

UKRAINE: Status and Use of Supplemental U.S. Funding, as of First Quarter, Fiscal Year 2024

GAO-24-107232

Q&A Report to Congressional Committees

May 30, 2024

Why This Matters

Russia's February 2022 invasion of Ukraine has caused tremendous loss of life, created a humanitarian crisis, threatened democracy, and exacerbated global challenges such as food insecurity. In response to these devastating consequences, Congress has appropriated more than \$174 billion under five Ukraine supplemental appropriations acts. About \$113.4 billion was appropriated in fiscal years 2022 and 2023 under four initial Ukraine supplemental appropriations acts (Ukraine acts).

The majority of these funds were specified for the U.S. response to the Ukraine crisis and some of the funds were for other purposes. Some of these funds have expired and some remain available for future use.

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 U.S. agencies' implementation of these funds. This includes the Departments of Defense (DOD), State, Health and Human Services (HHS), and Energy (DOE).

This review focuses on the funds appropriated in the four Ukraine acts from 2022. Specifically, this report examines the status of Ukraine supplemental funding obligated and disbursed by 12 agencies as well as the types of activities this funding supports. This report includes supplemental funds used to support the U.S. response to the Ukraine crisis and for other purposes.

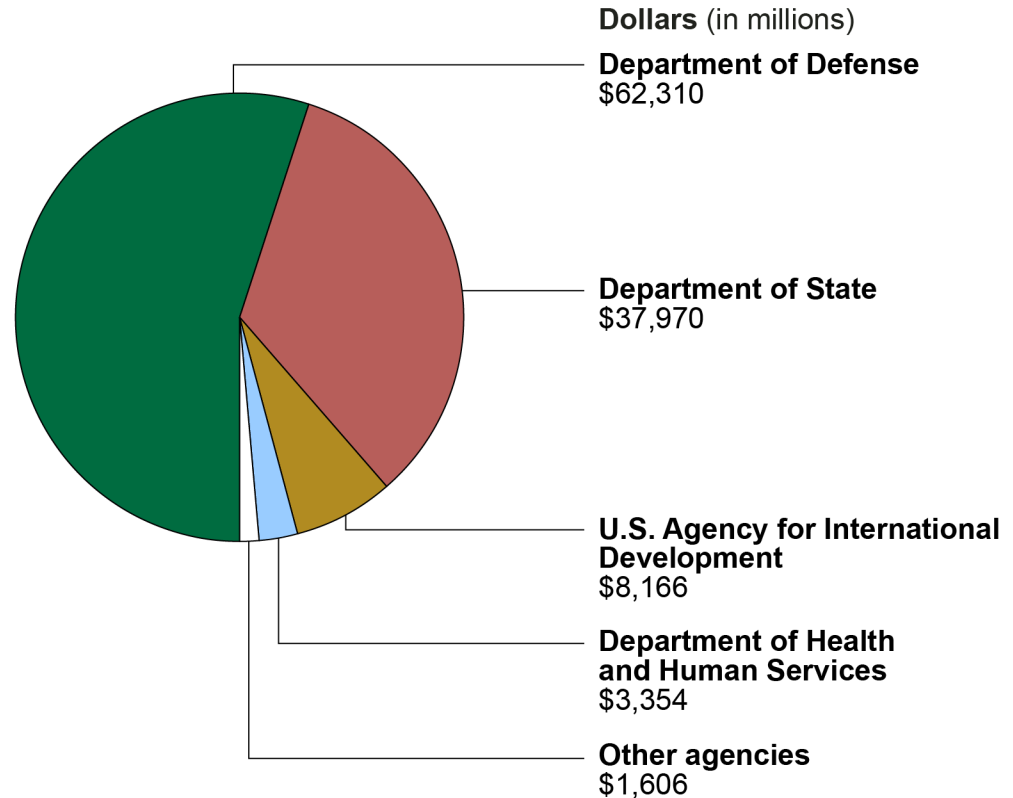
Key Takeaways

- As of December 31, 2023, of the approximately \$113.4 billion appropriated in the Ukraine acts, U.S. agencies had obligated about \$101.2 billion and disbursed about \$67.5 billion.
- Of the approximately \$62.3 billion provided to DOD, it had obligated about \$52.3 billion, such as for procuring missiles, ammunition, and combat vehicles for Ukraine and to replace U.S. stocks. In its own reporting, DOD combines this formal obligated amount with internal informal commitments to convey its financial commitments.
- Of the approximately \$46.1 billion provided to State and the U.S. Agency for International Development (USAID), the two agencies had obligated about \$44.4 billion, such as to support the Ukrainian government's civilian budget—including salaries for first responders, health workers, and educators.
- Of the approximately \$3.4 billion provided to HHS, it had obligated about \$3.1 billion, such as in grants for supporting Ukrainian refugees settling in the U.S.

What funding was appropriated in the Ukraine acts?

The Ukraine acts appropriated approximately \$113.4 billion in fiscal years 2022 and 2023 for a wide range of purposes to be carried out by U.S. agencies.¹ Figure 1 shows the distribution of funds provided in the Ukraine acts by agency, excluding funds provided to GAO.²

Figure 1: Approximate Amounts from the Ukraine Acts Administered by Selected U.S. Agencies, as of Dec. 31, 2023 (millions of dollars)



Source: GAO analysis of appropriations acts. | GAO-24-107232

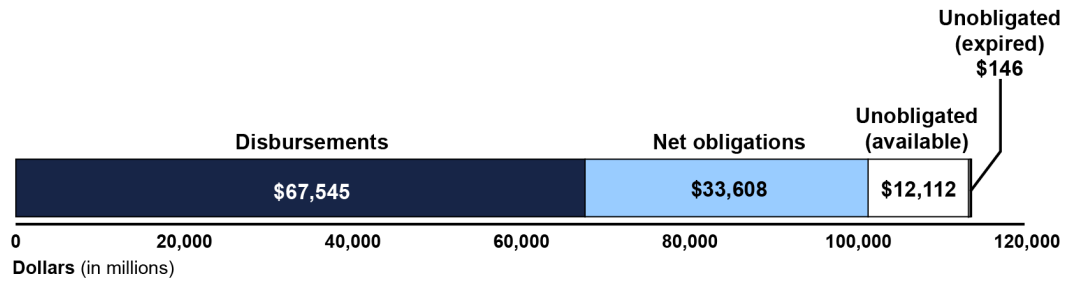
Notes: The “Ukraine acts” refer to applicable divisions of the following public laws: Consolidated Appropriations Act, 2022, Pub. L. No. 117-103, Div. N, 136 Stat. 776 (Mar. 15, 2022); Additional Ukraine Supplemental Appropriations Act, 2022, Pub. L. No. 117-128, 136 Stat. 1211 (May 21, 2022); Continuing Appropriations and Ukraine Supplemental Appropriations Act, 2023, Pub. L. No. 117-180, Div. B, 136 Stat. 2114 (Sept. 30, 2022); and Consolidated Appropriations Act, 2023, Pub. L. No. 117-328, Div. M, 136 Stat. 5189 (Dec. 29, 2022). Not every Ukraine act made appropriations for every agency.

Other agencies include the Departments of Agriculture, Commerce, Energy, Justice, and the Treasury; the U.S. Agency for Global Media, the Nuclear Regulatory Commission, and the National Security Council. The figure does not include \$7.5 million provided to GAO in division M of public law 117-328. Government auditing standards require that, in all matters relating to the engagement, auditors and audit organizations must be independent from an audited entity. (See [GAO-24-106786](#).)

What is the status of the funds appropriated in the Ukraine acts and how have these funds been used across U.S. agencies?

Based on the data we compiled and assessed, agencies had obligated about \$101.2 billion and disbursed about \$67.5 billion as of December 31, 2023.³ As of the same date, approximately \$12.1 billion remained available for obligation. Approximately \$146 million was not obligated within the period of availability and has expired. Table 1 shows the status of those funds provided to each agency, as of December 31, 2023.

Figure 2: Approximate U.S. Agency Obligations and Disbursements of Funds Appropriated in the Ukraine Acts, as of Dec. 31, 2023 (millions of dollars)



Source: GAO analysis of U.S. agency information. | GAO-24-107232

Notes: The “Ukraine acts” 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, Div. B, 136 Stat. 2114 (Sept. 30, 2022); and Consolidated Appropriations Act, 2023, Pub. L. No. 117-328, Div. M, 136 Stat. 5189 (Dec. 29, 2022). Not every Ukraine act made appropriations for every agency.

In this figure, U.S. agencies include the following: Department of Defense, Department of State, the U.S. Agency for International Development, Department of Health and Human Services, Department of the Treasury, Department of Energy, U.S. Department of Agriculture, Department of Justice, U.S. Agency for Global Media, Department of Commerce, Nuclear Regulatory Commission, and National Security Council.

Table 1: Status of Funds Appropriated for Agencies in the Ukraine Acts, as of Dec. 31, 2023 (millions of dollars)

Agency	Appropriated	Obligated (total) ^a	Disbursed ^a	Unobligated (available) ^a	Unobligated (expired) ^a
DOD	\$62,310	\$52,263 ^b	\$30,280	\$9,911	\$140
State	\$37,970	\$36,219	\$28,484	\$1,752	\$0
USAID	\$8,166	\$8,143 ^c	\$6,689	\$22	\$0
HHS	\$3,354	\$3,135	\$1,011	\$219	<\$1
Treasury	\$763	\$759	\$734	\$0	\$4
DOE	\$491	\$380	\$169	\$111	\$0
USDA	\$175	\$135	\$106	\$40	\$0
DOJ	\$126	\$87	\$52	\$38	\$1
USAGM	\$25	\$14	\$10	\$11	\$0
Commerce	\$22	\$17	\$9	\$5	\$0
NRC	\$2	\$1	\$0	\$1	\$0
NSC	\$1	\$0	\$0	\$1	\$0
Total	\$113,406	\$101,152	\$67,545	\$12,112	\$146

Source: GAO analysis of appropriations acts and information from the Departments of Agriculture (USDA), Commerce, Defense (DOD), Energy (DOE), Health and Human Services (HHS), Justice (DOJ), State, and the Treasury, and the U.S. Agency for International Development (USAID), U.S. Agency for Global Media (USAGM), Nuclear Regulatory Commission (NRC), and National Security Council (NSC). | GAO-24-107232

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

The “Ukraine acts” 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, Div. B, 136 Stat. 2114 (Sept. 30, 2022); and Consolidated Appropriations Act, 2023, Pub. L. No. 117-328, Div. M, 136 Stat. 5189 (Dec. 29, 2022). Not every Ukraine act made appropriations for every agency.

The table does not include \$7.5 million provided to GAO in division M of public law 117-328. GAO had disbursed about \$1 million as of December 31, 2023.

^aAn obligation generally is a definite commitment that creates a legal liability of the government for the payment of goods and services ordered or received. Depending on the appropriation, some unobligated funds may expire and no longer be available for obligation. Other funds remain available for obligation. A disbursement, also called an outlay, generally is an amount paid by federal agencies to liquidate an obligation. (See [GAO-05-734SP](#).)

^bIn its own reporting, DOD combines this formal obligated amount with internal informal commitments to convey its financial commitments.

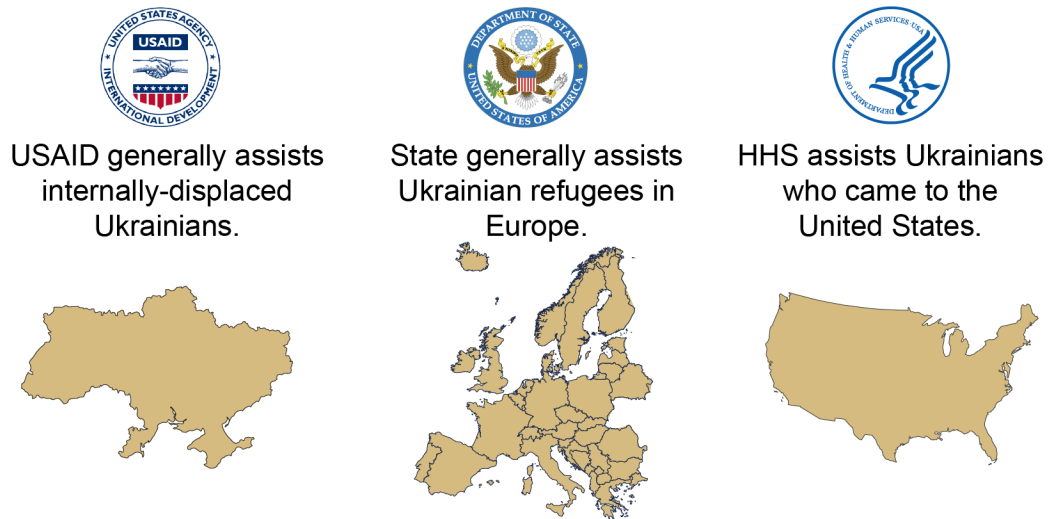
^cUSAID generally treats as obligations the bilateral agreements it makes with other countries to deliver assistance. USAID considers contracts signed, grants awarded, and other financial commitments within these bilateral agreements to be “subobligations.” The obligated amount includes obligations made through bilateral agreements and subobligations.

Some of these funds have been obligated to address crosscutting issues supported by multiple U.S. agencies, such as providing security assistance to Ukraine and other partners, assisting displaced Ukrainians, and addressing energy concerns related to the crisis in Ukraine. Examples include:

Security assistance.⁴ DOD and State have obligated funds from the Ukraine acts to provide security assistance and support allies in response to the situation in Ukraine.⁵ For example, DOD obligated funds identified for the Ukraine Security Assistance Initiative (USAI) to procure, sustain, and support equipment for Ukraine. State has obligated funds provided for Foreign Military Financing to provide ammunition to Ukraine and to provide equipment to other partners—such as Poland—assisting Ukraine. The U.S. has also been providing equipment to Ukraine using Presidential Drawdown Authority, by which the President can authorize the immediate transfer of articles and services from U.S. stocks, up to a maximum amount established in law, in response to an “unforeseen emergency.”⁶ To help maintain U.S. military readiness while drawing down DOD stocks, Congress appropriated \$25.9 billion in the Ukraine acts to replace DOD equipment delivered to Ukraine.⁷

Displaced Ukrainians. The conflict in Ukraine has displaced approximately 10 million people, according to international organizations. Figure 3 shows how three U.S. agencies have generally obligated funds from the Ukraine acts to assist displaced Ukrainians.

Figure 3: Some U.S. Agencies Obligated Funds from the Ukraine Acts to Assist Displaced Ukrainians



Source: GAO analysis of U.S. Agency for International Development (USAID), Department of State (State), and Department of Health and Human Services (HHS) information (data); USAID; State; HHS (seals) Map Resources (maps). | GAO-24-107232

Note: The “Ukraine acts” 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, Div. B, 136 Stat. 2114 (Sept. 30, 2022); and Consolidated Appropriations Act, 2023, Pub. L. No. 117-328, Div. M, 136 Stat. 5189 (Dec. 29, 2022). Not every Ukraine act made appropriations for every agency.

Global food security. Prior to the 2022 invasion, Ukraine was a major global grain supplier. After the Russian invasion, grain exports were stopped, worsening food shortages in other countries. Food, fuel, and fertilizer prices increased globally because of a series of global shocks, including Russia’s invasion of Ukraine. The Ukraine acts provided funds to address the resulting global food insecurity. State, USAID, USDA, and Treasury have obligated funds from applicable Ukraine acts for food and agriculture assistance for more than 40 countries in every region of the world.

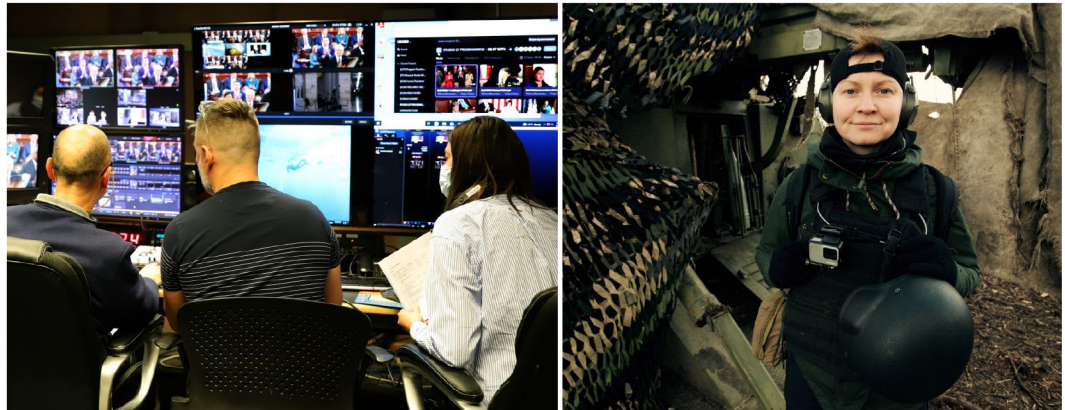
Energy. Energy issues are an important area of focus in U.S. agency responses to the crisis in Ukraine. For example, State and USAID have obligated funds from applicable Ukraine acts to provide emergency generators and protect Ukraine's utility systems. DOE has been working in Ukraine to address nuclear and radiological security and safety concerns. The Nuclear Regulatory Commission (NRC) has been analyzing potential replacement fuel for Ukrainian nuclear reactors to enable them to be less dependent on Russian nuclear fuel supply.

Sanctions and export controls. The U.S. has imposed sanctions and export controls in response to the situation in Ukraine. Different U.S. agencies are involved in administering and enforcing sanctions and export control programs. Treasury's Office of Foreign Assets Control manages U.S. economic sanctions. Commerce's Bureau of Industry and Security imposed export controls on items that could support Russia's military or defense industrial base, and the bureau has conducted outreach to U.S. industry regarding compliance with these new measures. DOJ and State also have roles.

Mitigating Russian influence. In addition to responding directly to Russia's invasion in Ukraine, several U.S. agencies are also countering Russian influence in other countries. For example, State has obligated Foreign Military Financing funding to encourage countries, such as Ecuador and Zambia, to transition from Russian equipment to U.S.-made equipment. DOE is working to avoid relying on Russian uranium for future U.S. advanced reactors. The U.S. Agency for Global Media (USAGM) supported media programs covering the crisis and providing an alternative to the Russian narrative in the region (see fig. 4). State, USAID, and DOD have supported other efforts by obligating supplemental funding to mitigate Russian influence.

Figure 4: Some U.S. Agencies Obligated Funds from Ukraine Acts to Counter Russian Influence

Voice of America (VOA) Ukrainian Service studio control room during live broadcast of the 2023 State of the Union (left) and Radio Liberty correspondent in Ukraine (right)



Source: (left to right) Voice of America; Radio Liberty (photos). | GAO-24-107232

Note: The "Ukraine acts" 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, Div. B, 136 Stat. 2114 (Sept. 30, 2022); and Consolidated Appropriations Act, 2023, Pub. L. No. 117-328, Div. M, 136 Stat. 5189 (Dec. 29, 2022). Not every Ukraine act made appropriations for every agency.

What is the status of funds provided to DOD?

Of the \$62.3 billion provided in the Ukraine acts, DOD has obligated \$52.3 billion and disbursed \$30.3 billion, as of December 31, 2023. This amount may differ from other DOD reporting that combines DOD's internal informal commitments to use funding along with formal legal obligations made, to reflect what DOD considers to be their available balance. A commitment is an administrative

reservation of allotted funds, or other funds, in anticipation of their obligation. For federal accounting, a commitment may also indicate an intent to expend assets.⁸ Approximately \$9.9 billion remains available for obligation, while about \$140 million provided to DOD has expired. Table 2 provides additional details on the status of DOD funds, as of December 31, 2023.

Table 2: Status of DOD Funding from the Ukraine Acts^a, as of Dec. 31, 2023 (millions of dollars)

Appropriation accounts and subactivities	Enacted amounts (before transfers)	Apportioned amounts (after transfers) ^b	Obligated (total) ^c	Disbursed ^c	Unobligated (available) ^c	Unobligated (expired) ^c
Operations and Maintenance	\$55,213	\$31,183	\$29,893	\$26,613	\$1,203	\$87
Ukraine Security Assistance Initiative ^d	\$18,000	\$18,000	\$16,858	\$16,694	\$1,130	\$12
Other Operations and Maintenance	\$37,213	\$13,183	\$13,036	\$9,919	\$73	\$74
Procurement	\$4,626	\$28,578	\$20,393	\$2,316	\$8,189	\$0
Research, Development, Test and Evaluation	\$999	\$932	\$798	\$508	\$131	\$3
Military Personnel	\$425	\$425	\$403	\$403	\$0	\$22
Other	\$1,046	\$1,192	\$776	\$440	\$388	\$28
Defense Health Program	\$28	\$28	\$1	\$1	\$0	\$27
Defense Production Act Purchases, Defense	\$600	\$746	\$358	\$22	\$388	\$0
Defense Working Capital Fund	\$410	\$410	\$408	\$408	\$0	\$1
Office of the Inspector General	\$8	\$8	\$8	\$7	\$0	\$0
Total DOD funds	\$62,310	\$62,310	\$52,263	\$30,280	\$9,911	\$140

Source: GAO analysis of appropriations acts and information from the Department of Defense (DOD). | GAO-24-107232

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

DOD officials explained that, as part of DOD’s continual process of internal monitoring and improvement, they identified some internal reprogramming actions as inaccurately recorded. Accordingly, officials stated apportioned amounts shown do not reflect subsequent corrections to some apportioned amounts, which could affect the obligated and unobligated amounts. Officials stated they have since worked with stakeholders to realign and more accurately reflect the apportionments for each appropriation as of January 2024. Officials further stated that this is a continuous process to ensure accurate reporting, identification of any potential errors, and subsequent coordination with DOD organizations providing the data to resolve the issues.

DOD officials said that some of the summary data is derived from data maintained in Advana, an enterprise management platform. The Department of Defense Office of Inspector General (DODIG) has issued two Management Advisories concerning the transfer of data from individual components’ data systems into Advana. Additionally, DODIG is conducting an ongoing audit of DOD’s execution of funds provided under the fiscal year 2023 Ukraine supplemental appropriations, which officials said they expect to complete in June 2024.

We further note that DOD’s financial management has been on GAO’s High-Risk List since 1995 due to long-standing issues including ineffective processes, systems, and controls; incomplete corrective action plans; and the need for more effective monitoring and reporting. Furthermore, DOD has not yet received an audit opinion on its annual department-wide financial statements. See GAO, *High-Risk Series: Efforts Made to Achieve Progress Need to Be Maintained and Expanded to Fully Address All Areas*, GAO-23-106203 (Washington, D.C.: April 20, 2023).

^aThe “Ukraine acts” 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, Div. B, 136 Stat. 2114 (Sept. 30, 2022); and Consolidated Appropriations Act, 2023, Pub. L. No. 117-328, Div. M, 136 Stat. 5189 (Dec. 29, 2022).

^bThese figures reflect amounts available after transfers. DOD has the authority to transfer funds between appropriation accounts and to reprogram funds within an appropriation account subject to law and DOD financial management regulations. DOD officials explained that apportioned amounts differ from enacted amounts primarily due to internal reprogramming actions for Presidential Drawdown Authority replacement funding.

^cAn 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. In our analysis, unobligated amounts represent the apportionments less obligations. Depending on the appropriation, some un-obligated funds have expired and are no longer available for new obligations. While expired funds are no longer available to incur new obligations, they are available for an additional 5 fiscal years to cover legitimate obligation adjustments or for disbursement of obligations properly incurred during the budget authority’s period of availability that the agency failed to record. (See [GAO-05-734SP](#).)

^dDOD officials stated that obligation and disbursement amounts reported for Ukraine Security Assistance Initiative represent the expenditure transfer of appropriated funds from Defense-Wide O&M General Fund to the Foreign Military Sales Trust Fund in accordance with Office of Management and Budget Circular A-11 Section 20.4(j) and does not represent funds executed to procure goods or services in support of Ukraine.

Operation and Maintenance. After transfers, about \$31.2 billion was available in DOD’s Operations and Maintenance accounts from the Ukraine acts. Of this

\$31.2 billion, \$18 billion was provided for the Ukraine Security Assistance Initiative (USAI) to provide defense articles and services to Ukraine, while the approximately \$13.2 billion remaining was provided directly to DOD and the military services for use.

DOD has used the \$18 billion appropriated for USAI to procure, sustain, and maintain equipment for Ukraine. For example, U.S. Air Force officials said they used USAI funds to procure munitions and air defense interceptors for Ukraine. U.S. Army officials said they used USAI funds to procure artillery rounds and sustain previously provided equipment. DOD officials said they also used these funds to complement equipment packages provided under Presidential Drawdown Authority, including spare parts, translation of technical manuals, and training (see fig. 5).

Figure 5: The Department of Defense (DOD) Provided Air Defense Missiles to Ukraine

DOD used Ukraine Security Assistance Initiative funds to refurbish missiles destined Ukraine.



Source: Army Private First Class Nicholas Vidro (photo). | GAO-24-107232

DOD has obligated approximately \$13 billion provided directly to DOD and the military services' Operation and Maintenance accounts to carry out a variety of activities in response to the invasion of Ukraine. For example:

- **Equipment.** According to DOD officials, DOD has obligated these funds to support transportation and sustainment of equipment destined for Ukraine. Officials said this includes support for equipment provided to Ukraine under Presidential Drawdown Authority and under other authorities.
- **Operations.** According to DOD officials, DOD has obligated these funds for operations to assure allies and deter further Russian aggression in Europe following the invasion of Ukraine. Officials said this includes costs for additional forces rotating through Europe, transportation of supplies and personnel, and increased aircraft operating costs.
- **Mission and Exercise Support.** According to DOD officials, DOD has obligated these funds to conduct missions, such as cyberspace operations resulting from the situation in Ukraine, and to support exercises with allies and other partners. For example, Marine Corps officials stated increased exercises with European countries, including new partners, related to the situation in Ukraine (see fig. 6).

Figure 6: U.S. Marines Prepare for a Maritime Exercise in Finland, Nov. 2023



Source: U.S. Marine Corps photo by Corporal Adam Henke (photo). | GAO-24-107232

Procurement. After transfers, about \$28.6 billion was available in DOD's Procurement accounts from the Ukraine acts. DOD obligated most of this funding to replace ammunition, missiles, and combat vehicles, among other weapons. This includes both procurement and investments in the defense industrial base to accelerate production capacity.

The Ukraine acts also provided funds to other DOD accounts, for example:

- **Military Personnel.** According to DOD, these funds were obligated on pay and allowances for mobilized reservists and special pay for deployed personnel.
- **Research, Development, Test, and Evaluation.** Funding has been obligated, in part, to integrate design features that enhance interoperability of systems with those of allies and partners.
- **Oversight.** The DOD Inspector General has obligated funds to conduct oversight of DOD activities related to the situation in Ukraine. According to DOD Inspector General officials, these were used for civilian pay, travel costs, facility costs, and equipment related to Ukraine oversight efforts. The DOD Inspector General is conducting some of its Ukraine-related audits and investigations from Europe.

What is the status of funds provided to State?

The Ukraine acts appropriated about \$38.0 billion that State administers.⁹ State allocated significant amounts of that funding to USAID. As of December 31, 2023, State and USAID had obligated about \$36.2 billion and disbursed about \$28.5 billion. The majority of this funded direct budget support to the Ukrainian government from the Economic Support Fund (ESF) and Assistance for Europe, Eurasia, and Central Asia (AEECA) appropriation accounts. Table 3 shows the status of State funds, as of December 31, 2023. The Ukraine acts provided funds in response to the Ukraine crisis and for other purposes. State used the majority of funds in response to the Ukraine crisis, both in Ukraine and in other countries affected by the crisis. Some funds were used for other purposes, such as law enforcement assistance for Haiti and military equipment for Taiwan.¹⁰

Table 3: Status of State Funding from the Ukraine Acts Reported by State, as of Dec. 31, 2023 (in millions of dollars)

Appropriation accounts	Appropriated (after transfers)	Obligated (total) ^a	Disbursed ^a	Unobligated (available) ^a	Unobligated (expired) ^a
Foreign assistance	\$37,349	\$35,961	\$28,300	\$1,388	\$0
Economic Support Fund	\$26,854 ^b	\$26,288	\$23,180	\$566	\$0
Assistance for Europe, Eurasia, and Central Asia	\$1,464 ^c	\$1,256	\$722	\$207	\$0
Migration and Refugee Assistance	\$3,285	\$3,276	\$3,125	\$9	\$0
Foreign Military Financing	\$4,730	\$4,200	\$1,096	\$530	\$0
International Narcotics Control and Law Enforcement	\$805	\$757	\$104	\$48	\$0
Nonproliferation, Antiterrorism, Demining, and Related Programs	\$211 ^d	\$184	\$73	\$28	\$0
Operations	\$622	\$258	\$184	\$364	\$0
Diplomatic Programs	\$436 ^e	\$193	\$139	\$244	\$0
Embassy Security, Construction, and Maintenance	\$110	\$15	\$13	\$95	\$0
Emergencies in the Diplomatic & Consular Service	\$5 ^f	\$0	\$0	\$5	\$0
Educational and Cultural Exchanges	\$13 ^g	\$7	<\$1	\$6	\$0
Capital Investment Fund	\$44 ^h	\$37	\$26	\$7	\$0
Office of the Inspector General	\$14	\$6	\$6	\$7	\$0
Total State funds	\$37,970	\$36,219	\$28,484	\$1,752	\$0

Source: GAO analysis of appropriations acts and information from the Department of State and the U.S. Agency for International Development (USAID). | GAO-24-107232

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

The “Ukraine acts” 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, Div. B, 136 Stat. 2114 (Sept. 30, 2022); and Consolidated Appropriations Act, 2023, Pub. L. No. 117-328, Div. M, 136 Stat. 5189 (Dec. 29, 2022). Not every Ukraine act made appropriations for every account listed in this table.

^aDepending on the appropriation, some unobligated funds may expire and no longer be available for obligation. 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. (See [GAO-05-734SP](#).)

^bEconomic Support Fund was originally appropriated \$26.9 billion. As authorized in public law 117-103, State transferred \$26 million to Diplomatic Programs.

^cAssistance for Europe, Eurasia, and Central Asia, was originally appropriated \$1.47 billion. As authorized in the applicable Ukraine acts, State transferred \$6 million to Nonproliferation, Antiterrorism, Demining, and Related Programs.

^dNonproliferation, Antiterrorism, Demining, and Related Programs includes \$6 million transferred from Assistance for Europe, Eurasia, and Central Asia, as authorized in the applicable Ukraine acts.

^eDiplomatic Programs was originally appropriated about \$462 million. As authorized in the applicable Ukraine acts, State transferred \$34 million to Capital Investment Fund, \$5 million to Emergencies in the Diplomatic and Consular Service, and \$13 million to Educational and Cultural Exchanges. Diplomatic Programs also includes \$26 million transferred from Economic Support Fund, as authorized in public law 117-103. Of the approximately \$147.1 million appropriated for Diplomatic Programs in division M of public law 117-328, at least \$60 million was specifically appropriated to respond to the situation in Ukraine and in countries impacted by the situation in Ukraine.

^fEmergencies in the Diplomatic and Consular Service includes \$5 million transferred from Diplomatic Programs, as authorized in public law 117-103.

^gEducational and Cultural Exchanges includes \$13 million transferred from Diplomatic Programs, as authorized in public law 117-103.

^hCapital Investment Fund includes \$34 million transferred from Diplomatic Programs, as authorized in the applicable Ukraine acts.

ESF & AEECA. These funds can be used for a variety of purposes, including economic, governance, and non-military security assistance, according to officials. State administers these accounts and transferred the majority of the funds to USAID. Of the \$26.9 billion in ESF, USAID obligated \$26.3 billion. Of the \$1.5 billion in AEECA, USAID obligated \$1.3 billion.

Of the approximately \$28.3 billion appropriated to the ESF and AEECA accounts, about \$22.9 billion was dedicated for direct budget support for the government of Ukraine.¹¹ USAID provided these funds to Ukraine through the World Bank. According to agency documents, the Ukrainian government and citizens are the ultimate beneficiaries of this assistance. Agency 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, helping Ukrainians survive the winter, and more, as shown in figure 7. According to the Ukrainian government, direct budget support from the U.S. and other donors was critical to the survival of Ukrainian citizens.

Figure 7: Examples of Beneficiaries of U.S. Direct Budget Support to Ukraine



Source: GAO analysis of U.S. Agency for International Development information (data); GAO (icons). | GAO-24-107232

State and USAID have also obligated ESF and AEECA funds to:

- integrate Ukraine’s energy infrastructure with Europe’s and reduce reliance on Russian energy,
- facilitate the increased export of agricultural products via rail, Black Sea, and Danube ports,
- establish 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,
- support civil society initiatives to improve the transparency of Ukraine recovery and reconstruction efforts, and
- reduce opportunities for corruption, particularly in the health sector.

Migration and Refugee Assistance. State obligated about \$862 million to aid Ukrainian refugees and \$2.4 billion to address other humanitarian crises.¹² State’s Bureau of Population, Refugees, and Migration has supported a range of efforts to aid Ukrainian refugees. 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. State has also supported humanitarian responses in other parts of the world, including in Africa and the Middle East.

International security assistance. State has obligated funds from the Ukraine acts to provide military, law enforcement, and other security-related assistance to allies and partners, most of which has been in response to the crisis in Ukraine.

- **Foreign Military Financing.** State provided funds directly for Ukraine, for partner countries assisting Ukraine, and for other countries seeking to transition away from Russian military equipment. State also allocated \$80 million to enhance Taiwan’s maritime domain awareness, which was unrelated to Ukraine. This \$80 million was appropriated in public law 117-328 and was not specifically restricted to the response to the situation in Ukraine.
- **International Narcotics Control and Law Enforcement.** State activities supported Ukrainian law enforcement and border security agencies, including specialized units focusing on counternarcotics, cybercrime, and war crimes, according to State documents. State also assisted Ukrainian anti-corruption enforcement agencies.
- **Nonproliferation, Antiterrorism, Demining, and Related Programs.** State has obligated funds to support displaced scientists and other professionals with dual-use expertise related to weapons of mass destruction. State

obligated funds to enhance efforts in Ukraine to remove landmines and unexploded ordnance to prevent civilian casualties, restore critical infrastructure, and return farmland to productive use (see fig. 8).

Figure 8: State Obligated Funding from the Ukraine Acts to Train and Equip Civilian Demining Teams in Ukraine



Ukrainian personnel detecting landmines and unexploded ordnance

Equipment the U.S. provided for demining in Ukraine

Source: Department of State (photos). | GAO-24-107232

Operations. Applicable Ukraine acts provided about \$596 million for State in several accounts that support State operations, and State transferred \$26 million from ESF to Diplomatic Programs. For example:

- **Diplomatic Programs.** State has obligated these funds to cover staff assigned or on temporary duty to Embassy Kyiv and nearby diplomatic posts supporting the U.S. response in Ukraine. State has also obligated funds to provide secure transportation and communication for diplomatic activities.
- **Embassy Security, Construction, and Maintenance.** State obligated funds to restore Embassy Kyiv’s secure areas and functions. Embassy Kyiv is under a phased multi-year rebuild effort.
- **Capital Investment Fund.** State obligated some of the funds to renew embassy IT and communications infrastructure critical to resumed operations for Embassy Kyiv.
- **Office of the Inspector General.** As of December 2023, State’s inspector general had 19 planned or ongoing projects related to Ukraine oversight. As of December 2023, State’s inspector general had more than 100 personnel working on Ukraine-related projects, including 11 in Germany and three in Ukraine, according to a report by the Special Inspector General for Ukraine. The office is also using funds to provide resources for legal support and data analytics.

What is the status of funds provided to USAID?

Applicable Ukraine acts appropriated about \$8.2 billion that USAID administers.¹³ As of December 31, 2023, USAID had obligated about \$8.1 billion and disbursed about \$6.7 billion.¹⁴ Table 4 shows the status of USAID funds, as of December 31, 2023. USAID obligated the majority of these funds in countries other than Ukraine that were affected by the Ukraine crisis. USAID also obligated about \$26.3 billion in ESF and \$1.3 billion in AEECA, which we covered in the State section.

Table 4: Status of USAID Funding from the Ukraine Acts Reported by USAID, as of Dec. 31, 2023 (in millions of dollars)

Appropriation accounts	Appropriated (after transfers)	Obligated (total) ^{a,b}	Disbursed ^a	Unobligated (available) ^a	Unobligated (expired) ^a
Foreign assistance	\$8,106	\$8,101	\$6,666	\$5	\$0
International Disaster Assistance	\$7,936	\$7,935	\$6,556	\$1	\$0
Transition Initiatives	\$170	\$166	\$111	\$4	\$0
Operations	\$60	\$43	\$23	\$17	\$0
USAID Operations	\$47	\$38	\$18	\$9	\$0
Office of the Inspector General	\$13	\$5	\$5	\$8	\$0
Total USAID funds	\$8,166	\$8,143	\$6,689	\$22	\$0

Source: GAO analysis of appropriations acts and information from the U.S. Agency for International Development (USAID). | GAO-24-107232

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

The “Ukraine acts” 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, Div. B, 136 Stat. 2114 (Sept. 30, 2022); and Consolidated Appropriations Act, 2023, Pub. L. No. 117-328, Div. M, 136 Stat. 5189 (Dec. 29, 2022). Not every Ukraine act made appropriations for every account listed in this table.

^aDepending on the appropriation, some unobligated funds may expire and no longer be available for obligation. 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. (See [GAO-05-734SP](#).)

^bUSAID generally treats as obligations the bilateral agreements it makes with other countries to deliver assistance. USAID considers contracts signed, grants awarded, and other financial commitments within these bilateral agreements to be “subobligations.” The obligated amount includes obligations made through bilateral agreements and subobligations.

International Disaster Assistance. USAID has used this funding to aid Ukrainians affected by the crisis in Ukraine and in other countries. Within Ukraine, USAID obligated about \$2.0 billion to provide internally displaced persons and other conflict-affected individuals with shelter and settlements, water and sanitation, and food assistance, among other things (see fig. 9). USAID also obligated about \$5.9 billion to other countries affected by the crisis and other vulnerable populations.

Figure 9: USAID Humanitarian Assistance for Internally Displaced Persons in Ukraine Include Deliveries of Food Assistance



Source: U.S. Agency for International Development (photos). | GAO-24-107232

Transition Initiatives. USAID’s Office of Transition Initiatives has obligated funds to help Ukraine’s citizens, civil society, and government authorities address the impacts of Russia’s war and to maintain unity around a European, democratic, sovereign Ukraine. For example, USAID supported a Ukrainian civilian agency with developing an emergency incident management system for Ukraine’s emergency services. USAID also provided technical support, equipment, and services to the Ministry of Foreign Affairs of Ukraine to strengthen its international communications during wartime.

Operating Expenses. USAID received \$47 million for operating expenses and plans to use the funds to cover Ukraine Mission operations both inside and outside of Ukraine and for USAID operational support. For example, USAID officials said some of the funds will support field costs in USAID-Ukraine and USAID-Moldova to ensure staff safety and continuity of operations. Funds will also be obligated to support operational response activities in Washington to ensure adequate technical and administrative support for the efforts in the region, including staffing surge needs, according to USAID officials.

Oversight. As of December 2023, USAID’s OIG had 25 ongoing or planned projects related to Ukraine oversight. USAID’s OIG opened an office in Kyiv in July 2023, and it is staffed by two criminal investigators. As of December 2023, USAID OIG had more than 80 personnel working at least part time on Ukraine-related projects, including 12 in Germany and two in Ukraine, according to a report by the Special Inspector General for Ukraine.

What is the status of funds provided to HHS?

Applicable Ukraine acts appropriated about \$3.4 billion to HHS. As of December 31, 2023, HHS had obligated about \$3.1 billion and disbursed about \$1 billion. Table 5 shows the status of HHS funds, as of December 31, 2023.

Table 5: Status of HHS Funding from the Ukraine Acts Reported by HHS, as of Dec. 31, 2023 (in millions of dollars)

Appropriation accounts	Appropriated (after transfers)	Obligated (total) ^a	Disbursed ^a	Unobligated (available) ^a	Unobligated (expired) ^a
Refugee and Entrant Assistance	\$3,300	\$3,081	\$983	\$219	<\$1
Centers for Disease Control and Prevention-Wide Activities and Program Support	\$54	\$54	\$28	\$0	<\$1
Total HHS funds	\$3,354	\$3,135	\$1,011	\$219	<\$1

Source: GAO analysis of appropriations acts and information from the Department of Health and Human Services (HHS). | GAO-24-107232

Notes: Numbers rounded to the nearest whole value.

The “Ukraine acts” 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, Div. B, 136 Stat. 2114 (Sept. 30, 2022); and Consolidated Appropriations Act, 2023, Pub. L. No. 117-328, Div. M, 136 Stat. 5189 (Dec. 29, 2022). Not every Ukraine act made appropriations for every account listed in this table.

^aDepending on the appropriation, some unobligated funds may expire and no longer be available for obligation. 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. (See [GAO-05-734SP](#).)

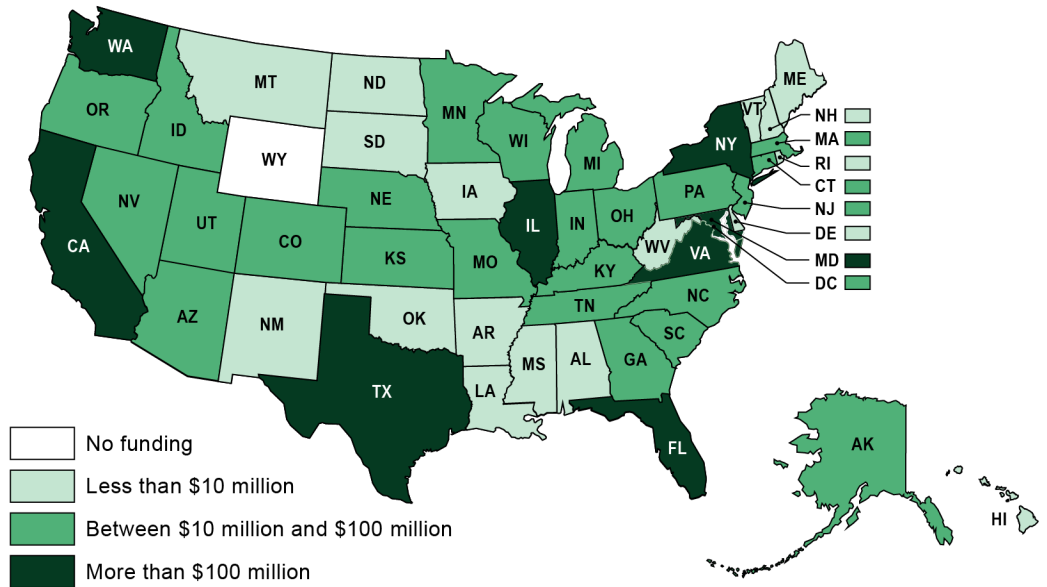
Refugee and Entrant Assistance. Congress appropriated \$3.3 billion dollars to HHS’s Administration for Children and Families (ACF) for refugee and entrant assistance.¹⁵ The applicable Ukraine acts appropriated these funds for Ukrainians and other eligible populations.

ACF reported providing resettlement services to Ukrainians paroled (i.e., permitted to enter the U.S. temporarily) into the U.S. through the Uniting for Ukraine (U4U) program, as well as Ukrainians who arrived at the Southwest Border prior to the start of U4U. For these efforts, ACF used the \$900 million appropriated in public law 117-128 and \$410 million of the \$2.4 billion appropriated to ACF in division M of public law 117-328. This included providing:

- **Transitional and medical services** supporting up to 12 months of cash and medical assistance for up to 100,000 Ukrainian nationals. This included supporting ACF’s Medical Screening and Refugee Health Promotion Program.
- **Refugee support services** for English language instruction and employment-related services.

- **Temporary housing** assistance for families arriving in the U.S., many of whom settled in high cost of living areas.
- **Initial intake, assessment, referral, and follow-up services** for Ukrainian parolees. According to HHS officials, these individuals were not eligible for the Department of State Bureau of Population, Refugees, and Migration’s Reception and Placement program for initial resettlement services. ACF funded nine national resettlement agencies to provide these services.
- **Community capacity** funding to specifically build the capacity of ethnic community organizations supporting U4U arrivals.

Figure 10: Refugee and Entrant Assistance Funding that HHS Obligated for States



Source: GAO analysis of Department of Health and Human Services data (data); Map Resources (map). | GAO-24-107232

HHS reported obligating \$1.8 billion of the \$2.4 billion appropriated in division M of public law 117-328 to support other eligible refugee and entrant populations, such as individuals from Haiti and Cuba.

Centers for Disease Control and Prevention (CDC) Activities. The CDC was appropriated \$54 million and reported using it to provide assistance in Ukraine and neighboring countries and to prevent infectious diseases in U.S. communities. This included providing technical assistance for public health emergency response in Ukraine and neighboring countries; providing tuberculosis screening, treatment, and education for migrants in the U.S.; providing vaccine-preventable programs for Ukrainians who have resettled in the U.S.’ and providing vaccination and screening for Ukrainians seeking to migrate to the U.S.

What is the status of funds provided to Treasury?

Applicable Ukraine acts appropriated about \$763 million to Treasury for multilateral assistance and to address illicit finance. As of December 31, 2023, Treasury had obligated about \$759 million and disbursed about \$734 million. Table 6 shows the status of Treasury funds, as of December 31, 2023.

Table 6: Status of Treasury Funding from the Ukraine Acts, as of Dec. 31, 2023 (in millions of dollars)

Appropriation accounts	Appropriated (after transfers)	Obligated (total) ^a	Disbursed ^a	Unobligated (available) ^a	Unobligated (expired) ^a
European Bank for Reconstruction and Development	\$500	\$500	\$500	\$0	\$0
Global Agriculture and Food Security Program	\$150	\$150	\$150	\$0	\$0
General Provisions	\$52	\$50	\$33	\$0	\$2
Office of Terrorism and Financial Intelligence	\$25	\$25	\$19	\$0	<\$1
Financial Crimes Enforcement Network	\$19	\$17	\$16	\$0	\$2
Departmental Offices, Salaries and Expenses	\$17	\$17	\$17	\$0	<\$1
Total Treasury funds	\$763	\$759	\$734	\$0	\$4

Source: GAO analysis of appropriations acts and information from the Department of Treasury. | GAO-24-107232

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

The “Ukraine acts” 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, Div. B, 136 Stat. 2114 (Sept. 30, 2022); and Consolidated Appropriations Act, 2023, Pub. L. No. 117-328, Div. M, 136 Stat. 5189 (Dec. 29, 2022). Not every Ukraine act made appropriations for every account listed in this table.

^aDepending on the appropriation, some unobligated funds may expire and no longer be available for obligation. 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. (See [GAO-05-734SP](#).)

Treasury was provided funds for multilateral assistance:

- European Bank for Reconstruction and Development funds were obligated to provide financial support to Ukrainian businesses, among other things, according to Treasury documents.
- Global Agriculture and Food Security Program funds were obligated to support food and nutrition security in countries around the world, according to Treasury documents.

Treasury was also provided funds for addressing financial crimes:

- For example, Treasury reported allocating the Financial Crimes Enforcement Network (FinCEN) \$29.3 million of the \$52 million provided under Treasury’s General Provisions section in public law 117-128, and public law 117-103 provided an additional \$19 million. FinCEN is using the funds to pay for and sustain the additional services FinCEN has identified to support Ukraine against Russian aggression. FinCEN also reported using its funding for contractor support, investigative tools, payroll, and expanded security measures for its space, equipment, and systems.
- According to Treasury officials, funds for the Office of Terrorism and Financial Intelligence and Departmental Offices were used for salaries and benefits of staff (such as in the Office of Foreign Assets Control), travel, contract services, and attaché support that were directly related to the crisis and administering sanctions related to Russia.

What is the status of funds provided to DOE?

Applicable Ukraine acts appropriated about \$491 million to DOE for energy programs and nuclear security. As of December 31, 2023, DOE had obligated about \$380 million and disbursed about \$169 million. Table 7 shows the status of DOE funds, as of December 31, 2023.

Table 7: Status of DOE Funding from the Ukraine Acts, as of Dec. 31, 2023 (in millions of dollars)

Appropriation accounts	Appropriated (after transfers)	Obligated (total) ^a	Disbursed ^a	Unobligated (available) ^a	Unobligated (expired) ^a
Energy Programs, Nuclear Energy	\$300	\$192	\$56	\$108	\$0
National Nuclear Security Administration, Defense Nuclear Nonproliferation	\$161	\$161	\$98	\$0	\$0
Energy Programs, Departmental Administration	\$30	\$27	\$15	\$3	\$0
Total DOE funds	\$491	\$380	\$169	\$111	\$0

Source: GAO analysis of appropriations acts and information from the Department of Energy (DOE). | GAO-24-107232

Notes: Numbers rounded to the nearest whole value.

The “Ukraine acts” 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, Div. B, 136 Stat. 2114 (Sept. 30, 2022); and Consolidated Appropriations Act, 2023, Pub. L. No. 117-328, Div. M, 136 Stat. 5189 (Dec. 29, 2022). Not every Ukraine act made appropriations for every account listed in this table.

^aDepending on the appropriation, some unobligated funds may expire and no longer be available for obligation. 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. (See [GAO-05-734SP](#).)

Nuclear Energy. According to DOE, the \$300 million appropriated for Nuclear Energy will go to support research on advanced nuclear reactors and fuels.¹⁶ Specifically, \$200 million was allocated to several programs facilitating the development of advanced nuclear reactors; \$100 million was allocated to an effort to facilitate development of and make available an advanced fuel for future reactors. DOE officials said that this effort was loosely related to Ukraine, in that it could support U.S. and European energy independence from Russia, if and when advanced reactors using such fuel come online. However, as existing light water reactors in the U.S. and elsewhere do not operate on this type of fuel, DOE officials acknowledge that this funding will not address current energy needs. The language associated with this provision in the supplemental appropriations act did not specify that this funding be used for activities related to Ukraine.

National Nuclear Security Administration (NNSA). DOE reported that the \$161.3 million appropriated to the NNSA was allocated to three program offices to support a range of nuclear and radiological security efforts related to Ukraine.¹⁷ Specifically, it allocated:

- \$110.3 million to the Office of Counterterrorism and Counterproliferation to, among other things, support radiation detection and monitoring of Ukrainian nuclear facilities and response preparations in Ukraine to a potential nuclear or radiological incident;
- \$49 million to the Office of Global Material Security for, among other things, enhancing physical protection and insider threat prevention at Ukrainian nuclear facilities; and
- \$2 million to the Office of Nonproliferation and Arms Control, primarily to support International Atomic Energy Agency nuclear security, safety, and safeguards activities in Ukraine (see fig. 11).

Figure 11: International Atomic Energy Agency Support and Assistance Mission in Rivne Nuclear Power Plant, Ukraine



Source: IAEA Imagebank (no changes). Credit: Rivne NPP. License: <https://creativecommons.org/licenses/by/2.0/> (photo). | GAO-24-107232

Administration. DOE reported obligating funds from the \$30 million appropriated for departmental administration to support grid resilience and energy production in Ukraine. Specifically, it is using funds to support Ukraine’s integration into the European electricity grid and to provide emergency power equipment to Ukraine. This funding is managed by the DOE Office of International Affairs.

What is the status of funds provided to USDA?

Applicable Ukraine acts appropriated about \$175 million to USDA for agriculture-related humanitarian assistance and a global nutrition program. As of December 31, 2023, USDA had obligated about \$135 million and disbursed about \$106 million. Table 8 shows the status of USDA funds, as of December 31, 2023.

Table 8: Status of USDA Funding from the Ukraine Acts, as of Dec. 31, 2023 (in millions of dollars)

Appropriation accounts	Appropriated (after transfers)	Obligated (total) ^a	Disbursed ^a	Unobligated (available) ^a	Unobligated (expired) ^a
Food for Peace	\$150	\$135	\$106	\$15	\$0
Bill Emerson Humanitarian Trust	\$20	\$0	\$0	\$20	\$0
McGovern-Dole Nutrition Program	\$5	\$0	\$0	\$5	\$0
Total USDA funds	\$175	\$135	\$106	\$40	\$0

Source: GAO analysis of appropriations acts and information from the Department of Agriculture (USDA). | GAO-24-107232

Notes: Numbers rounded to the nearest whole value.

The “Ukraine acts” 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, Div. B, 136 Stat. 2114 (Sept. 30, 2022); and Consolidated Appropriations Act, 2023, Pub. L. No. 117-328, Div. M, 136 Stat. 5189 (Dec. 29, 2022). Not every Ukraine act made appropriations to every account listed in this table.

^aDepending on the appropriation, some unobligated funds may expire and no longer be available for obligation. 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. (See [GAO-05-734SP](#).)

Food for Peace. USAID programs and manages the funding provided to USDA for Food for Peace. USAID reported that Food for Peace funds were not used inside Ukraine and were instead used in countries outside Ukraine to respond to the wider impact of the war and also to support other vulnerable populations.

Bill Emerson Humanitarian Trust. These funds are to provide emergency humanitarian food assistance to developing countries. When a food crisis arises

and Food for Peace funds are not sufficient, USAID may ask USDA to release funds from the trust. USDA maintains the trust and USAID makes programming decisions for these funds. In April 2022, USDA authorized \$282 million from the trust for food assistance to countries in need as a result of global effects related to the invasion of Ukraine. In May 2022, Congress provided \$20 million in public law 117-128 to replenish the trust. As of December 2023, USDA reported that the trust balance was \$29.5 million.

McGovern-Dole Nutrition Program. USDA had not obligated any of the \$5 million provided to McGovern-Dole, as of December 31, 2023, according to USDA officials. This program helps support education, child development, and food security in low-income food deficit countries by providing U.S. in-kind food aid. They plan to obligate a first portion of the funds to an existing project in Cote d'Ivoire because commodity prices have increased as a result of the crisis in Ukraine.

What is the status of funds provided to DOJ?

Applicable Ukraine acts appropriated about \$126 million to DOJ for legal activities related to Ukraine and other purposes. As of December 31, 2023, DOJ had obligated about \$87 million and disbursed about \$52 million. Table 9 shows the status of DOJ funds, as of December 31, 2023.

Table 9: Status of DOJ Funding from the Ukraine Acts, as of Dec. 31, 2023 (in millions of dollars)

Appropriation accounts	Appropriated (after transfers)	Obligated (total) ^a	Disbursed ^a	Unobligated (available) ^a	Unobligated (expired) ^a
General Administration	\$67	\$29	\$10	\$38	\$0
Federal Bureau of Investigation	\$44	\$43	\$29	\$0	<\$1
General Legal Activities	\$10	\$10	\$9	\$0	<\$1
United States Attorneys	\$5	\$5	\$4	\$0	<\$1
National Security Division	\$1	\$1	\$0	\$0	<\$1
Total DOJ funds	\$126	\$87	\$52	\$38	\$1

Source: GAO analysis of appropriations acts and information from the Department of Justice (DOJ). | GAO-24-107232

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

The "Ukraine acts" 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, Div. B, 136 Stat. 2114 (Sept. 30, 2022); and Consolidated Appropriations Act, 2023, Pub. L. No. 117-328, Div. M, 136 Stat. 5189 (Dec. 29, 2022). Not every Ukraine act made appropriations for every account listed in this table.

^aDepending on the appropriation, some unobligated funds may expire and no longer be available for obligation. 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. (See [GAO-05-734SP](#).)

DOJ components reported obligating some funds provided in the Ukraine acts for investigations related to the crisis in Ukraine. For example, DOJ's Task Force KleptoCapture investigates and prosecutes violations of sanctions imposed in response to the invasion of Ukraine and other sanctions related to Russian aggression. U.S. Attorneys, FBI officials, and other DOJ officials, among others, participate in the task force. DOJ has obligated some funds provided for general administration to maintain assets seized as part of Task Force KleptoCapture, such as the yacht shown in Figure 12. Furthermore, DOJ's Criminal Division obligated funds to support human rights investigations and cybercrime threats through litigation support, software licenses, and technology.

Figure 12: DOJ Obligates Funds from the Ukraine Acts to Maintain Assets Seized While Enforcing Sanctions Related to Ukraine

The Amadea yacht, owned by a Russian oligarch, was seized as part of enforcing sanctions imposed in response to Russia’s invasion of Ukraine.



Source: U.S. Department of Justice (DOJ) (photo). | GAO-24-107232

What is the status of funds provided to other U.S. agencies?

The Ukraine acts provided about \$50 million to four other agencies. As of December 31, 2023, these four agencies had obligated about \$32 million and disbursed about \$19 million. Table 10 shows the status of those funds, as of December 31, 2023.

Table 10: Status of USAGM, Commerce, NRC, and NSC Funding from the Ukraine Acts, as of Dec. 31, 2023 (in millions of dollars)

Appropriation accounts	Appropriated (after transfers)	Obligated (total) ^a	Disbursed ^a	Unobligated (available) ^a	Unobligated (expired) ^a
USAGM, International Broadcasting	\$25	\$14	\$10	\$11	\$0
Commerce, BIS, Operations and Administration	\$22	\$17	\$9	\$5	\$0
NRC, Salaries and Expenses	\$2	\$1	\$0	\$1	\$0
NSC, Salaries and Expenses	\$1	\$0	\$0	\$1	\$0
Total other agencies	\$50	\$32	\$19	\$18	\$0

Source: GAO analysis of appropriations acts and information from the Department of Commerce Bureau of Industry and Security (BIS), the U.S. Agency for Global Media (USAGM), Nuclear Regulatory Commission (NRC), and National Security Council (NSC). | GAO-24-107232

Notes: Numbers rounded to the nearest whole value.

The “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, Div. B, 136 Stat. 2114 (Sept. 30, 2022); and Consolidated Appropriations Act, 2023, Pub. L. No. 117-328, Div. M, 136 Stat. 5189 (Dec. 29, 2022). Not every Ukraine act made appropriations for every agency.

^aDepending on the appropriation, some unobligated funds may expire and no longer be available for obligation. 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. (See [GAO-05-734SP](#).)

USAGM. USAGM was appropriated \$25 million in Ukraine supplemental funding. They reported obligating \$14 million of that funding to federal entities, such as Voice of America (VOA) and to non-federal entity grantees, such as Radio Free Europe/Radio Liberty. VOA expanded Ukrainian language broadcast and digital programming (see fig. 13). Radio Free Europe/Radio Liberty developed new journalism programs for internally displaced people and Ukrainian refugee populations. Some of the VOA and Radio Free Europe/Radio Liberty activities

are designed to provide an alternative to the Russian narrative on the situation in Ukraine.

Figure 13: A Voice of America (VOA) Ukrainian Service Journalist Talks to Ukrainian Soldiers on the Frontlines in Ukraine



Source: Voice of America (photo). | GAO-24-107232

Commerce. Commerce’s Bureau of Industry and Security reported creating controls on exports to Russia and working with allies and partner countries to implement similar controls, increasing restrictions on military and dual-use items. In addition, Commerce obligated funds to help U.S. industry understand and comply with U.S. trade restrictions. Commerce also increased officers investigating cases relating to illegal exports to Russia.

NRC. The Nuclear Regulatory Commission (NRC) reported obligating \$832,000 to a U.S. national laboratory to provide technical assistance to Ukraine organizations, such as Ukraine’s nuclear regulatory authority. This includes modeling the performance of U.S. nuclear fuels in Ukraine nuclear reactors to enable them to be less dependent on Russian fuel. NRC plans to use some of the unobligated funds to purchase software and equipment to support moving Ukraine’s nuclear regulatory authority staff to a more secure building. NRC plans to use some of the remaining unobligated funds to renew cybersecurity software licenses and firewalls for Ukraine’s nuclear regulatory authority.

NSC. Public law 117-328 provided \$1 million to the National Security Council (NSC). As of December 31, 2023, the NSC had not obligated or disbursed any of these funds. According to NSC officials, about \$300,000 was expensed and accrued in January and February 2024 on three NSC positions focused on Ukraine. NSC estimated the total cost to support the salaries and benefits of these personnel to be nearly \$1 million by the end of fiscal year 2024.

Agency Comments

We provided a draft of this report to DOD, State, USAID, HHS, Treasury, DOE, USDA, DOJ, USAGM, Commerce, NRC, and NSC in April 2024. At the same time, we provided a draft to Congressional committees as they were considering additional supplemental appropriations. USAID provided written comments that are included at the end of this report. DOD, State, HHS, DOJ, USAGM, and Commerce also provided technical comments, which we incorporated as appropriate. Treasury, DOE, USDA, NRC, and NSC did not have any comments.

How GAO Did This Study

To address the question on the status of foreign assistance funding, we reviewed financial information from the following 12 agencies and offices: DOD, State, USAID, HHS, Treasury, DOE, USDA, DOJ, USAGM, Commerce, NRC, and

NSC. We interviewed and corresponded with officials regarding how U.S. agencies were tracking the status of Ukraine supplemental appropriations. To the extent possible, we relied on information from each agency's official financial system of record. We also interviewed U.S. officials regarding their collection and reporting of relevant data. We determined that these data were sufficiently reliable for the reporting on the approximate status of funding in the four Ukraine supplemental appropriations acts as of December 31, 2023.

Our analyses of DOD data were based on summary information reported to Congress as of December 31, 2023. DOD compiles this report using data from DOD's enterprise-level management system, Advancing Analytics (Advana). To ensure the reliability of the summary reports, we analyzed how calculations in the reports were produced, as well as discussed with officials the steps they take to ensure that the data from Advana are correctly transposed into the summary reports. These reports are prepared generally on a monthly basis, and we compared December 31, 2023, report to subsequent reports to identify any inconsistencies in the reported data. We discussed these inconsistencies with cognizant officials from the Office of the Under Secretary of Defense-Comptroller. DOD officials explained that the apportioned amounts shown do not reflect subsequent corrections to some apportioned amounts, which could affect the obligated and unobligated amounts.

Office of the Under Secretary of Defense-Comptroller officials stated that, as part of DOD's continual process of internal monitoring and improvement, they identified some internal reprogramming actions as inaccurately recorded. They have since worked with stakeholders to realign and more accurately reflect the apportionments for each appropriation as of January 2024. Officials further stated that this is a continuous process to ensure accurate reporting, identification of any potential errors, and subsequent coordination with DOD organizations providing the data to resolve the issues. While we cannot ascertain the complete reliability of the summary reports or the underlying data from Advana data used for producing these reports, we believe these reports provide an acceptable approximation of the status of Ukraine supplemental funds provided to DOD.

To address the questions on the types of activities funded, we analyzed U.S. agency documentation related to Ukraine supplemental appropriations. We reviewed U.S. agency planning documents, along with documentation of activities. We also interviewed U.S. officials regarding the activities that agencies funded with foreign assistance appropriations, both those in response to the crisis in Ukraine and those for other purposes.

We conducted this performance audit from December 2023 to May 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 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 Representative

We are sending copies of this report to the appropriate congressional Committees; the Secretaries of Agriculture, Commerce, Defense, Energy, Health and Human Services, State, and the Treasury; the Administrator of USAID; the Attorney General of the United States; the CEO of USAGM; the Chair of the NRC; and other interested parties. In addition, the report is also available at no charge on the GAO website at <https://www.gao.gov>.



05/01/2024

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

Re: Ukraine: Status and Use of Supplemental U.S. Funding, as of First Quarter, Fiscal Year
2024 (GAO-24-107232)

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-24-107232). This report does not contain any recommendations for action on behalf of USAID.

USAID deeply values the significant supplemental funding made available by the United States Congress to aid Ukraine's people in the aftermath of Russia's full-scale invasion in 2022. These resources have proven indispensable, empowering USAID to implement a robust humanitarian response and bolster vital developmental initiatives. This endeavor underscores USAID's unwavering dedication to upholding rigorous oversight and internal control standards, notwithstanding the myriad operational challenges posed by wartime conditions. Ensuring transparency and accountability for U.S. taxpayer dollars remains essential, particularly in the context of responding to Russia's invasion of Ukraine.

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,

A handwritten signature in cursive script that reads "Rebecca Krzywda".

Rebecca Krzywda
Deputy 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 or Alissa H. Czyz, Director, Defense Capabilities and Management, (202) 512-3058, CzyzA@gao.gov.

Chuck Young, Managing Director, Public Affairs, YoungC1@gao.gov, (202) 512-4800.

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), Natalya Barden, Alisa Beyninson, Gergana Danailova-Trainor, Neil Doherty, Richard Geiger, Ali Hansen, Bill Hoehn, Samantha Jorgensen, David Lutter, Ricardo Marquez, Donna Morgan, Anthony Patterson, and Miranda Riemer.

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Endnotes

¹The “Ukraine acts” 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, Div. B, 136 Stat. 2114 (Sept. 30, 2022); and Consolidated Appropriations Act, 2023, Pub. L. No. 117-328, Div. M, 136 Stat. 5189 (Dec. 29, 2022). In April 2024, Congress appropriated an additional \$60.8 billion the Ukraine Security Supplemental Appropriations Act, 2024. Pub. L. No. 118-50, Div. B (enrolled).

²Independent auditing standards prohibit GAO from auditing itself and therefore this review does not include \$7.5 million provided to GAO in division M of public law 117-328. Government auditing standards require that, in all matters relating to the engagement, auditors and audit organizations must be independent from an audited entity. (See [GAO-24-106786](#).) In addition, we did not include \$175,000 provided in public law 117-128 to Anne Garland Walton, beneficiary of Representative Don Young, because those funds were not appropriated to an agency.

³An 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. (See [GAO-05-734SP](#).)

⁴The Ukraine Security Assistance Initiative, Presidential Drawdown Authority, and Foreign Military Financing are considered security assistance, which DOD defines as a group of programs, authorized under Title 22 of the U.S. Code, by which the U.S. government provides defense articles, military education and training, and other defense-related services to eligible foreign governments by grant, loan, credit, cash sales, or lease in furtherance of national policy or objectives. Department of Defense, *Security Assistance Management Manual*, Chapter 1, accessed February 3, 2024, <https://samm.dsca.mil/chapter/chapter-1>. USAI is a security assistance program that is separately authorized in annual National Defense Authorization Acts.

⁵Presidential Drawdown Authority and Foreign Military Financing are considered security assistance, which DOD defines as a group of programs, authorized under Title 22 of the U.S. Code, by which the U.S. government provides defense articles, military education and training, and other defense-related services to eligible foreign governments by grant, loan, credit, cash sales, or lease in furtherance of national policy or objectives. Department of Defense, *Security Assistance Management Manual*, Chapter 1, accessed February 3, 2024, <https://samm.dsca.mil/chapter/chapter-1>. USAI is a security assistance program that is separately authorized in annual National Defense Authorization Acts.

⁶Drawdowns are also authorized for additional specific purposes if the President determines and reports to Congress that it is in the national interest to do so. 22 U.S.C. § 2318(a)(2). In March 2024, we issued a report on military equipment provided to Ukraine. (See [GAO-24-106289](#).)

⁷In April 2024, we issued a report on the status of DOD weapons replacement efforts. (See [GAO-24-106649](#).)

⁸See [GAO-05-734SP](#).

⁹ESF and AEECA were appropriated to the President and State allocates these funds.

¹⁰In March 2024, we issued a report on the status of foreign assistance provided by State, USAID, Treasury, and USDA specifically in response to the crisis in Ukraine, including funds from the Ukraine acts and other appropriations. (See [GAO-24-106884](#).)

¹¹We have an ongoing audit examining the transparency and accountability USAID is providing for the direct budget support funding.

¹²We are planning to review State's and USAID's humanitarian response to the Ukraine crisis.

¹³International Disaster Assistance and Transition Initiatives were appropriated to the President and USAID allocates these funds.

¹⁴USAID generally treats as obligations the bilateral agreements it makes with other countries to deliver assistance. USAID considers contracts signed, grants awarded, and other financial commitments within these bilateral agreements to be "subobligations." The obligated amounts in this report include obligations made through bilateral agreements and subobligations.

¹⁵We are planning to review HHS's Ukraine-related refugee and entrant assistance.

¹⁶Advanced nuclear reactors are defined as nuclear reactors with significant improvement over the most recent generation of nuclear reactors, such as improved efficiency or simpler reactor design. Most non-light water advanced reactors will rely on the use of high-assay low-enriched uranium (HALEU) fuel. Existing nuclear power plants in the United States generally use low-enriched uranium fuel, enriched up to around 3 percent to 5 percent of the uranium-235 isotope. HALEU is uranium fuel that is enriched to higher levels, up to 20 percent uranium-235. Most of the advanced reactors under development in the United States will use HALEU to enable them to achieve more compact designs, longer operating cycles, and higher efficiencies than previous reactor designs, but HALEU is not currently available at commercial scale from domestic suppliers. (See [GAO-22-105394](#).)

¹⁷NNSA is a separately organized agency within DOE that works to prevent nuclear weapon proliferation and reduce the threat of nuclear and radiological terrorism around the world, among other missions. We have an ongoing review on nuclear and radiological security and safety in Ukraine, including funds appropriated to NNSA and NRC.