accordance with applicable Federal government acquisition regulations and USAID and Department of State requirements. Specifically, DAI overcharged USAID by applying a different currency exchange rate rather than the rate used to pay their employees. As a result, the audit firm identified \$17,816 in questioned costs for allowances, direct labor, travel, and other direct costs due to different currency exchange rates used on two separate dates.

To address these issues, USAID OIG made one recommendation for USAID to determine the allowability of the \$17,816 in questioned costs and recover any unallowable amounts and two recommendations to require DAI to improve its policies and monitoring to ensure that its invoicing and exchange rate practices are accurate and comply with federal regulations. The recommendations were open and unresolved when the report was issued.

Ukraine: Audit of Costs Incurred by Consortium for Elections and Political Process Strengthening from January 1, 2018, to December 31, 2022

3-000-25-010-U; March 6, 2025

USAID OIG contracted with an IPA firm to determine whether costs the Consortium for Elections and Political Process Strengthening (CEPPS) incurred from January 1, 2018, to December 31, 2022, for Ukraine activities were allowable, allocable, and reasonable under regulatory requirements and award provisions. The audit examined three contracts for the Ukraine Responsive and Accountable Politics Program.

The IPA firm found that CEPPS complied with the standards set by its awards; the costs incurred were allowable, allocable, and reasonable; and applicable controls were designed and operating effectively. Accordingly, the audit firm did not identify any material weaknesses in internal control over financial reporting and did not find any reportable noncompliance with applicable laws, regulations, and contract provisions.

Ukraine: Audit of Costs Incurred by Ednannia (Joining Forces), from January 1, 2018, to December 31, 2022

3-000-25-011-U; March 6, 2025

USAID OIG contracted with an IPA firm to determine whether costs Ednannia (Joining Forces) incurred from January 1, 2018, to December 31, 2022, for Ukraine activities were allowable, allocable, and reasonable under regulatory requirements and award provisions. The audit examined a contract for the Ukraine Responsive and Accountable Politics Program.

The IPA firm found that Ednannia generally met requirements under the USAID contract. The audit firm did not identify any material weaknesses in internal control over financial reporting or find any reportable noncompliance with applicable laws, regulations and contract provisions. However, the IPA found that Ednannia had not taken corrective action on a prior year audit recommendation that could have a material effect on costs incurred. Additionally, the firm identified \$27.16 in questioned costs due to a discrepancy between Ednannia's general ledger and costs it billed to USAID.

To address this, USAID OIG made recommended one recommendation for USAID to require Ednannia to conduct a thorough review of both the general ledger and bill to USAID to identify the root cause of the questioned costs, including verifying data entry processes, confirming the timing of entries, and ensuring all adjustments are accurately reflected. USAID OIG made two additional recommendations to improve internal controls for the reconciliation process between the general ledger and bills to USAID. The recommendations were open and unresolved when the report was issued.

Ukraine: Audit of Costs Incurred by Internews Ukraine from January 1, 2018, to December 31, 2022

3-000-25-008-U; February 27, 2025

USAID OIG contracted with an IPA firm to determine whether costs Internews Network incurred from January 1, 2018, to December 31, 2022, for Ukraine activities were allowable, allocable, and reasonable under regulatory requirements and award provisions. The audit examined the contract for the Ukraine Media Program.

The IPA found that Internews Network's generally met requirements under its contract. However, the audit firm identified one significant deficiency in Internews Network's internal controls regarding controls to identify and prevent conflicts of interest, particularly during the procurement and contracting process.

Accordingly, USAID OIG made four recommendations to USAID to require Internews Network to strengthen its controls for preventing, monitoring, and enforcing conflict of interest policies and procedures. The recommendations were open and unresolved when the report was issued.

Ukraine: Audit of Costs Incurred by Internews Ukraine from January 1, 2018, to December 31, 2022

3-000-25-009-U; February 28, 2025

USAID OIG contracted with an IPA firm to determine whether costs Internews Ukraine incurred from January 1, 2018, to December 31, 2022, for Ukraine activities were allowable, allocable, and reasonable under regulatory requirements and award provisions. The audit examined the contract for the Responsible Accountable Democratic Assembly Program.

The IPA found that Internews Ukraine generally complied with the standards set by the contract and that costs incurred were allowable, allocable, and reasonable. Additionally, the audit firm did not identify any material weaknesses in internal control over financial reporting. However, the IPA determined that Internews Ukraine did not comply with applicable laws and regulations regarding employee compensation. Specifically, the organization compensated employees based on a fixed monthly salary rather than an hourly rate to reflect actual hours worked.

As a result, USAID OIG made two recommendations to USAID to require Internews Ukraine to adopt a policy that mandates compensation for services under U.S. federal awards reflect actual hours worked. The recommendations were open and unresolved when the report was issued.

Ukraine: Audit of Costs Incurred by Management Systems International, Inc. from January 1, 2018, to December 31, 2022

3-000-25-007-U; February 24, 2025

USAID OIG contracted with an IPA firm to determine whether costs Management Systems International, Inc. (MSI) incurred from January 1, 2018, to December 31, 2022, for Ukraine activities were allowable, allocable, and reasonable under regulatory requirements and award provisions. The audit examined the contract for the Anti-Corruption Champion Institutions Program.

The IPA found that MSI complied with the standards set by its contract and that costs incurred were allowable, allocable, and reasonable. The audit firm did not identify any material weaknesses in internal control over financial reporting or reportable noncompliance with applicable laws, regulations, and contract provisions.

Ukraine: Audit of Costs Incurred by Global Communities from January 1, 2018, to December 31, 2022

3-000-25-002-U; February 21, 2025

USAID OIG contracted with an IPA firm to determine whether costs Global Communities incurred from January 1, 2018, to December 31, 2022, for Ukraine activities were allowable, allocable, and reasonable under regulatory requirements and award provisions. The audit examined the contract for the Decentralization Offering Better Results and Efficiency Program.

The IPA found that Global Communities complied with the standards set by its contract; that costs incurred were allowable, allocable, and reasonable; and that controls were designed and operating effectively. The audit firm did not identify any material weaknesses in internal controls over financial reporting and found no reportable noncompliance with applicable laws, regulations, and contract provisions.

Ukraine: Audit of Costs Incurred by Chemonics International, Inc. from January 1, 2018, to December 31, 2022

3-000-25-003-U; February 21, 2025

USAID OIG contracted with an IPA firm to determine whether costs Chemonics International, Inc. incurred from January 1, 2018, to December 31, 2022, for Ukraine activities were allowable, allocable, and reasonable under regulatory requirements and award provisions. The audit examined contracts for six programs: Ukraine Confidence Building Initiative II, Justice for All, Competitive Economy Program, Democratic Governance East, the Transformation Communications Activity, and Agriculture Growing Rural Opportunities.

The IPA firm found that Chemonics did not prepare supporting documents for costs incurred in accordance with applicable Federal government acquisition regulations, USAID and Department of State requirements, and its contracts. The audit firm also identified \$53,983.41 in questioned costs due to incomplete supporting documentation.

To address these issues, USAID OIG made a recommendation for USAID to determine the allowability of the \$53,983.41 in questioned costs and recover any unallowable amounts. USAID OIG made three additional recommendations to USAID to require Chemonics to enhance its controls by establishing clear guidelines for documenting all transactions, conducting training sessions for relevant staff on proper documentation procedures, and implementing a routine process for reviewing and reconciling transaction documentation with the general ledger. The recommendations were open and unresolved when the report was issued.

Ukraine: Audit of Costs Incurred by Ukraine Helsinki Human Rights Union from January 1, 2018, to December 31, 2022

3-000-25-004-U; February 21, 2025

USAID OIG contracted with an IPA firm to determine whether costs the Ukraine Helsinki Human Rights Union (UHHRU) incurred from January 1, 2018, to December 31, 2022, for Ukraine activities were allowable, allocable, and reasonable under regulatory requirements and award provisions. The audit examined the cooperative agreement for the Responding to Human Rights Violations and Empowering Citizens and Human Rights Defenders activity.

The IPA found that UHHRU complied with the standards set by the cooperative agreement and that costs incurred were allowable, allocable, and reasonable. The audit firm did not identify any material weaknesses in internal control over financial reporting or find any reportable noncompliance with applicable laws and regulations.

Ukraine: Audit of Costs Incurred by PACT Inc. from January 1, 2018, to December 31, 2022

3-000-25-005-U; February 21, 2025

USAID OIG contracted with an IPA firm to determine whether costs PACT Inc. incurred from January 1, 2018, to December 31, 2022, for Ukraine activities were allowable, allocable, and reasonable under regulatory requirements and award provisions. The audit examined contracts for three programs: Community Action for HIV Control, the Public Health System Recovery and Resilience Activity, and Enhance Non-Governmental Actors and Grassroots Engagement.

The IPA found that PACT generally met requirements under its contracts. The audit firm did not identify any material weaknesses in internal control over financial reporting and found no reportable noncompliance with applicable laws, regulations, and contract provisions. However, the IPA identified \$32,438.89 in questioned costs due to PACT misallocating funds between projects.

To address these issues, USAID OIG made one recommendation that USAID determine the allowability of the \$32,438.89 in questioned costs and recover any unallowable amounts. USAID OIG made two additional recommendations for USAID to require PACT to update its internal controls to mitigate the risk of assigning funds from one project to another and establish and implement policies and procedures requiring a two-person review and signatures indicating that funds are accurate and solely being used for their authorized purposes. The recommendations were open and unresolved when the report was issued.

Ukraine: Audit of Costs Incurred by 100% Life, from January 1, 2018, to December 31, 2022

3-000-25-006-U; February 21, 2025

USAID OIG contracted with an IPA firm to determine whether costs 100% Life incurred from January 1, 2018, to December 31, 2022, for Ukraine activities were allowable, allocable, and reasonable under regulatory requirements and award provisions. The audit examined awards for the HealthLink and eHealth Infrastructure Development programs.

The IPA found that 100% Life complied with the standards set by its awards and that costs incurred were allowable, allocable, and reasonable. The audit firm did not identify any material weaknesses in internal control over financial reporting and found no reportable noncompliance with applicable laws and regulations. However, the IPA questioned \$82,661 in direct labor costs, including fringe benefits, due to inadequate and incomplete supporting documentation.

USAID OIG made two recommendations for USAID to determine the allowability of the \$82,661 in questioned costs and recover any unallowable amounts and to require 100% Life to enhance its internal controls by implementing a routine process for reviewing and reconciling transaction documentation with the general ledger. The recommendations were open and unresolved when the report was issued.

Ukraine: Audit of Costs Incurred by Tetra Tech ES, Inc., from July 1, 2018, to December 31, 2022

3-000-25-001-U; February 18, 2025

USAID OIG contracted with an IPA firm to determine whether costs DAI Global LLC incurred from January 1, 2018, to December 31, 2022, for Ukraine activities were allowable, allocable, and reasonable under regulatory requirements and award provisions. The audit examined the contract for the Energy Security for Competitive Energy Markets Program (also referred to as the Energy Security Project).

The IPA found that Tetra Tech complied with the standards set by the contract; that costs incurred were allowable, allocable, and reasonable; and that controls were designed and operating effectively. The audit firm did not identify any material weaknesses in internal control over financial reporting and found no reportable noncompliance with applicable laws, regulations, and contract provisions.

Ukraine Response: USAID Can Strengthen Efforts to Ensure Compliance and Improve Monitoring to Protect Against Sexual Exploitation and Abuse for Humanitarian Assistance Inspection

E-000-25-001-M; February 13, 2025

USAID OIG conducted this inspection to determine 1) whether USAID ensured that pre-award requirements related to protection from sexual exploitation and abuse (PSEA) were met prior to executing BHA awards for its Ukraine response and 2) to what extent USAID ensured that implementers that received BHA awards for the Ukraine response operationalized PSEA-related requirements.

According to the United Nations, approximately 90 percent of the nearly 6.5 million people who fled Ukraine after Russia's full-scale invasion are women and children, with women at the greatest risk of sexual exploitation and abuse (SEA), human trafficking, and forced prostitution. In July 2022, USAID OIG issued an advisory notice highlighting key considerations for USAID's developing humanitarian response led by its BHA, which included risks of SEA. However, more than a year later, USAID OIG had not received any allegations of SEA, which raised concerns that cases were underreported.

USAID OIG found that USAID did not consistently ensure that implementer applications for Ukraine response awards met PSEA-related, pre-award requirements and did not maintain pre-award documentation in the Agency's official records system. In addition, BHA did not fully monitor the implementation of PSEA requirements for Ukraine response awards.

USAID OIG made three recommendations to BHA to improve compliance with and monitoring of USAID's PSEA-related award requirements. USAID agreed with two recommendations and disagreed with one recommendation. Based on the Agency's response to the draft report, two recommendations were resolved but open pending the completion of planned activities, and one recommendation was open and unresolved.

Ukraine Response: Audit of USAID’s Office of Transition Initiatives’ Engagement of Local Partners in Ukraine

8-121-25-001-U; January 15, 2025

USAID OIG contracted with an IPA firm to conduct this audit. The objectives were to determine 1) the extent to which USAID has developed objectives and metrics for the program(s) under review; 2) progress toward achieving those objectives; and 3) how, and to what extent, USAID monitors implementer performance in accordance with USAID’s standard policies and procedures.

The IPA found that OTI effectively involved local partners and monitored activities in line with USAID criteria, facilitating an understanding of programmatic impacts. However, the firm identified deficiencies in the accuracy of quantitative data reported by sub-awardees. To address these issues, USAID OIG made three recommendations to OTI to develop controls to improve the accuracy of reported data. The three recommendations were closed based on actions OTI took to address them.

Ukraine Response: Audit of USAID’s Bureau for Humanitarian Assistance’s Localization Approach in Ukraine

8-121-25-002-U; January 15, 2025

USAID OIG contracted with an IPA to conduct this audit. The objectives were to determine 1) the extent to which USAID has developed objectives and metrics for the program(s) under review; 2) progress toward achieving those objectives; and 3) how, and to what extent, USAID is monitoring implementer performance in accordance with USAID’s standard policies and procedures.

The IPA concluded that BHA had developed objectives and metrics to assess the program and noted sufficient progress toward achieving the program’s objectives. In addition, the Bureau monitored the method and extent of implementer performance in accordance with USAID’s standard policies and procedures. However, the program was still in its early stages, and BHA had not fully implemented many of the activities the IPA selected for testing.



FINAL REPORTS BY LEAD IG PARTNER AGENCIES

GOVERNMENT ACCOUNTABILITY OFFICE

Ukraine: Readiness Implications of U.S. Military Assistance

GAO-25-107190C; March 19, 2025

The GAO conducted this study in response to a provision in Division M of the Consolidated Appropriations Act, 2023. The report examines: 1) the estimated value of presidential drawdowns the DoD has provided to Ukraine; 2) the implications from these drawdowns to the DoD's readiness; and 3) how the DoD has mitigated associated readiness risks. The report is classified. Details can be found in the classified appendix to this report.

Ukraine: DoD Can Take Additional Steps to Improve Its Security Assistance Training

GAO-25-107923; January 28, 2025

The GAO conducted this study in response to a provision in Division M of the Consolidated Appropriations Act, 2023. The report addresses 1) processes the DoD has used to provide training on defense articles to Ukrainian forces and the associated challenges; and 2) approaches the DoD has used to assess the training and share lessons learned, among other issues.

The GAO found between February 2022 and April 2024; the DoD trained Ukrainian military personnel—mainly at U.S. training ranges in Germany—using various security assistance processes. Much of this training accompanied defense articles that the DoD provided to Ukraine under Presidential Drawdown Authority (PDA). However, the expanded size, scope, and speed of equipment deliveries to Ukraine contributed to training challenges. The GAO found that U.S. Army units initially experienced disruptions delivering training due to insufficient training equipment, limited training preparation time, inadequate support resources to repair training equipment, and mismatches between Ukraine's training needs and U.S. trainer expertise.

The GAO recommended that DoD 1) issue guidance to ensure that combatant commands identify training resource needs when proposing a security assistance package, 2) document the processes to assess training of Ukrainian forces, and 3) ensure that organizations capture and share relevant training observations through the Joint Lessons Learned Information System. The DoD agreed with all three recommendations and developed the required documentation identifying actions that will be taken to execute the recommendations.

APPENDIX F

Ongoing Oversight Projects

Tables 20 and 21 list the titles and objectives for the Special IG and partner agencies' ongoing oversight projects related to OAR and Ukraine.

Table 20.

Ongoing Oversight Projects Related to OAR and Ukraine by the DoD, State, and USAID OIGs as of March 31, 2025

DEPARTMENT OF DEFENSE OFFICE OF INSPECTOR GENERAL

Audit of the U.S. European Command Force Protection Measures at Installations in Poland that Support Operation Atlantic Resolve

To determine whether the DoD implemented force protection measures at U.S. European Command installations in Poland in support of Operation Atlantic Resolve in accordance with DoD policy.

Audit of the DoD's Management of European Deterrence Initiative Investments

To determine the extent to which DoD officials effectively prioritized and funded military construction in support of the European Deterrence Initiative.

Evaluation of the Movement of Ukraine and Israel-Bound Equipment through Aerial Ports of Embarkation within the Continental United States

To assess the effectiveness with which the DoD components are accounting for and processing defense materials from their points of origin through the Aerial Ports of Embarkation for delivery to Ukraine and Israel.

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

To assess the effectiveness of defensive cyber operations in the U.S. European Command.

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

To assess the effectiveness of the Army's management of repairs to ensure that Bradley Fighting Vehicles transferred to U.S. Army Europe and Africa units meet mission requirements.

Evaluation of the DoD's Development of Arctic Infrastructure, Intelligence, Surveillance, and Reconnaissance, and Communications Capabilities in the U.S. European Command Area of Responsibility

To determine whether the DoD Components are effectively developing ISR, infrastructure, and communications capabilities to deter threats in the European Arctic in accordance with the DoD 2024 Arctic Strategy.

Evaluation of DoD's Effectiveness in Negotiating Fair and Reasonable Prices with Contractors for Ukraine Security Assistance

To assess the effectiveness with which DoD contracting officers negotiated fair and reasonable prices with contractors for Ukraine security assistance.

DoD and Department of State OIGs Joint Audit of U.S. Assistance Provided in Support of Ukraine Through the Foreign Military Financing Program

To determine whether the DoD and State appropriately administered and managed foreign military financing provided in response to Russia's war against Ukraine.

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

To determine whether, in support of the Ukraine response, DoD contracting officials properly administered noncompetitively awarded contracts in accordance with Federal regulations and DoD guidance.

Evaluation of DoD Efforts to Collect and Integrate Observations, Insights, and Lessons Learned from the Russia/Ukraine Conflict

To determine the effectiveness of the DoD's collection and use of observations, insights, and lessons learned from Russia's full-scale invasion of Ukraine and the DoD's support to Ukraine, to inform DoD doctrine, planning, training, and equipping.

Audit of the DoD's Processes for Providing Supplies and Equipment Funded Through the Ukraine Security Assistance Initiative

To assess the effectiveness of the DoD's processes for ensuring the quality and timeliness of supplies and equipment provided to the Ukrainian Armed Forces funded through the Ukraine Security Assistance Initiative.

Audit of Controls Over Funds Provided for the Replenishment of Defense Articles and the Reimbursement for Services Provided to the Government of Ukraine Through Presidential Drawdown Authority

To assess the effectiveness of the DoD's internal controls over the use of funds appropriated for the replenishment of defense articles and the reimbursement for services provided to Ukraine under Presidential Drawdown Authority.

Evaluation of DoD Processes to Provide Repair Parts to Support the Ukrainian Armed Forces

To assess the efficiency and effectiveness of DoD processes for providing repair parts for U.S. equipment to Ukraine.

Evaluation of the Demilitarization of Damaged, Destroyed, and Expended Defense Articles Requiring Enhanced End-Use Monitoring in Ukraine (EEUM VII)

To assess the effectiveness with which DoD Components demilitarized damaged, destroyed, and expended defense articles transferred to Ukraine that require enhanced end-use monitoring.

Evaluation of Defense Logistics Agency Land and Maritime Remote Maintenance and Distribution Center-Ukraine Shop Stock List Items

To assess the efficiency and effectiveness of DoD processes for providing shop stock list items.

Audit of Air Force's Processes for Providing Supplies and Equipment Funded Through the Ukraine Security Assistance Initiative

To assess the effectiveness of the DoD's processes for ensuring the quality and timeliness of supplies and equipment provided to the Ukrainian Armed Forces funded through the Ukraine Security Assistance Initiative.

Audit of Navy's Processes for Providing Supplies and Equipment Funded Through the Ukraine Security Assistance Initiative

To assess the effectiveness of the DoD's processes for ensuring the quality and timeliness of supplies and equipment provided to the Ukrainian Armed Forces funded through the Ukraine Security Assistance Initiative.

DEPARTMENT OF STATE OFFICE OF INSPECTOR GENERAL***Inspection of Embassy Ankara, Türkiye, and Constituent Posts***

To evaluate the programs and operations of the U.S. Embassy in Ankara, Türkiye, and constituent posts.

Classified Inspection of Embassy Ankara, Türkiye, and Constituent Posts

To evaluate the programs and operations of the U.S. Embassy in Ankara, Türkiye, and constituent posts.

Inspection of the Bureau of Economic and Business Affairs

To determine whether the Bureau of Economic and Business Affairs is: 1) following State leadership and management principles, 2) carrying out program and policy implementation responsibilities in line with State standards, and 3) managing its resources and information technology operations in accordance with State standards.

Inspection of Embassy Riga, Latvia

To evaluate the programs and operations of the U.S. Embassy in Riga, Latvia.

Classified Inspection of Embassy Riga, Latvia

To evaluate the programs and operations of the U.S. Embassy in Riga, Latvia.

Review of Leahy Vetting Processes in Select Countries with Leahy Ineligible Unit Agreements

To determine whether State: 1) has developed policies and procedures for instances where recipient units cannot be identified prior to the transfer of assistance, and 2) is implementing Leahy law requirements in accordance with policies and procedures in select countries.

Audit of Department of State Anti-Corruption Programs and Activities in Eastern Europe

To determine whether the State implemented and monitored anti-corruption assistance programs and activities in Eastern European countries in accordance with Federal and State requirements.

DoD and Department of State OIGs Joint Audit of U.S. Assistance Provided in Support of Ukraine Through the Foreign Military Financing Program

To determine whether the DoD and State appropriately administered and managed foreign military financing provided in response to Russia's war against Ukraine.

Audit of Department of State Emergency Preparedness in Selected Eastern European Countries

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

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

To determine whether the Global Criminal Justice Grant for War Crimes Accountability Capacity-Building in Ukraine is achieving intended results.

Audit of Department of State Energy Security and Diversification Initiatives in the Black Sea Region

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

Review of the Bureau of International Narcotics and Law Enforcement Affairs' Property Accountability in Ukraine

To determine whether the Bureau of International Narcotics and Law Enforcement Affairs (INL): 1) followed applicable Federal, State, and INL property management processes for commodities donated to government of Ukraine entities, and 2) authorized exceptions to INL property management and donation processes.

U.S. AGENCY FOR INTERNATIONAL DEVELOPMENT OFFICE OF INSPECTOR GENERAL***Audit of Selected Asset Disposition for Terminated USAID Awards in Ukraine***

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

Audit of USAID's Direct Budget Support to the Public Expenditures for Administrative Capacity Endurance Fund

To determine how USAID oversees its contributions to the Public Expenditures for Administrative Capacity Endurance Fund and assess the extent to which USAID's contributions to the Public Expenditures for Administrative Capacity Endurance fund supported eligible internally displaced persons.

Audit of Bureau for Resilience and Food Security Response to the Humanitarian Crisis Caused by Russia's War Against Ukraine

To examine steps taken by USAID's Bureau for Resilience and Food Security to respond to world-wide food security concerns resulting from the Ukrainian crises.

Audit of USAID Ukraine's HIV/AIDS Prevention Activities

To determine the mission's role in ensuring that internally displaced persons living with HIV/AIDS have access to medical and social services, and medications during the war.

Inspection of USAID's Oversight of Starlink Satellite Terminals Provided to the Government of Ukraine

To determine how: 1) the Government of Ukraine used the USAID-provided Starlink terminals, and 2) USAID monitored the Government of Ukraine's use of USAID-provided Starlink terminals.

Table 21.

Ongoing Oversight Projects Related to OAR and Ukraine by Partner Agencies, as of March 31, 2025**DEPARTMENT OF COMMERCE OFFICE OF INSPECTOR GENERAL*****Audit of the Bureau of Industry and Security's Enforcement of Russia and Belarus Export Controls***

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

GOVERNMENT ACCOUNTABILITY OFFICE***DoD and NATO Logistics in Europe***

To review DoD and NATO capacity to transport personnel and materiel within Europe and consideration of related lessons learned from the effort to support Ukraine.

Management of Presidential Drawdown Authority

To assess agency implementation of the Presidential Drawdown Authority, including processes for: 1) managing drawdowns, and 2) potentially replacing defense articles provided to partners.

U.S. Direct Budget Support to Ukraine

To evaluate the transparency and accountability of the DBS USAID has provided to the Government of Ukraine through the World Bank's Public Expenditures for Administrative Capacity Endurance (PEACE) project, and other related matters.

U.S. Government Ukraine Recovery Planning

To assess State and USAID planning for recovery, the extent to which ongoing efforts align with U.S. priorities, and the coordination of these efforts with other donor nations and the Ukrainian government.

Russia/Ukraine Sanctions and Export Controls

To examine the objectives of sanctions and export controls related to the war in Ukraine and progress toward those objectives; changes in key Russian economic indicators since sanctions and export controls were imposed; and the amounts and uses of resources that agencies have received to implement and enforce those sanctions and export controls.

U.S. Support for Nuclear and Radiological Security and Safety in Ukraine

To evaluate how the Department of Energy and other agencies have used supplemental appropriations to address nuclear and radiological security and safety risks in Ukraine.

Combatting Human Trafficking during Armed Conflicts, Including Ukraine

To assess the implementation of State and USAID programs and projects to counter human trafficking in Ukraine and compare them with similar efforts in other countries experiencing armed conflict.

Ukraine Refugee and Internally Displaced Persons Assistance

To examine U.S. Government assistance to Ukrainian refugees and internally displaced persons, including efforts to coordinate internally as well as with international partners on a comprehensive strategy for addressing the crises and migration challenges.

HHS Refugee Assistance for Ukrainians

To review HHS' use and oversight of Ukraine refugee assistance funding and any factors that have affected Ukrainians' temporary resettlement in the United States.

Ukraine Aid Outcome Monitoring

To examine State's Monitoring, Evaluation and Audit Services for Ukraine Reporting (MEASURE) contract, and the extent to which State is addressing any challenges to the contractor's ability to monitor, evaluate, and report on outcomes of U.S. foreign assistance to Ukraine.

ARMY AUDIT AGENCY

Audit of Use of Army Prepositioned Stock Equipment

To determine if Army Prepositioned Stocks-2 equipment was returned at the Army maintenance standard.

Audit of Funds Management at Army Ammunition Facilities

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

APPENDIX G

Planned Oversight Projects

Tables 22 and 23 list the titles and objectives for Special IG and partner agencies' planned oversight projects related to OAR and Ukraine.

Table 22.

Planned Oversight Projects Related to OAR and Ukraine by the DoD, State, and USAID OIGs, as of March 31, 2025

DEPARTMENT OF DEFENSE OFFICE OF INSPECTOR GENERAL

Audit of the DoD's Facilities Sustainment in the U.S. European Command

To assess the effectiveness of the DoD's management of facilities sustainment in the U.S. European Command area of responsibility.

Evaluation of the Accountability of Enhanced End-Use Monitoring of Designated Defense Communication Security Articles Provided to Ukraine

To assess the effectiveness with which the DoD is managing the accountability of enhanced end-use monitoring designated COMSEC articles provided to Ukraine.

Evaluation of the U.S. European Command's Long-Term Equipment Storage and Maintenance Complex in Powidz, Poland

To determine whether the Army is able to maintain and account for Army pre-positioned stocks of military equipment at the new Long-Term Equipment and Storage and Maintenance Complex in Powidz, Poland.

DEPARTMENT OF STATE OFFICE OF INSPECTOR GENERAL

Audit of Department of State Efforts to Address Global Food Security Following Russia's Full-Scale Invasion of Ukraine

To determine whether State's Bureau of Global Food Security's programs and activities designed to counter the impact of Russia's full-scale invasion of Ukraine on global food security are achieving intended results.

Audit of Department of State Policies and Practices for Imposing, Enforcing, and Evaluating Economic and Financial Sanctions

To determine whether State, in coordination with the Departments of the Treasury and Commerce established and implemented policies and practices to impose, enforce, and evaluate the effect of sanctions.

Review of Remote Monitoring for Department of State Programs in Ukraine

To determine: 1) the number of State bureaus with implementing partners in Ukraine, 2) the extent to which such bureaus used remote methods or third-party contractors to monitor their programming in Ukraine, and 3) any barriers to remote monitoring in Ukraine.

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

Audit of USAID Ukraine’s Activities to Ensure Access to Critical Health Services

To determine the: 1) extent to which USAID has developed objectives and metrics for the program(s) under review; 2) progress toward achieving those objectives; and 3) how, and to what extent, USAID is monitoring implementer performance in accordance with USAID’s standard policies and procedures.

Audit of USAID’s Agriculture Resilience Initiative for Ukraine

To determine how AGRI-Ukraine targets Ukraine’s agricultural production and export challenges through 2023.

Table 23.

Planned Oversight Projects Related to OAR and Ukraine by Partner Agencies, as of March 31, 2025

ARMY AUDIT AGENCY

Audit of Storing Repair Parts in Europe

To determine if U.S. Army Europe and Africa properly stored and cared for repair parts and components for Army ground combat systems in accordance with the Army Care of Supplies in Storage program.



APPENDIX H

Hotline and Investigations

HOTLINE

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

During the quarter, DoD OIG Hotline investigators referred 10 cases related to OAR for further criminal or administrative investigation. State OIG received 8 allegations and referred 6, and USAID OIG received 24 allegations. In some instances, a case may contain multiple subjects and allegations.

INVESTIGATIONS

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

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

The Special IG agencies have positioned criminal investigators in Germany, Poland, and Ukraine to investigate allegations of fraud, corruption and potential diversion of weapons or technology. DCIS agents in Kyiv continue working jointly with U.S. Embassy partners and Ukrainian authorities to assess any reported discrepancies related to accounting for weapons and military equipment requiring enhanced end use monitoring.

As of March 31, 2025, Special IG and investigative partner agencies reported 60 open investigations and 30 investigations closed and referred 4 cases to the Department of Justice.

In previous quarterly reports, the Special IG has discussed the various memoranda of understanding (MOU) that have been signed between the DoD, State, and USAID OIGs and their Ukrainian counterparts, including the National Anti-Corruption Bureau of Ukraine (NABU), Main Inspectorate, and Specialized Anti-Corruption Prosecutor's Office (SAPO), to formalize information sharing in support of criminal investigations and oversight work.

This quarter, DoD OIG personnel stationed in Washington, D.C. and Kyiv continued to report that these MOUs have facilitated the nascent but increasing cooperation between two complementary but structurally dissimilar oversight communities.

DoD OIG investigators reported that they routinely employ these MOUs as a mechanism for the exchange of information with their Ukrainian counterparts. DoD OIG personnel met regularly with the Ukrainian Ministry of Defense and other investigative partners, and through these relationships, facilitated by the MOUs, addressed inquiries promptly. DoD OIG personnel continue to build relationships with Ukrainian government entities to facilitate efforts to account for U.S. investments in Ukraine.



ACRONYMS

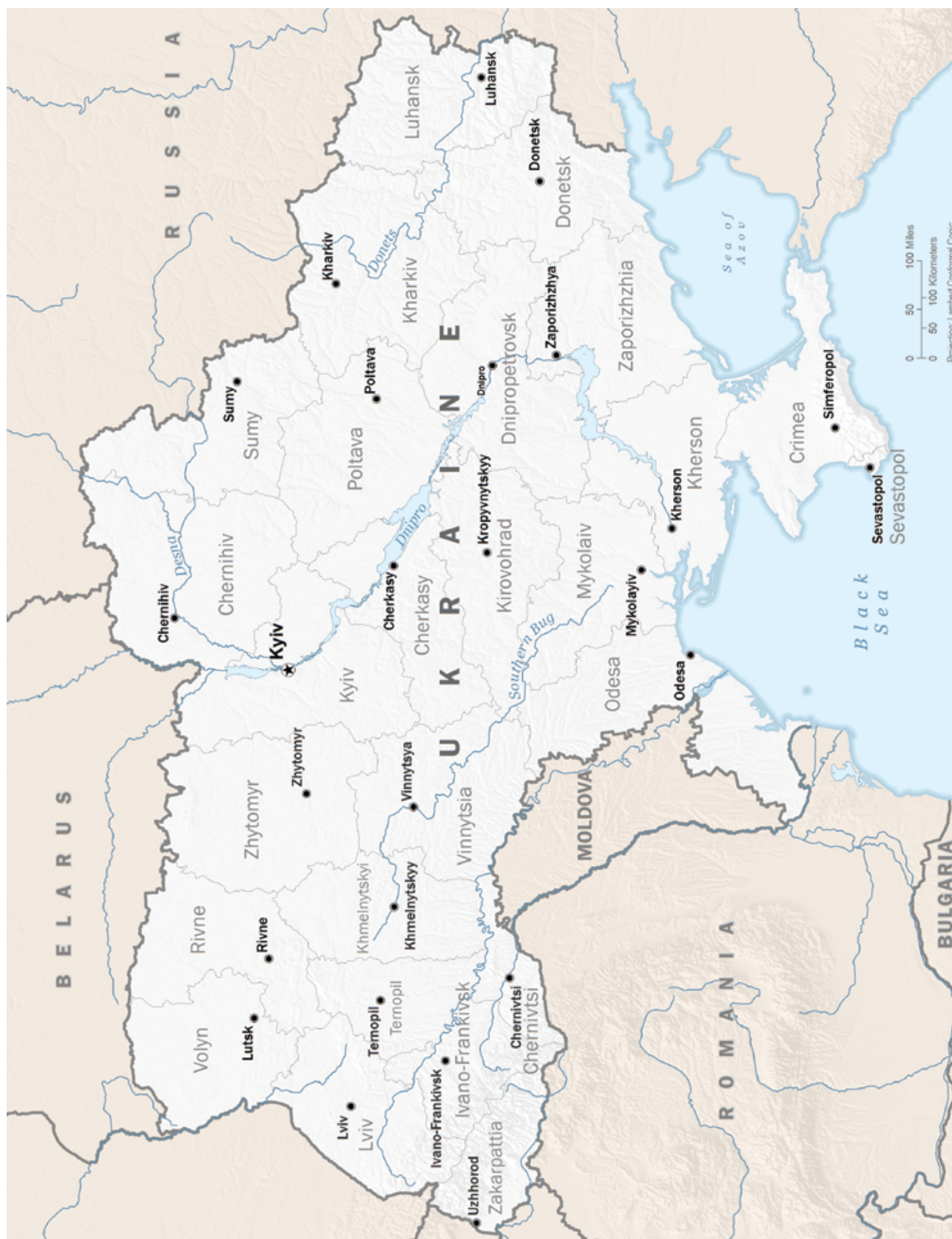
Acronym	
ACA	Atrocity Crimes Advisory Group for Ukraine
BHA	USAID Bureau for Humanitarian Assistance
CBRNE	chemical, biological, radiological, nuclear, and explosive
DBS	direct budget support
DEA	Drug Enforcement Administration
DHS	Department of Homeland Security
DIA	Defense Intelligence Agency
DoD	Department of Defense
DoE	Department of Energy
DoJ	Department of Justice
DRL	State Bureau of Democracy, Human Rights, and Labor
DSCA	Defense Security Cooperation Agency
EDI	European Deterrence Initiative
EEUM	enhanced end-use monitoring
ENR	State Bureau of Energy Resources
EO	executive order
EOD	explosive ordnance disposal
EU	European Union
EUM	end-use monitoring
FBI	Federal Bureau of Investigation
FIRST	Foundational Infrastructure for the Responsible Use of Small Modular Reactor Technology
FMF	Foreign Military Financing
FY	fiscal year
GAO	Government Accountability Office
GCJ	State's Office of Global Criminal Justice
HIMARS	High Mobility Artillery Rocket Systems
IDP	internally displaced person
INL	State Bureau of International Narcotics and Law Enforcement Affairs
IPA	independent public accounting
ISN	State Bureau of International Security and Nonproliferation
MEASURE	Monitoring, Evaluation and Audit Services for Ukraine
MoD	Ministry of Defense
MoU	Memorandum of Understanding
MRAP	Mine Resistant Ambush Protected Vehicle
NABU	National Anti-Corruption Bureau of Ukraine
NATO	North Atlantic Treaty Organization
NGO	non-governmental organization
NGU	National Guard of Ukraine
NNSA	National Nuclear Security Administration
NPU	National Police of Ukraine
NSATU	NATO Security Assistance and Training for Ukraine

Acronym	
OAR	Operation Atlantic Resolve
ODC-Kyiv	Office of Defense Cooperation-Kyiv
OECD	Organisation for Economic Cooperation and Development
OIG	Office of Inspector General
OPG	Office of the Prosecutor General
OTI	USAID Office of Transition Initiatives
OUSD(P)	Office of the Undersecretary of Defense for Policy
PDA	Presidential Drawdown Authority
PEACE	World Bank Public Expenditures for Administrative Capacity Endurance
PEPFAR	President's Emergency Plan for AIDS Relief
PM/WRA	State Bureau of Political-Military Affairs Office of Weapons Removal and Abatement
PRM	State Bureau of Population, Refugees, and Migration
RDC-U	Remote Maintenance and Distribution Cell-Ukraine
RFE/RL	Radio Free Europe/Radio Liberty
SAG-U	Security Assistance Group-Ukraine
SAPO	Specialized Anti-Corruption Prosecutor's Office
SBGS	Ukrainian State Border Guard Service
SOE	state-owned enterprise
State	Department of State
TSC	Theater Sustainment Command
Treasury	Department of the Treasury
UAF	Ukrainian Armed Forces
UAS	unmanned aerial system (refers to one or more aircraft, plus the launch and recovery system)
UAV	unmanned aerial vehicle (refers to a single aircraft)
UMLS	Ukraine Monitoring and Learning Support
UNHCR	UN Refugee Agency
UNICEF	UN Children's Fund
USAGM	U.S. Agency for Global Media
USAI	Ukraine Security Assistance Initiative
USAID	U.S. Agency for International Development
USAREUR-AF	U.S. Army Europe and Africa
USEUCOM	The U.S. European Command
VOA	Voice of America
WFP	World Food Programme
WHO	World Health Organization

Map of U.S. European Command Area of Responsibility



Map of Ukraine



ENDNOTES

1. See page 111.
2. OUSD(C), response to DoD OIG request for information, 25.2 OAR 027, 3/26/2025.
3. USAID, “USAID Disburses Budget Support to the Government of Ukraine,” 12/30/2024; Ukraine Ministry of Finance, “Ukraine’s State Budget Financing Since the Beginning of the Full-Scale War,” 12/31/2024; USAID BRM, vetting comment, 1/30/2025.
4. White House, “Executive Order 14169—Reevaluating the Realigning United States Foreign Aid,” 1/20/2025.
5. White House, “Executive Order 14169—Reevaluating and Realigning United States Foreign Aid,” 1/20/2025.
6. USAID BHA, response to USAID OIG request for information, 3/21/2025.
7. USAID Ukraine, response to USAID OIG request for information, 12/20/2024.
8. State, responses to State OIG request for information, 3/12/2025, 3/21/2025, 3/27/2025, and 3/30/2025.
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12. Amer Madhani, Zeke Miller, and Vladimir Isachenkov, “Trump and Putin Agree to an Immediate Ceasefire for Energy Infrastructure in Ukraine Conflict,” Associated Press, 3/18/2025; White House, “Outcomes of the United States and Ukraine Expert Groups On the Black Sea in Riyadh, Saudi Arabia,” 3/25/2025.
13. SAG-U, response to DoD OIG request for information, 25.2 OAR 041B, 3/31/2025.
14. White House, “Outcomes of the United States and Ukraine Expert Groups on the Black Sea in Riyadh, Saudi Arabia,” 3/25/2025; State, vetting comment, 4/28/2025.
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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.

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