

UKRAINE: Status of Foreign Assistance

GAO-24-106884

Q&A Report to Congressional Committees

March 28, 2024

Why This Matters

Russia's February 2022 invasion of Ukraine has had devastating consequences: causing tremendous loss of life, creating a humanitarian crisis, threatening democracy, and exacerbating global challenges such as food insecurity. In response, Congress appropriated more than \$113 billion under four Ukraine supplemental appropriations acts (Ukraine acts). From those appropriations, the Departments of State, the Treasury, Agriculture (USDA), and the U.S. Agency for International Development (USAID) identified \$43 billion in foreign assistance as allocated in response to the crisis in Ukraine. In addition to the supplemental funding, State, Treasury, USDA, and USAID identified about \$1.1 billion in other funding allocated in response to the crisis in Ukraine. This combined \$44.1 billion in foreign assistance was allocated largely for economic and humanitarian assistance.

Foreign assistance supports U.S. national interests and responds to humanitarian crises, among other things. It is important to understand the status of this assistance to ensure accountability of U.S. funding and to inform decisions about future funding.

This report focuses on foreign assistance funds—largely for civilians—allocated in response to the crisis in Ukraine, including for efforts associated with countries outside Ukraine that have also been affected by the crisis. This review does not cover funds allocated for other purposes or appropriated to other agencies, such as funding to the Department of Defense related to the Ukraine Security Assistance Initiative. Specifically, this report examines the status of the \$44.1 billion in foreign assistance funding State, Treasury, USDA, and USAID identified as an agency response to the crisis in Ukraine caused by the 2022 Russian invasion and describes the types of activities this funding supports.

Division M of the Consolidated Appropriations Act, 2023, included a provision for us to conduct oversight of the assistance provided in the Ukraine acts. This report is part of a series of reports that we have underway evaluating the types of U.S. assistance being provided in response to the crisis in Ukraine.

Key Takeaways

- As of December 31, 2023, State, USAID, Treasury, and USDA identified about \$44.1 billion of foreign assistance allocated in response to the crisis in Ukraine, largely for economic and humanitarian assistance. As of the same date, based on agency data that GAO compiled and assessed, the four agencies had obligated about \$42.5 billion and disbursed about \$33.8 billion of the allocated amount.
- GAO found that State was not using a systematic approach to categorize and separately track the status of foreign assistance specifically in response to the crisis in Ukraine. Consequently, State faced challenges in providing the status of this foreign assistance. Although GAO worked with State to identify relevant assistance, a systematic approach would produce precise and readily available data. Therefore, GAO is recommending that State establish a process for tracking this specific foreign assistance.

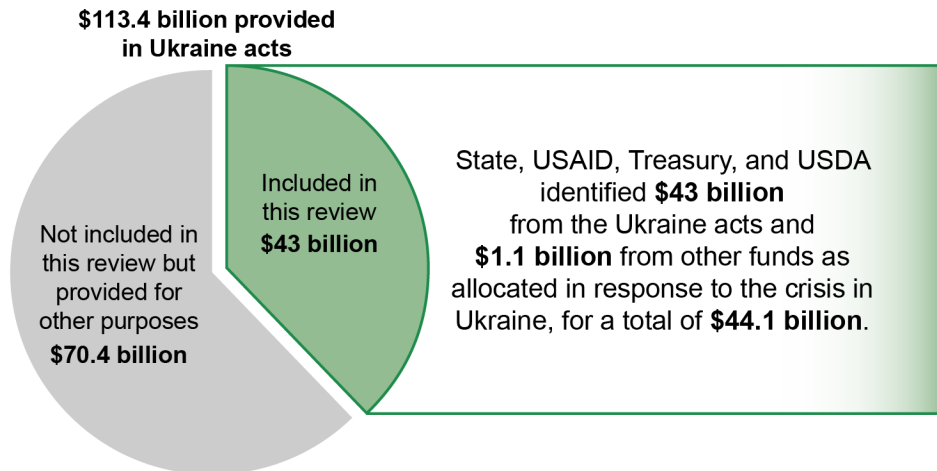
- This foreign assistance generally falls into six categories:
 - (1) Economic Growth, such as financial support for the Ukrainian private sector;
 - (2) Humanitarian Assistance, such as food and shelter for internally displaced persons and refugees;
 - (3) Peace and Security, such as equipment for border police;
 - (4) Democracy, Human Rights, and Governance, such as strengthening public financial management practices;
 - (5) Health, such as addressing infectious disease outbreaks; and
 - (6) Education and Social Services, such as mental health programs for people affected by the war.

What type of U.S. assistance is included in this review?

This report focuses on the approximately \$44.1 billion in foreign assistance State, USAID, Treasury, and USDA identified as allocated in response to the crisis in Ukraine, as shown in figure 1. We identified another \$70.4 billion in funding in the Ukraine acts for other purposes, which are not part of this review.¹ Additional U.S. government agencies are also providing other types of assistance in response to the crisis in Ukraine. For example, the Ukraine acts also appropriated funds to the Department of Defense for the Ukraine Security Assistance Initiative and certain Ukraine acts appropriated funds to the Department of Energy for nuclear safety in Ukraine.²

Figure 1: This Review Focuses on U.S. Foreign Assistance Funding Identified as Allocated in Response to the Crisis in Ukraine and Does Not Include Other Types of U.S. Assistance

For funds control purposes, an allocation is a further subdivision of an apportionment.



Source: GAO analysis of appropriation acts and allocations identified by Department of State (State), U.S. Agency for International Development (USAID), Department of the Treasury (Treasury), and Department of Agriculture (USDA). | GAO-24-106884

Note: Figure amounts are approximate.

“Ukraine acts” refers to applicable divisions of the following public laws: Consolidated Appropriations Act, 2022, Pub. L. No. 117-103, Div. N, 136 Stat. 776 (Mar. 15, 2022); Additional Ukraine Supplemental Appropriations Act, 2022, Pub. L. No. 117-128, 136 Stat. 1211 (May 21, 2022); Continuing Appropriations and Ukraine Supplemental Appropriations Act, 2023, Pub. L. No. 117-180, 136 Stat. 2114 (Sept. 30, 2022); and Consolidated Appropriations Act, 2023, Pub. L. No. 117-328, Div. M, 136 Stat. 5189 (Dec. 29, 2022).

For the purposes of this figure, foreign assistance allocated in response to the 2022 invasion of Ukraine and its global impact includes foreign assistance funds that were allocated mostly for economic and humanitarian efforts from appropriations in the Ukraine acts, as well as funds State, USAID, and Treasury determined were appropriate to allocate under their other authorities.

We have ongoing audits reviewing the \$70.4 billion in funds provided in the Ukraine acts that are not included in this report.

How is State tracking foreign assistance funds allocated in response to the crisis in Ukraine?

State is tracking the status of the supplemental appropriations, but not separately tracking the \$44.1 billion of foreign assistance allocated specifically in response to the Ukraine crisis. State and USAID manage the majority of this foreign assistance. State's Office of Foreign Assistance leads the coordination of U.S. foreign assistance and ensures strategic direction for State and USAID foreign assistance resources. However, we found that this office does not have a systematic process for tracking the status of foreign assistance funding allocated specifically in response to the crisis caused by the 2022 invasion of Ukraine. As a result, State experienced challenges in identifying and reliably reporting this information to us. (Treasury and USDA did not have the same challenges.) We identified three reasons for the challenges experienced by State:

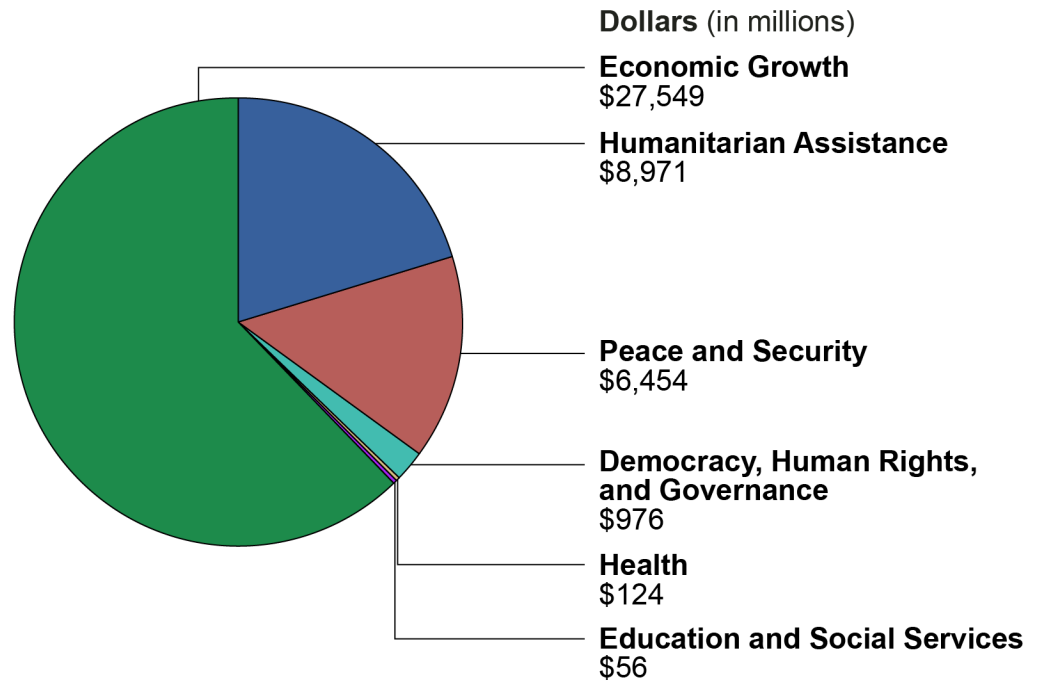
- 1) **Allocation of supplemental funds for Ukraine and other purposes.** The four Ukraine acts generally made appropriations for assistance for the situation in Ukraine, but also included appropriations for other purposes.³ State is tracking these supplemental funds, but the current limitations of State's financial systems of record necessitated a substantial amount of manual effort to extract and align data, according to State officials. State's financial systems do not identify between what supplemental funds were allocated specifically in response to the Ukraine crisis and those allocated for other purposes.
- 2) **Allocation of funds outside Ukraine.** State allocated supplemental and other funds to efforts associated with countries outside Ukraine to address needs that were exacerbated by the Ukraine crisis, such as food assistance. However, State does not have a mechanism in place for categorizing and comprehensively tracking and reporting these funds as part of U.S. assistance specifically provided in response to the Ukraine crisis.
- 3) **Tracking the status of allocations.** State's financial system does not identify and categorize funds that were obligated or disbursed specifically in response to the Ukraine crisis. For example, obligations can fall into multiple assistance categories; however, State's financial system can only reflect one category per obligation. The agencies had to manually assemble this information. This resulted in the agencies introducing calculation errors that we identified. We then had to compile the data and independently align allocations with obligation and disbursement data.

Federal internal control standards call for agencies to use quality information based on relevant data from reliable sources for achieving intended objectives and effectively monitoring activities. However, State faced several challenges in identifying data on the status of U.S. funding provided specifically in response to the 2022 invasion of Ukraine. With more precise and readily available data, agency officials and policy makers would be better positioned to ensure accountability of U.S. funding and make informed decisions about future resource needs.

How has foreign assistance funding in response to the crisis in Ukraine been allocated and what is the status of these funds?

The \$44.1 billion in foreign assistance funding identified by State, USAID, Treasury, and USDA is divided among six categories based on State's Standardized Program Structure and Definitions, as shown in figure 2.⁴

Figure 2: State, USAID, Treasury, and USDA Identified \$44.1 Billion Allocated in Response to the Crisis in Ukraine, as of Dec. 31, 2023 (dollars in millions)



Source: GAO analysis of allocations identified by Department of State, U.S. Agency for International Development (USAID), Department of the Treasury, and Department of Agriculture (USDA). | GAO-24-106884

Note: For funds control purposes, an allocation is a further subdivision of an apportionment.

Table 1 shows the status of those funds—how they have been allocated, obligated, and disbursed as of December 31, 2023—based on the allocations identified by State, USAID, Treasury, and USDA and the data we compiled and analyzed from those agencies, arranged by the six categories.

Table 1: Status of U.S. Foreign Assistance Identified by State, USAID, Treasury, and USDA as in Response to the Crisis in Ukraine, by Category, as of Dec. 31, 2023 (dollars in millions)

| | Allocated ^a | Obligated ^a | Percent obligated of allocated | Unobligated balance | Disbursed ^a | Percent disbursed of obligated |
|--------------------------------------------------------|------------------------|------------------------|--------------------------------|---------------------|------------------------|--------------------------------|
| Economic Growth | \$27,549 | \$26,813 | 97.3% | \$736 | \$24,250 | 90.4% |
| <i>Ukraine supplemental appropriations^b</i> | \$27,544 | \$26,808 | 97.3% | \$736 | \$24,245 | 90.4% |
| <i>Other appropriations^c</i> | \$5 | \$5 | 100.0% | \$0 | \$5 | 100.0% |
| Humanitarian Assistance | \$8,971 | \$8,947 | 99.7% | \$25 | \$7,754 | 86.7% |
| <i>Ukraine supplemental appropriations^d</i> | \$8,321 | \$8,296 | 99.7% | \$25 | \$7,103 | 85.6% |
| <i>Other appropriations^e</i> | \$651 | \$651 | 100.0% | \$0 | \$651 | 100.0% |
| Peace and Security | \$6,454 | \$5,804 | 89.9% | \$649 | \$1,629 | 28.1% |
| <i>Ukraine supplemental appropriations^f</i> | \$6,005 | \$5,378 ^g | 89.6% | \$627 | \$1,426 ^h | 26.5% |
| <i>Other appropriations</i> | \$449 | \$426 ^g | 95.0% | \$22 | \$202 ^h | 47.5% |
| Democracy, Human Rights, and Governance | \$976 | \$762 | 78.0% | \$215 | \$170 | 22.3% |
| <i>Ukraine supplemental appropriations</i> | \$957 | \$743 | 77.6% | \$215 | \$159 | 21.4% |
| <i>Other appropriations</i> | \$19 | \$19 | 100.0% | \$0 | \$11 | 57.7% |
| Health | \$124 | \$115 | 92.6% | \$9 | \$34 | 29.5% |
| <i>Ukraine supplemental appropriationsⁱ</i> | \$124 | \$115 | 92.6% | \$9 | \$34 | 29.5% |
| <i>Other appropriations</i> | \$0 | \$0 | N/A | \$0 | \$0 | N/A |
| Education and Social Services | \$56 | \$42 | 75.1% | \$14 | \$3 | 7.0% |
| <i>Ukraine supplemental appropriations</i> | \$56 | \$42 | 75.1% | \$14 | \$3 | 7.0% |
| <i>Other appropriations</i> | \$0 | \$0 | N/A | \$0 | \$0 | N/A |
| Total in response to crisis in Ukraine | \$44,131 | \$42,483 | 96.3% | \$1,648 | \$33,838 | 79.7% |
| <i>Ukraine supplemental appropriations</i> | \$43,007 | \$41,381 | 96.2% | \$1,626 | \$32,969 | 79.7% |
| <i>Other appropriations</i> | \$1,124 | \$1,101 | 98.0% | \$22 | \$869 | 78.9% |

Source: GAO analysis of allocations identified by Department of State, U.S. Agency for International Development (USAID), Department of the Treasury, and Department of Agriculture (USDA), agency data and documentation. | GAO-24-106884

Note: Numbers rounded to the nearest whole value.

^a“Ukraine supplemental appropriations” encompass the applicable divisions of the Consolidated Appropriations Acts of 2022 and 2023 (Divisions N and M, respectively), as well as the entirety of the Additional Ukraine Supplemental Appropriations Act, 2022, and Continuing Appropriations and Ukraine Supplemental Appropriations Act, 2023. “Other appropriations” may include parts of the Consolidated Appropriations Acts of 2022 and 2023 that did not fall under applicable Division N or M. See Consolidated Appropriations Act, 2022, Pub. L. No. 117-103, Div. N, 136 Stat. 776 (Mar. 15, 2022); Additional Ukraine Supplemental Appropriations Act, 2022, Pub. L. No. 117-128, 136 Stat. 1211 (May 21, 2022); Continuing Appropriations and Ukraine Supplemental Appropriations Act, 2023, Pub. L. No. 117-180, 136 Stat. 2114 (Sept. 30, 2022); and Consolidated Appropriations Act, 2023, Pub. L. No. 117-328, Div. M, 136 Stat. 5189 (Dec. 29, 2022).

^bFor funds control purposes, an allocation is a further subdivision of an apportionment. An obligation generally is a definite commitment that creates a legal liability of the government for the payment of goods and services ordered or received. A disbursement, also called an outlay, generally is an amount paid by federal agencies to liquidate an obligation.

^cIn addition to amounts State and USAID allocated for Economic Growth, this category also includes the status of \$500 million for the European Bank for Reconstruction and Development and \$150 million for the Global Agriculture and Food Security Program appropriated to Treasury in public law 117-128.

^dIn addition to amounts State and USAID allocated for Economic Growth, this category also includes the status of \$5 million for the Global Agriculture and Food Security Program appropriated to, and allocated by, Treasury.

^eIn addition to amounts State and USAID allocated for Humanitarian Assistance, this category also includes the status of \$150 million for Food for Peace appropriated to USDA and administered by USAID.

^fIn addition to amounts USAID allocated for Humanitarian Assistance, this category also includes the status of the following amounts identified by the agencies: \$236 million from the Bill Emerson Humanitarian Trust for purchasing food commodities and \$373 million from the Commodity Credit Corporation for associated transport costs.

^gAmounts State and USAID allocated for Peace and Security only. It does not include amounts appropriated to, and allocated by, the Department of Defense, such as for the Ukraine Security Assistance Initiative, or assistance provided to Ukraine under other authorities.

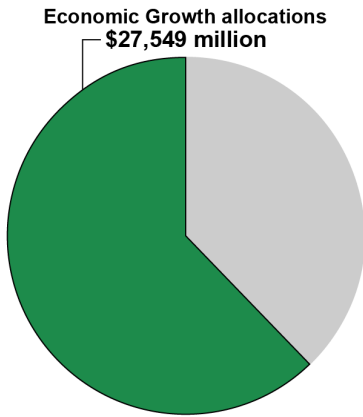
^hAnnual appropriations for Foreign Military Financing have generally contained language stating that these funds are obligated on apportionment, therefore the amount “obligated” includes Foreign Military Financing apportionments.

ⁱBecause Foreign Military Financing funds are budgeted and tracked differently than the other funds, for the purposes of this report, the amount “disbursed” includes Foreign Military Financing funds that have been committed but not yet disbursed and funding that has been disbursed.

^jIn addition to amounts State and USAID allocated for Health, this category also includes the status of \$5 million for the McGovern-Dole International Food for Education and Child Nutrition Program appropriated to USDA in division M of public law 117-328.

What types of Economic Growth assistance have State, USAID, and Treasury provided in response to the crisis in Ukraine?

State, USAID, and Treasury identified funds allocated for 11 types of Economic Growth activities in Ukraine, in other European countries, and outside Europe, as shown in table 2. In general, this assistance is intended to generate sustained and broad-based economic growth. Since February 2022, State, USAID, and Treasury have allocated \$27.5 billion for Economic Growth assistance in response to the crisis in Ukraine. The agencies had obligated 97 percent of those allocations and disbursed about 90 percent of those obligations, as of December 31, 2023.



Source: GAO. | GAO-24-106884

Table 2: State, USAID, and Treasury Identified Allocations for Economic Growth Assistance in Response to the Crisis in Ukraine, as of Dec. 31, 2023 (dollars in millions)

| Types of Economic Growth Assistance | Total | In Ukraine | In other European countries | Outside Europe |
|------------------------------------------|-----------------|-----------------|-----------------------------|----------------|
| Macroeconomic Foundation for Growth | \$23,051 | \$22,940 | \$111 | \$0 |
| Modern Energy Services ^a | \$1,464 | \$1,181 | \$283 | \$0 |
| Agriculture ^b | \$1,283 | \$150 | \$1 | \$1,132 |
| Private Sector Productivity ^a | \$747 | \$648 | \$77 | \$21 |
| Transport Services | \$657 | \$657 | \$0 | \$0 |
| Trade & Investment | \$122 | \$102 | \$8 | \$12 |
| Information & Communication Technology | \$100 | \$100 | \$0 | \$0 |
| Clean Energy | \$65 | \$36 | \$29 | \$0 |
| Financial Sector ^a | \$44 | \$41 | \$3 | \$0 |
| Workforce Development | \$16 | \$12 | \$3 | \$1 |
| Environment | <\$1 | <\$1 | \$0 | \$0 |
| Total Economic Growth Assistance | \$27,549 | \$25,868 | \$514 | \$1,167 |

Source: GAO analysis of allocations identified by Department of State, U.S. Agency for International Development (USAID), and Department of the Treasury and agency documentation. | GAO-24-106884

Note: Numbers rounded to the nearest whole value. Some totals do not sum because of rounding.

^aIn addition to amounts State and USAID allocated, this also includes \$500 million for the European Bank for Reconstruction and Development appropriated to Treasury.

^bIn addition to amounts State and USAID allocated, this also includes \$155 million appropriated to Treasury for the Global Agriculture and Food Security Program.

Macroeconomic Foundation for Growth assistance was allocated primarily for direct budget support to the Ukrainian government. State allocated \$22.9 billion for this budget support. USAID managed this assistance and provided it to Ukraine through the World Bank.⁵ According to USAID documents, the Ukrainian government and citizens are the ultimate beneficiaries of this assistance. USAID documents report that these funds have been used to reimburse the Ukrainian government for authorized expenses with the goal of benefiting teachers and first responders, vulnerable and displaced individuals, and helping Ukrainian citizens survive the winter, among other things, as shown in figure 3. According to the Ukrainian government, this direct budget support from the U.S. and other donors was critical to the survival of Ukrainian citizens.

Figure 3: Examples of Intended Beneficiaries of U.S. Direct Budget Support to Ukraine



Source: GAO analysis of U.S. Agency for International Development information. | GAO-24-106884

According to USAID officials, USAID took steps to ensure that reimbursements made to Ukraine through direct budget support did not duplicate humanitarian assistance activities. We have an ongoing audit examining the direct budgetary support spending and the oversight of this spending.

Modern Energy Services funding was allocated to support Ukraine's energy sector, as shown in figure 4, among other things.

Treasury was appropriated funding to give to the European Bank for Reconstruction and Development. In turn, it provided financing intended to repair damage to energy infrastructure in Ukraine caused by Russian strikes. USAID has also worked to better integrate Ukraine's energy infrastructure with Europe and reduce reliance on Russian energy.

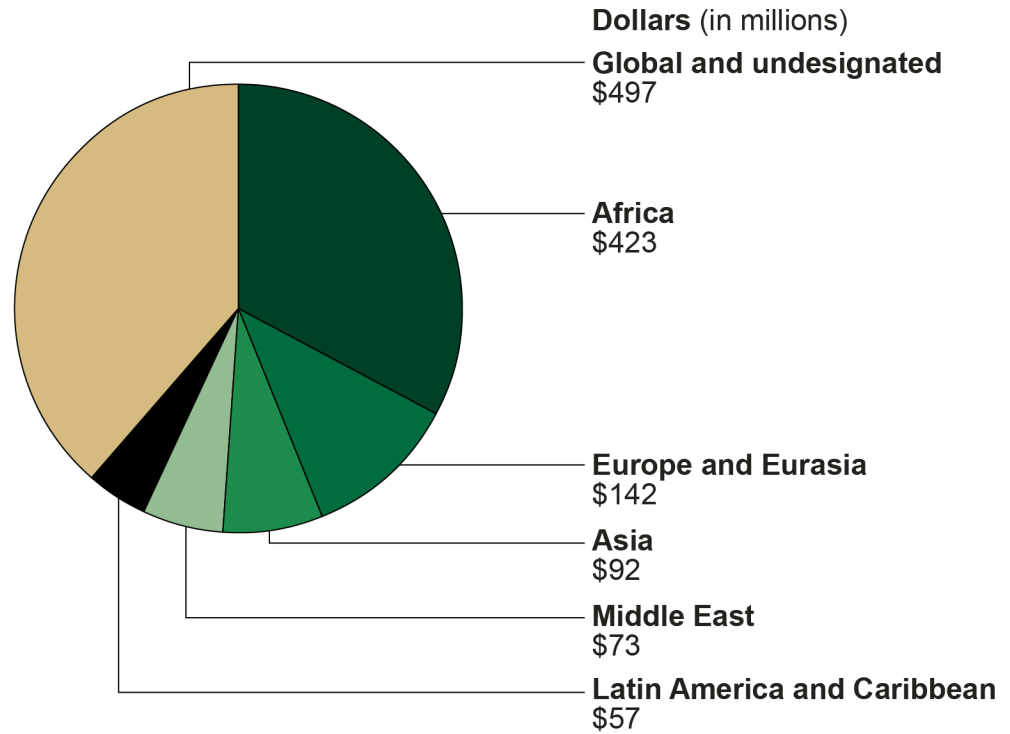
Figure 4: Modern Energy Services Assistance Included Activities to Support Ukraine's Energy Infrastructure and Generators



Source: U.S. Agency for International Development (photos). | GAO-24-106884

Agriculture funding was allocated primarily to address global food insecurity exacerbated by the crisis and support the agriculture sector in Ukraine. Prior to the 2022 invasion, Ukraine was a major global grain supplier. After the Russian invasion, grain exports were stopped, worsening food shortage in other countries. Food, fuel, and fertilizer prices also increased globally as a result of Russia's invasion of Ukraine. Funding was appropriated to address the resulting global food insecurity. State, USAID, and Treasury allocated \$1.3 billion in agriculture assistance to more than 40 countries in every region of the world (see fig. 5). USAID officials said they obligated this assistance through bilateral agreements with countries, awards with multilateral organizations, and existing awards with other implementing partners.

Figure 5: U.S. Agencies Identified \$1.3 Billion Allocated for Agriculture Assistance Around the World in Response to Global Effects of the Crisis in Ukraine as of Dec. 31, 2023



Source: GAO analysis of allocations identified by Department of State, U.S. Agency for International Development (USAID), and Department of the Treasury. | GAO-24-106884

Notes: For funds control purposes, an allocation is a further subdivision of an apportionment.

Global and undesignated includes amounts allocated for worldwide programs and amounts allocated for agriculture assistance but not yet designated for a particular country or region.

This figure includes amounts for Ukraine.

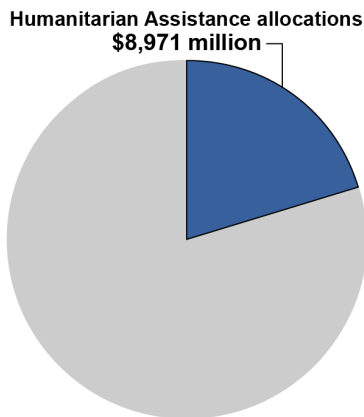
State, USAID, and Treasury have also allocated funding to other types of Economic Growth assistance, including:

- **Private Sector Productivity** assistance was allocated for activities such as Treasury’s European Bank for Reconstruction and Development financial support to the Ukrainian private sector, including businesses engaged in critical sectors of the Ukrainian economy. USAID efforts are intended to help Ukrainian businesses remain competitive and sustainable, according to USAID officials.
- **Transport Services** assistance included allocations to improve border crossing facilities and convert Ukraine’s Soviet-era rail lines to be compatible with European rail lines.
- **Trade and Investment** funding was allocated for projects to develop border infrastructure to diversify routes to Europe, particularly while Ukraine’s Black Sea ports are blockaded by Russian naval vessels, according to USAID officials.
- **Information and Communications Technology Services** assistance included allocations to support Ukraine in digitizing functions such as customs processing and infrastructure procurement.

What types of Humanitarian Assistance have State, USAID, and USDA provided in response to the crisis in Ukraine?

State, USAID, and USDA identified funds allocated for three types of Humanitarian Assistance activities in Ukraine and Europe to directly respond to the crisis and outside Europe to address other crises, as shown in table 3. Humanitarian Assistance generally is intended to save lives, alleviate suffering, and minimize the costs of conflict, disasters, and displacement. Since February 2022, State, USAID, and USDA have allocated about \$9 billion for Humanitarian Assistance directly and indirectly related to the crisis in Ukraine. The agencies had obligated nearly 100 percent of those allocations and disbursed about 87 percent of those obligations, as of December 31, 2023.

The agencies have allocated about \$2.9 billion in humanitarian assistance directly for Ukrainian citizens in response to the crisis. The war in Ukraine indirectly affected other humanitarian crises, such as international commodity markets and prices, according to U.S. officials. USAID and USDA allocated \$6.1 billion—including \$5.5 billion the agencies identified as being from the Ukraine acts—to address other humanitarian crises around the world related to the crisis in Ukraine. USAID officials noted that the Ukraine acts provided humanitarian assistance for other vulnerable populations and communities.



Source: GAO. | GAO-24-106884

Table 3: State, USAID, and USDA Identified Allocations for Humanitarian Assistance in Response to the Crisis in Ukraine, as of Dec. 31, 2023 (dollars in millions)

U.S. officials said they allocated funds in Ukraine and Europe for people directly affected by the Ukraine crisis, and outside Europe for crises indirectly affected by the Ukraine crisis.

| Types of Humanitarian Assistance | Total | In Ukraine and other European countries | Outside Europe for other related crises |
|---------------------------------------|----------------------------|-----------------------------------------|-----------------------------------------|
| Protection, Assistance, and Solutions | \$8,953 ^a | \$2,855 | \$6,098 ^a |
| Disaster Readiness | \$14 | \$5 | \$9 |
| Migration Management | \$4 | \$4 | \$0 |
| Total Humanitarian Assistance | \$8,971^a | \$2,864 | 6,107^a |

Source: GAO analysis of allocations identified by Department of State, U.S. Agency for International Development (USAID), and Department of Agriculture (USDA) and agency documentation. | GAO-24-106884

Notes: Numbers rounded to the nearest whole value. Some totals do not sum because of rounding.

^aThis column includes the following amounts identified by the agencies: \$150 million for Food for Peace appropriated to USDA, \$236 million from the Bill Emerson Humanitarian Trust for purchasing food commodities, and \$373 million from the Commodity Credit Corporation for associated transport costs.

State and USAID have coordinated with international organizations, such as (1) United Nations agencies (for example, UNICEF and the International Organization for Migration), (2) international and Ukrainian nongovernmental organizations, and (3) European Union member and other donor states to provide humanitarian assistance to Ukrainian citizens affected by the crisis, according to USAID documentation.

Protection, Assistance, and Solutions funding was allocated for a range of efforts to aid Ukrainian citizens affected by the crisis in Ukraine and in other countries hosting Ukrainian refugees, primarily in Europe.

Within Ukraine, USAID supported activities to provide internally displaced persons and other conflict-affected individuals with food, shelter and settlements, and water, sanitation, and hygiene assistance, among other things (see fig. 6). State also supported humanitarian efforts within Ukraine, including about \$260 million to the UN High Commissioner for Refugees.

Figure 6: U.S. Humanitarian Assistance Activities in Ukraine and for Ukrainian Refugees in Other European Countries Include Deliveries of Food Assistance



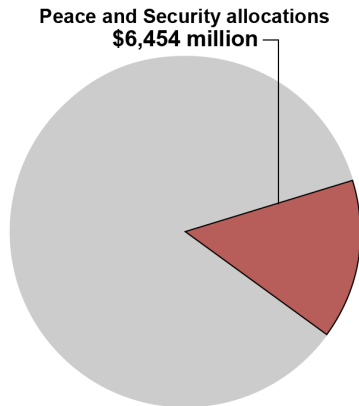
Source: U.S. Agency for International Development (photos). | GAO-24-106884

Activities have included deploying mobile medical units—comprising doctors, nurses, and psychologists—to provide health services to affected people in the frontline areas in Ukraine, according to USAID documents. In addition, cash assistance and vouchers for clothing, food, fuel, shelter, and utilities, and other immediate needs have been provided to conflict-affected people, according to USAID documentation.

In other countries in Europe, State’s Bureau of Population, Refugees, and Migration has supported a range of efforts to aid Ukrainian refugees and other populations affected by the crisis. For example, humanitarian assistance funding was used to establish multi-agency facilities that provide one-stop protection services and social service referrals to newly arrived refugees in neighboring countries to Ukraine.

What types of Peace and Security assistance have State and USAID provided in response to the crisis in Ukraine?

State and USAID identified funds allocated for seven types of Peace and Security activities in Ukraine, in other European countries, and outside Europe, as shown in table 4. In general, this assistance is intended to help nations establish conditions and capacity for achieving and maintaining peace, security, and stability. State and USAID have allocated nearly \$6.5 billion for Peace and Security assistance since February 2022 in response to the crisis in Ukraine. The agencies had obligated about 90 percent of those allocations and disbursed about 28 percent of those obligations, as of December 31, 2023. Under Peace and Security, USAID did not allocate any funds for military or law enforcement assistance.



Source: GAO. | GAO-24-106884

Table 4: State and USAID Identified Allocations for Peace and Security Assistance in Response to the Crisis in Ukraine, as of Dec. 31, 2023 (dollars in millions)

| Types of Peace and Security Assistance | Total | In Ukraine | In other European countries | Outside Europe |
|-------------------------------------------------------------------|----------------------------|----------------|-----------------------------|----------------|
| Strengthening Military Partnerships and Capabilities ^a | \$4,766 ^b | \$1,735 | \$1,938 | \$562 |
| Citizen Security and Law Enforcement | \$950 | \$901 | \$49 | \$0 |
| Conflict Mitigation and Stabilization | \$207 | \$152 | \$51 | \$4 |
| Combatting Weapons of Mass Destruction | \$186 | \$110 | \$63 | \$12 |
| Conventional Weapons Security and Explosive Remnants of War | \$183 | \$183 | <\$1 | \$0 |
| Transnational Threats and Crime | \$149 | \$86 | \$63 | \$0 |
| Trafficking in Persons | \$14 | \$10 | \$4 | \$0 |
| Total Peace & Security Assistance | \$6,454^b | \$3,177 | \$2,168 | \$578 |

Source: GAO analysis of allocations identified by Department of State and U.S. Agency for International Development (USAID) and agency documentation. | GAO-24-106884

Note: Numbers rounded to the nearest whole value. Some totals do not sum because of rounding.

^aThis is the amount State allocated; it does not include amounts appropriated to the Department of Defense, such as for the Ukraine Security Assistance Initiative, or assistance provided to Ukraine under other authorities.

^bThis includes \$530 million that State allocated for Strengthening Military Partnerships and Capabilities but for which State had not determined the recipient country as of Dec. 31, 2023.

Strengthening Military Partnerships and Capabilities funding was allocated by State directly for Ukraine, for partner countries assisting Ukraine, and for other countries seeking to transition away from Russian military equipment.

For Ukraine, State allocated funds to meet immediate and longer-term military needs. In the short term, assistance was allocated for items such as non-NATO standard (Soviet-era) weapon systems, spare parts, and ammunition that did not require excessive training.

For Europe, State allocated funds for activities to encourage support for Ukraine. For example, State plans to focus these funds on encouraging partners to donate items such as short-range air defense systems and critical munitions, according to State documents. State allocated \$60 million to cover costs associated with a \$2 billion loan to Poland for the procurement of defense articles and services. Poland is modernizing its military and the loan can be used to purchase U.S. military equipment including planes, helicopters, artillery, and radar systems, according to State documents.

Outside Europe, State allocated funds to encourage countries to transition away from Russian weapons systems. According to State documents, some partner countries have had difficulty obtaining Russian parts because of the conflict in Ukraine. For example, State allocated funds for Ecuador and Zambia to purchase U.S.-made helicopters to replace Russian-made Mi-17 helicopters (see fig. 7).

Figure 7: State Identified Allocations for Peace and Security Assistance to Encourage Foreign Partners to Transition from Russian-made Military Equipment to U.S.-made Military Equipment



Russian-made Mi-17 helicopter.



U.S.-made Bell 412 helicopter

Source: GAO analysis of Department of State information (data); Department of Defense (photos). | GAO-24-106884

State has also allocated funding to other types of Peace and Security assistance, including:

- **Citizen Security and Law Enforcement** funding was allocated for training and equipping Ukrainian police and border security units as well as continuing organizational reforms in this area. Support has targeted specialized units, including those focusing on trafficking in persons, migration, cybercrime, and war crimes, according to State documents.
- **Conflict Mitigation and Stabilization** assistance supports activities such as establishing a Conflict Observatory for Ukraine that uses commercially and publicly available technologies, such as satellite imagery, to document the impact of Russian military actions on the people of Ukraine. USAID's Office of Transition Initiatives also supported a Ukrainian civilian agency with developing an emergency incident management system for Ukraine's emergency services.
- **Combatting Weapons of Mass Destruction** funding was allocated for providing equipment and supplies to prevent, detect, disrupt, and mitigate attacks using chemicals, pathogens, or nuclear materials to the Ukrainian Ministry of Health. State also allocated funding to support displaced scientists and other professionals with dual-use expertise.
- **Conventional Weapons Security and Explosive Remnants of War** assistance included training and equipping Government of Ukraine teams to find and safely remove landmines and unexploded ordnance to prevent civilian casualties, restore critical infrastructure, and return farmland to productive use. State also deployed contractor and non-governmental organization demining teams to increase the government's demining capacity (see fig. 8).
- **Transnational Threats and Crime** assistance aims to increase European partners' capacity to detect and investigate complex crimes related to organized crime, such as money laundering, narcotics trafficking, cyber and cyber-enabled crimes, and corruption. According to State documents, organized crime and corruption enable Russian and other foreign malign actors to further their political goals in Ukraine and the wider region.

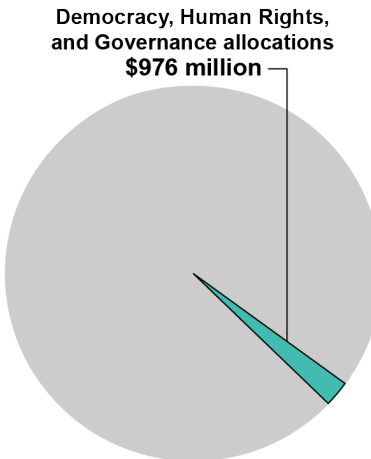
Figure 8: State Identified Allocations for Peace and Security Assistance to Help Clear Landmines and Unexploded Ordnance in Ukraine



Source: Department of State (photos). | GAO-24-106884

What types of Democracy, Human Rights, and Governance assistance have State and USAID provided in response to the crisis in Ukraine?

State and USAID identified funds allocated for six types of Democracy, Human Rights, and Governance activities in Ukraine and in other European countries, as shown in table 5. This assistance generally is intended to assist countries in establishing and protecting democratic institutions and values. State and USAID have allocated about \$976 million for Democracy, Human Rights, and Governance assistance in response to the crisis in Ukraine since February 2022. The agencies had obligated about 78 percent of those allocations and disbursed about 22 percent of those obligations, as of December 31, 2023.



Source: GAO. | GAO-24-106884

Table 5: State and USAID Identified Allocations for Democracy, Human Rights, and Governance Assistance in Response to the Crisis in Ukraine, as of Dec. 31, 2023 (dollars in millions)

| Types of Democracy, Human Rights, & Governance Assistance | Total | In Ukraine | In other European countries | Outside Europe |
|------------------------------------------------------------------|--------------|--------------|-----------------------------|----------------|
| Good Governance | \$448 | \$402 | \$46 | \$0 |
| Civil Society | \$141 | \$91 | \$50 | \$0 |
| Independent Media and Free Flow of Information | \$127 | \$75 | \$52 | \$0 |
| Human Rights | \$106 | \$100 | \$6 | \$0 |
| Rule of Law | \$111 | \$92 | \$19 | \$0 |
| Political Competition and Consensus-Building | \$42 | \$27 | \$15 | \$0 |
| Total Democracy, Human Rights & Governance Assistance | \$976 | \$787 | \$189 | \$0 |

Source: GAO analysis of allocations identified by Department of State and U.S. Agency for International Development (USAID) and agency documentation. | GAO-24-106884

Note: Numbers rounded to the nearest whole value. Some totals do not sum because of rounding.

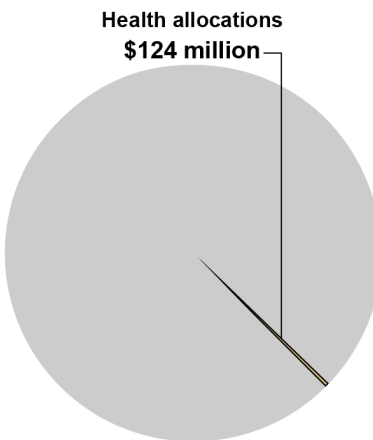
Examples of specific activities for which State and USAID allocated funding under types of Democracy, Human Rights, and Governance assistance include:

- **Good Governance** funding was allocated to assist local and regional governments to respond to population movements that have resulted from the crisis in Ukraine by expanding public services in host communities. Examples of this type of assistance include strengthening public financial management practices and support for civil society initiatives to improve the transparency of recovery and reconstruction efforts, according to USAID documents. This specific type of assistance also supports citizen and civil society groups to represent their needs to the Ukraine government and to help the government respond.

- **Civil Society** funding was allocated for USAID activities such as supporting citizen-government engagement to resolve priority concerns at the local, regional, and national levels.
- **Independent Media and Free Flow of Information** funding was allocated in Ukraine to expand citizens' access to quality information to counter malign influence and support European integration. In Belarus, this funding was allocated to support and amplify reporting from independent media, promote messages that reinforce fundamental democratic values, and counter disinformation by Russia.
- **Human Rights** funding was allocated to support advocacy, forensics, documentation, and referral to support networks for survivors of war crimes and human rights abuses.

What types of Health assistance have State, USAID, and USDA provided in response to the crisis in Ukraine?

State, USAID, and USDA identified funds allocated for four types of Health assistance in Ukraine, in other European countries, and outside Europe, as shown in table 6. This assistance generally is intended to improve the health of people, especially vulnerable populations; strengthen national health systems; and address global health issues. State, USAID, and USDA allocated approximately \$124 million for Health assistance in response to the crisis in Ukraine since February 2022. The agencies had obligated about 93 percent of those allocations and disbursed about 30 percent of those obligations, as of December 31, 2023.



Source: GAO. | GAO-24-106884

Table 6: State, USAID, and USDA Identified Allocations for Health Assistance in Response to the Crisis in Ukraine, as of Dec. 31, 2023 (dollars in millions)

| Types of Health Assistance | Total | In Ukraine | In other European countries | Outside Europe |
|---------------------------------------|--------------------------|-------------|-----------------------------|----------------|
| Other Public Health Threats | \$67 | \$66 | \$1 | \$0 |
| Nutrition | \$53 ^a | \$0 | \$0 | \$48 |
| Global Health Security in Development | \$4 | \$4 | \$0 | \$0 |
| Maternal and Child Health | \$1 | \$1 | \$0 | \$0 |
| Total Health Assistance | \$124^a | \$70 | \$1 | \$48 |

Source: GAO analysis of allocations identified by Department of State, U.S. Agency for International Development (USAID), and Department of Agriculture (USDA) and agency documentation. | GAO-24-106884

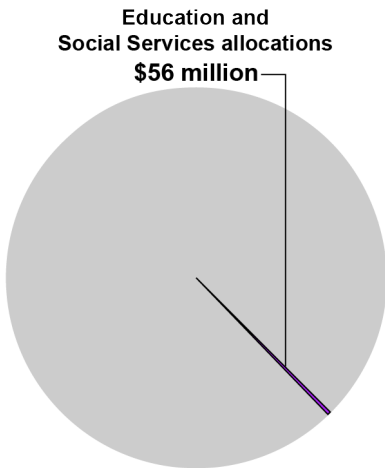
Note: Numbers rounded to the nearest whole value. Some totals do not sum because of rounding.

^aIn addition to amounts State and USAID allocated, this also includes \$5 million for the McGovern-Dole International Food for Education and Child Nutrition Program appropriated to USDA. As of Dec. 31, 2023, USDA had not yet determined the recipient countries.

Specific activities for which State, USAID, and USDA allocated Health assistance funding include:

- **Other Public Health Threats.** In Ukraine, State allocated funding intended to address outbreaks of infections with highly drug-resistant bacteria, especially among patients with traumatic wounds.
- **Nutrition** funding was allocated to address global food insecurity exacerbated by the crisis in Ukraine. USAID allocated funding for nutrition assistance to 12 countries, including the Democratic Republic of the Congo, Pakistan, and Yemen. As of October 2023, USDA officials said they planned to use the McGovern-Dole appropriations from a Ukraine act to cover increased shipping costs affected by the crisis in Ukraine.⁶

What types of Education and Social Services assistance have State and USAID provided in response to the crisis in Ukraine?



Source: GAO. | GAO-24-106884

State and USAID identified funds allocated for three types of Education and Social Services assistance in Ukraine, in other European countries, and outside Europe, as shown in table 7. This assistance generally is intended to help nations improve the well-being and productivity of their populations. Since February 2022, State and USAID have allocated about \$56 million to Education and Social Services assistance in response to the crisis in Ukraine. The agencies had obligated about 75 percent of those allocations and disbursed about 7 percent of those obligations, as of December 31, 2023.

Table 7: State and USAID Identified Allocations for Education and Social Services Assistance in Response to the Crisis in Ukraine, as of Dec. 31, 2023 (dollars in millions)

| Types of Education & Social Services Assistance | Total | In Ukraine | In other European countries | Outside Europe |
|---------------------------------------------------------|-------------|-------------|-----------------------------|----------------|
| Basic Education | \$30 | \$20 | <\$1 | \$10 |
| Social Services | \$24 | \$22 | \$2 | \$0 |
| Higher Education | \$2 | \$0 | \$2 | \$0 |
| Total Education & Social Services Assistance | \$56 | \$42 | \$5 | \$10 |

Source: GAO analysis of allocations identified by Department of State and U.S. Agency for International Development (USAID) and agency documentation. | GAO-24-106884

Note: Numbers rounded to the nearest whole value. Some totals do not sum because of rounding.

Examples of specific activities for which State and USAID allocated funding under types of Education and Social Services assistance include:

- **Basic Education** funding allocated in Ukraine included developing catch-up programs, assisting with mental health programs in schools, and supporting infrastructure and equipment upgrades in educational institutions, according to USAID officials.
- **Social Services** funding allocated for Ukraine included expanding access to mental health services. According to USAID officials, this assistance is critical to meet the needs of vulnerable populations, such as discharged veterans, affected by the crisis in Ukraine.

Conclusions

The U.S. has provided a significant amount of funding in response to the global crisis resulting from Russia's February 2022 invasion of Ukraine. Much of the related U.S. foreign assistance aims to address the economic and humanitarian needs of people affected by the crisis. State has the primary role in managing and coordinating this foreign assistance. Because State's financial system does not separately identify, categorize, and track funds specifically in response to the resulting crisis, and a substantial manual effort is required to identify and align the data, State faced challenges in identifying precise data on the status of this U.S. funding.

As U.S. policy makers decide what future investment the U.S. will make to support the response to the crisis, they will need complete and timely information about what has already been disbursed and for what purposes. Without an established, systematic process, State cannot provide this essential information in a timely manner. Readily available information would better position agency officials and policy makers to ensure accountability of U.S. funding and to make informed decisions.

Recommendation for Executive Action

The Secretary of State should ensure that the Director of the Office of Foreign Assistance and the Comptroller implement improvements to financial systems of record to separately, more systematically, and comprehensively track the

allocation, obligation, and disbursement of foreign assistance funding provided in response to the crisis in Ukraine, to include base funds allocated to areas outside of Ukraine and exclude supplemental funds that were not allocated in response to the Ukraine crisis. (Recommendation 1)

Agency Comments

We provided a draft of this report to State, USAID, Treasury, and USDA for review and comment. State concurred with our recommendation. State and USAID provided written comments that are included at the end of this report. State and USAID also provided technical comments, which we incorporated as appropriate. Treasury and USDA did not have any comments.

How GAO Did This Study

To determine the status of foreign assistance funding, we reviewed State, USAID, Treasury, and USDA financial information. We interviewed State, USAID, Treasury, and USDA officials regarding how U.S. agencies were tracking the status of funds related to the crisis in Ukraine. To assess the reliability of the data, we interviewed State, USAID, Treasury, and USDA officials regarding their collection and reporting of relevant data. We also analyzed the data for internal consistency and validity in terms of tracking U.S. foreign assistance in response to the crisis in Ukraine.

As discussed in the report, we found State was not using a systematic process to separately categorize and track foreign assistance funding specifically in response to the crisis in Ukraine, thus the status of funds was not readily available. State did not have precise or readily available data on (1) the allocation of supplemental funds specifically in response to the crisis in Ukraine, (2) the allocation of supplemental and other funds specifically in response to the crisis in Ukraine and provided to other countries, and (3) the obligation and disbursement of funds specifically in response to the crisis in Ukraine.

To mitigate these challenges, for allocation data, we relied on agency documents and information compiled and reviewed by agency officials. We report allocations as of December 31, 2023, based on our interactions with agency officials from July 2023 through March 2024. We compared the allocation data with other sources, such as congressional notifications and operational plans, to identify and address anomalies. For obligation and disbursement data, we relied on the official financial systems of record—notably State’s Global Financial Management System and USAID’s Phoenix. We then matched the allocation data with the obligation and disbursement data based on types of assistance and geographic identifiers. We determined that these allocation, obligation, and disbursement data were sufficiently reliable for the purposes of this report.

We also relied on the agencies to determine which allocations were specifically in response to the crisis in Ukraine. However, some agencies had different interpretations on which allocations were in response to the crisis. For example, State only included humanitarian assistance funds for refugees from Ukraine while USAID included humanitarian assistance funds for internally displaced persons in Ukraine and for crises in other countries around the world, citing that the crisis in Ukraine impacted these other humanitarian crises.

To describe the types of foreign assistance provided in response to the crisis in Ukraine, we analyzed U.S. agency documentation related to the crisis in Ukraine. We reviewed agency planning documents, along with documentation of activities. Additionally, we analyzed State, USAID, Treasury, and USDA data to categorize the foreign assistance under the Standardized Program Structure and Definitions. We also interviewed State, USAID, Treasury, and USDA officials regarding the activities in response to the crisis in Ukraine that agencies funded with foreign assistance appropriations. We have coordinated this and our other

Ukraine oversight work with State, USAID, and DOD offices of inspector general to avoid duplication of effort and to share relevant information that will enhance the overall oversight of Ukraine assistance.

We conducted this performance audit from June 2023 to March 2024 in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

List of Addressees

The Honorable Jack Reed
Chairman
The Honorable Roger Wicker
Ranking Member
Committee on Armed Services
United States Senate

The Honorable Sheldon Whitehouse
Chairman
The Honorable Chuck Grassley
Ranking Member
Committee on the Budget
United States Senate

The Honorable Ben Cardin
Chairman
The Honorable James Risch
Ranking Member
Committee on Foreign Relations
United States Senate

The Honorable Gary C. Peters
Chairman
The Honorable Rand Paul, M.D.
Ranking Member
Committee on Homeland Security and Governmental Affairs
United States Senate

The Honorable Jon Tester
Chair
The Honorable Susan Collins
Ranking Member
Subcommittee on Defense
Committee on Appropriations
United States Senate

The Honorable Chris Coons
Chair
The Honorable Lindsey Graham
Ranking Member
Subcommittee on State, Foreign Operations, and Related Programs
Committee on Appropriations
United States Senate

The Honorable Mike Rogers
Chairman
The Honorable Adam Smith
Ranking Member
Committee on Armed Services
House of Representatives

The Honorable Jodey Arrington
Chairman
The Honorable Brendan Boyle
Ranking Member
Committee on the Budget
House of Representatives

The Honorable Michael McCaul
Chairman
The Honorable Gregory Meeks
Ranking Member
Committee on Foreign Affairs
House of Representatives

The Honorable James Comer
Chairman
The Honorable Jamie Raskin
Ranking Member
Committee on Oversight and Accountability
House of Representatives

The Honorable Ken Calvert
Chair
The Honorable Betty McCollum
Ranking Member
Subcommittee on Defense
Committee on Appropriations
House of Representatives

The Honorable Mario Diaz-Balart
Chair
The Honorable Barbara Lee
Ranking Member
Subcommittee on State, Foreign Operations, and Related Programs
Committee on Appropriations
House of Representatives

We are sending copies of this report to the appropriate congressional Committees; the Secretaries of Agriculture, State, and Treasury; the Administrator of the U.S. Agency for International Development; and other interested parties. In addition, the report is also available at no charge on the GAO website at <https://www.gao.gov>.



United States Department of State
Comptroller
Washington, DC 20520

FEB 23 2024

Jason Bair
Managing Director
International Affairs and Trade
Government Accountability Office
441 G Street, N.W.
Washington, D.C. 20548-0001

Dear Mr. Bair:

We appreciate the opportunity to review your draft report, "UKRAINE: Status of Foreign Assistance." GAO Job Code 106884.

The enclosed Department of State comments are provided for incorporation with this letter as an appendix to the final report.

Sincerely,

James A Walsh
Walsh Digitally signed by
James A Walsh
Date: 2024.02.23
14:25:55 -0500
James A. Walsh

Enclosure:
As stated.

cc: GAO – Latesha Love-Grayer
OIG - Norman Brown

Department of State Comments on GAO Draft Report

UKRAINE: Status of Foreign Assistance (GAO-24-106884, GAO Code 106884)

The Department of State appreciates the work the GAO has completed to review the status of foreign assistance provided in response to the crisis in Ukraine. Thank you for the opportunity to comment on the GAO draft report *Ukraine: Status of Foreign Assistance*.

Recommendation 1: The Secretary of State should ensure that the Director of the Office of Foreign Assistance and the Comptroller implement improvements to financial systems of record to separately, more systematically and comprehensively track the allocation, obligation, and disbursement of foreign assistance funding provided in response to the crisis in Ukraine, to include base funds allocated to areas outside of Ukraine and exclude supplemental funds that were not allocated in response to the Ukraine crisis.

Department Response: The Department concurs with the recommendation. The Department understands GAO's recommendation relates specifically to the Department's ability to track replicable financial information pulled directly from systems of record, without requiring any manual effort, for funding that has been allocated in response to the crisis in Ukraine. We further understand this recommendation focuses on two different types of funding streams: (1) base foreign assistance appropriations, including those allocated prior to Russia's invasion of Ukraine, that were either initially obligated for or subsequently reprogrammed to respond to the crisis in Ukraine, which are currently not trackable, beyond benefitting country data, in a system of record as being provided "in response to the crisis in Ukraine"; and (2) supplemental funding appropriated by Congress to the Department as part of Ukraine supplemental appropriations for uses other than our response to the crisis in Ukraine cannot be easily delineated, beyond

benefitting country data, in systems of record as having been used for a purpose other than responding to the crisis in Ukraine.

The Department of State comprehensively tracks the allocation, obligation, and disbursement of foreign assistance in response to the crisis in Ukraine, and provides such information to OMB and Congress on a regular basis. As discussed with GAO, however, system limitations necessitate manual effort to extract and align data from State and USAID financial reporting systems for base foreign assistance funding that was obligated or reprogramed for the response to the crisis in Ukraine and for supplemental funds appropriated as part of Ukraine supplemental appropriations that Congress provided for other purposes. Manual effort is also required to split a single obligation or disbursement record across multiple benefitting countries or multiple Standard Program Structure and Definitions (SPSD) Program Areas.

System limitations notwithstanding, foreign assistance allocations, obligations and disbursements are currently being comprehensively tracked at the level of Bureau, Operating Unit, Benefiting Country (if different from the Operating Unit) and SPSP.

Because Foreign Military Financing (FMF) funds are executed by the Department of Defense (DoD) and obligated upon apportionment from OMB to the Defense Security Cooperation Agency (DSCA), it is not possible for State's financial systems to track FMF expenditure data — State must therefore rely on DoD to provide FMF expenditure and unliquidated obligation data.

We recognize the limitations of our systems and are actively considering ways to automate and improve our tracking. Since October 2023, the Office of Foreign Assistance and the Comptroller have been designing a custom report, building on the Department's standard status-of-obligations report, that will include additional financial and program data elements, as requested by varying stakeholders, on the allocation, obligation, and expenditure of funding in response to the crisis in Ukraine and Ukraine supplemental appropriations more broadly. The efficiencies created by this

report should reduce the amount of time it will take for the Department to respond to future requests for information. This report went into production in early February 2024, and the Office of Foreign Assistance is testing it now. The Department is exploring options for additional system improvements that it can make in the near term for tracking future obligations and disbursements of funding in response to the crisis in Ukraine.

Comments from the
U.S. Agency for
International
Development



Latesha Love-Grayer
Director
U.S. Government Accountability Office
441 G Street, N.W.
Washington, D.C. 20226

02/22/2024

Re: Ukraine: Status of Foreign Assistance (GAO-24-106884)

Dear Ms. Love-Grayer:

I am pleased to provide the formal response of the U.S. Agency for International Development (USAID) to the draft report produced by the U.S. Government Accountability Office (GAO) titled, Ukraine: Status of Foreign Assistance (GAO-24-106884).

USAID was grateful to have received significant supplemental funding from the U.S. Congress to support the people of Ukraine following Russia's full-scale invasion of the country in 2022. These resources were a lifeline for millions of people—they allowed USAID to mount a robust humanitarian response to the crisis and support critical investments in development. USAID remains committed to collaborating closely with our interagency partners to monitor supplemental funding for Ukraine. This undertaking, despite the many operational challenges, highlights USAID's steadfast dedication to maintaining rigorous oversight and internal control standards. This commitment is particularly crucial in the context of responding to Russia's full-scale invasion of Ukraine, in an effort to ensure transparency and accountability for U.S. taxpayer dollars.

I am transmitting this letter for inclusion in the GAO's final report. Thank you for the opportunity to respond to the draft report, and for the courtesies extended by your staff while conducting this engagement. We appreciate the opportunity to participate in the complete and thorough evaluation of our funding to advance U.S. interests in support of Ukraine.

Sincerely,

Colleen Allen

Colleen R. Allen
Assistant Administrator
Bureau for Management

GAO Contact Information

For more information, contact: Latesha Love-Grayer, Director, International Affairs and Trade, LoveGrayerL@gao.gov, (202) 512-4409.

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A. Nicole Clowers, Managing Director, Congressional Relations, ClowersA@gao.gov, (202) 512-4400.

Staff Acknowledgments: Valérie Nowak (Assistant Director), Brandon L. Hunt (Analyst-in-Charge), Gergana Danailova-Trainor, Neil Doherty, Lisa A. Lusk, Donna Morgan, and Miranda Riemer.

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Endnotes

¹For the purpose of this report, we use the phrase “Ukraine supplemental appropriations acts” and “Ukraine acts” to refer to applicable divisions of the following public laws: Consolidated Appropriations Act, 2022, Pub. L. No. 117-103, Div. N, 136 Stat. 776 (Mar. 15, 2022); Additional Ukraine Supplemental Appropriations Act, 2022, Pub. L. No. 117-128, 136 Stat. 1211 (May 21, 2022); Continuing Appropriations and Ukraine Supplemental Appropriations Act, 2023, Pub. L. No. 117-180, 136 Stat. 2114 (Sept. 30, 2022); and Consolidated Appropriations Act, 2023, Pub. L. No. 117-328, Div. M, 136 Stat. 5189 (Dec. 29, 2022).

²GAO has ongoing reviews focused on Department of Defense funds used in support of Ukraine and Department of Energy funds used for nuclear security and safety in Ukraine. In March 2024, we issued a report on two key authorities used to provide security assistance to Ukraine (see [GAO-24-106289](#)).

³In addition to foreign assistance in response to the situation in Ukraine, the Ukraine acts also provided funds for other purposes, such as military personnel and Department of Justice salaries and expenses.

⁴State’s Standardized Program Structure and Definitions (SPSD) provides a common set of definitions designed to consistently categorize and account for foreign assistance.

⁵State OIG and USAID OIG have issued multiple reports regarding direct budget support provided to the Ukraine government. For example, see State Department Office of the Inspector General, *Information Brief: Ukraine Supplemental Appropriations Act, 2023 Mandated Assessment*, [AUD-MERO-23-10](#), (Washington, DC: Jan. 2023). GAO is also conducting an evaluation on the transparency and accountability of this budget support.

⁶Pub. L. No. 117-328, Div. M, 136 Stat. 5189.