

**SPECIAL INSPECTOR GENERAL REPORT TO THE UNITED STATES CONGRESS**



# **OPERATION ATLANTIC RESOLVE**

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



**JULY 1, 2025–DECEMBER 31, 2025**



**On the cover:** U.S. Army unmanned aircraft used in UAS reconnaissance training during Saber Junction 25 exercises at the Hohenfels Training Area, Joint Multinational Readiness Center, Germany. (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. Due to the 2025 government shutdown, this report covers 2 quarters: July 1 to December 31, 2025.

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

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

- USEUCOM operations and related support for the U.S. military: pages 27–29, 34–38
- Security assistance to Ukraine and other countries affected by the war: pages 27–29, 34–49
- Economic assistance to Ukraine and other countries affected by the war: pages 30–31
- Humanitarian assistance to Ukraine and other countries affected by the war: pages 53–54, 59–60
- Operations of other relevant U.S. Government agencies involved in the Ukraine response: pages 46–49, 55–59
- Description of any waste, fraud, or abuse identified by the OIGs: pages 74–77
- Status and results of investigations, inspections, and audits: pages 66–84
- Status and results of referrals to the Department of Justice: pages 83–84
- Description of planned oversight projects related to OAR: pages 81–82

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The USS Gerald R. Ford Carrier Strike Group participates in NATO's Neptune Strike 25 multinational exercise. (NATO photo)

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Ukrainian President Volodymyr Zelenskyy participates in a bilateral meeting with U.S. President Donald J. Trump on August 18, 2025, in the Oval Office. (White House photo)

## EXECUTIVE SUMMARY

**The United States intensified its diplomatic efforts to secure peace between Russia and Ukraine, but negotiations remained stalled.** Between July and December, President Donald J. Trump and other U.S. Government officials participated in several high-level diplomatic engagements with Ukrainian, Russian, or European counterparts.<sup>1</sup> Despite these efforts, Ukraine and Russia did not agree on a proposed peace plan. Russian President Vladimir Putin insisted that Ukraine cede territory in Donetsk and Luhansk that Ukrainian forces still hold. Ukrainian President Volodymyr Zelenskyy said that he could not cede any territory without a public referendum. President Putin refused to accept any security guarantees for Ukraine that include peacekeeping deployments by NATO or other European states.<sup>2</sup>

**The United States pressed NATO and other European partners to take on additional responsibilities for Ukrainian and collective security.** The 2025 National Security Strategy, published in November, shifted U.S. priorities to the Western Hemisphere and said that European countries should take primary responsibility for the defense of their continent.<sup>3</sup> The United States reduced the number of rotational U.S. troops deployed in Eastern Europe.<sup>4</sup> In July, the United States and NATO established the Prioritized Ukraine Requirements List (PURL), through which NATO allies and partners may directly purchase packages of U.S. defense equipment and munitions to meet Ukrainian military and civilian defense needs.<sup>5</sup> At least 22 countries have contributed or pledged more than \$4 billion through PURL.<sup>6</sup>

**Ukraine continued to hold a defensive line against Russia's battlefield advantages.** Russian forces maintained overall warfighting superiority over the Ukrainian Armed Forces (UAF), who continued to experience equipment and manpower shortages.<sup>7</sup> The UAF slowed but did not halt Russian troops' advances in Ukraine's Donetsk, Sumy, and Zaporizhzhia regions.<sup>8</sup> Russian forces took 1,865 square miles of Ukrainian territory in 2025 (approximately 0.8 percent). Nowhere on the front did this equate to more than 60 miles of penetration or any territory of operational significance.<sup>9</sup>

**Russia increased its long-range unmanned aircraft and missile strikes into Ukraine**—including against civilian areas and energy infrastructure—by 44.5 percent compared to the 6 months prior, though a moratorium on energy strikes was in place for part of that prior period.<sup>10</sup> While the UAF succeeded in intercepting most strikes, the volume of strikes stressed Ukraine's air and missile defenses and required additional international donations of munitions and other parts.<sup>11</sup>

**Ukrainian law enforcement agencies exposed more than \$100 million in corruption by government officials.** In August and October, the U.S.-supported National Anti-Corruption Bureau of Ukraine (NABU) and Specialized Anti-Corruption Prosecutor's Office (SAPO) revealed schemes by lower-level Ukrainian officials to inflate military equipment prices for

personal gain.<sup>12</sup> In November, NABU and SAPO announced that senior Ukrainian officials and allies of President Zelenskyy embezzled more than \$100 million in contract kickbacks at Energoatom, Ukraine's state-owned nuclear company.<sup>13</sup> The scandal resulted in the arrest of Ukraine's former Deputy Prime Minister and the resignations of the Minister of Energy, Minister of Justice, and President Zelenskyy's Head of the Presidential Office.<sup>14</sup> The U.S. Department of Energy said that there were no suspected or confirmed instances of diversion of U.S. assistance in this scandal.<sup>15</sup>

**Russian violations of NATO airspace increased as hybrid warfare activities remained elevated.** Russian manned military aircraft and long-range unmanned aircraft and unattributed small unmanned aircraft systems (UAS) violated the airspace of several NATO countries, including Estonia, Lithuania, Poland, and Romania, between July and December.<sup>16</sup> In response, NATO launched Operation Eastern Sentry and deployed new modular counter-UAS systems to bolster its eastern flank with pre-positioned allied defenses.<sup>17</sup> During the same period, Russia and its proxies were confirmed or suspected to have interfered in Moldova's parliamentary elections and conducted cyberattacks and physical sabotage against multiple countries, including blowing up a Polish rail line.<sup>18</sup>

**Since February 2022, Congress has appropriated or otherwise made available for obligation \$187.72 billion for OAR and the broader response to Russian aggression.**

At least \$173.93 billion has been obligated and \$109.47 billion has been disbursed through the period ending December 31, 2025. As of the end of this period, \$7.15 billion remained available for obligation.<sup>19</sup>



Ukrainian soldiers make their rifles safe following a class on trench-clearing tactics at Camp Jomsborg in Poland. (NATO photo)







U.S. Army Soldiers react to a simulated chemical attack at the Joint Multinational Training Center, Hohenfels, Germany. (U.S. Army photo)

## MISSION UPDATE

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## MISSION UPDATE

The DoD implemented no significant modifications to Operation Atlantic Resolve’s (OAR) fundamental mission, mission parameters, or strategic objectives between July and December. The desired OAR end state is a stable and secure Europe, where NATO allies maintain high levels of interoperability, readiness, and collective defense capabilities.<sup>20</sup>

OAR began as a U.S. European Command (USEUCOM) effort to provide rotational deployments of military forces to Europe in the wake of Russia’s 2014 invasion of the Crimea region in Ukraine.<sup>21</sup> Since Russia’s full-scale invasion of Ukraine in February 2022, the OAR mission has evolved in line with U.S. policy objectives.<sup>22</sup> (See Table 1.)

OAR is a DoD operation in the USEUCOM area of responsibility to demonstrate ongoing commitment to NATO allies and partners through a persistent military presence along NATO’s eastern flank. According to USEUCOM, OAR aims to ensure the security and stability of Europe through continuous deployment of combat-credible forces. OAR encompasses activities across Europe, including in the Baltic states, Central Europe, and the Black Sea region.<sup>23</sup>

In addition to security assistance, the U.S. Government provided financial, material, and technical assistance to Ukrainian institutions and civil society. State said that it is developing an updated Integrated Country Strategy that articulates the Administration’s goals for Ukraine.<sup>24</sup>

USEUCOM said it does not conduct any assessments of strategic-level metrics for OAR, as it measures the success of OAR using other methods. USEUCOM evaluates progress indirectly

**Polish soldiers engage targets during a live-fire demonstration as part of Iron Defender 25 at Orzysz Training Area, Poland. (DoD photo)**

Table 1.

**OAR Strategic Objectives****Strengthen alliances and partnerships.**

- Coordination and cooperation are deepened with European allies and partners to enhance deterrence, defense, and collective security.
- A strong and united NATO is cultivated to continue supporting the alliance's core tasks of collective defense and crisis management.
- Partnerships with European countries and organizations are expanded and enhanced in order to promote shared interests and address common challenges.

**Deter Russian aggression and maintain strategic stability.**

- Ability to provide a credible military response to any further Russian aggression is demonstrated.
- NATO allies and partners are reassured.

**Support Ukraine's sovereignty, territorial integrity, and defense capabilities.**

- Ukraine's immediate defense capabilities are improved.
- Ukraine's long term defensive posture and resilience is strengthened.
- Russia is dissuaded from taking offensive (overt or covert) actions against NATO member states.

**Source:** USEUCOM, response to DoD OIG request for information, 26.1 OAR 001, 12/17/2025.

through lower-level assessments of operations, activities, and investments in support of OAR. USEUCOM also said that it consolidates, coordinates, and reports theater and operational assessments for the Theater Campaign Plan and other plans as required. These assessments provide a review of force posture, operations, activities, partner capacity, and other measures designed to enhance NATO capabilities, according to USEUCOM.<sup>25</sup>

## DIPLOMACY & SANCTIONS

### **U.S. Increases Diplomatic Engagement, but Peace Between Ukraine and Russia Remains Elusive**

The United States, Russia, Ukraine, and other European states engaged in bilateral and multilateral diplomatic meetings between July and December in attempts to resolve the Russia-Ukraine war. Despite high-level engagements, Ukraine and Russia did not agree to a long-term ceasefire or peace deal.

During the reporting period, U.S., Ukrainian, and Russian leaders engaged in a series of discussions regarding ending the Russia-Ukraine war. President Donald J. Trump and Russian President Vladimir Putin met in Alaska on August 15, but the meeting did not result in a ceasefire. Over the following months there were subsequent discussions on ending the war at various levels. These included an August 18 meeting in which President Trump met with Ukrainian, NATO, and European Union (EU) leaders to discuss security guarantees for Ukraine, multiple meetings throughout the reporting period between the U.S. negotiating team and Ukrainian, Russian, and NATO officials, and a December 28 meeting between President Trump and Ukrainian President Volodymyr Zelenskyy in Florida.<sup>26</sup>

**NATO Secretary-General Mark Rutte meets with U.S. President Donald J. Trump in the Oval Office on July 14, 2025. (NATO photo)**



Russian territorial demands and questions about allied security guarantees for Ukraine remained the key obstacles to a negotiated peace settlement.<sup>27</sup> Russian negotiators insist that Ukraine cede significant territory, including parts of Donetsk and Luhansk that Russian forces have thus far been unable to take by force, according to media reporting. Russia also supports a proposal to cap the size of the Ukrainian Armed Forces (UAF)—which currently has between 850,000 and 1 million active troops—at 600,000 and require Ukraine to renounce its intention to join NATO.<sup>28</sup>

President Zelenskyy continued to reiterate that Ukrainian leadership could not legally make territorial concessions, since the Ukrainian constitution requires that any territory be ceded via a public referendum.<sup>29</sup> Ukrainian negotiators also insist that a peace agreement must include credible international security guarantees for Ukraine and Ukraine’s eventual accession to the EU.<sup>30</sup> Russian leaders said that Russia would never agree to any deal that allowed European forces to be based in Ukraine.<sup>31</sup> President Putin warned that any Western troops deployed to Ukraine would be legitimate targets for Russia to attack, according to a media report.<sup>32</sup>

State reported that the Secretary of State and other members of the U.S. national security team worked with European and other allies and partners to develop plans for security guarantees in line with efforts to secure a durable and sustainable peace agreement between Ukraine and Russia.<sup>33</sup>

## **U.S. Strengthens Sanctions on Russian Energy Providers as Russia Continues to Circumvent Them**

In late October, the U.S. Government and several European allies imposed sanctions that restrict commercial activity with Russia’s two largest oil companies, Rosneft and Lukoil, which together account for more than half of Russian seaborne crude exports.<sup>34</sup> European governments placed additional sanctions on supporters of Russia’s shadow fleet and third-country entities involved in the trade and purchase of Russian oil.<sup>35</sup>

**In the second half of 2025, Russia renewed its campaign of large-scale airstrikes with unmanned aerial vehicles as well as ballistic and cruise missiles against Ukrainian military, residential, and energy infrastructure.**

According to the Defense Intelligence Agency (DIA), Russia’s overall crude exports will temporarily decline while Russia implements workarounds to bypass these additional sanctions.<sup>36</sup> Due to the sanctions’ economically isolating effects, Lukoil—which is privately-owned and has joint ventures across Central Asia, Europe, and the Middle East—will likely be forced to sell off many of its overseas assets at steep discounts. In November, Lukoil ceased operations at the West Qurna-2 oilfield in Iraq and continued efforts to sell ownership of assets in Bulgaria, Romania, and the Netherlands to non-Russian energy companies.<sup>37</sup>

The DIA said that the degree of isolation imposed on the designated oil firms almost certainly will hinge on Russia’s ability to transport and sell sanctioned crude oil illicitly, often through a “shadow fleet” of hard-to-identify tankers.<sup>38</sup> Treasury noted that Russia remains agile, leveraging increasingly complex schemes that use third-country financial institutions and other actors to evade U.S. and partner nation sanctions.<sup>39</sup> Russia increasingly relies on covert procurement networks, many run by the Russian intelligence services, to acquire critical goods. These networks use supply chains and intermediaries in a variety of jurisdictions, including Belarus, China, India, Iran, Türkiye, and the United Arab Emirates to obfuscate their acquisition of sensitive and dual-use goods.<sup>40</sup>

## SECURITY

### **National Security Strategy Calls for Peace in Ukraine, De-emphasizes Europe as Priority**

In November, the White House published its 2025 National Security Strategy, establishing national security goals and policy across the U.S. Government. The strategy broadly refocuses national security priorities toward the Western Hemisphere while also articulating goals and objectives around the world.<sup>41</sup>

The strategy states that it is “a core interest of the United States to negotiate an expeditious cessation of hostilities in Ukraine.”<sup>42</sup> However, the document is critical of European partners that advocate what it describes as “unrealistic expectations for the war” in Ukraine.<sup>43</sup>

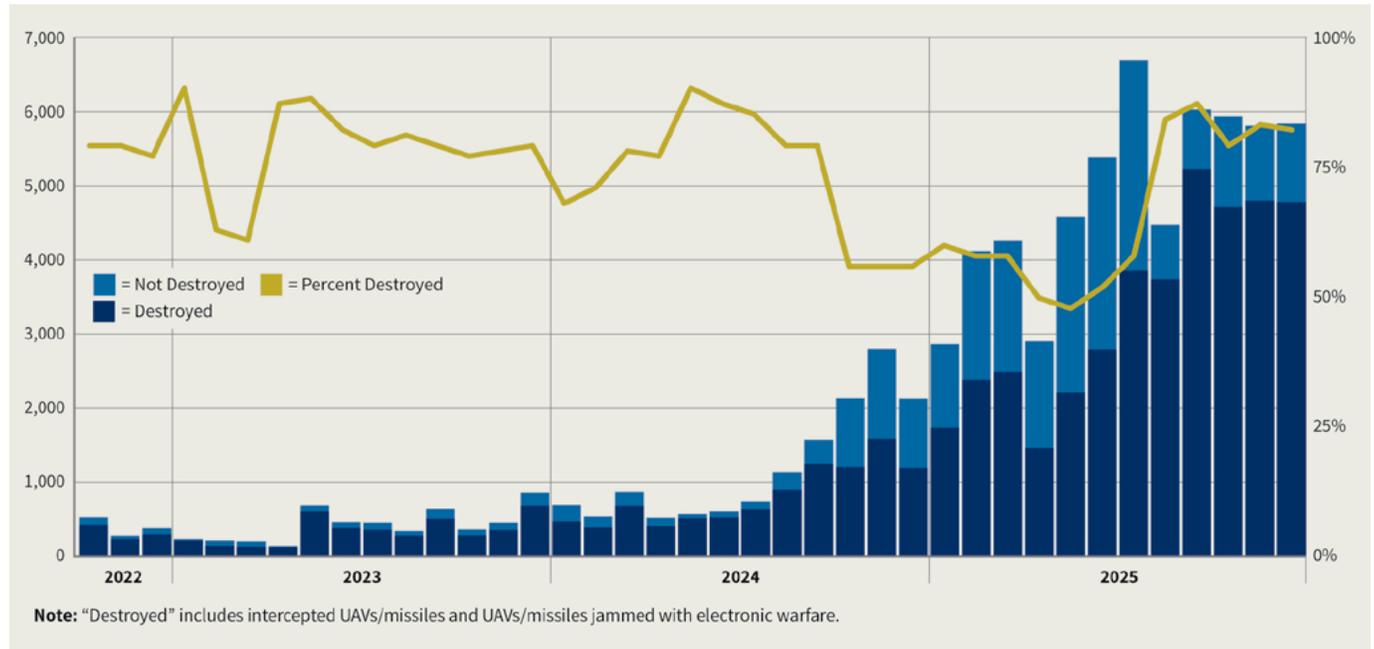
The strategy notes that relations between Western European nations and Russia “are deeply attenuated,” and that many Europeans view Russia as an existential threat.<sup>44</sup> It states that “significant U.S. diplomatic engagement” will be required to manage European relations with Russia, reestablish strategic stability across Europe, and mitigate the risk of conflict between Russia and European states.<sup>45</sup>

### **Russia Increases Intensity of Airstrikes on Civilian Areas and Infrastructure Targets**

In the second half of 2025, Russia renewed its campaign of large-scale airstrikes with unmanned aircraft as well as ballistic and cruise missiles against Ukrainian military, residential, and energy infrastructure.<sup>46</sup> According to data compiled by an independent think tank, the number of Russian missile and long-range unmanned aircraft attacks into Ukraine from July to December increased by 44.5 percent compared to the 6 months prior.<sup>47</sup> However,

# RUSSIAN MISSILE AND UNMANNED AIRCRAFT ATTACKS IN UKRAINE

## Russian Missile/Unmanned Aircraft Attacks



### Top 10 Weapons Systems Launched by Russia into Ukraine

Platform	Count
Shahed-136/131	69,386
X-101/X-555	1,829
Unknown Unmanned Aircraft	1,073
X-101/X-555 and Kalibr	643
Kalibr	480
Iskander-M	419
Molniya	372
Iskander-M/KN-23	364
Lancet	355
Reconnaissance Unmanned Aircraft	350

Source: CSIS, website, "Russian Firepower Strike Tracker: Analyzing Missile Attacks in Ukraine," 1/4/2026.

### Notable Russian Strikes, July–December 2025

#### Kyiv, August 27-28

Russian forces launched 629 unmanned aircraft and missiles (of which the UAF suppressed 589). EU and British diplomatic facilities were damaged.

#### Kyiv, September 6-7

In the largest unmanned aircraft and missile attack of the war, a barrage of airstrikes hit Ukraine's main government building, where the country's cabinet and ministers are headquartered. This attack involved nearly 800 unmanned aircraft and 13 missiles (751 were suppressed).

#### Ternopil, November 18-19

In one of the deadliest strikes on western Ukraine, 470 Russian unmanned aircraft and 48 missiles targeted civilian, energy, and transportation infrastructure (442 drones and 41 missiles were suppressed). At least 25 people, including 3 children, were killed, and at least 73 people were wounded.

#### Kyiv, Khmelnytskyi, Zhytomyr, and other locations, December 22-23

In the third largest combined strike attack of the war, 635 Russian unmanned aircraft and 38 missiles targeted civilian and energy infrastructure across at least 13 regions in Ukraine (597 unmanned aircraft and 34 missiles were suppressed).

Sources: See endnotes on page 94.

**As of December, the Russian military maintained an overall advantage over the UAF across key warfighting functions, according to the DIA.**

the DIA noted that part of that prior period included a moratorium on striking energy facilities.<sup>48</sup> In most attacks, the Russian unmanned aircraft were decoys with no warheads, meant to overwhelm Ukrainian air defenses and increase the strike efficacy of armed unmanned aircraft and conventional missiles, USEUCOM said.<sup>49</sup> During this same period, Ukrainian air defenses destroyed or jammed more than 75 percent of incoming missiles and unmanned aircraft.<sup>50</sup> (See page 12.)

However, the DIA said that Ukraine's air defenses and F-16s remain insufficient to defend against Russia's overwhelming missile and unmanned aircraft attacks, which, according to the Security Assistance Group-Ukraine (SAG-U), exacerbate Ukraine's need for resupply of air defense munitions.<sup>51</sup> Even as the UAF's unmanned aircraft and missile intercept rate improves, the increased volume results in a larger overall number of missiles and unmanned aircraft reaching their targets.<sup>52</sup>

In addition, Russia continued to adapt its tactics, flying at higher altitudes or trying to circumvent or overwhelm point defenses to reach targets.<sup>53</sup> SAG-U said that from October to December, Russian forces diversified their targeting beyond energy infrastructure to include supply routes and logistic nodes supporting ground operations.<sup>54</sup>

The DIA said that amid persistent power outages and degraded heating due to the strikes, Ukrainian civilians continued to demonstrate high support for the UAF and oppose any softening of Ukraine's negotiating position with Russia.<sup>55</sup>

## **UAF Slows but Has Not Halted Russian Front Line Progress**

The DIA said that Ukraine remained committed to its strategic goal of preserving its territorial integrity and sovereignty by halting Russian advances and preventing a Moscow-favored peace settlement. In the second half of 2025, the UAF continued to successfully execute high-profile unmanned aircraft attacks against Russian targets. However, years of high-intensity combat operations have severely stressed the UAF, which remains poorly postured to respond to tactical-level advances from Russian forces.<sup>56</sup> As of December, the Russian military maintained an overall advantage over the UAF across key warfighting functions, according to the DIA.<sup>57</sup> (See Table 2.)

**Territorial control:** Ukraine has lost roughly 20 percent of its overall territory since the start of the war, the DIA said.<sup>58</sup> Between July and December, Kyiv continued to rely on unmanned aircraft, mines, and artillery to slow Russian advances across the front line and compensate for its persistent manpower shortages.<sup>59</sup> Russian forces took 1,865 square miles in 2025, or approximately 0.8 percent of Ukrainian territory. Nowhere on the front did this equate to more than 60 miles of penetration or any territory of operational significance.<sup>60</sup> Russia continued to attack Pokrovsk, which it has been pursuing as a key operational objective in Donetsk for more than a year.<sup>61</sup> According to the DIA, if Russian forces capture and consolidate control of Pokrovsk, they would be able to forward deploy logistics and sustainment elements and use two major land routes to reach other areas of southern Donetsk.<sup>62</sup>

Table 2.

**Russian Capabilities Relative to Ukraine**

Function	
<p><b>UAS (unmanned aircraft systems)</b>  <i>Russia likely achieved relative parity with Ukraine in tactical UAS employment.</i></p>	<p>Russia’s investments in its Rubikon Center for Advanced Unmanned Systems—a Ministry of Defense-run organization tasked with improving UAS tactics, acquisition, and innovation—enabled UAS units to more effectively counter Ukraine’s advantages in tactical UAS employment.</p> <p>Russian UAS units have increasingly targeted Ukrainian UAS operators and Ukrainian logistics networks to disrupt sustainment of Ukrainian defenses.</p> <p>Russian UAS units also continue to standardize and share best practices, and focus Russian UAS acquisition on fewer models, improving acquisition efficiency and UAS training.</p>
<p><b>Command and Control (C2)</b>  <i>Russia almost certainly retains a more effective C2 system than Ukraine.</i></p>	<p>Russian units are learning to more effectively employ assault teams to sustain offensive pressure across the front line.</p> <p>In contrast, Ukrainian forces have persistent issues with commanders unevenly adopting a Western style of C2, since many prefer a Soviet-style C2 hierarchy.</p> <p>C2 alone does not provide a decisive advantage to either country.</p>
<p><b>Movement and Maneuver</b>  <i>Russia almost certainly retains a more effective maneuver force.</i></p>	<p>Russia’s overmatch of ground troops enables persistent, high tempo offensive operations. However, Russian maneuver forces are incapable of rapidly exploiting tactical victories into operational-level successes due to their reliance on small, dismounted teams as the primary maneuver element.</p> <p>Ukraine’s maneuver forces are almost certainly better trained and can act with initiative but lack the number of troops, air support, and breaching capability to substantially dislodge Russian occupiers.</p> <p>This is a critical advantage for Moscow.</p>
<p><b>Fires</b>  <i>Russia almost certainly retains an advantage over Ukraine in direct and indirect fires systems, including artillery, mortars, long-range unmanned aircraft, bombs, and missile systems.</i></p>	<p>Russia can sustain high daily expenditure rates of indirect fires systems, allowing Russian forces to effectively suppress Ukrainian defensive positions, harass urban centers, and deplete Ukraine’s dwindling number of air defense munitions.</p> <p>Ukraine’s low number of missiles and lower expenditure rates of artillery and mortars force Kyiv to rely on a unmanned aircraft-based fires systems to mitigate this disadvantage.</p>
<p><b>Sustainment</b>  <i>Russia almost certainly retains an advantage over Ukraine in logistics and force generation.</i></p>	<p>Russia’s redundant, rail-based logistics network, domestic industrial base, recruitment, and reconstitution capabilities enable Russian forces to sustain costly offensive operations across numerous axes of advance in Ukraine.</p> <p>Ukraine faces a depleting population of military-aged males, difficulty in getting troops specialized training, and a continued reliance on the West, which degrade Kyiv’s ability to sustain military operations.</p>
<p><b>Force Protection</b>  <i>Russia almost certainly retains a more robust capability to protect its forces in rear areas through its use of cover and concealment, deception, and layered air defense systems.</i></p>	<p>Russia disperses its combat vehicles, uses forested areas for cover against intelligence collection, and disperses its air defenses to protect vulnerable systems and personnel operating in rear areas.</p> <p>Ukraine relies on the West for air defense and consistently faces an uncertain supply of munitions for these systems.</p>

Source: DIA, response to DoD OIG request for information, 26.1 OAR 035, 12/17/2025; DIA, vetting comment, 1/30/2026.

**Ukraine maintained its high number of long-range unmanned aircraft attacks against Russian military targets, such as airfields, defense industrial facilities, and ammunition storage sites.**

**Maritime operations:** The UAF demonstrated increasing capability to target Russian vessels at sea, particularly using unmanned vessels. On December 15, Ukraine’s domestic security service announced that it used a small unmanned surface vessel to attack and disable a Russian Kilo-class submarine in the Black Sea port of Novorossiysk—a claim that, if accurate, would be the first successful attack of its kind.<sup>63</sup> Ukraine also temporarily disrupted Russian seaborne oil exports after striking Russian oil export infrastructure in the Baltic and Black Seas.<sup>64</sup> A major consortium transporting oil from the Caspian region said that it had suspended loading in the Russian Black Sea port of Novorossiysk after an attack by unmanned boats.<sup>65</sup> The DIA assessed that overall, the Ukrainian strikes have not had a substantial impact on Russian energy production.<sup>66</sup>

**Attacks inside Russia:** Ukraine maintained its high number of long-range unmanned aircraft attacks against Russian military targets, such as airfields, defense industrial facilities, and ammunition storage sites.<sup>67</sup> The DIA assessed that these strikes disabled some military equipment and forced Moscow to protect interior positions. However, Ukrainian unmanned aircraft attacks only partially disrupted Russia’s ability to resupply its front-line forces, with no impediment to the overall pace of Russian military operations from October to December.<sup>68</sup> Ukraine’s long-range strikes against Russian energy production sites resulted in short-term disruptions and gasoline price increases.<sup>69</sup>

## **NATO Responds to Repeated Airspace Violations by Russian Manned and Unmanned Aircraft**

During the reporting period, several aircraft entered NATO airspace without authorization. These included Russian manned military aircraft, long-range unmanned aircraft, and unattributed small unmanned aircraft suspected of being operated by Russian proxies. (See Table 4.) Two countries, Poland and Estonia, invoked Article IV of the NATO treaty in response to these incursions. Article IV allows any NATO member state to call for consultation with the alliance when and if it believes its territorial integrity or security has been threatened.<sup>70</sup>

In several cases, NATO fighter jets were scrambled to confront one-way attack unmanned aircraft. Polish F-16s, Dutch F-35s, Italian AWACS, and NATO Multi-Role Tanker Transports were activated alongside German PATRIOT batteries.<sup>71</sup> This is an expensive response to the threat and not always practical because of the dangers of bringing down a Russian or unknown aircraft above a populated area, according to media reporting.<sup>72</sup>

On September 12, NATO Secretary General Mark Rutte announced the launch of Operation Eastern Sentry, bolstering NATO’s posture along the eastern flank in response to Russia’s violation of Poland’s airspace. Secretary General Rutte said that the operation will involve both traditional capabilities and novel technologies, including addressing challenges associated with UAS.<sup>73</sup>

As part of Eastern Sentry, U.S. Army Europe and Africa (USAREUR-AF) loaned counter-UAS Merops systems to Poland and Romania to deploy against Russian unmanned aircraft.<sup>74</sup> The Merops is a U.S.-made, portable ground control system that launches Surveyor interceptor unmanned aircraft against adversary unmanned aircraft.<sup>75</sup> Surveyor interceptors

A Polish soldier prepares to operate a counter-UAS system during a showcase of the system at Nowa Deba Training Area, Poland. (U.S. Army photo)



can autonomously target enemy unmanned aircraft if communications are jammed due to electronic warfare.<sup>76</sup> Each Surveyor interceptor costs roughly \$14,500, approximately one-tenth of the cost of a Russian Shahed-style unmanned aircraft.<sup>77</sup> As of December, the UAF had used Merops to down more than 1,000 Russian unmanned aircraft, using an estimated \$15 million worth of Surveyor interceptors to cause more than an estimated \$200 million worth of Russian losses.<sup>78</sup>

U.S. personnel participated in Merops training alongside Polish and Romanian forces.<sup>79</sup> Training takes 2 weeks, which is significantly shorter than training for more advanced defense systems such as the PATRIOT.<sup>80</sup> According to NATO officials, Denmark will also acquire Merops to enhance its air defenses.<sup>81</sup>

## Russia Conducts Sabotage, Other Hybrid Activities in Ukraine and Europe

According to USEUCOM and the DIA, Russian hybrid warfare activities in Europe outside Ukraine remained elevated. Russian actors have continued longstanding messaging campaigns, including information operations intended to shape peace talks in their favor, undermine European support for Ukraine, and exacerbate perceived divisions between the United States and its allies.<sup>82</sup>

Incidents of Russian sabotage in Europe quadrupled between 2022 and 2023, then tripled again between 2023 and 2024. This activity dropped off in 2025 due, in part, to heightened security in Europe and increased collaboration between U.S. and European intelligence services to prevent attacks, according to media reporting.<sup>83</sup>

Table 3.

**Russia-linked or Suspected Russia-linked Air Incursions in NATO Countries, July–December 2025**

Date and Country	Aircraft	Outcome
<b>July 10</b> Lithuania	A one-way attack unmanned aircraft launched from Belarus	NATO jets were dispatched to the area but were recalled after the unmanned aircraft crashed on its own.
<b>September 8</b> Estonia	Russian Mi-8 helicopter	Mi-8 was in Estonian airspace for 4 minutes before departing. Estonia summoned the Russian chargé d'affaires to lodge a formal protest.
<b>September 10</b> Poland	19 Russian unmanned aircraft	Some unmanned aircraft downed by NATO fighter jets. Poland invoked NATO Article IV.
<b>September 13</b> Romania	One Russian unmanned aircraft	Romanian F-16s tracked a unmanned aircraft 20 kilometers inside Romanian territory, but did not engage the unmanned aircraft.
<b>September 19</b> Estonia	Three Russian MiG-31 fighter jets, operating without flight plans and with transponders turned off	NATO forces scrambled fighter jets. MiG-31s were in Estonian airspace for 12 minutes before departing. Estonia invoked NATO Article IV.
<b>Late September</b> Denmark	Multiple sightings of small unmanned aircraft of unknown origins	Temporary closures of at least five airports, including the country's largest in Copenhagen.
<b>October 24</b> Lithuania	Russian Su-30 fighter and IL-78 aerial refueling tanker	Two Eurofighter Typhoon jets scrambled.
<b>November 1-2</b> Germany	Multiple sightings of small unmanned aircraft of unknown origins	Berlin Brandenburg Airport and Bremen Airport briefly suspended air traffic.
<b>November 1-3</b> Belgium	Multiple sightings of small unmanned aircraft of unknown origins	Belgian forces deployed a helicopter to chase off unmanned aircraft seen flying over Kleine Broege military base.
<b>November 6-7</b> Belgium and Sweden	Multiple sightings of small unmanned aircraft of unknown origins	Liège Airport in Belgium and Gothenburg-Landvetter Airport in Sweden briefly suspended air traffic.
<b>November 21</b> Netherlands	Multiple sightings of small unmanned aircraft of unknown origins	Dutch forces attempted to shoot down unidentified unmanned aircraft near the Volkel Air Base, which houses F-35s and U.S. nuclear weapons. The unmanned aircraft flew away before they could be destroyed.
<b>November 25</b> Romania	Two Russian unmanned aircraft	German Typhoon and Romanian F-16 fighter jets scrambled. One unmanned aircraft returned to Ukraine, the other crashed and was found to be unarmed.

**Sources:** Reuters, "Plywood Drone from Belarus Crashes in Lithuania, Causing Alarm," 7/10/2026; Michael Schwirtz and Qasim Nauman, "NATO Says It Scrambled Fighter Jets to Shoot Down Russian Drones Over Poland," New York Times, 9/10/2025; Daria Tarasova-Markina, Cristiana Moisescu, and Sophie Tanno, "Romania Condemns 'Irresponsible' Moscow After Russian Drone Breaches its Airspace," CNN, 9/14/2025; Clement Charpentreau, "Estonia Summons Russian Envoy After Mi-8 Helicopter Violates Estonian Airspace," AeroTime, 9/9/2025; Radio Free Europe/Radio Liberty, "Russia's Latest Airspace Violation Raises Alarms With NATO, Allies," 9/20/2025; Lynsey Chutel, Henrik Pryser Libell, and Maya Tekeli, "Denmark Briefly Closes More Airports After Unexplained Drone Sightings," New York Times, 9/25/2025; Dan Sabbagh, "Nato Scrambles Jets as Russian Drones Make Deepest Inursion into Romania," The Guardian, 11/25/2025; Ferdinand Knapp, "Drones Plague Belgium," Politico, 11/7/2025; George Wright, "Drones Seen Over Belgian Military Base for Third Night, Minister Says," BBC, 11/3/2025; DPA, "Germany's Bremen Airport Briefly Halts Flights After Drone Sighting," 11/2/2025; France24, "Flights Resume at Berlin Airport After Suspension Over Drone Scare," 1/11/2025; Abbey Fenbert, "Netherlands Opens Fire on Suspicious Drones Near Air Base Housing U.S. Nuclear Weapons," Kyiv Independent, 11/22/2025; DIA, vetting comment, 1/30/2026.

**Surveillance:** European partner nations reported unknown small UAS activity near their own installations and over critical infrastructure, such as airports and energy facilities. USEUCOM said that this activity continued to pose a significant, persistent threat. Adversaries use these small UAS for reconnaissance, intelligence gathering, and potential disruptive activities. USEUCOM said it has deployed counter-small UAS capabilities at U.S. installations in Europe.<sup>84</sup>

**Sabotage:** On November 17, suspected Russian operatives sabotaged a Polish railway line with an explosion that damaged track along a route connecting the Polish capital to the Ukrainian border.<sup>85</sup> This incident followed a wave of arson, sabotage, and cyberattacks in Poland and other European countries since the start of the war in Ukraine, according to media reporting.<sup>86</sup> For example, Russia is believed to be responsible for arson attacks near a U.S. military base in Aviano, Italy, in mid-August, according to the DIA.<sup>87</sup>

**Explosive shipping:** In October, Polish and Romanian authorities detained three suspected Russian operatives for attempting to ship explosive parcels, according to USEUCOM. This plot is similar to last year's campaign by Russian intelligence and security services—particularly the Russian General Staff Main Intelligence Directorate—that targeted shopping centers in Poland and Lithuania, a NATO airbase in Germany, and commercial cargo aircraft in multiple countries.<sup>88</sup>

**Election interference:** On September 22, Moldovan authorities announced that they had carried out 250 raids across the country and detained dozens of suspects as part of an investigation into an alleged Russian-backed plan to incite mass riots and destabilize the country around the September 28 parliamentary election. Moldovan police said that the plot was directed by the Russian government and executed by criminal elements in Moldova.<sup>89</sup> Moldova's pro-EU party won the election, allowing it to retain its majority in parliament and defeating the pro-Russian opposition party.<sup>90</sup>

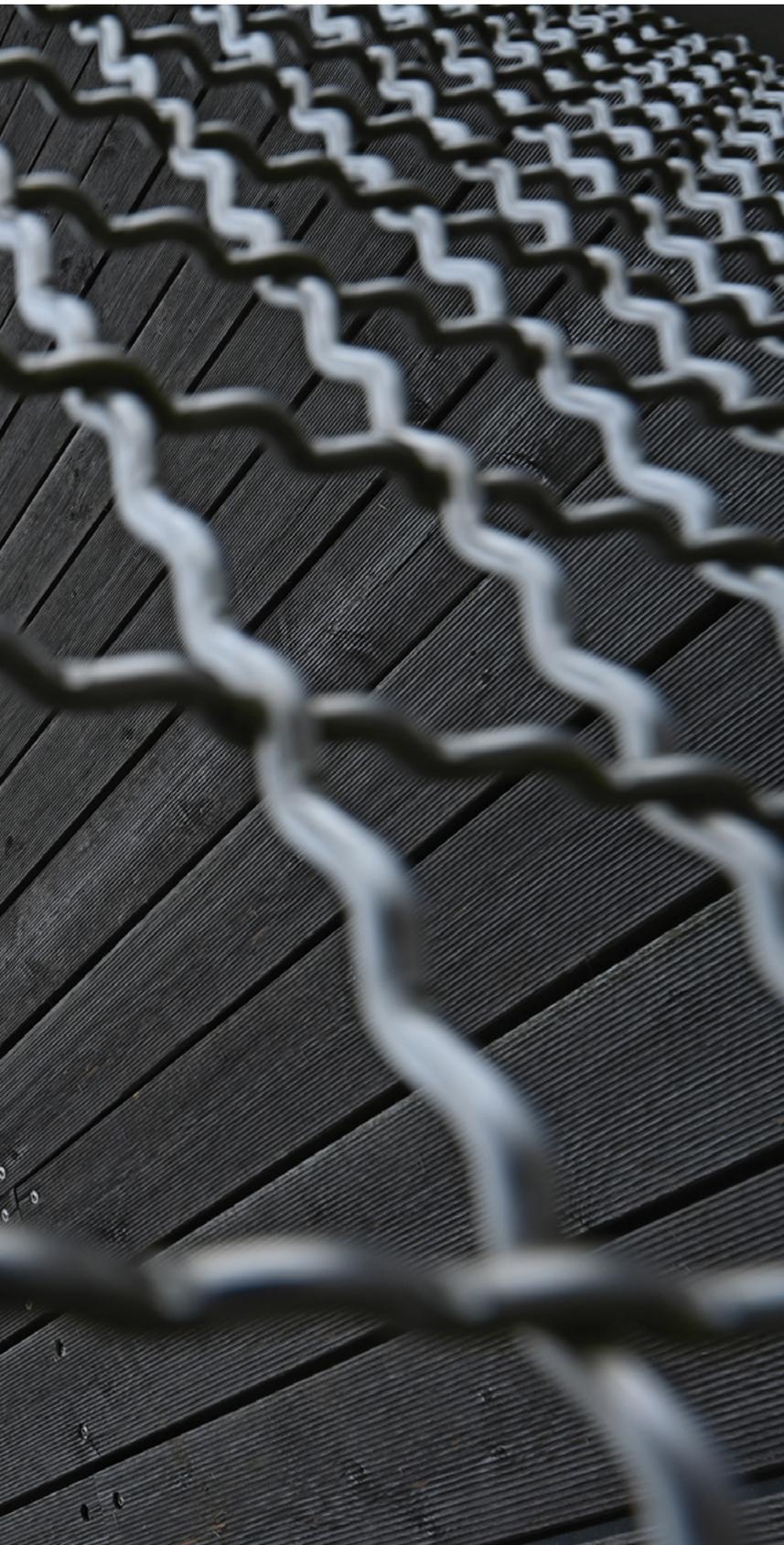
**Cyber operations:** According to USEUCOM, Russia-aligned cyber operations targeted multiple European nations in November, employing disruptive denial of service attacks against Danish and Belgian entities to interfere with democratic processes and essential services. Concurrently, focused cyber-espionage campaigns in Ukraine and Italy sought to degrade military readiness by compromising sensitive UAS industry data and undermine regional stability by targeting political functions.<sup>91</sup> According to media reporting, Russia-aligned hackers targeted a U.S. engineering company. The U.S. Embassy in Kyiv said that this reflects a trend of Russian-state cyber groups using phishing emails and Trojan websites to install malware in computer systems belonging to U.S. companies and organizations aiding Ukraine.<sup>92</sup>

**Recruitment:** Russian intelligence services almost certainly continued recruiting foreign nationals to carry out lethal operations against Ukrainian civilian and military officials, the DIA said. In December, the Security Service of Ukraine reported that a Russian-recruited agent was detained for planning to assassinate a soldier of Ukraine's Airborne Assault Forces by planting an improvised explosive device in the soldier's apartment in Zaporizhzhia.<sup>93</sup> Additionally, two foreigners allegedly employed by Russia killed a senior Ukrainian intelligence officer in Kyiv on July 13.<sup>94</sup>

On November 17, suspected Russian operatives sabotaged a Polish railway line with an explosion that damaged track along a route connecting the Polish capital to the Ukrainian border.







A U.S. Army Soldier rappels from a 55-foot tower during an exercise at the Grafenwoehr Training Area, Germany. (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 requested funding data from 14 Federal agencies authorized to receive funds through the Ukraine supplemental appropriations acts, or which otherwise received funds from these appropriations, principally the DoD, State, and USAID.

State, USAID, and the U.S. Department of Agriculture (USDA) did not provide complete funding data through December 2025 as requested. This lapse affects the reporting of obligations and disbursements of several accounts with large appropriated balances, as detailed in notes to tables and figures. For details on sources, see page 94.

## U.S. GOVERNMENT OVERVIEW

**Since Russia's full-scale invasion of Ukraine in February 2022, Congress has appropriated or otherwise made available for obligation \$187.72 billion for OAR and the broader Ukraine response.**

These funds were derived from three categories of appropriations. Congress appropriated \$174.19 billion through the five Ukraine supplemental appropriation acts enacted from fiscal year (FY) 2022 through FY 2024, of which Federal agencies allocated \$163.60 billion for OAR and the Ukraine response, and \$10.59 billion was allocated for other, primarily humanitarian, purposes. Additional funds of \$22.98 billion were allocated from regular annual agency appropriations, and \$1.14 billion was allocated from other supplemental appropriation acts. These three sources of funding have collectively provided \$187.72 billion in total appropriations for OAR and the Ukraine response. (See Table 4.)

**Congress has not made significant new funding available for OAR and the Ukraine response since April 2024.** The most recent appropriation specifically drafted for OAR and the Ukraine response was the Ukraine Security Supplemental Appropriation Act, 2024, enacted April 24, 2024, that provided \$60.78 billion in funding. Since that time, additional funds from the FY 2024, FY 2025 and FY 2026 annual appropriation acts have been made available for the Ukraine response but in relatively modest amounts. Only \$3.92 billion in FY 2025 appropriations and approximately \$220 million in FY 2026 appropriations have been made available for obligation for OAR and the Ukraine response. (See Figure 1.)

**The majority of funding for OAR and the Ukraine response was allocated for security assistance.** Of the \$187.72 billion appropriated for OAR and the Ukraine response, \$134.31 billion was allocated for security assistance, provided by the DoD and State. In addition, \$45.49 billion was allocated for governance and development, provided by State, USAID, and four other government agencies.

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

Since Russia's full-scale invasion of Ukraine in February 2022, Congress has appropriated or otherwise made available for obligation \$187.72 billion for OAR and the broader Ukraine response.

Table 4.

**Status of U.S. Appropriations for Operation Atlantic Resolve, Including U.S. Government Activities Relating to Ukraine, Grouped by Funding Category, FY 2022 to FY 2026 Q1, \$ in Millions**

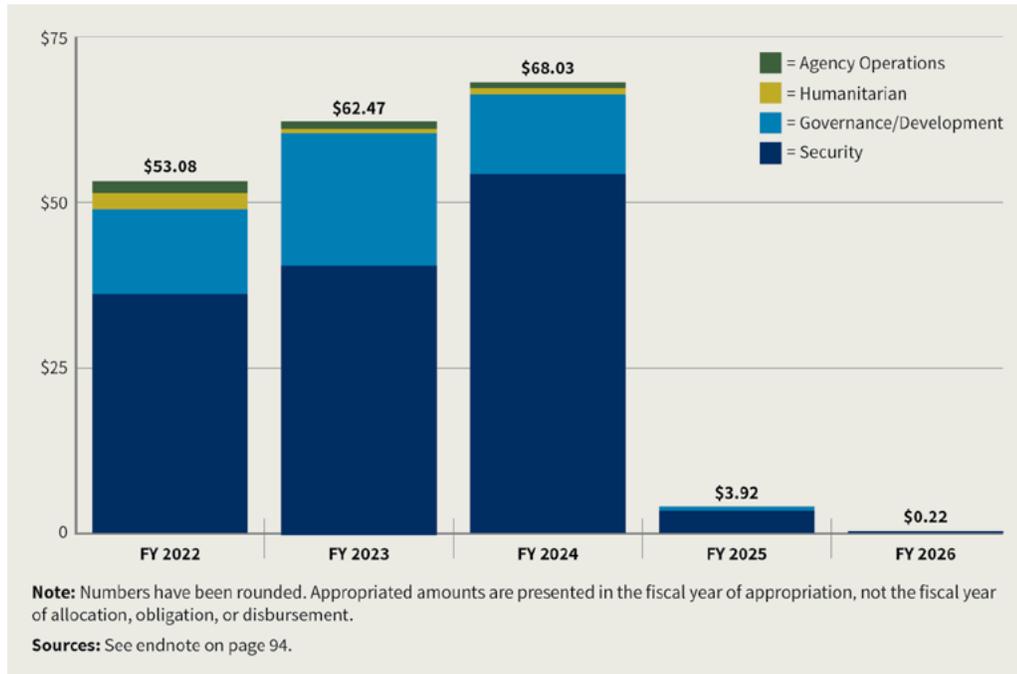
Funds Appropriated by Agency and Account	Agency	Appropriated	Obligated	Disbursed
<b>SECURITY</b>				
U.S. Military Support, Primarily for U.S. European Command				
(USEUCOM) and European Deterrence Initiative (EDI)	DoD	\$47,813.41	\$43,068.37	\$31,751.34
Replenishment of DoD Stocks	DoD	45,780.00	41,042.57	15,134.97
Ukraine Security Assistance Initiative (USAI)	DoD	33,512.46	32,344.66	18,198.54
Foreign Military Financing (FMF)	State	7,094.53	5,732.53	2,343.92
International Military Education & Training (IMET)	State	105.84	89.47	87.51
<b>Security, Total</b>		<b>134,306.24</b>	<b>122,277.60</b>	<b>67,516.29</b>
<b>GOVERNANCE &amp; DEVELOPMENT</b>				
Economic Support Fund (ESF)	State/USAID	34,629.11	33,880.37	31,469.26
U.S. International Development Finance Corporation	DFC	4,175.98	4,175.98	882.02
Assistance for Europe, Eurasia, and Central Asia (AEECA)	State/USAID	3,227.57	2,591.27	1,070.10
International Narcotics Control & Law Enforcement (INCLE)	State	1,438.73	1,433.01	931.18
Multilateral Assistance, International Financial Institutions (IFI)	Treasury	990.00	990.00	988.20
Nonproliferation, Antiterrorism, Demining & Related (NADR)	State	414.51	365.01	249.11
U.S. Agency for Global Media	USAGM	179.73	179.73	175.03
Export-Import Bank of the United States	EXIM	156.56	156.56	—
Global Health Programs (GHP-State)	State	146.68	36.23	20.15
Global Health Programs (GHP-USAID)	USAID	90.34	90.16	38.20
Educational & Cultural Exchange Programs (ECE)	State	42.70	41.01	34.32
<b>Governance &amp; Development, Total</b>		<b>45,491.90</b>	<b>43,939.35</b>	<b>35,857.56</b>
<b>HUMANITARIAN</b>				
International Disaster Assistance (IDA)	USAID	2,575.12	2,575.04	2,013.34
Migration and Refugee Assistance (MRA)	State	1,204.97	1,204.97	1,178.41
Transition Initiatives (TI)	USAID	195.00	192.48	152.80
Department of Agriculture	USDA	150.00	137.89	122.37
<b>Humanitarian, Total</b>		<b>4,125.09</b>	<b>4,110.38</b>	<b>3,466.93</b>
<b>AGENCY OPERATIONS</b>				
Department of Health and Human Services	HHS	1,844.65	1,791.27	1,140.83
Department of Energy	DOE	839.63	833.79	620.98
Diplomatic Programs (DP)	State	496.15	489.24	421.57
Department of the Treasury	Treasury	142.46	135.16	129.58
Department of Justice	DOJ	126.40	109.91	99.85
Embassy Security, Construction & Maintenance (ESCM)	State	110.00	57.23	56.42
Operating Expenses (OE)	USAID	86.00	58.47	41.49
Capital Investment Fund (CIF)	State	44.17	43.99	36.28
USAID Office of Inspector General (USAID OIG)	USAID	23.00	13.26	12.34
Department of Commerce	DOC	22.10	22.02	19.29
State Office of Inspector General (State OIG)	State	21.50	20.44	19.37
DoD Office of Inspector General (DoD OIG)	DoD	16.00	15.52	15.16
Government Accountability Office	GAO	7.50	7.50	7.50
Emergencies in the Diplomatic & Consular Service (EDCS)	State	5.00	4.50	4.50
Five Agencies With Appropriations Under \$5 Million	Various	11.04	—	—
<b>Agency Operations, Total</b>		<b>3,795.60</b>	<b>3,602.30</b>	<b>2,625.23</b>
<b>TOTAL FUNDING, SELECTED ACCOUNTS</b>		<b>\$187,718.83</b>	<b>\$173,929.63</b>	<b>\$109,466.01</b>

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

**Sources:** See endnote on page 94.

Figure 1.

**Annual Appropriations by Funding Category, FY 2022 to FY 2026 Q1, \$ in Billions**



when the number of Ukraine refugees and disruptions to Ukrainian food production and distribution peaked following Russia’s full-scale invasion of Ukraine. Finally, \$3.80 billion was allocated for agency operations, including \$68.00 million for oversight provided by the 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. However, of the \$54.06 billion in funding allocated for the Ukraine response from a selection of the largest accounts, approximately 14 percent, or \$7.55 billion, was allocated for allied and partner countries other than Ukraine. (See Table 5.)

Table 5.

**Funding for OAR and Ukraine Response Not Provided by Appropriations, \$ in Millions**

Financial Transactions	Amount
U.S. ERA Loan Provided to World Bank-Managed Trust Fund for Ukraine	\$20,000.00
NATO Contributions to U.S. Ukraine Security Assistance Initiative (USAI) Account	2,058.02
Ukraine Government Contribution to U.S.-Ukraine Reconstruction Investment Fund	75.00

**Note:** Numbers have been rounded.

**Sources:** See endnote on page 94 for responses from Treasury, DoD, and DFC.

In addition, the United States executes funds for OAR and the Ukraine response provided from sources outside of the congressional appropriation process, which includes transactions funded by foreign governments and executed in partnership with U.S. Government agencies. (See Table 6.) These transactions are not included in the \$187.72 billion of reported appropriated balances.

**ERA loan:** The Dept of Treasury disbursed \$20 billion to a World Bank-managed fund to provide assistance to Ukraine. The Extraordinary Revenue Acceleration (ERA) loan is to be repaid by earnings on immobilized Russian sovereign assets and is guaranteed by the U.S. Government. (See page 31.)

Table 6.

### Allocations of Selected U.S. Appropriations to Specific Countries for the Ukraine Response, Grouped by Funding Category, FY 2022 to FY 2026 Q1, \$ in Millions

Funds Allocated to Specific Countries by Agency and Account	Agency	For Ukraine	For Rest of Europe	For Rest of World	Total
<b>SECURITY</b>					
Foreign Military Financing (FMF)	State	\$2,392.35	\$3,150.18	\$190.00	\$5,732.53
International Military Education & Training (IMET)	State	14.00	91.84	—	105.84
<b>Security, Total</b>		<b>2,406.35</b>	<b>3,242.02</b>	<b>190.00</b>	<b>5,838.37</b>
<b>GOVERNANCE &amp; DEVELOPMENT</b>					
Economic Support Fund (ESF)	Joint	33,059.63	525.99	295.30	33,880.92
U.S. International Development Finance Corporation	DFC	2,251.35	1,922.72	1.91	4,175.98
Assistance for Europe, Eurasia, and Central Asia (AEECA)	Joint	2,026.82	541.67	24.30	2,592.80
International Narcotics Control & Law Enforcement (INCLE)	State	1,388.26	44.79	—	1,433.05
Multilateral Assistance, International Financial Institutions (IFI)	Treasury	540.00	50.00	400.00	990.00
Nonproliferation, Antiterrorism, Demining & Related (NADR)	State	402.61	—	11.90	414.51
U.S. Agency for Global Media	USAGM	112.25	65.80	1.69	179.73
Export-Import Bank of the United States	EXIM	156.56	—	—	156.56
Global Health Programs (GHP-State)	State	146.68	—	—	146.68
Global Health Programs (GHP-USAID)	USAID	90.16	—	—	90.16
Educational & Cultural Exchange Programs (ECE)	State	17.44	14.76	8.82	41.01
<b>Governance &amp; Development, Total</b>		<b>40,191.74</b>	<b>3,165.73</b>	<b>743.92</b>	<b>44,101.40</b>
<b>HUMANITARIAN</b>					
International Disaster Assistance (IDA)	USAID	2,570.38	4.74	—	2,575.12
Migration and Refugee Assistance (MRA)	State	1,204.97	—	—	1,204.97
Transition Initiatives (TI)	USAID	137.78	44.62	9.54	191.95
Department of Agriculture	USDA	—	—	150.00	150.00
<b>Humanitarian, Total</b>		<b>3,913.13</b>	<b>49.37</b>	<b>159.54</b>	<b>4,122.03</b>
<b>TOTAL FUNDING, SELECTED ACCOUNTS</b>		<b>\$46,511.23</b>	<b>\$6,457.12</b>	<b>\$1,093.47</b>	<b>\$54,061.81</b>

**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 December 31, 2025, and made country-specific allocations for these appropriations through that date, except for State FMF data and USAID IDA, TI and GHP data, which is presented as of June 30, 2025; and USAID ESF, USAID AEECA, State-GHP, and USDA data, which is presented as of December 31, 2024. Appropriations for DFC and EXIM reflect obligations on financial product commitments and do not reflect positive subsidy amounts. State and USAID jointly administer ESF and AEECA appropriations. 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 94.

**PURL Program:** From August 2025 through the first quarter of FY 2026, the DoD received \$2.06 billion in contributions from six NATO countries, which it deposited in a special Ukraine Security Assistance Initiative (USAI) account for the procurement of defense articles and services to be delivered to Ukraine. NATO organized this effort through its Prioritized Ukraine Requirements List (PURL) program. (See page 40.)

**U.S.-Ukraine Reconstruction Investment Fund:** The U.S. International Development Finance Corporation (DFC) obligated \$75.00 million in funding for the U.S.-Ukraine Reconstruction Investment Fund L.P. in September 2025 and serves alongside a Ukrainian government agency as one of two limited partners in managing the fund. Ukraine has also contractually committed to make an equity investment of \$75.00 million into the fund. The U.S.-Ukraine Reconstruction Investment Fund is authorized under U.S. law to make investments in Ukraine in three sectors, consisting of critical minerals and natural resources, infrastructure, and energy.

## FUNDING PIPELINE

The status of the \$180.72 billion in funds appropriated or otherwise made available for obligation can be viewed as being in one of four states of execution: \$7.14 billion that has been appropriated and remains available for obligation, \$64.50 billion that has been obligated but not yet disbursed, \$109.41 billion that has been disbursed and \$3.79 billion that has expired, meaning the funds are no longer available for obligation. An additional \$2.85 billion in funding—particularly State Foreign Military Financing (FMF) and USAID Economic Support Fund (ESF) and Assistance for Europe, Eurasia, and Central Asia (AEECA) funding—was not assigned to one of these categories due to missing data and resulting uncertainty about their status. (See Figure 2.)

Figure 2.

### Status of Appropriated Funds as of FY 2026 Q1

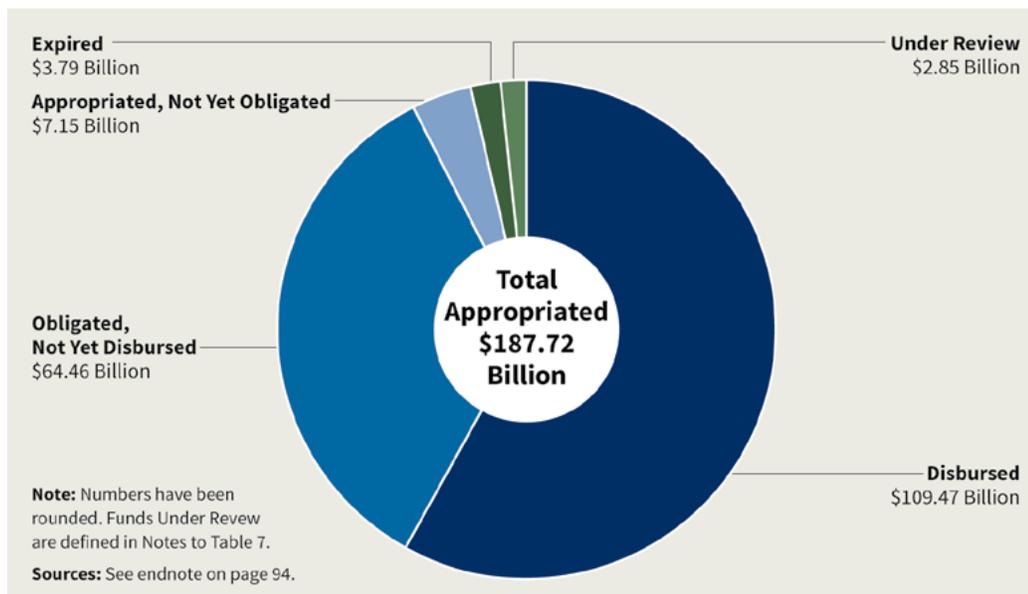


Table 7.

### Appropriated Funds Remaining Available for Possible Disbursement, Six Largest Accounts and All Others, as of FY 2026 Q1, \$ in Billions

	Cumulative Appropriations	Funds Remaining for Possible Disbursement		
		Appropriated, Not Yet Obligated	Obligated, Not Yet Disbursed	Total Remaining
U.S. Military Support, Primarily for USEUCOM and EDI	\$47.81	\$2.88	\$11.32	\$14.19
DoD Stocks Replenishment	45.78	3.82	25.91	29.73
Economic Support Fund	34.63	—	2.41	2.41
Ukraine Security Assistance Initiative	33.51	0.30	14.15	14.45
Foreign Military Financing	7.09	—	3.39	3.39
U.S. International Development Finance Corporation	4.18	—	3.29	3.29
<b>Subtotal—Six Largest Accounts</b>	<b>173.01</b>	<b>7.00</b>	<b>60.46</b>	<b>67.46</b>
All Other Accounts	14.71	0.16	4.00	4.16
<b>TOTAL</b>	<b>\$187.72</b>	<b>\$7.15</b>	<b>\$64.46</b>	<b>\$71.62</b>

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

**Sources:** See endnote on page 94.

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.” A significant number of appropriations had their period of availability for obligation conclude at the end of FY 2025.

The rate at which appropriated funds are obligated and disbursed varies significantly across accounts. (See Table 7.) While nearly all the amounts appropriated for DoD Stocks Replenishment and the USAI have been obligated, approximately one-half of these obligations remain undisbursed. A large portion of the DFC appropriations remain available for obligation, as many of the agency’s financial commitments are for loan guarantees and similar products.

## SECURITY ASSISTANCE

Nearly three-quarters of the funds appropriated for OAR and the Ukraine response are for security programs administered by the DoD and State, and currently total \$134.31 billion. (See Table 8.)

Since February 2022, Congress has appropriated or otherwise made available \$127.12 billion to the DoD, of which the Army has received the largest share at \$64.05 billion and \$38.47 billion is for Defense-wide accounts. (See Table 8.) 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.

Table 8.

**Department of Defense, Funds Apportioned from Ukraine Supplemental Appropriation Acts and Annual Agency Appropriation Acts for Operation Atlantic Resolve, FY 2022 to FY 2026 Q1, \$ in Millions**

U.S. Appropriations, Apportioned by Account	Army	Navy	Air Force	Defense-wide	Total
<b>U.S. MILITARY SUPPORT, PRIMARILY FOR USEUCOM AND EDI</b>					
Military Personnel	\$1,739.58	\$67.29	\$323.40	\$—	\$2,130.27
Operation & Maintenance	17,251.74	3,817.94	3,358.58	2,802.29	27,230.55
Research, Development, Test & Evaluation	159.68	128.50	860.74	488.72	1,637.64
Procurement	8,300.21	428.85	5,446.80	111.74	14,287.60
Military Construction	361.73	320.63	799.94	—	1,482.30
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
<b>U.S. Military Support, Total</b>	<b>27,820.03</b>	<b>4,763.20</b>	<b>10,789.46</b>	<b>4,456.71</b>	<b>47,829.41</b>
<b>DOD STOCKS REPLENISHMENT</b>					
Operation & Maintenance	1,010.22	637.63	744.18	93.45	2,485.48
Defense Production Act Purchases	—	—	—	313.80	313.80
Procurement	30,010.20	4,528.28	1,908.40	98.26	36,545.15
Procurement Replacement of DoD Stocks	5,207.13	313.14	915.30	—	6,435.57
<b>DoD Stocks Replenishment, Total</b>	<b>36,227.55</b>	<b>5,479.05</b>	<b>3,567.88</b>	<b>505.52</b>	<b>45,780.00</b>
<b>UKRAINE SECURITY ASSISTANCE INITIATIVE</b>					
<b>Ukraine Security Assistance Initiative, Total</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>33,512.46</b>	<b>33,512.46</b>
<b>TOTAL FUNDING</b>	<b>\$64,047.58</b>	<b>\$10,242.26</b>	<b>\$14,357.34</b>	<b>\$38,474.969</b>	<b>\$127,121.87</b>

**Notes:** Numbers have been rounded. Reflects apportionment of appropriated balances for the European Deterrence Initiative (EDI) as of November 30, 2025, and for appropriated balances from the Ukraine supplemental appropriation acts and other annual Department of Defense appropriations as of December 31, 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. EDI amounts apportioned may be higher than enacted due to revised planned execution.

**Sources:** See endnote on page 94.

The DoD also uses these funds to replenish its stocks around the world that have been drawn down to deliver weapons and materiel to Ukraine under Presidential Drawdown Authority (PDA) and as USAI funding to provide direct support to Ukraine.

**European Deterrence Initiative:** The largest component of security-related funding is \$47.83 billion for increased U.S. military activity in Europe and EDI, which supports the forward deployment of U.S. military forces and prepositioned stocks in Eastern Europe to deter Russian aggression against NATO allies.

**Presidential Drawdown Authority:** The second largest share of security-related funding consists of \$45.78 billion appropriated to the DoD to replace weapons and materiel donated to Ukraine under PDA. PDA is not a funding source but rather an authority that allows the President to provide military assistance from existing defense articles in the DoD's stocks, subject to a statutory cap.<sup>95</sup> The long-standing statutory limit for PDA is \$100 million of

weapons and equipment transferred worldwide per year.<sup>96</sup> 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.<sup>97</sup> 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. PDA remaining available as of December 31, 2025, stands at \$5.49 billion, consisting of extended authority, recovered authority, and residuals that result from final pricing adjustments on PDA packages.

**Ukraine Security Assistance Initiative:** Congress created the USAI to help Ukraine provide for its self-defense following Russia's 2014 invasion of Crimea and has appropriated \$33.51 billion for this purpose since February 2022.

## 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.

Table 9.

### Countries, Disbursements, and Purposes for Foreign Military Financing Programs Using Supplemental Funds as of September 2025, in \$ Thousands

Country	Total Disbursed	Funding Purpose and Countries
Ukraine	\$2,227,377	Non-NATO standard weapon systems and ammunition and U.S./NATO long-range firing equipment and munitions.
Other European Countries	1,907,134	Cybersecurity services, FOTS and SCOMAR equipment; BAK-12; PUMA AE and UAS, Virtual battlespace software and support, Patriot Air Defense; F-16 engines, M1A1 tanks and support, and Advanced Targeting Capability; UH-1Y helicopters; AH-1Z helicopters; spare engines. Countries include Romania, Poland and Czechia.
Non-European Countries	79,969	Bell 412 Helicopters for Zambia, the only non-European country.
<b>GRAND TOTAL</b>	<b>\$4,214,480</b>	

**Note:** Ukraine total includes supplemental FMF funds obligated directly to Ukraine.

**Source:** State, response to State OIG request for information, 1/16/2026.

The DoD reported that deliveries of USAI-funded defense articles and services to Ukraine are proceeding in line with 5-year procurement contract delivery standards. As of October 2025, the DoD estimated that the cost of defense articles and services delivered to Ukraine equaled approximately 33 percent of the \$33.31 billion in total USAI appropriations, with 62 percent of FY 2022 appropriations, 36 percent of FY 2023 appropriations, and 18 percent of FY 2024 appropriations having been delivered, based on delivered cost.<sup>98</sup>

A DoD OIG audit, published in August 2025, identified a \$38.6 billion unfunded backlog in DoD Stocks Replenishment funding, extending beyond the \$45.78 billion appropriated for DoD Stocks Replenishment in the five Ukraine supplemental appropriation acts.<sup>99</sup>

**Foreign Military Financing:** 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. A portion of the total \$7.09 billion in FMF enables the U.S. Government to backfill partner nations that have depleted their military stocks through donations to Ukraine. (See Table 9.) State reported that the 2025 government shutdown did not affect FMF activities.<sup>100</sup>

## DIRECT BUDGET SUPPORT

Nearly two-thirds of the \$45.49 billion allocated for governance and development programs, or \$30.21 billion, has been disbursed for direct budget support (DBS) to Ukraine. DBS provides funding—through international intermediaries—to the Ukrainian government for salaries and expenses to continue operations and provision of public services. USAID fully disbursed \$30 billion to the World Bank by December 2024. Responsibility for DBS transferred from USAID to State in July 2025.<sup>101</sup>

**World Bank loan:** As noted above, the United States provided a \$20 billion U.S. loan to Ukraine for additional budget support, provided through a World Bank Financial Intermediary Fund as part of the \$50 billion G7 Extraordinary Revenue Acceleration plan.

This plan is paid for by interest on Russia’s immobilized sovereign assets in Belgium. USAID provided the \$535 million loan guarantee that secured the loan.<sup>102</sup>

As of December 2025, the full \$20 billion loan had been disbursed through two World Bank financing mechanisms: \$15 billion via the Public Expenditures for Administrative Capacity Endurance (PEACE) mechanism and the rest via Development Policy Operations, which is designed to enable quicker disbursements to address urgent financing gaps in Ukraine.<sup>103</sup>

**Oversight:** As a result of the Foreign Assistance Review, one USAID contract that assisted with oversight verification and support to the Ukrainian government to conduct and implement audit recommendations was cancelled. On July 1, State assumed management of the remaining DBS oversight activity from USAID.<sup>104</sup> State reported that the sole contractor responsible for the remaining activity was in place in July and August 2025, and the contract was then extended. State said that the purpose of the contract is to audit the full DBS, and, by tracking funds to the end-beneficiary level, the activity provides visibility into the flow of U.S. assistance, deterring fraud, waste, and abuse.<sup>105</sup> USAID Ukraine staff previously expressed concern that assigning a single firm to both help prepare and then audit these financial statements creates a potential conflict of interest.<sup>106</sup>

The GAO reported that the U.S. Government did not conduct any independent monitoring of PEACE project funding from January to June 2025 due to delays associated with a stop-work order.<sup>107</sup> It further noted that, after absorbing USAID’s responsibilities for oversight of appropriated U.S. DBS funding, State was not expected to maintain the same level of oversight of DBS as USAID had from 2022 to 2024.<sup>108</sup>

## European Union Approves \$100 Billion Loan to Ukraine

In December 2025, EU leaders agreed to loan Ukraine more than \$100 billion over 2 years, financed by joint EU borrowing. Without the loan, the Ukrainian government would have likely run out of operating funds by Spring 2026, risking severe disruptions to government functions and the larger economy. According to estimates used by the IMF and EU, Ukraine will need approximately \$160 billion over the next 2 years to finance essential military and public service expenditures.<sup>109</sup> Funds for the loan will be raised on capital markets, backed by the “headroom” of the EU budget, which is a financial buffer between the maximum revenue the EU can collect from member states and the actual funds needed for planned spending. Ukraine is only required to repay the loan if Russia pays reparations for the war. The European Parliament aims to fast-track final approval of the loan’s legislative text and begin disbursements in early 2026.<sup>110</sup>





Ukrainian soldiers participate in machine gun training at Camp Jomsborg in Poland. (NATO photo)

## SECURITY ASSISTANCE

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## SECURITY ASSISTANCE

Under OAR, the United States seeks to show U.S. commitment to NATO’s collective defense and deter Russian aggression against Eastern Europe. Security assistance to Ukraine has been the focus of this effort, including previous U.S. assistance funded through the Ukraine Security Assistance Initiative (USAI), weapons and materiel transferred under Presidential Drawdown Authority (PDA), Foreign Military Financing (FMF), and International Military Education and Training. In addition, the United States supports military deployments and training activities throughout the U.S. European Command (USEUCOM) area of responsibility.

Since July, the United States announced and implemented its strategic intention to urge European allies to assume a greater share of responsibility for the personnel, materiel, and funds that account for NATO’s collective defense and European security.<sup>111</sup> For example, the United States recently established the Prioritized Ukraine Requirements List (PURL) initiative, through which NATO allies and partners voluntarily contribute funds to purchase U.S.-made defense articles for Ukraine.<sup>112</sup> (See page 40.)

## REGIONAL DETERRENCE

NATO’s deterrence and defensive posture in Europe, which includes U.S. troops, is designed to prevent aggression through a credible mix of nuclear, conventional, and missile defense capabilities.<sup>113</sup> The U.S. Army’s V Corps Forward Command Post is the unit responsible for command and control of all rotational U.S. Army forces in Europe. According to U.S. Army Europe and Africa (USAREUR-AF), V Corps’ enduring presence in Poland and exercises with NATO partners provide a combat-credible force in eastern Europe.<sup>114</sup>

**U.S. Army unmanned aircraft used in UAS reconnaissance training during Saber Junction 25 exercises at the Hohenfels Training Area, Joint Multinational Readiness Center, Germany. (U.S. Army photo)**

**In September, the DoD announced that it would begin phasing out security assistance for Eastern European partners and allies along Russia’s border.**

USEUCOM reported that it continued to work closely with NATO allies and partners bilaterally and multilaterally to develop and implement initiatives aimed at training and preparing allies to assume a greater share of responsibility for European defense.<sup>115</sup> USEUCOM said that its deterrence operations, activities, and investments aim to complement rather than duplicate allied and partner efforts.<sup>116</sup> For example, V Corps’ European HIMARS Initiative and Polish Apache Initiative aim to enhance the warfighting capabilities of NATO allies.<sup>117</sup>

In September, the DoD announced that it would begin phasing out security assistance for Eastern European partners and allies along Russia’s border. Specifically, the DoD will not request additional funding from Congress authorized under Section 333 of Title 10 of the U.S. Code, which is used to train and equip the militaries of partner nations, according to media reporting. Funds already approved for the program will remain available through September 2026.<sup>118</sup>

## U.S. MILITARY PRESENCE

USEUCOM said that U.S. forces maintained a robust rotational presence in Europe, including armored, aviation, and sustainment units. These deployments maintained a persistent forward posture, enhancing the ability to deter aggression and respond to potential threats.<sup>119</sup>

**U.S. Reduces Deployed Forces Away from Europe:** In late 2025, the DoD redeployed personnel in Europe. (See Table 10.) This included reduced U.S. troop presence in some of NATO’s eastern member states, including Hungary, Romania, and Slovakia.<sup>120</sup> USEUCOM said that the redeployment aims to align assets with evolving U.S. global priorities and was done with increased commitments from European allies to increase burden sharing in those countries.<sup>121</sup>

USEUCOM reported that the United States coordinated its reduction of U.S. troops with NATO’s Supreme Headquarters Allied Powers Europe and NATO member states to reassure allies of collective defense and to ensure no adverse effects on NATO’s readiness or operational capabilities. Although some eastern flank host countries expressed initial concerns about potential impacts to regional security, USEUCOM stated that ongoing collaboration with these countries, including an increase in episodic training events in the region, helped address these concerns and maintain strong bilateral relationships.<sup>122</sup>

Table 10.

### DoD Personnel in Europe (approximate) in 2025

	January–March	April–June	July–September	October–December
<b>Military</b>	80,500	81,600	85,200	80,653
<b>Civilian</b>	6,700	7,400	6,800	7,155
<b>TOTAL</b>	<b>87,200</b>	<b>89,000</b>	<b>92,000</b>	<b>87,808</b>

Source: USEUCOM, response to DoD OIG request for information, 25.2 OAR 016, 3/26/2025, 25.3 OAR 020, 6/24/2025, 25.4 OAR 018, 9/22/2025, and 26.1 OAR 015, 12/17/2025; USEUCOM, vetting comment, 1/27/2026 and 2/12/2026.



**A U.S. Army M1A3 Abrams tank fires its main gun during a multinational joint training exercise at Pabrade Training Area, Lithuania. (U.S. Army photo)**

The DoD ground presence in Europe had increased in February 2022, following Russia’s full-scale invasion of Ukraine. At the time, the DoD expanded its presence from three brigade combat teams and one division headquarters to five brigade combat teams and two division headquarters. The subordinate battalions were stationed in more than 17 locations across central and eastern Europe, integrating into NATO battle groups, supporting the training or equipping of the Ukrainian Armed Forces (UAF), or supporting bilateral defense agreements, according to USEUCOM.<sup>123</sup> USEUCOM later reduced the number of division headquarters in Europe from two to one.<sup>124</sup>

**NATO Regional Defense Planning:** Between July and December, USAREUR-AF continued to support NATO’s plans to expand its Forward Land Forces and establish an Eastern Flank Deterrence Line (EFDL). As the framework nation for Forward Land Forces Poland, the United States continuously maintains a combat battalion there. U.S. forces were also present on a bilateral basis in Bulgaria and Hungary during this reporting period.<sup>125</sup>

USAREUR-AF said that it continued to align U.S. and combined international exercises toward training on EFDL concepts.<sup>126</sup> The EFDL aims to incorporate command-and-control networks, enhanced with artificial intelligence, live data, sensors, and uncrewed systems to defend against Russian aggression in all warfighting domains, according to USAREUR-AF.<sup>127</sup> The commander of USAREUR-AF, in his role as NATO’s Allied Land Commander, is responsible for developing land operations planning, opportunities, and training in support of the EFDL and Eastern Sentry.<sup>128</sup>

## MULTINATIONAL TRAINING AND EXERCISES

USEUCOM conducted and participated in several joint and multinational exercises in the second half of 2025. (See Table 11.) USEUCOM said that these exercises improved the readiness and interoperability of U.S. forces with NATO allies and partners. These exercises have also demonstrated the collective defense capabilities of the alliance.<sup>129</sup>

Table 11.

**U.S. Participation in Multinational Exercises, July–December 2025**

<b>Exercise, Date, and Location</b>	<b>Leadership and Participating Countries</b>	<b>Activities</b>
<b>Neptune Strike</b> July 24-August 1 September 22-26 Mediterranean, Adriatic, North, Baltic Seas	Led by NATO More than 10,000 troops from 14 nations, including the United States	Sought to integrate maritime strike capabilities, strengthen deterrence, and ensure freedom of navigation across critical waterways. Included participation of the USS Gerald R. Ford aircraft carrier group.
<b>Dynamic Messenger</b> September 18-29	Led by the Portuguese Navy and jointly organized by Allied Maritime Command and supported by Allied Command Transformation. Troops from 22 countries participated and 13 observed	Brought the NATO operational community together with industry and academic leaders to test, exercise, and experiment with the use of all unmanned systems able to support maritime operations.
<b>Sea Breeze</b> June 30-July 11 United Kingdom	Led by U.S. Naval Forces Europe 150 troops from Bulgaria, Denmark, Estonia, France, Georgia, Latvia, Japan, Poland, Romania, Sweden, Türkiye, United Kingdom, United States, Ukraine	Multinational maritime training exercise primarily for allies' and partners' interoperability and ability to conduct mine countermeasure vessel operations. Certified NATO interoperability of Ukrainian explosive ordnance disposal operations.
<b>Agile Spirit</b> July 21-August 8 Georgia, Türkiye	Led by U.S. Army Europe and Africa 2,000 troops from Bulgaria, Georgia, Moldova, Poland, Romania, Türkiye, United Kingdom, United States	Focused on airborne operations in the southern Black Sea region and pre-deployment training for Georgian liaison teams.
<b>Northern Challenge</b> September 8-9 Iceland, North Sea	Led by U.S. Naval Forces Europe 380 troops from Germany, Denmark, Iceland, Norway, Poland, United Kingdom, United States	Focused on explosive ordnance disposal operations to strengthen partnerships and interoperability at the tactical level.
<b>Adamant Serpent</b> October 12-29 Norway, Sweden	Led by U.S. Special Operations Command Europe 400 troops from the United States 350 troops from Denmark, Norway, and Sweden	Focused on interoperability and operations in pre-Article V environment in the Arctic North.
<b>Steadfast Duel</b> October 20-29 Netherlands, Norway	Led by NATO 2,525 U.S. troops 2,500 troops from NATO allies and partners	Operational and tactical level command post exercise and computer-assisted exercise that trained NATO elements in activating and executing parts of the concept for Deterrence and Defense of the Euro-Atlantic Area Family of Plans within multi-domain operations against a peer-adversary (main effort) and terror groups.
<b>Avenger Triad</b> October 20-November 2 Netherlands, Norway	Linked to Steadfast Duel, led by USAREUR-AF 6 Corps headquarters, NATO joint force commands, and U.S. theater support headquarters	U.S. Army V Corps worked to enhance interoperability among multinational partners, test new Army formations, and integrate emerging technologies.

(continued on next page)

Exercise, Date, and Location	Leadership and Participating Countries	Activities
<b>Cyber Coalition</b> November 26-December 5 Estonia	Led by NATO 25 troops from the United States 250 troops from 33 countries, including NATO member states, Israel, and Japan	Focused on maintaining resiliency and deterring, defending against, and countering cyber threats.

**Sources:** USEUCOM, response to DoD OIG request for information, 25.4 OAR 062, 9/22/2025 and 26.1 OAR 047, 12/17/2025; NATO, press release, “NATO Launches Third Iteration of Neptune Strike 2025 in European Theater,” 9/19/2025; NATO, website, “Exercise Dynamic Messenger: NATO’s Maritime Unmanned Systems Exercise,” undated; NATO, press release, “NATO Allies Advance Maritime Innovation through Dynamic Messenger 2025,” 9/25/2025.

## INFORMATION OPERATIONS AND MESSAGING

Russia routinely uses its intelligence service, proxies, and influence tools for malign influence campaigns and illicit cyber activities. According to the Office of the Director of National Intelligence, Russian actors have increasingly adapted their methods to hide their involvement by developing a vast ecosystem of proxy websites, personas, and organizations that give the false appearance of being independent news sources.<sup>130</sup>

**Military information operations:** USEUCOM reported that it conducted information operations aimed at countering destabilizing Russian narratives and propaganda while promoting European leadership, collective defense, and capacity building. Russia’s destabilization efforts through information channels persisted consistent with trends observed in previous quarters. These operations were executed across multiple countries, targeting specific audiences based on regional characteristics. In some areas, the focus was on individuals prone to sharing propaganda and misinformation, while in others, the target audience included those actively engaged with political content and socio-economic events, as well as those traditionally skeptical of organizations like NATO.<sup>131</sup>

USEUCOM said that it conducts quarterly assessments of its information operations to measure production and effectiveness. These assessments combine metrics from traditional communication ratings, such as radio, TV, billboards, and print media, as well as social media analytics, to measure production. To evaluate effectiveness, a combination of in-person, computer-based, and telephone surveys are conducted to obtain quantitative data, supplemented by focus groups, when possible, to gather qualitative data.<sup>132</sup>

**Public Diplomacy:** The U.S. Embassy in Kyiv’s Public Diplomacy Section reported that, from October to December, it continued to conduct public diplomacy activities, including amplifying U.S. messaging promoting a peaceful resolution to the war. These activities included 66 posts on social media, generating more than 600,000 engagements and 1.5 million impressions.<sup>133</sup>

**Educational and Cultural Affairs:** The Public Diplomacy Section conducted more than 50 educational and cultural outreach programs in multiple cities throughout Ukraine between July 1 and December 31, with a focus on U.S. strategic messaging priorities.<sup>134</sup> Seven projects under State’s International Visitor Leadership Program were canceled due to the government shutdown.<sup>135</sup>

## SUPPORT TO THE UKRAINIAN ARMED FORCES

The United States, NATO allies, and partners coordinate international security assistance to Ukraine through a variety of international mechanisms. (See Table 12.) NATO Security Assistance and Training for Ukraine (NSATU) is responsible for coordinating allied logistics, training, and planning efforts. The Security Assistance Group–Ukraine (SAG-U) is responsible for coordinating U.S. assistance.<sup>136</sup>

As of December, SAG-U had approximately 430 personnel (350 U.S. personnel and more than 70 partner nation personnel), and NSATU had approximately 350 personnel, of whom 40 were U.S. Service members. SAG-U personnel working at NSATU are dual-hatted to support both entities.<sup>137</sup> NSATU will eventually comprise approximately 700 personnel from NATO countries and partner nations.<sup>138</sup>

SAG-U said that it has renovated its workspaces to increase interoperability by expanding and hardening its communications infrastructure. Between October and December, NSATU worked to transition from tents to containerized workstations.<sup>139</sup> According to SAG-U, NSATU has improved coordination and coherence among NATO allies, but certain challenges persist, including classified systems being unable to communicate with each other directly across international lines.<sup>140</sup>

Table 12.

### Coordination of International Assistance to Ukraine

<b>Security Assistance Group-Ukraine (SAG-U)</b>	<ul style="list-style-type: none"> <li>• U.S. mechanism to coordinate and oversee the full spectrum of U.S. security assistance to the UAF.</li> <li>• Combined, joint service headquarters, established in November 2022.</li> <li>• Located in Wiesbaden, Germany, under the operational control of U.S. Army Europe and Africa.</li> <li>• As a Title 10 military command, can and does train and advise the UAF.</li> <li>• Includes SAG-U Operations Kyiv, a small contingent of advisors located in Ukraine.</li> </ul>
<b>NATO Security Assistance and Training for Ukraine (NSATU)</b>	<ul style="list-style-type: none"> <li>• The primary coordinating body for international training, sustainment, maintenance, and force development for Ukraine.</li> <li>• Successor to the International Donor Coordination Center.</li> <li>• Co-located with SAG-U in Wiesbaden.</li> <li>• The SAG-U commander is also the NSATU commander, but no command-and-control relationship exists between the two entities.</li> </ul>
<b>Ukraine Defense Contact Group</b>	<ul style="list-style-type: none"> <li>• 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.</li> <li>• First meeting in April 2022.</li> </ul>
<b>U.S. Military Group-Ukraine (USMILGRP-Ukraine)</b>	<ul style="list-style-type: none"> <li>• Personnel based at the U.S. Embassy in Kyiv who assess, inform, prioritize, and execute bilateral security assistance in support of Ukrainian defense and security forces.</li> <li>• Does not train and advise UAF troops in combat.</li> </ul>

**Sources:** SAG-U, responses to DoD OIG requests 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," 7/11/2024; NATO, press release, "New NATO Secretary General Visits Shape and NSATU," 10/14/2024; SAG-U, vetting comment, 10/29/2024; USMILGRP-Ukraine, vetting comment, 7/29/2024; OUSD(P), vetting comment, 1/26/2025.

## OAR Mission Continues During Shutdown with Some Disruptions

According to the Office of the Under Secretary of Defense for Policy (OUSD(P)), the Federal government shutdown from October 1 to November 12 did not impact mission-essential OAR activities related to Ukraine.<sup>141</sup> SAG-U, as an excepted activity, was only minimally impacted by the government shutdown. Deliveries of U.S. defense articles were not impacted as they were funded in the previous fiscal year.<sup>142</sup> However, the shutdown did cause some notable disruptions:

**Training:** The Joint Multinational Training Group-Ukraine, responsible for training UAF troops in Germany, reported that the government shutdown was disruptive to its overall operations. The lack of available funding for bus contracts made it significantly more difficult to arrange travel for Ukrainian trainees. Furthermore, processes for obtaining training ammunition necessary for JMTG-U courses were disrupted, causing further difficulties.<sup>143</sup>

**Relationships and information-sharing:** USEUCOM reported that due to the shutdown, many agencies told personnel deployed to Ukraine to return to the United States, which in turn limited in-country reporting to USEUCOM. After the shutdown ended, some interagency partners decided not to fund the continuation of these forward-deployed personnel due to uncertainty on funding. This has created challenges in building relationships that enable the collection of accurate information on Ukrainian industrial productions, adversarial weapons systems, war crimes, and narco-trafficking groups.<sup>144</sup>

## NEW FUNDING MECHANISM

In July, the United States and NATO developed a new mechanism to supply the UAF with weapons, ammunition, and other materiel: the Prioritized Ukraine Requirements List (PURL) initiative.<sup>145</sup> Through the PURL initiative, NATO allies and partners voluntarily contribute funds to a NATO-managed holding account that is then used to pay for U.S. defense articles. The PURL initiative enables allies and partners to procure weapons and related items leveraging multiple sources, funding mechanisms, and authorities, including Presidential Drawdown Authority (PDA), the Ukraine Security Assistance Initiative (USAI), or JUMPSTART Foreign Military Sales (FMS).<sup>146</sup> Non-U.S.-provided equipment is managed through the Comprehensive Ukraine Requirements List (CURL).<sup>147</sup>

PURL deliveries will occur in regular packages, each worth roughly \$500 million, containing equipment and munitions identified by Ukraine as operational priorities. The U.S. Government coordinates the delivery of the packages.<sup>148</sup> On August 4, NATO announced that the Netherlands agreed to fund the first PURL package.<sup>149</sup> On September 17, President Zelenskyy told reporters that Ukraine's partners had purchased more than \$2 billion in weapons and materiel from the United States for the UAF through the PURL initiative. Zelenskyy said the shipments would include missiles for PATRIOT air defense systems and munitions for the HIMARS.<sup>150</sup>

State reported that since the PURL initiative's inception, more than 20 NATO allies and two NATO partners—Australia and New Zealand—have contributed or pledged more than \$4 billion. State also sent formal diplomatic communications to allies and partners encouraging support for the PURL initiative.<sup>151</sup>



**U.S. Army Soldiers guide a crane as it lowers an M557 Command Post Carrier onto a heavy equipment transporter trailer at a training area in Lithuania. (U.S. Army photo)**

## EQUIPPING

The OUSD(P) reported that from February 2022 through December 2025, the United States had committed more than \$66.1 billion in defense articles and services to Ukraine through PDA, USAI, and FMF, while allies and partners have committed approximately \$120 billion. Additionally, NATO allies and partners have provided compensatory contributions for defense articles and services through PURL.<sup>152</sup>

The U.S. Transportation Command (USTRANSCOM) is responsible for moving munitions and equipment for OAR from the United States to Europe except in cases where materiel is shipped directly from the manufacturer to its destination. Once materiel arrives in Europe, USEUCOM is responsible for coordinating transportation within its own theater.<sup>153</sup>

Delivery of some weapon shipments to Ukraine were briefly delayed in early July while the DoD conducted a review of all security assistance. According to USTRANSCOM, this resulted in some delayed shipments, as official requirements were approved and released more slowly than usual, resulting in missed opportunities to more efficiently move equipment on previously scheduled sealift operations. However, this timeline had improved by the end of the reporting period. On July 7, the DoD announced that it would send additional defensive weapons to Ukraine under President Trump's direction, according to the OUSD(P).<sup>154</sup>

USTRANSCOM reported that between July 1 and December 12, it operated at least 75 flights and 8 seagoing vessels to transport materiel to Ukraine.<sup>155</sup> USTRANSCOM said that its primary airport for transfer of security assistance in Jasionka, Poland, reopened in December after a temporary closure for construction during Summer 2025. During the closure, USTRANSCOM used an alternate site, but it could not accommodate the same volume of cargo due to a shorter runway.<sup>156</sup>

In August, USTRANSCOM activated a Military Sealift Command vessel, which sailed from the United States to Europe in September carrying 569 shipping containers of PDA cargo.

USTRANSCOM also airlifted munitions that the Joint Staff and USEUCOM identified as priority. USTRANSCOM typically sources commercial vessels for seaborne transportation but activated the military vessel due to the short notice of the requirements. According to USTRANSCOM, employment of Military Sealift Command vessels over commercial airlift or sealift options saved an estimated \$74.4 million.<sup>157</sup>

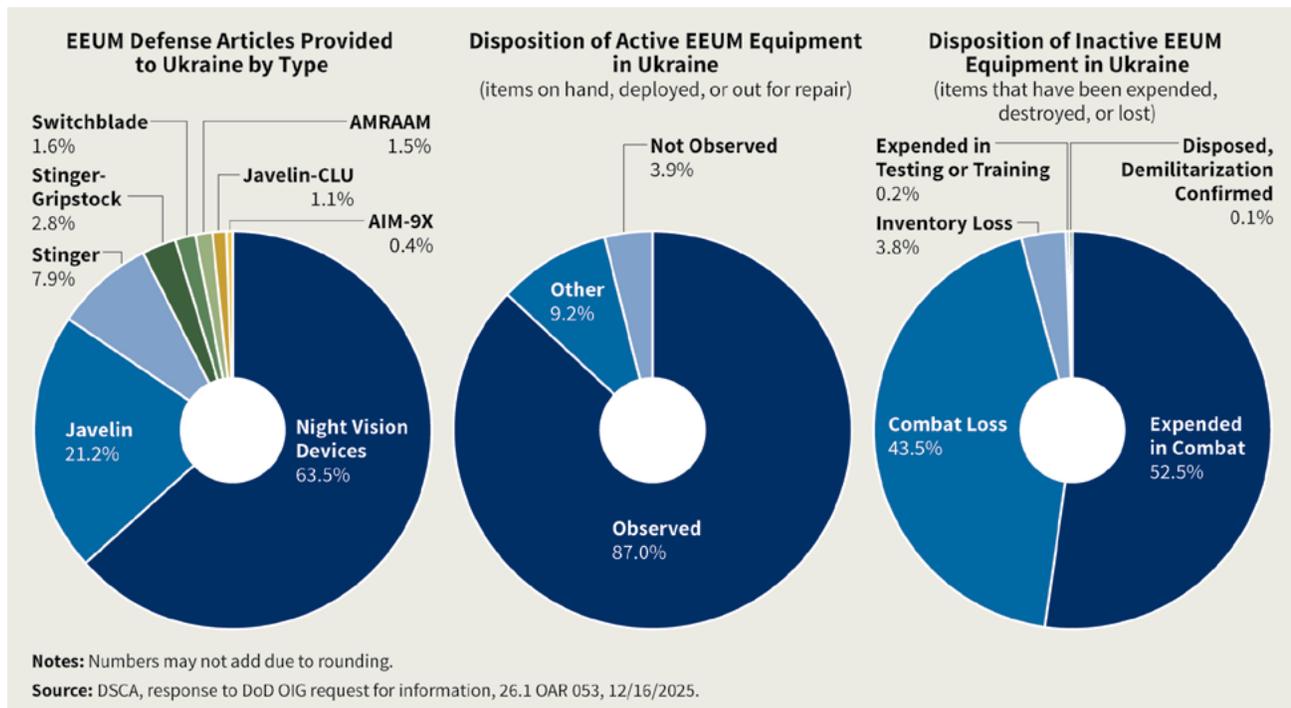
## END-USE MONITORING

Federal law requires end-use monitoring (EUM) of certain transfers of defense equipment and services to foreign entities to ensure the items are being used in accordance with terms and conditions of the transfer agreement and applicable Federal law.<sup>158</sup> The DoD, through the Golden Sentry program, conducts EUM of items transferred through FMS 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.<sup>159</sup>

Certain defense items are subject to enhanced EUM (EEUM) if they incorporate sensitive technology, are particularly vulnerable to diversion or other misuse, or if the diversion or other misuse of those items could have significant consequences for U.S. national security.<sup>160</sup> Of the 19 types of designated defense articles that required EEUM, 8 were provided to Ukraine.<sup>161</sup> (See Figure 3.)

Figure 3.

### Disposition of EEUM Defense Articles Provided to Ukraine, as of December 2025



**The U.S. Military Group-Ukraine, renamed from the Office of Defense Cooperation-Kyiv, similarly said that it had no evidence of diversion, accountability loss, or misuse of U.S.-provided materiel and that all reported losses and expenditures were due to combat operations.**

The U.S. Embassy in Kyiv reported that Ukraine’s Ministry of Defense has consistently maintained accountability of donated materiel “without a single substantiated incident of illicit diversion,” despite Russian disinformation efforts to impugn the integrity of U.S. security assistance to Ukraine.<sup>162</sup> The U.S. Military Group-Ukraine, renamed from the Office of Defense Cooperation-Kyiv, similarly said that it had no evidence of diversion, accountability loss, or misuse of U.S.-provided materiel and that all reported losses and expenditures were due to combat operations.<sup>163</sup>

State Bureau of International Narcotics and Law Enforcement Affairs (INL) staff at the U.S. Embassy in Kyiv are responsible for tagging and inspecting State INL-donated assets that are subject to EUM. On January 22, State reported that since October 1, State INL staff had tagged 534 newly arrived EUM assets. During 2025, they inspected 99.4 percent of priority assets.<sup>164</sup>

## MAINTENANCE

The UAF is generally able to maintain U.S. systems at sites inside Ukraine as long as they have adequate spare parts, technical documents, and specialized tools with test and diagnostic equipment, according to SAG-U.<sup>165</sup> NATO partners have also combined efforts to provide maintenance assistance to Ukraine for air defense assets.<sup>166</sup>

In early 2025, NATO assumed control of the logistics and maintenance node in Poland and consequently, U.S. maintenance activity shifted to facilities in Germany. USAREUR-AF reported that this shift resulted in delayed maintenance support to the UAF as contractors worked to gain access and work permits in Germany.<sup>167</sup> Between July and September, U.S. military personnel performed maintenance on five M2A2 Bradley Fighting Vehicles at Maintenance Activity Vilseck, five M113A3 Armored Personnel Vehicles at Waldmohr Maintenance Facility, and six Airborne Ground Mobility Vehicles at Maintenance Activity Kaiserslautern.<sup>168</sup>

SAG-U reported no changes in maintenance for armor platforms between October and December.<sup>169</sup> During this period, USAREUR-AF reported only providing maintenance support for five Stryker armored vehicles at Maintenance Activity Kaiserslautern. One of the five Strykers was fixed and returned to the UAF.<sup>170</sup>

## TRAINING

The Joint Multinational Training Group-Ukraine (JMTG-U) is the U.S. military entity tasked with training UAF soldiers at Grafenwoehr Training Area in Germany. (See Table 13.) Additionally, the United States continued to train Ukrainian F-16 pilots and maintainers with anticipated graduation in 2026. This training program is aligned with partner training commitments as coordinated through the Air Force Capability Coalition co-led by Denmark, the Netherlands, and the United States.<sup>171</sup>

JMTG-U said that UAF trainees consistently requested training on electronic warfare but that it was unable to provide training on any meaningful scale due to lack of electronic warfare personnel, equipment, and training space. Additionally, JMTG-U experienced challenges

Table 13.

**JMTG-U Training of UAF Personnel, July–December 2025**

Training Course	UAF Personnel Trained
Chaplains	65
Combat Leaders	157
HAWK Air Defense System	118
HIMARS Multiple Rocket Launcher	30
Instructor Preparation	33
Mechanized Infantry Company Commanders	88
Geospatial Intelligence	5
Battlespace Command and Control	24
Stryker and Bradley Fighting Vehicle Depot-level Maintenance	13

Source: USAREUR-AF, response to DoD OIG request for information, 25.4 OAR 078, 9/26/2025 and 26.1 OAR 060, 12/22/2025; USAREUR-AF, vetting comment, 1/27/2026.

with UAS training related to maintenance issues with certain systems in the UAS inventory and lack of training space sufficient to conduct training on the scale required to simulate battlefield conditions in Ukraine.<sup>172</sup>

## IMPACT ON U.S. DEFENSE INDUSTRIAL BASE

The DoD monitors U.S. stock levels of its defense articles provided to Ukraine through internal logistics and readiness systems so that transfers do not compromise U.S. readiness or strategic deterrence.<sup>173</sup>

As a result of the United States' ongoing support to Ukraine, the Office of the Under Secretary of Defense for Acquisition and Sustainment (OUSD(A&S)) has reemphasized the need to enhance its stockpile visibility and forecasting tools, rapidly field interoperable systems, increase domestic production, and diversify sourcing to ensure supply chain resilience, and prioritize industrial base agility to surge capacity during crises. Agile acquisition authorities help replenish critical stocks, while early engagement with the defense industry helps forecast production capacity.<sup>174</sup>

The OUSD(A&S) said that it recalibrated its long-term acquisition priorities to focus on replenishing high-demand systems, establishing multi-year procurement contracts, accelerating acquisition pathways, and investing in scalable production capacity.<sup>175</sup> The DoD also launched several initiatives to streamline co-production and licensing opportunities with NATO allies and partners to more rapidly transfer defense systems or components intended for Ukraine. (See Table 14.) These initiatives aim to enhance interoperability, increase industrial resilience, and strengthen defense capabilities across the NATO alliance. They seek to address transfer delays and restrictions resulting from intellectual property protections, national or multilateral export licensing rules, or required third-party transfer approvals when U.S.-origin technology is embedded in allied systems.<sup>176</sup>

Table 14.

**Initiatives to Streamline Co-production with International Partners**

Initiative	Description
<b>National Defense Industrial Strategy</b>	Emphasizes international collaboration and supply chain resilience, including co-development and co-production with trusted partners.
<b>Security of Supply Arrangements</b>	Bilateral agreements with several NATO countries ensure priority access to critical defense supplies during emergencies and facilitate smoother licensing and procurement coordination.
<b>Defense Production Act Title III Investments</b>	Bolster domestic and allied production capacity for key technologies, including munitions, microelectronics, and propulsion systems.
<b>International Armaments Cooperation Programs</b>	Promote joint development and production of defense systems with allied nations.
<b>Accelerated Third-party Transfer Reviews</b>	Streamlined review process for third-party transfers of U.S.-origin equipment, particularly in support of Ukraine, through interagency coordination and prioritization mechanisms.

Source: OUSD(A&S), response to DoD OIG request for information, 25.4 OAR 086, 9/30/2025.

**UKRAINIAN DEFENSE INDUSTRIAL BASE**

As Ukraine faces continuing uncertainty in the future supply of weapons and ammunition from Western allies, the country has made significant investments in its domestic defense industry. In July, President Zelenskyy said that Ukrainian-made weapons make up approximately 40 percent of those used by the UAF and Ukraine plans to increase this share to 50 percent by the end of 2025.<sup>177</sup> According to SAG-U, Ukraine has proven adaptable, innovative, and intentional in its development of UAS capability, and the UAF now fields domestically produced unmanned aircraft with ranges up to 1500 km.<sup>178</sup>

In August, Ukrainian officials announced the first successful test of the Flamingo FP-5, a new, domestically produced cruise missile with the capability to fly nearly 2,000 miles carrying a warhead weighing more than 2,500 pounds. Ukrainian officials claimed that the Flamingo's range is approximately 10 times that of the U.S.-provided ATACMS missiles, effectively putting all of European Russia within reach of the new missile. The Flamingo was developed by a fast-growing Ukrainian combat UAS producer, who claims to have taken less than 9 months from initial concept to deployment of a mission capable weapon. According to the manufacturer, the Flamingo is the fastest missile in Ukraine's arsenal, though they did not disclose the missile's top airspeed.<sup>179</sup> The manufacturer of the Flamingo aims to produce hundreds of missiles per month, but the production of the missile has encountered technical setbacks and financing delays.<sup>180</sup>

## OTHER SECURITY ASSISTANCE

### DEFENDING CRITICAL INFRASTRUCTURE

The United States continued to provide substantial non-military assistance to Ukraine, with a focus on energy and cyber infrastructure, and critical minerals, among other major programmatic areas.<sup>181</sup> Both State and the U.S. Department of Energy (DoE) provide assistance to defend Ukraine’s critical infrastructure. (See Table 15.)

Table 15.

#### U.S. Government Activities to Protect Critical National Infrastructure

Department of Energy	
<b>Capacity Building</b>	<p>Conducted workshops on radiological survey and standard operating procedure development, radiation measurement, nuclear forensics, and transport security.</p> <p>Delivered radiation detection equipment, vehicles, and training assistance for nuclear and radiological risk reduction and emergency preparedness and response.</p>
<b>Crisis Management</b>	<p>Held technical dialogues with counterparts in Ukraine to maintain readiness to respond to nuclear and radiological crises in and around Ukraine.</p>
<b>Remote Sensing</b>	<p>Transitioned responsibility for one remote sensing program to Ukrainian control.</p> <p>Procured and delivered long-range cameras to enable continuous surveillance of the Zaporizhzhia Nuclear Power Plant.</p> <p>Established processes for sharing data between Ukraine and the United States.</p>
<b>Resilience</b>	<p>Partnered with other U.S. experts and Ukrainian security counterparts to share information about counter-UAS to improve counter-UAS capabilities.</p> <p>In collaboration with Ukrainian stakeholders and the U.S. Army Corps of Engineers, refined and improved upon the U.S. design for passive protection of critical energy infrastructure.</p> <p>Provided 70 generators to support critical lifelines in nuclear satellite cities and important population centers.</p>
Department of State	
<b>Training and Equipping</b>	<p>Provided equipment and coordinated training focused on counter-UAS capabilities to mobile firing teams. These three to four-person teams are tasked with protecting Ukraine’s critical infrastructure, civilians, and U.S. Embassy personnel in Kyiv from Russian unmanned aircraft attacks.</p> <p>Delivered UAS and counter-UAS technology and vehicles for the State Border Guard Service, National Guard of Ukraine, and the National Police of Ukraine.</p>
<b>Cyber Security</b>	<p>The Cybersecurity for Critical Infrastructure project strengthened cyber resilience across critical infrastructure, modernizing defenses, and reducing reliance on Chinese-origin technologies.</p>
<b>Critical Minerals</b>	<p>Committed to invest \$15 million to support modern geological surveys in Ukraine to attract investment in untapped mineral resources. An interagency working group worked to identify focus areas for an additional \$235 million.</p>

**Sources:** DoE, response to DoD OIG request for information, 26.1 LIG OCO WOG 005, 26.1 LIG OCO WOG 006, 26.1 LIG OCO WOG 007, and 26.1 LIG OCO WOG 008, 1/13/2026. State, responses to State OIG requests for information, 9/19/2025 and 12/12/2025; State, vetting comment, 1/27/2026.

State reported that INL staff completed 20 program monitoring site visits during the reporting period.

In response to ongoing Russian attacks on Ukraine's energy grid, the United States worked closely with Ukrainian authorities and implementing partners to prioritize urgent infrastructure repairs. U.S.-funded support included the provision of mobile generators, transformers, and repair equipment to help restore power and heat in affected regions.<sup>182</sup>

## CIVILIAN SECURITY AND LAW ENFORCEMENT

State INL's office at Embassy Kyiv is responsible for coordinating and implementing criminal justice and law enforcement reform and technical assistance programs in Ukraine, funded by State. The office works closely with the National Anti-Corruption Bureau, the Ministry of Justice, the Office of the Prosecutor General, the Ministry of Internal Affairs, the National Police of Ukraine (NPU), the State Border Guard Service (SGBS), and other agencies in the implementation of assistance programs to combat corruption, organized crime, narcotics trafficking, economic and financial crimes, trafficking in persons, and other criminal activity.<sup>183</sup>

**Training:** State INL continued to train Ukrainian law enforcement to operate advanced, U.S.-procured UAS technology.<sup>184</sup> In October, instructors from U.S. ordnance and firearms manufacturers trained operators from the SGBS, the NPU, and the NGU to use American-made rifles, machine guns, and grenade launchers.<sup>185</sup> State INL also supported Ukrainian participation in U.S. conferences, including the annual International Association of Chiefs of Police conference and the Annual Crisis Negotiators Conference, organized by the National Tactical Officers Association.<sup>186</sup>

**Counternarcotics:** The Drug Enforcement Administration (DEA) continued to mentor Ukraine's SGBS counter-drug unit. State INL and the DEA facilitated programs in Poland and Estonia, focusing on dismantling clandestine drug labs and combating emerging synthetic drugs. These programs trained more than 60 professionals from the NPU, SGBS, and other Ukrainian agencies.<sup>187</sup> The DEA said that it faced delays in procuring technical surveillance, IT equipment, and software for Ukrainian counternarcotics and investigative departments due to State's foreign assistance review and the Federal government shutdown.<sup>188</sup>

**Investigative support:** The Department of Justice Resident Legal Advisor in Kyiv trained international computer hacking and intellectual property advisors and mentored Ukrainian law enforcement as well as partners from Romania, Bulgaria, and Moldova. This collaboration resulted in several successful operations, including one on October 31 that shut down the activities of an organized criminal group that was selling counterfeit electronic cigarettes and resulted in the seizure of goods worth more than \$200,000.<sup>189</sup> Separately, the Federal Bureau of Investigation's (FBI) Counterterrorism Division trained 124 Ukrainian personnel to conduct chemical warfare agent sampling on the battlefield and facilitated the delivery of a mobile laboratory for analyzing chemical warfare agents.<sup>190</sup>

**Program Oversight:** State reported that INL staff completed 20 program monitoring site visits during the reporting period, including visits to monitor the launch of a new training site for surveillance UAS operators, DEA-led counter synthetics drug courses, multiple medical evacuation courses, and the launch of a new training course for UAS operators to meet the demand for additional NPU pilots supporting front-line missions. INL staff also traveled to observe ongoing construction projects supporting NPU and the SGBS.<sup>191</sup>

## NONPROLIFERATION, EXPORT CONTROLS, AND BORDER SECURITY

State's Bureau of Arms Control and Nonproliferation (ACN) 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 threats.<sup>192</sup> ACN also works to enhance the effectiveness of the global Russian and Belarusian sanctions regime by enabling partners to understand and enforce sanctions and export controls.<sup>193</sup> ACN coordinates with Ukraine and other partners in the region to increase their capacity to prevent arms diversion, enhance the capabilities of border security agencies, and respond to threats from Russia and arms traffickers, and other regional threats.<sup>194</sup>

ACN reported that the bureau continued to provide access for 10 Ukrainian agencies to profiles of thousands of companies, government organizations, and individuals around the world linked to the proliferation of nuclear, chemical, and biological weapons, missiles, and advanced military technology, as well as the evasion of sanctions.<sup>195</sup> In addition, ACN's Export Control and Related Border Security Program continued support for Ukraine's State Export Control's e-licensing system and provided training to enhance Ukraine's operational nonproliferation enforcement.<sup>196</sup>

State said that in 2025, police EOD units carried out more than 44,700 operational deployments across Ukraine, recovering more than 91,100 explosive devices and destroying nearly 43,000.

## DEMINEING

State's Bureau of Political Military Affairs' Office of Weapons Removal and Abatement (PM/WRA) leads the U.S. Government's demining efforts in Ukraine, with additional contributions from State INL.<sup>197</sup> State PM/WRA's efforts have been focused on building Ukrainian government capacity, including training and equipping explosive ordnance disposal (EOD) technicians for the Ministry of Defense State Special Transport Service and working with humanitarian demining organizations to deploy survey, clearance, and risk education teams to liberated areas of Ukraine to improve civilian security, restore land to productive use, and provide training and equipment to Ukrainian deminers.<sup>198</sup>

**Mine clearance:** State reported that since February 2022, State-supported EOD units have responded to 134,153 calls for assistance, demined over 194 square miles of land, seized 436,765 pieces of ordnance, and disposed of more than 187,838 pieces. State said that in 2025, police EOD units carried out more than 44,700 operational deployments across Ukraine, recovering more than 91,100 explosive devices and destroying nearly 43,000. However, approximately 52,896 square miles remain potentially contaminated with mines. State-supported training programs continue to enhance the NPU's EOD self-sufficiency and are critical to ensuring a safe operating environment, including the maintenance of transport infrastructure necessary for U.S. companies to capitalize on reconstruction investments in Ukraine.<sup>199</sup>

State also reported that U.S.-funded non-governmental organizations cleared nearly 476 acres of land between July and December. During this period, State granted two awards to accelerate the return of Ukraine's land to productive use through the deployment of 25 manual and mechanical demining teams, 5 survey teams, and 8 risk education teams.<sup>200</sup>

**State also reported that U.S.-funded non-governmental organizations cleared nearly 476 acres of land between July and December.**

Additionally, Ukraine's State Special Transportation Service provided operational reports noting 34,835 acres of land were cleared by deminers that were previously trained and equipped under the project. State PM/WRA's implementers also continued to provide explosive ordnance risk education.<sup>201</sup>

State PM/WRA reported that Russia's aerial attacks regularly required demining teams to pause operations or otherwise impacted operations. On September 4, Russian attacks in Chernihiv resulted in the death of two U.S.-funded civilian deminers and left 12 injured.<sup>202</sup>

**Training:** State PM/WRA's train-and-equip project continued to train Government of Ukraine deminers during the reporting period, with more than 107 deminers trained in various courses, including basic and advanced explosive ordnance disposal, mechanical demining operations, and train-the-trainer for explosive hazard awareness training. State reported that 2,303 Ukrainian government deminers successfully completed training courses, as of December 26.<sup>203</sup>

In early December, State INL facilitated a mitigation training for Ukrainian law enforcement officers from the SBGS and the NPU, along with four Polish counterparts funded by INL Poland. The course focused on training to strengthen the operational capabilities of U.S., Polish, and Ukrainian bomb technicians.<sup>204</sup>

**Monitoring:** State PM/WRA reported that it continued its grant with the Information Management and Mine Action Programs (iMMAP) to conduct third-party monitoring of U.S.-funded demining operations. During the reporting period, iMMAP conducted 125 field visits to 6 State PM/WRA partners across 8 regions covering training activities, survey and clearance operations, and explosive ordnance risk education. Since the project began in November 2022, iMMAP has completed 752 field visits with no identified violations of award terms and conditions or inaccurate reporting.<sup>205</sup>







A World Food Programme mobile storage unit serves as a local market in Mykolaivska Oblast. (World Food Programme photo)

## DEVELOPMENT AND HUMANITARIAN ASSISTANCE

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# DEVELOPMENT AND HUMANITARIAN ASSISTANCE

## STATUS OF U.S. ASSISTANCE

State reported that as of December, the results of its foreign assistance review, which State launched in January 2025 in consultation with the Office of Management and Budget, had not been announced, nor is there a timeline for when the results of the review would be made public.<sup>206</sup> Over the course of 2025, State cancelled more than 83 percent of USAID programs, and transferred management of 37 continuing programs with a combined value of \$2.7 billion in Ukraine from USAID to State.<sup>207</sup> State entered into agreements with USAID regarding the transfer of funds associated with the programs that transferred from USAID to State.<sup>208</sup>

Of these 37 active programs, 6 expired on or before December 31, leaving 31 programs as of January 1, 2026. The expired programs focused on access to food for crisis-affected populations, tuberculosis control efforts, protection services to civilians affected by hostilities, and resilience-building for first-line responders.<sup>209</sup>

**Kryvorizhzhia, a front-line community in Ukraine is exposed to shelling, ongoing evacuations, and heavy reliance on humanitarian assistance. (World Food Programme photo)**



Table 16.

**State FY 2025 Obligated Development Funding, by Sector, July 1–December 31, 2025**

Category	Obligated
<b>Peace and Security</b>	<b>\$1,716,877,505</b>
<b>Economic Growth</b>	<b>\$590,181,034</b>
<b>Democracy, Human Rights, and Governance</b>	<b>\$301,707,841</b>
<b>Education and Social Services</b>	<b>\$11,423,712</b>
<b>Health</b>	<b>\$48,230,835</b>
<b>STATE TOTAL</b>	<b>\$2,668,420,927</b>

**Notes:** State data includes funds deriving from annual and supplemental appropriations acts applied to development assistance for the Ukraine response. The Peace and Security category excludes funds applied to demining and military assistance. Financial data as of 6/9/2025 represents all USAID Ukraine obligations broken down by category.

**Source:** State, response to State OIG request for information, 1/8/2026.

Between July and December, the U.S. Government paid \$243,532 to implementers under the Prompt Payment Act, which authorizes interest penalties when the U.S. Government does not pay bills on a timely basis. In 2025, the U.S. Government paid \$523,762 in interest penalties, of which \$204,372 went to a single implementer of energy-related programs.<sup>210</sup>

State's Office of the Coordinator of U.S. Assistance to Europe, Eurasia, and Central Asia (EUR/ACE) reported that it evaluates the need for follow-on awards based on programmatic priorities and assessments of past performance. This includes reviewing program outcomes, consulting with relevant stakeholders, and considering current and anticipated needs in the field.<sup>211</sup>

During the government shutdown, projects that were already funded were approved to continue activities if they were critical to U.S. national security. Staff required to provide oversight of active projects were identified as excepted from furlough and continued to oversee project implementation.<sup>212</sup>

**Oversight:** The Assistance Coordination Section (ACoord) at the U.S. Embassy in Kyiv reported that it continued to build the technical and operational capacity and field-controlled systems to manage integrated USAID programs. State reported that these staff have worked with financial specialists to manage internal controls and payments as ACOORD supports the transition of cross-agency financial systems.<sup>213</sup>

The embassy said that 194 USAID positions in Ukraine were eliminated at the embassy when State took over management of U.S. foreign assistance, including direct hires and locally employed staff.<sup>214</sup> State reported that it hired 32 staff and its contractors hired 8 employees to support management of the USAID projects in Ukraine that were transferred to State for administration.<sup>215</sup>

State EUR/ACE said that it was developing (EUR/ACE) said that it was developing new business processes and procedures to expand its capacity for managing foreign assistance

and to establish new capabilities required by the transfer of former USAID projects, both in Kyiv and Washington, D.C. The office sought to expand staffing in monitoring and evaluation, oversight, grant management, and key technical areas such as humanitarian assistance, health, and economic growth.<sup>216</sup> The timeline for this expansion remains dynamic, with further staff augmentation dependent on evolving needs and available resources.<sup>217</sup>

Oversight of the Ukraine portfolio continues to be supported by State’s monitoring, evaluation, and learning contract, MEASURE, which has not required modification due to the transfer of USAID projects to State.<sup>218</sup> While USAID legacy staff noted that the MEASURE contract is implemented by a company owned by the same firm implementing the largest U.S. energy projects in Ukraine, State said that MEASURE only collects information from energy-related programs as part of its broader reporting on the energy sector and does not evaluate those programs.<sup>219</sup> However, State said that it will conduct a separate audit of the energy sector in 2026 using a different contract.<sup>220</sup> U.S. auditing standards require auditors to maintain independence from an audited entity so that their opinions, findings, conclusions, judgments, and recommendations will be impartial.<sup>221</sup>

In December, State approved \$4.5 million to expand the Humanitarian Assistance Support Contract to support third-party monitoring of energy awards in Ukraine.<sup>222</sup> Embassy staff noted that security constraints and protocols amid deteriorating conflict conditions continued to restrict traditional monitoring and evaluation, particularly near the front lines. However, the embassy reported progress in approving and executing monitoring and evaluation visits in some regions outside Kyiv.<sup>223</sup>

#### **UNITED STATES-UKRAINE RECONSTRUCTION FUND**

The United States and Ukraine established the Reconstruction Investment Fund to facilitate U.S. investment in Ukraine that will ultimately support Ukraine’s recovery. The Fund was designed to mobilize U.S. resources and governance standards to improve Ukraine’s Investment climate.<sup>224</sup>

On September 3, the fund held its inaugural board meeting to approve key items to operationalize the fund, including nominating the chair of the board and adopting committee charters, according to Treasury. The board also discussed valuation protocols to facilitate the crediting of preferred shares in the fund to the United States for any military assistance it delivers to Ukraine, and the potential for the United States and Ukraine to make initial investments in the fund.<sup>225</sup> The U.S. International Development Finance Corporation (DFC) held the second Ukraine Reconstruction Investment Fund board meeting on December 18, during which the Board announced that the Fund was fully operational and poised to start conducting due diligence on its first investments in 2026.<sup>226</sup>

On September 17, DFC announced a \$75 million commitment to the Fund to provide seed capital to jumpstart the fund’s investment in critical minerals, hydrocarbons, and related infrastructure in Ukraine. The capital will support the initial investment ahead of subsequent Ukrainian royalty contributions to the fund. The Ukrainian government committed to match this investment, for a combined total of \$150 million.<sup>227</sup> DFC representatives visited Ukraine in September to assess potential projects for the U.S.-Ukraine Reconstruction Fund agreement and discuss investment priorities with Ukrainian government.<sup>228</sup>

State INL held three seminars for NABU detectives, High Anti-Corruption Court judges, and anti-corruption prosecutors on procedural risks, evidentiary challenges, and covert investigative techniques in grand corruption cases.

## GOVERNANCE

### ANTI-CORRUPTION

The U.S. Government continued to support the National Anti-Corruption Bureau of Ukraine (NABU) and the Specialized Anti-Corruption Prosecutor's Office (SAPO) in investigating and prosecuting high-level corruption which helps ensure that government and donor funds are spent appropriately and fostering a predictable and favorable business environment for international companies operating in Ukraine.<sup>229</sup>

**Anti-Corruption Casework Support:** State's Bureau of International Narcotics and Law Enforcement (INL) reported that in October, its staff in Kyiv launched training sessions on psychological profiling for NABU detectives to enhance behavioral analysis in complex investigations. From October to December, State INL held three seminars for NABU detectives, High Anti-Corruption Court (HACC) judges, and anti-corruption prosecutors on procedural risks, evidentiary challenges, and covert investigative techniques in grand corruption cases. Additionally, State INL organized scenario-based training for up to 150 NABU detectives, led by FBI instructors. In October, State INL and the Stolen Asset Recovery Initiative hosted a seminar for HACC judges to identify strengths and areas for improvement in line with the HACC statute and stakeholder priorities.<sup>230</sup>

**Financial Investigations and Asset Recovery:** State INL provided training for NABU and SAPO to improve investigations of illicit enrichment, civil confiscation, and money-laundering. In November, State INL co-organized an intensive course on financial tracing, beneficial ownership analysis, and cross-border cooperation. In November, State INL also conducted the second session of its civil-confiscation and illicit-enrichment program for newly appointed NABU/SAPO staff. In December, State INL supported targeted money-laundering training for anti-corruption judges, prosecutors, and detectives.<sup>231</sup>

**Evidence Structuring and Investigative Quality:** In November and December, State delivered training to NABU and SAPO on techniques to organize, analyze, and present case materials, directly supporting U.S. priorities to disrupt transnational criminal schemes and safeguard Ukrainian public resources.<sup>232</sup>

**Cybersecurity for Justice and Anti-Corruption Institutions:** State supported cybersecurity across institutions central to Ukraine's justice and anti-corruption ecosystem, through cybersecurity assessments, improvements to secure data-handling systems, and cyber hygiene training, helping protect sensitive judicial and investigative information targeted by Russian cyber operations.<sup>233</sup>

**Advising:** The Department of Justice (DoJ) continued to provide SAPO with case-based strategic advice and guidance, funded by State INL, which DoJ said enabled SAPO's ability to process significant cases related to corruption in Ukraine's state-owned energy corporation.<sup>234</sup> The DoJ Resident Legal Advisor and FBI met with NABU to provide case mentoring, discuss possible bribery or money laundering schemes in the case, and confer about tracing funds seized in the investigation.<sup>235</sup>

### KEY ANTI-CORRUPTION ACTIVITY BY UKRAINIAN LAW ENFORCEMENT

In August, NABU and SAPO reported that the former head of the Luhansk Military District inflated equipment costs by almost 30 percent and embezzled approximately \$100,000 in local budgetary funds allocated for UAS and electronic warfare.<sup>236</sup>

In late October, NABU and SAPO identified an embezzlement scheme involving the procurement of UAS for the military. Two officials from the State Service of Special Communications and Information Protection planned to supply UAS at inflated prices to the UAF through pre-selected companies before transferring funds to accounts controlled by these firms, including some held abroad. NABU and SAPO froze \$4 million in the companies' accounts abroad and around \$2 million in Ukraine itself.<sup>237</sup> While this scheme resulted in overpayments, the Defense Intelligence Agency (DIA) said that there was no indication that these cases of corruption impacted UAF battlefield performance.<sup>238</sup>

On November 10, 2025, NABU and SAPO exposed a corruption scheme within Energoatom, Ukraine's state-owned nuclear energy company.<sup>239</sup> The investigation alleged that former and current Ukrainian officials helped embezzle at least \$100 million in kickbacks from contractors.<sup>240</sup> Energoatom generates roughly half of Ukraine's energy and manages the international assistance provided to harden targeted Ukrainian energy infrastructure against Russian aerial attacks, which are causing widespread power outages.<sup>241</sup> State reported that among those implicated in the Energoatom investigation are Timur Mindich, a former business partner of President Zelenskyy, former Deputy Prime Minister Oleksiy Chernyshov, the Energy Minister, and the Justice Minister. Mindich later fled the country while the Justice Minister, a former Energy minister, and the Head of the Office of the President resigned.<sup>242</sup>

The Department of Energy (DoE) said that it has not provided any direct funds to Energoatom. The DoE also said that it requires regular reports, backed up with supporting documentation, to verify the proper use and disposition of U.S.-provided assistance to those Ukrainian entities with which it collaborates to safeguard against fraud, waste, and abuse. The DoE said that it has observed no suspected or confirmed instances of diversion of U.S. assistance in this scandal.<sup>243</sup> The DoJ said that it continued to work with Ukrainian and U.S. authorities to determine whether there is any U.S. nexus to the Energoatom case and related investigations.<sup>244</sup>

## ACCOUNTABILITY FOR WAR CRIMES

The United States, the European Union, and the United Kingdom coordinate support for Ukraine's domestic authorities working on justice for atrocities. State EUR/ACE now manages the grant supporting ACA, following the closure of the State Office of Global Criminal Justice in July.<sup>245</sup>

State said that ACA continued to advise Ukraine's Office of the Prosecutor General (OPG) on Ukraine's crimes against humanity and command responsibility cases and consult with Ukrainian prosecutors on best practices to increase efficacy in these novel legal areas. ACA also supported analysis of battlefield evidence contributed to legislative reform and launched new projects, including a case on summary executions of Ukrainian prisoners of war.<sup>246</sup>

State reported that as of October, the OPG registered nearly 190,000 suspected war crimes incidents, identified 1,013 suspects, and indicted 734 individuals, while Ukrainian courts convicted 202 war criminals. State said that notable indictments included suspects involved

**The State INL-funded Commission for International Justice and Accountability, through a \$5.5 million project, sought to strengthen the National Police of Ukraine’s capacity to investigate war crimes.**

in seizing the Zaporizhzhia Nuclear Power Plant and the Russian Army general responsible for the occupation of Kherson region in 2022.<sup>247</sup>

The State INL-funded Commission for International Justice and Accountability, through a \$5.5 million project, sought to strengthen the National Police of Ukraine’s (NPU) capacity to investigate war crimes. The NPU, with State funding support, established a mechanism to share information on war crimes suspects with the U.S. Homeland Security Investigations Human Rights Violators and War Crimes Center. State said that use of this mechanism by the U.S. Customs and Border Protection’s Treasury Enforcement Communications System would help ban indicted criminals from the United States. State also said that since the project’s inception, the NPU has served 369 notices of suspicion, of which 127 were connected to commission-assisted cases.<sup>248</sup>

The Yale Humanitarian Research Lab collected donations to continue its operations following the cancellation of a \$8 million State grant for the project in July.<sup>249</sup> The Lab worked to identify and track the nearly 35,000 Ukrainian children who have been abducted by Russia during the conflict.<sup>250</sup> In September, the lab released a report that described how Russia has built a network of at least 210 facilities in occupied Ukrainian territory and Russia where children undergo re-education, cultural and patriotic programming and military training. Some Ukrainian children have been forcibly fostered or adopted by Russian families.<sup>251</sup>

## ENERGY

The U.S. Embassy in Kyiv reported that administration of USAID’s energy and infrastructure portfolio formally transferred to State on July 1. This transfer coincided with a sharp escalation in Russian attacks targeting Ukraine’s energy infrastructure, underscoring the urgency of sustaining oversight and continuity of support for grid stabilization, winter preparedness, and critical infrastructure protection efforts.<sup>252</sup>

ACOORD reported that it provided extensive energy repair assistance, including restoring power generation, repairing gas facilities, rehabilitating transmission networks, and supporting distribution service operators and district heating utilities. Programs administered by ACOORD supported energy-sector resilience through cybersecurity diagnostics, training for system specialists, and modernization of the systems used by national and regional utilities, including the installation of two dispatching and cybersecurity centers at Ukrenergo. These efforts enhanced monitoring, detection, and response capabilities across energy institutions that remain frequent targets of Russian missile and cyber-attacks.<sup>253</sup>

State assists the Ukrainian civil nuclear energy sector under the Foundational Infrastructure for Responsible Use of Small Modular Reactor Technology program. The \$30 million program engages the Ukrainian civil nuclear and steel-making sectors to review how safe-and-secure small modular reactor technology may rebuild, modernize, and enhance Ukrainian energy production infrastructure in accordance with international standards of safety, security, and nonproliferation.<sup>254</sup>

## HEALTH ASSISTANCE

In October, the U.S. President's Emergency Plan for AIDS Relief (PEPFAR) in Ukraine began the Global Health Security and Diplomacy Bridge Plan—a 6-month strategy through March 31, 2026—to ensure Ukrainians have access to life-saving anti-retroviral medications and other essential services needed to combat the HIV/AIDS epidemic. As of the end of November, the Peace Corps greatly reduced supporting PEPFAR programs globally, including the cessation of programming for HIV positive youth in Ukraine. State said that the PEPFAR team will include alternate mechanisms to support young HIV positive people in Ukraine.<sup>255</sup> State also said that PEPFAR plans to have implementation and operational plans in place by the end of March 2026 to ensure the continuity of life-saving programs and alignment to the America First Global Health Strategy.<sup>256</sup>

**Detection:** The United States supported HIV and tuberculosis detection and treatment activities, drug procurement and distribution, including support for opening markets to U.S. companies, and leveraging U.S. technology and expertise to expand rehabilitation services.<sup>257</sup>

**HIV Prevention:** State reported that the U.S. Centers for Disease Control and Prevention, in partnership with Ukrainian hospitals, launched an effort to address HIV infection prevention and control. Findings are guiding immediate infection prevention and control activities.<sup>258</sup>

**Pharmaceutical system:** The Safe, Affordable, Effective Medicines for Ukrainians program conducted training initiatives to strengthen tuberculosis forecasting and handling controlled substances.<sup>259</sup>

**Education and research:** The Rehabilitation for Ukraine program began its second year of implementation with a visit to the University of Michigan, signing a memorandum of understanding to expand collaboration in education, science, and rehabilitation. In Ukraine, the program equipped occupational therapy classrooms and laboratories at three universities; opened four new veterans care centers; and identified areas of strategic opportunity with U.S. businesses.<sup>260</sup>

## AGRICULTURE

ACOORD reported that it continued to support Ukraine's private sector-led economic recovery and global food security by strengthening Ukraine's agricultural sector through fostering domestic food production and processing, advancing reforms in land governance and irrigation policy, and facilitating compliance with food safety standards.<sup>261</sup> ACOORD activities included partnering with the Ukrainian private sector to co-invest in about 70 projects for food processing facilities upgrades, efficient storage, and farm irrigation projects. Activities advanced pro-market reforms in land governance and irrigation policy to stimulate investment in agriculture sector modernization. Across all activities, the assistance focused on expanding opportunities for U.S.-manufactured goods and equipment in Ukraine's agriculture market.<sup>262</sup>

**ACOORD activities included partnering with the Ukrainian private sector to co-invest in about 70 projects for food processing facilities upgrades, efficient storage, and farm irrigation projects.**

**State reported that the humanitarian situation in Ukraine continued to deteriorate, with more frequent attacks, growing civilian displacement from front-line areas, and the destruction of homes and critical infrastructure.**

In addition, a joint program of State and the U.S. Department of Agriculture worked to improve agricultural forecasting that would benefit U.S. agricultural producers and exporters and support the Ukrainian government. Although the program was delayed due to the foreign assistance review and Ukrainian government restructuring, State said that the program is regaining momentum.<sup>263</sup> Additionally, the Department of Agriculture worked with the Ukrainian government to identify technical direction for the project to provide improved market intelligence, expertise, and analysis of production of Ukrainian agricultural commodities to better inform U.S. farmers' planting decisions.<sup>264</sup>

## HUMANITARIAN ASSISTANCE

State reported that the humanitarian situation in Ukraine continued to deteriorate, with more frequent attacks, growing civilian displacement from front-line areas, and the destruction of homes and critical infrastructure.<sup>265</sup> State reported the United States had 18 active humanitarian assistance programs during the October-December period. (See Table 17.) State provided humanitarian assistance to people affected by the conflict in Ukraine, internally displaced persons, children, and vulnerable populations such as people with disabilities. Efforts focused on saving lives, meeting urgent needs, and helping communities recover.<sup>266</sup>

In 2025, the United States provided more than \$20 million in assistance to support the nearly 2 million Ukrainian refugees in Poland, Czechia, Slovakia, and the Baltics.<sup>267</sup>

The withdrawal of significant amounts of U.S. humanitarian assistance funding in the first half of 2025 constrained humanitarian assistance for immediate war-driven needs in Ukraine,

Table 17.

### Humanitarian Assistance Programs in Ukraine

Food assistance to vulnerable families near the front line

Assisting civilians to safely relocate from areas under active shelling or occupation

Home repairs and shelter repair kits to restore livable spaces after damage from shelling or displacement

Providing trauma counseling and legal aid to survivors of violence and displacement

Critical winter items such as generators, blankets, and warm clothing

Provision of emergency livelihoods micro-grants and vocational training such as farming, cooking, and tailoring

Medical care to conflict-affected communities

Repairing heating, water, and sanitation systems damaged by fighting or energy strikes and providing clean water

Coordination of existing humanitarian activities to avoid duplication of assistance and developed best practices for front-line assistance delivery

**Source:** State, response to State OIG request for information, 12/12/2025.



according to an independent study published in December.<sup>268</sup> U.S. humanitarian assistance spending decreased from \$640 million in 2024 to \$157 million in 2025, according to an independent analysis, and a number of large implementers reported delays in re-starting U.S.-funded activities until the end of 2025.<sup>269</sup>

The United States report found that although other donors stepped in to address some of the funding gaps, provision of humanitarian services was 20 percent lower at the end of 2025 than originally projected.<sup>270</sup> For example, nine of the terminated USAID humanitarian assistance programs provided medical care for some 3.6 million children and pregnant women and provided 900,000 more with essential treatment and protection services.<sup>271</sup> In another example, reduced support for district heating systems and reduced resources for water and hygiene activities combined to create a critical gap for both winterization preparations and response.<sup>272</sup> The same independent analysis noted that the reductions in funding and increased competition among providers undermined efforts to award assistance to local implementers that are closer to and have greater knowledge of conditions on the ground.<sup>273</sup>

**In July, Russia used more than 5,100 glide bombs against Ukraine, more than 3,800 Shahed unmanned aircraft, and nearly 260 missiles of various types—128 of them ballistic. (President of Ukraine Flickr photo)**









A Stryker vehicle sits atop a valley during Saber Junction 25 exercises at the Joint Multinational Readiness Center, Hohenfels, Germany. (U.S. Army photo)

## APPENDICES

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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

# 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, and 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 Lead IG agencies conduct oversight of the U.S. response to Russia's full-scale invasion of Ukraine individually under their own authorities and collaboratively, to carry out the following whole-of-government responsibilities:

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

The Special Inspector General for OAR maintains a Ukraine Oversight website to promote transparency and accountability in the comprehensive, whole-of-government effort to oversee U.S. security, economic, and humanitarian assistance to Ukraine. [UkraineOversight.gov](https://UkraineOversight.gov) is a centralized website that consolidates oversight work, funding data, open and closed recommendations, 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.



UkraineOversight.gov

## APPENDIX C

# 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 July 1 to December 31, 2025, and select events that took place after the quarter ended. The DoD, State, and USAID OIGs and partner oversight agencies contributed to this report.

### INFORMATION COLLECTION FROM AGENCIES AND OPEN SOURCES

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. During the reporting period, USAID OIG followed up on the previously reported risks and challenges; however, staffing cuts at USAID and the ongoing operational drawdown at the agency limited the amount of information that USAID OIG could collect on USAID activities. Except in the cases of audits, inspections, investigations, and evaluations referenced in this report, the OIGs have not independently verified or audited the information collected through open-source research or from Federal agencies.

This report also draws on current, publicly available information from reputable sources. The following sources may be included:

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

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

### REPORT PRODUCTION

The 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 D

# Final Reports by Special IG Agencies

From July 1 to December 31, 2025, the DoD, State, and USAID OIGs and the Government Accountability Office (GAO) and Air Force Audit Agency issued 19 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](https://ukraineoversight.gov).

### DEPARTMENT OF DEFENSE OFFICE OF INSPECTOR GENERAL

#### ***Audit of the U.S. Army's Processes for Providing Supplies and Equipment Funded Through the Ukraine Security Assistance Initiative***

DODIG-2026-014; November 20, 2025

The DoD OIG conducted this audit 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 (UAF) funded through the Ukraine Security Assistance Initiative (USAI).

The DoD OIG found that the Army and DoD established adequate procedures to ensure that supplies and equipment met required quality specifications and were received and accounted for before transfer to Ukraine for all seven USAI-funded contracts reviewed, valued at \$1.9 billion. However, the Army did not effectively procure ammunition for the UAF's use for five of the seven contracts reviewed, valued at \$1.6 billion. This occurred because the Army issued delivery orders for ammunition against indefinite delivery indefinite quantity contracts that were not set up to supply the volume of ammunition needed by Ukraine but were the option the Army believed would allow the DoD to meet Ukraine's needs quickly. The DoD OIG also found that Army personnel did not hold contractors accountable for missed delivery timelines because they did not include contractual remedies in three of the five contracts reviewed, collect consideration as allowed by the other two contracts, or complete contractor performance assessments.

As a result, there were delays of up to 18 months in providing the UAF with needed supplies, and the Army paid \$20.5 million more than the indefinite-delivery indefinite quantity base contract price for some of the ammunition delivered to the UAF, resulting in potential waste. The Army also ordered \$907 million in ammunition that has not yet been delivered and could put these funds to better use if it cancels those orders or finds alternative sources. The uncollected consideration for late ammunition deliveries totals \$1.1 million, which could be put to better use if the Army pursues the contractual remedy available on two contracts to collect those funds. Finally, by not completing timely contractor performance assessments, the Army inhibited other contracting personnel from having information about the contractors' ability to deliver supplies in a timely manner.

The DoD OIG made eight recommendations related to improving processes to provide supplies and equipment in support of ongoing and future contingency operations and holding contractors accountable for negative performance. Management's proposed actions addressed five recommendations, which are resolved and will remain open until the DoD OIG verifies that management has implemented the corrective actions. However, management did not propose actions that would address the remaining three recommendations, and they are unresolved.

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

DODIG-2025-168; September 26, 2025

The DoD OIG and State OIG conducted this audit to determine whether the DoD and State appropriately administered and managed foreign military financing (FMF) provided in response to Russia's war against Ukraine.

The OIGs found that the DoD and State generally administered and managed FMF funds for the 4 Ukraine FMF cases reviewed, valued at \$243 million in accordance with established processes. In addition, they found that while the Foreign Military Sales (FMS) process can typically take multiple years to complete based on the complexity of the case, the DoD and State generally executed FMF cases for Ukraine in a shorter timeframe.

The OIGs determined that this occurred because the DoD and State modified standard processes and procedures to execute FMF funds to Ukraine during contingency operations. However, they found that these modified procedures were not documented within existing DoD and State guidance. In addition, they identified opportunities to improve and enhance the FMF program between the two Departments, such as establishing a joint FMF case documentation repository and developing an interagency agreement for administering and managing FMF funds.

The OIGs recommended that the responsible offices in the DoD and State review the FMS process and update their respective FMF guidance to incorporate efficiencies identified while supporting a contingency environment in Ukraine that could improve the overall FMS process, including unique circumstances or exceptions to requirements needed during contingency operations. In addition, they recommended that the responsible offices develop and implement an interagency agreement between State and the DoD that governs the administration and management of FMF funds.

The Acting Assistant Secretary of Defense, Strategy, Plans, and Capabilities, Office of the Under Secretary of Defense for Policy; Acting Assistant Director for the Office of Strategy, Plans, and Policy, Defense Security Cooperation Agency; and Senior Bureau Official, the Senior Bureau Official for State's Bureau of Political-Military Affairs, agreed with the recommendations; therefore, these recommendations are resolved but will remain open until the DoD OIG and State OIG verify all agreed-upon actions have been taken.

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

DODIG-2025-162; September 18, 2025

The DoD OIG conducted this audit to assess the effectiveness of the DoD's processes for ensuring the quality and timeliness of supplies and equipment provided to the UAF funded through the USAI. Congress created the USAI to provide support, including training, equipment, logistics, supplies, and services, to military and other security forces of the government of Ukraine. From March 31, 2022, through September 26, 2024, the DoD provided \$22.8 billion in security assistance to Ukraine under the USAI.

The DoD OIG found that that Air Force personnel performed effective oversight to ensure that contractors complied with established quality control requirements for all five contracts reviewed and ensured that contractors delivered supplies and equipment on time for three

contracts, valued at \$618 million. However, for one contract, valued at \$63.7 million, personnel responsible for overseeing the contract do not anticipate that the contractor will meet the contract's production schedule due to personnel shortage and the use of a single production line.

The DoD OIG also found that Air Force personnel did not implement controls in any of the contracts reviewed, such as contractual remedies, to hold contractors accountable for missed delivery timelines. Regarding contractual remedies, this occurred because contracting personnel are not required to implement contractual remedies, but they may do so at their discretion. As a result, the Air Force left the U.S. Government at risk of not obtaining consideration for instances in which the contractor does not deliver items in a timely manner. Additionally, if the \$63.7 million in missiles that may not be delivered according to contract timelines are no longer needed, the Air Force could potentially cancel the contract and put those funds to better use.

The DoD OIG made two recommendations to the Commander, Air Force Life Cycle Management Center (AFLCMC). First, to evaluate the current and future need for the Air Force to provide the delayed missiles to the UAF and institute all appropriate contract actions, which might include modification or termination of the contract, to ensure that all funds, including the \$63.7 million allocated to the contract, are put to their best use. Second, to require contracting personnel to incorporate contractual remedies into production contracts and delivery orders, which might include financial disincentives.

Although the Director Air Force Materiel Command, Office of International Affairs, responding for the AFLCMC Commander, disagreed with the recommendations, the Air Force proposed actions to address the first recommendation. Therefore, this recommendation is resolved but open. The DoD OIG will close the recommendation once they verify that all agreed-upon actions are complete. For the second recommendation, the official did not agree with or propose actions that would address the recommendation; therefore, it is unresolved and open.

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

DODIG-2025-152; September 2, 2025

The DoD OIG conducted this evaluation to assess the efficiency and effectiveness of DoD processes for providing repair parts for U.S. equipment to Ukraine. The DoD OIG focused on repair parts shipments delivered to the Remote Maintenance and Distribution Cell-Ukraine (RDC-U) located in Poland without a requisition. Specifically, the DoD OIG reviewed shipments to determine whether DoD officials properly accounted for the parts for U.S. provided equipment delivered to the UAF, in accordance with Defense Security Cooperation Agency (DSCA) Manual 5105.38 M, also referred to as the Security Assistance Management Manual (SAMM). The DoD used USAI funds, subject to the Building Partner Capacity case process, to purchase repair parts for Ukraine. The DSCA tasked the U.S. Army Security Assistance Command (USASAC) with requisitioning the USAI funded repair parts that were delivered to the RDC-U.

The DoD OIG found that DoD officials did not consistently comply with requirements for transferring and accounting for repair parts for U.S. provided equipment delivered to the UAF. For example, USASAC officials requisitioned the 433 repair parts through the Centralized Integrated System for International Logistics in accordance with the SAMM. However, a SAG-U official requested that the repair parts be sent to the RDC-U for storage after title to

the repair parts had already been transferred to the UAF and the repair parts were no longer U.S. Government owned property. The officials involved were unable to provide additional information to support the decision or rationale to send the parts to the RDC-U. After the repair parts arrived at the RDC-U, contractor personnel recorded the repair parts as “found on installation” in the Global Combat Support System–Army (GCSS Army) to comply with contract requirements and Army Regulation 710 4. The contractor should not have entered the parts in GCSS Army because the parts belonged to the UAF when the transfer of title occurred. The SAG-U official who decided to have the UAF owned repair parts shipped to the RDC-U was unaware that the contractor would add the items to GCSS Army. Additionally, the SAMM did not describe how to segregate and store benefiting partner owned items while in DoD possession to ensure that the items were not accounted for on DoD property records. As a result, the Army may be unable to rely on the accuracy of its UAF security cooperation data. Using inaccurate logistics data could misinform future purchase decisions, resulting in a lack of equipment to satisfy future operational requirements.

The DoD OIG recommended that the DSCA Director revise the SAMM to address DoD storage of benefiting partner owned items to prevent inaccurate accounting on property records. The DSCA Acting Assistant Director, International Operations, responding for the DSCA Director, agreed to address the recommendation; therefore, it is resolved but open until the DoD OIG verifies all agreed-upon actions have been taken.

### ***Evaluation of the DoD’s Effectiveness in Negotiating Fair and Reasonable Prices with Contractors for Ukraine Security Assistance***

DODIG-2025-149; August 22, 2025

The DoD OIG conducted this evaluation to assess the effectiveness with which DoD contracting officers negotiated fair and reasonable prices with contractors for Ukraine security assistance. Between February 2022 and March 2024, the United States awarded 2,974 contract actions, valued at \$29.6 billion, for Ukraine security assistance. DoD contracting officers are responsible for negotiating and evaluating the reasonableness of offered prices to help ensure that the final agreed-to price is fair and reasonable. This involves obtaining and evaluating certified cost or pricing data (CCPD) and maintaining it in the contract file.

The DoD OIG found that DoD contracting officers negotiated fair and reasonable prices on Ukraine security assistance contracts for 45 percent of contract actions reviewed, valued at \$2.6 billion. Specifically, the contracting officers obtained sufficient cost documentation to support their negotiations. However, for the remaining 55 percent of contract actions reviewed, the DoD contracting officers did not maintain all the CCPD as required. The DoD OIG found that DoD contracting officers did not consistently comply with the requirement to include the CCPD in the contract files they used to make a fair and reasonable determination. The DoD contracting officers provided various reasons for why the CCPD was missing, including data loss during a system transition, viewing the CCPD directly on the contractor’s system, and contracting officer turnover. However, because the contracting officers did not maintain all the CCPD in the contract file, the DoD OIG was unable to determine whether the fair and reasonable price determinations were accurate. As a result, the DoD contracting officers may have awarded \$847.6 million (15 percent) of \$5.6 billion in contract actions that are unsupported, potentially unallowable, and might have resulted in higher costs to the U.S. Government.

The DoD OIG recommended that the Army, Navy, and Air Force reevaluate the contract actions lacking CCPD and determine whether the price associated with Ukraine security assistance was fair and reasonable. In addition, the DoD OIG recommended that the Army, Navy, and Air Force

issue a memorandum to its contracting officers reminding them to obtain and maintain as part of the contract file all CCPD they use to determine fair and reasonable pricing, in accordance with requirements.

An Army official addressed one recommendation but did not address the specifics of the other recommendation; therefore, the DoD OIG requested that they provide comments on the final report for the unresolved recommendation, which remains open. Navy and Air Force officials addressed the specifics of the recommendations; therefore, they are resolved but will remain open until the DoD OIG verifies that all agreed-upon actions have been taken.

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

DODIG-2025-137; August 13, 2025

The DoD OIG conducted this audit 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 (PDA).

Since February 2022, the Ukraine Supplemental Appropriations Acts provided the DoD \$39.3 billion in replenishment funds to offset the impact on DoD combat readiness from providing \$31.8 billion worth of equipment, munitions, and services to Ukraine. The Military Departments (MILDEPS) were authorized to use the funds to replace defense articles or reimburse costs for services and training provided to Ukraine under PDA.

The DoD OIG found that the DoD did not effectively maintain internal controls over the use of funds appropriated for the replacement of defense articles and reimbursement for services provided to Ukraine under PDA. From the nonstatistical sample of 80 reprogramming actions, the DoD OIG identified that 32 sampled actions, valued at \$5.7 billion, lacked proper supporting documentation for the cost estimates used to request replenishment funds. Additionally, the DoD lacked effective controls to ensure excess funds were consistently returned to the Office of the Under Secretary of Defense (Comptroller)/Chief Financial Officer, DoD (OUSD(C)/CFO) and made available to the MILDEPS to procure other defense articles or reimburse other services provided to Ukraine.

The DoD OIG found that the DoD inaccurately reported its execution of Ukraine replenishment funding to Congress by overstating obligations and disbursements. This occurred because the OUSD(C)/CFO and MILDEPs did not establish and implement adequate processes to request replenishment funds and internal controls to monitor funding to ensure the funds were used as intended, returned in a timely manner if not used, and properly reported to Congress. As a result, the DoD OIG identified \$1.92 billion in potential monetary benefits and consider \$1 billion in unsupported sampled amounts to be questioned costs. The mismanagement of funding led to missed opportunities to use \$920 million of replenishment funding, of which \$315.3 million had expired and the MILDEPS mistakenly believed the remaining \$604.7 million was expired or unusable. The ineffective management of replenishment funds impacted the DoD's ability to purchase items from the \$38.6 billion backlog of weapon stocks awaiting replacement, which adversely affects force readiness, lethality, and conflict deterrence.

The DoD OIG recommended that OUSD(C)/CFO, DoD, and MILDEPs update guidance, develop policies and procedures related to retaining supporting documentation, review the 12 sampled reprogramming actions with questioned costs, and develop monitoring controls

over replenishment funds. The DoD OIG recommended that they perform a comprehensive review to identify excess unexpired funds and evaluate whether the funds can be used to replace other items provided to Ukraine.

The official performing the duties of OUSD(C)/CFO, DoD, and financial management officials from the Army, Navy, Air Force, and Marine Corps agreed or partially agreed with all recommendations. They will remain open until the DoD OIG verifies that all agreed-upon actions have been taken.

### ***Evaluation of the Demilitarization of Damaged and Destroyed Defense Articles Requiring Enhanced End Use Monitoring in Ukraine***

DODIG-2025-135; August 7, 2025

The DoD OIG conducted this evaluation to assess how effectively the DoD Components demilitarized damaged and destroyed defense articles transferred to Ukraine that require enhanced end use monitoring (EEUM).

The Ukrainian Armed Forces send damaged U.S. Air Intercept Missiles-9X and Javelin command launch units from Ukraine to U.S. contractors for repair and demilitarization, the process of eliminating the functionality and military design features from DoD property. The SMM requires written permission from State's Bureau of Political and Military Affairs, Office of Regional Security and Arms Transfers (PM/RSAT) before transferring, disposing of, or changing the use of EEUM-designated defense articles obtained through security assistance programs, including U.S. Air Intercept Missiles-9X and Javelin command launch units. Officers of Defense Cooperation must report unauthorized use, transfer, or security violations of EEUM-designated defense articles as potential end use violations.

The DoD OIG found that the DoD should improve its guidance on the retrograde and demilitarization of equipment provided to foreign partners to reduce potential end use violations. From December 2023 through December 2024, the DoD OIG identified 17 damaged U.S. Air Intercept Missiles-9X missiles in three separate shipments from Ukraine to the United States. The DoD OIG found that from September through December 2024, the Office of Defense Cooperation-Ukraine reported to State's PM/RSAT repeated instances of potential end use violations regarding Javelin command launch units retrograded to a non-government entity in the continental United States. Although Office of Defense Cooperation-Ukraine officials followed SMM requirements in reporting these potential end use violations to State PM/RSAT, these reports proved to be unnecessary because the prime contractor was specifically listed on a letter of offer and acceptance and confirmed to be contracted by the U.S. Government to directly support and provide services for the Foreign Military Sales case.

The DoD OIG found that the DSCA's guidance in the SMM for transferring and demilitarizing EEUM-designated defense articles from Ukraine was unclear and incomplete, lacking a consolidated process for stakeholders, including notification requirements for third-party transfer (TPT) exceptions. The insufficient guidance for the TPT process led to inaccurate inventory records for retrograded EEUM-designated defense articles in Ukraine.

The DoD OIG made two recommendations to the DSCA Director. One focused on revising the SMM to clarify its description of TPT authorization process. The other focused on developing procedures for DoD program executive officers to confirm that a foreign government that acquired U.S.-origin defense articles subject to EEUM obtained the appropriate written consent of the U.S. Government to transfer defense articles to non-government entities through those

program officers. DSCA's Director agreed with the intent of the recommendations but stated that TPT policies and procedures fall under the sole purview of State PM/RSAT, not DSCA. The DoD OIG coordinated their findings and recommendations with State's PM/RSAT, who concurred with them. The recommendations will remain open until the DoD OIG verifies that all agreed-upon actions have been taken.

## DEPARTMENT OF STATE OFFICE OF INSPECTOR GENERAL

### ***Review of the Department of State's Implementation of Leahy Non-Traceable Assistance Requirements***

ISP-S-25-08; September 29, 2025

State OIG conducted this review to assess the extent to which State had developed and implemented processes in accordance with Leahy requirements for non-traceable assistance recipients. This report is classified. Details can be found in the classified appendix.

### ***Inspection of Embassy Riga, Latvia***

ISP-I-25-20; September 11, 2025

State OIG inspected the executive direction, policy and program implementation, resource management, and information management operations of Embassy Riga, Latvia.

State OIG found that 1) the Ambassador and Deputy Chief of Mission regularly engaged the Latvian government and people to maintain close relations, especially on issues of mutual concern, such as Russia's full-scale invasion of Ukraine; 2) the embassy did not consistently coordinate its public diplomacy program across all embassy sections; and 3) the embassy had internal control issues in its human resources, financial management, general services, and facility management operations.

State OIG made 17 recommendations to Embassy Riga. The embassy concurred with all 17 recommendations, and at the time the report was issued, State OIG considered all 17 recommendations 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 Riga, Latvia***

ISP-S-25-20; July 22, 2025

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

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

### ***Global Food Security: USAID Prioritized Funding and Adapted Programs to Address the Impacts of Russia's Full-Scale Invasion of Ukraine***

9-000-25-001-P; September 11, 2025

USAID OIG conducted this audit to assess how USAID's Bureau for Resilience, Environment, and Food Security (REFS) prioritized the Additional Ukraine Supplemental Appropriations Act, 2022 (2022 AUSAA) and documented its decision-making, and how USAID adapted and measured

agricultural programming in response to the Russia's full-scale invasion of Ukraine. Russia's full-scale invasion of Ukraine in February 2022 disrupted global food systems and contributed to rising food insecurity worldwide. In response to the war in Ukraine, Congress enacted the 2022 AUSA, which included Economic Support Funds to address heightened food insecurity risks. USAID was responsible for coordinating with the Department of State and programming \$655 million of this funding.

USAID OIG found that USAID REFS used a country-level risk assessment to guide 2022 AUSA funding allocations and generally documented key steps, though some decisions could not be verified due to the Agency's workforce being placed on administrative leave. USAID largely used AUSA funds to adapt existing agricultural programs and measured results through broader food security activities; however, it could not isolate outcomes specific to AUSA funding. USAID OIG made no recommendations but suggested that documenting key decisions for future emergency supplemental funding could improve transparency.

***Ukraine Response: USAID Did Not Fully Mitigate the Risk of Misuse of the Starlink Satellite Terminals It Delivered to Ukraine***

E-121-25-003-M; August 11, 2025

USAID OIG conducted this inspection to determine the extent to which USAID mitigated the risk of misuse of Starlink terminals delivered to Ukraine between March 2022 and July 2024. Following Russia's full-scale invasion of Ukraine in February 2022, USAID partnered with SpaceX to provide 5,175 Starlink satellite terminals to support Ukraine's civilian communications and critical services. USAID procured 1,508 terminals, while SpaceX donated 3,667, and responsibility for their use was transferred to Ukraine's State Service of Special Communications and Information Protection (SSSCIP). While the terminals are dual-use technology with both civilian and military applications, agreements with USAID stipulated that recipients would only use the terminals for civilian purposes and not to support military, intelligence, security, or law enforcement activities. This product is an inspection of USAID risk mitigation procedures, not an investigation of Starlink.

USAID OIG found that USAID did not fully mitigate the risks of misuse of the Starlink terminals. USAID did not finalize or enforce initial conditions intended to restrict use to civilian purposes or require safeguards and written assurances from secondary recipients. The final transfer agreement lacked key protections, including safeguards against misuse and geographic restrictions contained in SpaceX's terms of service. As a result, SSSCIP transferred nearly half of active terminals to areas fully or partially occupied by Russia, increasing the risk of misuse, diversion, or theft. In addition, USAID did not monitor terminal locations or use after delivery, having accepted increased risk in the wartime environment and transferred responsibility for the terminals to the government of Ukraine upon delivery. USAID OIG recommended that USAID request SSSCIP assess terminals at high risk of misuse and coordinate with SpaceX to suspend service for those terminals. USAID partially agreed with this recommendation. The recommendation remains open and unresolved.

## FINAL REPORTS BY LEAD IG PARTNER AGENCIES

### GOVERNMENT ACCOUNTABILITY OFFICE

#### ***Human Trafficking: Challenges and Opportunities Associated with Anti-Trafficking Projects in Conflict-Affected Countries***

GAO-26-107406; December 17, 2025

The GAO conducted this audit to identify State and USAID funding for anti-trafficking projects globally and in four conflict-affected countries—Ukraine, Moldova, Romania, and Ethiopia. In addition, the audit describes challenges and opportunities to strengthen implementation of anti-trafficking projects in conflict-affected countries.

The GAO found that State and USAID have funded and implemented projects to combat forced labor and sex trafficking, including some projects in countries affected by armed conflict. From FY 2020 through FY 2024, State and USAID obligated about \$437 million for anti-trafficking projects, including for projects in conflict-affected countries such as Ukraine, Moldova, Romania, and Ethiopia. However, a January 2025 executive order paused U.S. foreign development assistance. In April 2025, State began a reorganization, and in July 2025, the Secretary of State announced that USAID had ceased providing foreign assistance.

As a result, during the first two quarters of fiscal year 2025, State had no new obligations and de-obligated \$1.4 million and USAID obligated \$1 million and de-obligated about \$1.1 million from anti-trafficking projects. As of September 2025, some of State's anti-trafficking programming remained. Agency officials said that, going forward, State plans to focus on producing its required annual Trafficking in Persons Report—a report describing the anti-trafficking efforts of the United States and foreign governments.

The GAO identified numerous challenges to strengthen implementation of anti-trafficking projects in conflict-affected countries including the prioritization of humanitarian aid over anti-trafficking efforts, increased vulnerabilities to trafficking in conflict-affected countries, and impaired prevention and awareness among vulnerable populations. GAO reported that opportunities to strengthen implementation include the continued U.S. policy emphasis on anti-trafficking efforts, building local partner capacity, and allowing implementing partners greater flexibility to adapt when conflict interrupts planned anti-trafficking activities.

#### ***Ukraine: State Should Take Additional Actions to Improve Planning for Any Future Recovery Assistance***

GAO-25-107043; November 19, 2025

The GAO conducted this audit to examine U.S. and other donor goals for recovery assistance to Ukraine and the extent to which the U.S. Government's strategic planning and interagency collaboration for Ukraine's early recovery incorporated best practices. In addition, the audit examined the mechanisms for coordination among donors and Ukrainian efforts to improve transparency and accountability, which support recovery.

The GAO found that following Russia's 2022 full-scale invasion, donors of recovery assistance, including the U.S., aimed to help Ukraine build a strong economy and stable democracy on a path to European Union membership. As of December 2024, donors reported having collectively committed more than \$130 billion in loans and grants for these objectives. Donors linked their assistance to Ukraine's implementation of reforms, such as governance for state-owned enterprises.

The GAO determined that, from February 2022 through December 2024, State successfully facilitated interagency collaboration as it led early recovery planning for Ukraine but did not fully develop ways to measure progress toward U.S. goals or estimate costs for its assistance strategy. As such, State had not determined the funding resources needed to achieve these goals.

The GAO identified that through December 2024, donors and the government of Ukraine used a coordination mechanism called the Ukraine Donor Platform to support collaborative decisions and generate support for key recovery initiatives. These initiatives included financing and technical assistance to enhance Ukraine's ability to prepare and implement recovery projects.

Further, the GAO found that Ukrainian entities have been building a system for managing public projects and implementing reforms designed to strengthen institutions and spur economic growth, in support of recovery. However, effects of the war, such as population displacement, and continuing corruption risks may interfere with their efforts to manage recovery in an accountable and transparent manner.

The GAO issued two recommendations to State to determine, for any ongoing and future Ukraine recovery assistance, estimated costs and ways to measure progress in achieving U.S. strategic goals. State agreed with both recommendations.

### ***State Should Build on USAID's Oversight of Direct Budget Support***

GAO-25-107057; September 24, 2025

The GAO conducted an audit to evaluate the oversight of the U.S. direct budget support (DBS) funding provided to Ukraine through the Public Expenditures for Administrative Capacity Endurance (PEACE) in Ukraine project, a World Bank multi-donor trust fund.

The GAO found that USAID did not regularly verify or use all available data to inform DBS oversight. Specifically, while USAID reviewed aggregated expenditure data, it did not review the detailed data it received. In addition, the GAO found that USAID did not submit one required report to Congress. Further, the GAO found that while USAID and World Bank contractors identified weaknesses in Ukraine's internal controls for managing PEACE project funding, USAID did not assess the weaknesses to determine which present the highest risk to managing DBS funding. The GAO also determined that USAID did not consistently request updates on Ukraine's actions to address the weaknesses, which could help focus U.S. oversight priorities on areas more vulnerable to waste, fraud, or abuse.

The GAO made five recommendations to State to enhance oversight of DBS funding and improve reporting to Congress on the use of DBS funds. Among these recommendations, the GAO recommended that the Secretary of State ensure the entity within State responsible for overseeing U.S. DBS funding assesses and prioritizes U.S.-based contractor's recommendations to address weaknesses in Ukraine's processes for managing U.S. DBS funding and communicates these priorities to the government of Ukraine. In addition, the GAO recommended that the responsible entity within State take action to understand Ukraine's progress on addressing the weaknesses U.S.-based contractors identified in the country's internal controls for managing DBS funding. State neither agreed nor disagreed with the recommendations.

***Russia Sanctions and Export Controls: U.S. Agencies Should Establish Targets to Better Assess Effectiveness***

GAO-25-107079; September 8, 2025

The GAO conducted a review to examine the extent to which U.S. agencies have established objectives with measurable outcomes for their sanctions and export controls on Russia and examine the progress made toward addressing categories of U.S. sanctions and export controls objectives on Russia. In addition, the review examined supplemental resources U.S. agencies have received and how they used them to implement and enforce sanctions and export controls on Russia. Further, it reviewed the extent to which U.S. agencies have developed plans for the use of remaining supplemental funds and assessed risks to their sanctions and export controls activities in the absence of future funding.

The GAO found that U.S. agencies have made progress toward these objectives, but Russia has circumvented some U.S. sanctions and export controls. Russia's economic growth in 2022 was about 6 percentage points lower than what the GAO estimated would have occurred absent the events in 2022, including the full-scale invasion of Ukraine in February 2022 and resulting sanctions that were imposed afterwards. The GAO also found that Russia's forecasted economic growth is expected to be lower each year from 2025 to 2029 than what the GAO estimated would have happened absent the events of 2022. While U.S. agencies have taken various actions to hold malign Russian actors accountable, including freezing assets, the agencies reported challenges in assessing their effectiveness.

U.S. agencies primarily responsible for implementing sanctions and export controls on Russia have not established clearly defined objectives linked to measurable outcomes with targets for their activities. As a result, agencies cannot fully assess progress towards achieving their objectives, thus limiting the U.S. Government's ability to determine the effectiveness of its broader sanctions and export controls efforts related to Russia. In addition, the GAO found that two State bureaus have not assessed risks to their sanctions activities when their supplemental funding expires on September 30, 2025. As a result, the bureaus cannot develop an effective plan to sustain or restructure these activities, threatening broader goals.

The GAO recommended that U.S. Government agencies define objectives with targets for sanctions and export controls on Russia, assess progress toward these objectives, and that two State offices assess the risks to their programs without future supplemental funding. Commerce and Treasury agreed with the recommendations. State partially agreed with the recommendation.

***European Logistics: DOD is Pursuing Logistics Efforts with NATO but Actions Needed to Address Significant Gaps (Restricted)***

GAO-25-106999C; August 25, 2025

The GAO conducted this study 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. This report is classified.

***Ukraine Assistance: U.S. Coordinated on a Broad Range of Aid to Displaced Persons and Refugees Amidst Various Challenges***

GAO-25-107535; July 29, 2025

The GAO conducted this audit to examine the extent to which the U.S. and its international partners had international strategies for addressing the needs of Ukrainian internally displaced persons (IDP) and refugees. In addition, the GAO examined the types of assistance State and USAID have provided to Ukrainian IDPs and refugees through implementing partners and challenges they have faced in providing this assistance. Further, the GAO examined the extent to which State and USAID have coordinated the implementation of this assistance with each other and international partners.

The GAO found that the U.S. contributed to key international strategies to address the needs of Ukrainian IDPs and refugees between February 2022 and December 2024. Specifically, they found that the UN-led Ukraine Humanitarian Needs and Response Plan and Ukraine Regional Refugee Response Plan are the primary international strategies that underpin the humanitarian responses inside Ukraine and in refugee hosting countries, according to State and USAID. The U.S. played a consultative role in developing these strategies, including providing feedback on drafts. GAO found that these strategies contain many characteristics of an effective national strategy identified in GAO's prior work, including a clear purpose, goals, and clear responsibilities. However, donor-provided funding fell short of estimated needs despite significant U.S. contributions. For example, in 2024, the refugee response plan received 26 percent of the estimated funding needed to implement it, with the U.S. providing over half of the funding received.

USAID and State provided a broad range of humanitarian assistance to IDPs and refugees between February 2022 and December 2024 amidst the ongoing conflict with Russia. USAID and State assistance to IDPs in Ukraine and refugees in surrounding countries included mental health services, shelter, water, sanitation, hygiene kits, and legal services. U.S. and partner officials reported challenges in delivering this assistance, such as security concerns near the front lines in Ukraine and shortages of skilled workers.

As of December 2024, USAID and State closely coordinated their humanitarian assistance for Ukrainian IDPs and refugees and had also taken steps to coordinate with international partners. Coordination between USAID and State was guided by a memorandum of understanding between the two agencies. The GAO found that the coordination of this humanitarian assistance generally met all eight GAO-identified leading practices for interagency collaboration, including defining common outcomes and clarifying roles and responsibilities. USAID and State also coordinated their assistance with international partners, primarily through regular meetings of United Nations forums.

**AIR FORCE AUDIT AGENCY**

***Attestation Engagement Announcement, Agreed-Upon Procedures, Execution of Funds to Assist Ukraine, Substantive Procedures***

F2026-0001-L10000; November 19, 2025

The Air Force Audit Agency conducted an audit to apply the agreed-upon procedures related to the execution of funds to assist Ukraine. The report is not available in electronic format.

## APPENDIX E

# Ongoing Oversight Projects

Tables 18 and 19 list the titles and objectives for the Special IG and partner agencies' ongoing oversight projects related to OAR and Ukraine.

Table 18.

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

#### DEPARTMENT OF DEFENSE OFFICE OF INSPECTOR GENERAL

***Audit of Defensive Cyberspace Operations in the U.S. European Command (Project no. D2025-D000CU-0013.000)***

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 (Project no. D2025-D000AH-0030.000)***

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, Communications Capabilities, and Intelligence, Surveillance, and Reconnaissance in Europe (Project no. D2025-DEVOPD-0088.000)***

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

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

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

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

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

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

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

***Audit of the Army's Administration of Noncompetitive Contracts in Support of Ukraine (Project no. D2023-D000RH-0082.001)***

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.

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

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

## DEPARTMENT OF STATE OFFICE OF INSPECTOR GENERAL

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

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

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

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

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

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

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

To evaluate the programs and operations of the U.S. Embassy in Zagreb, Croatia. [classified annex to OAR 0082]

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

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

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

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

**Audit of War Crimes Accountability Capacity Building in Ukraine (Project no. 25AUD023)**

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 (Project no. 25AUD025)**

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 (Project no. 25ISP009)**

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 USAID's Direct Budget Support to the Public Expenditures for Administrative Capacity Endurance Fund (Project no. 991U0124)**

To determine how USAID oversaw 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 Selected Asset Disposition for Terminated USAID Awards in Ukraine (Project no. 8U1U0425)**

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

Table 19.

**Ongoing Oversight Projects Related to OAR and Ukraine by Partner Agencies, as of December 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 (Project no. 2023-470)***

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

**GOVERNMENT ACCOUNTABILITY OFFICE**

***HHS Refugee Assistance for Ukrainians (Project no. 107815)***

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 (Project no. 107860)***

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 (Project no. A-2025-FIZ-037)***

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

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

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

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

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

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

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

**Air Force Audit Agency**

***Agile Combat Employment (ACE) Planning and Implementation—USAFE-AFAFRICA (Project no. PRJ0017755)***

To determine whether USAFE- AFAFRICA personnel effectively planned and implemented ACE to support future mission needs.



## APPENDIX F

# Planned Oversight Projects

Table 20 lists the titles and objectives for Special IG and partner agencies' planned oversight projects related to OAR and Ukraine.

Table 20.

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

#### DEPARTMENT OF DEFENSE OFFICE OF INSPECTOR GENERAL

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

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

***Evaluation of the DoD's Implementation of Combined Joint All-Domain Command and Control***

To assess the effectiveness of the DoD's Combined Joint All-Domain Command and Control capability to provide information and decision advantage to warfighters.

#### DEPARTMENT OF STATE OFFICE OF INSPECTOR GENERAL

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

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

***Inspection of Embassy The Hague and Constituent Post, Netherlands***

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

***Classified Inspection of Embassy The Hague and Constituent Post, Netherlands***

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

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

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

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

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

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

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

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

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

**Evaluation of the Regional Bureaus' Administration of Foreign Assistance Programs**

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

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

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

**U.S. AGENCY FOR INTERNATIONAL DEVELOPMENT OFFICE OF INSPECTOR GENERAL****Review of USAID's Disposition of U.S. Government-Owned Property, Plant, Vehicles, and Equipment**

To assess USAID's plans and actions to dispose of selected U.S. Government-owned assets.

**Review of the Realignment and Re-organization of U.S. Foreign Assistance**

To examine the actions USAID took to transfer its foreign assistance programs and operations to State, consistent with Executive Order 14169 and subsequent directives from the Acting USAID Administrator, and identify lessons learned to strengthen and ensure the continuity of foreign assistance programs and operations.

**Review of Prompt Payment and Anti-Deficiency Act Violations**

To assess the extent of prompt payment and potential Anti-Deficiency Act violations and actions USAID has taken to address them and prevent additional violations.

**Review of Closeout Procedures for Terminated USAID Awards**

To assess USAID's efforts to close out terminated awards in accordance with Federal regulations and USAID policies and procedures.

**Review of Stop Work Orders for USAID Awards**

To determine how many USAID awards were paused, the amount of funding for the awards, and how many resumed or were terminated.

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

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



## APPENDIX G

# Hotline and Investigations

### HOTLINE

The 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 quarters, DoD OIG Hotline investigators referred 15 cases related to OAR for further criminal or administrative investigation. State OIG received 12 allegations and referred 4, and USAID OIG received 16 allegations of potential misconduct. 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 response to Russia's full-scale invasion of Ukraine. 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, or 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 December 31, Special IG and investigative partner agencies reported 46 open investigations and 34 investigations closed, and referred 1 case to the Department of Justice during this reporting period.

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), Ministry of Defense, and Specialized Anti-Corruption Prosecutor's Office (SAPO), to formalize information sharing in support of criminal investigations and oversight work.

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

DoD and USAID OIG investigators in Kyiv 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. The DoD OIG continues to build relationships with Ukrainian government entities to facilitate efforts to account for U.S. investments in Ukraine. USAID OIG criminal investigators work regularly with NABU, SAPO, the National Police of Ukraine, and the Prosecutor General's office, in addition to other Ukrainian law enforcement entities.



## ACRONYMS

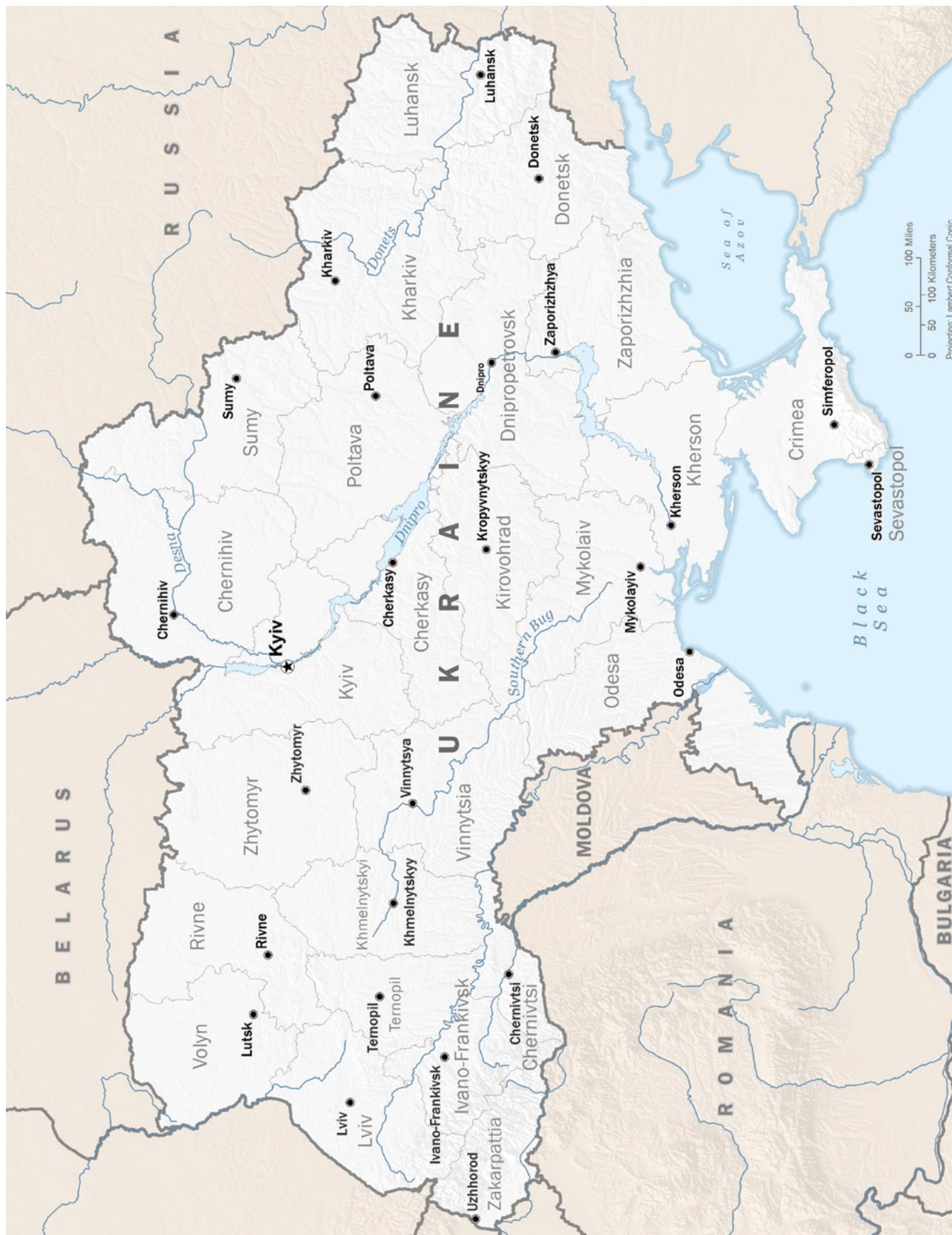
Acronym	
AUSAA	Additional Ukraine Supplemental Appropriations Act
ACA	Atrocity Crimes Advisory Group for Ukraine
ACN	Bureau of Arms Control and Nonproliferation (State)
ACCORD	Assistance Coordination Section (U.S. Embassy in Kyiv)
CCPD	certified cost or pricing data
CURL	Comprehensive Ukraine Requirements List
DBS	direct budget support
DCIS	Defense Criminal Investigative Service
DEA	Drug Enforcement Administration
DIA	Defense Intelligence Agency
DoD	Department of Defense
DoE	Department of Energy
DoJ	Department of Justice
DSCA	Defense Security Cooperation Agency
EEUM	enhanced end-use monitoring
EFDL	Eastern Flank Deterrence Line
EOD	explosive ordnance disposal
EU	European Union
EUM	end-use monitoring
EUR/ACE	Office of the Coordinator of U.S. Assistance to Europe, Eurasia, and Central Asia (State)
FBI	Federal Bureau of Investigation
FMF	Foreign Military Financing
FMS	Foreign Military Sales
FY	fiscal year
GAO	Government Accountability Office
GCSS Army	Global Combat Support System–Army
HACC	Ukraine’s High Anti-Corruption Court
HIMARS	High Mobility Artillery Rocket Systems
IDP	internally displaced person
iMMAP	Information Management and Mine Action Programs
INL	Bureau of International Narcotics and Law Enforcement Affairs (State)
JMTG-U	Joint Multinational Training Group-Ukraine
Lead IG	Lead Inspector General
MEASURE	Monitoring, Evaluation and Audit Services for Ukraine
MILDEPS	Military Departments
MoD	Ministry of Defense
MoU	Memorandum of Understanding
NABU	National Anti-Corruption Bureau of Ukraine
NATO	North Atlantic Treaty Organization

Acronym	
NPU	National Police of Ukraine
NSATU	NATO Security Assistance and Training for Ukraine
O&M	Operation & Maintenance
OAR	Operation Atlantic Resolve
OIG	Office of Inspector General
OPG	Ukraine’s Office of the Prosecutor General
OUSD(A&S)	Office of the Under Secretary of Defense for Acquisition and Sustainment
OUSD(C)/CFO	Under Secretary of Defense (Comptroller)/Chief Financial Officer
OUSD(P)	Office of the Under Secretary 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/RSAT	Bureau of Political and Military Affairs, Office of Regional Security and Arms Transfers (State)
PM/WRA	Bureau of Political-Military Affairs, Office of Weapons Removal and Abatement (State)
PRM	Bureau of Population, Refugees, and Migration (State)
PURL	Prioritized Ukraine Requirements List
RDC-U	Remote Maintenance and Distribution Cell-Ukraine
REFS	Bureau for Resilience, Environment, and Food Security (USAID)
RFE/RL	Radio Free Europe/Radio Liberty
SAG-U	Security Assistance Group-Ukraine
SAMM	Security Assistance Management Manual
SAPO	Specialized Anti-Corruption Prosecutor’s Office
SBGS	State Border Guard Service (Ukraine)
SSSCIP	State Service of Special Communications and Information Protection (Ukraine)
State	Department of State
TPT	third-party transfer
Treasury	Department of the Treasury
UAF	Ukrainian Armed Forces
UAS	unmanned aircraft system (refers to one or more aircraft, plus the launch and recovery system)
USAI	Ukraine Security Assistance Initiative
USAID	U.S. Agency for International Development
USAREUR-AF	U.S. Army Europe and Africa
USASAC	U.S. Army Security Assistance Command
USEUCOM	The U.S. European Command
USTRANSCOM	The U.S. Transportation Command

Map of U.S. European Command Area of Responsibility



Map of Ukraine



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# INSPECTOR GENERAL HOTLINE

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

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

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