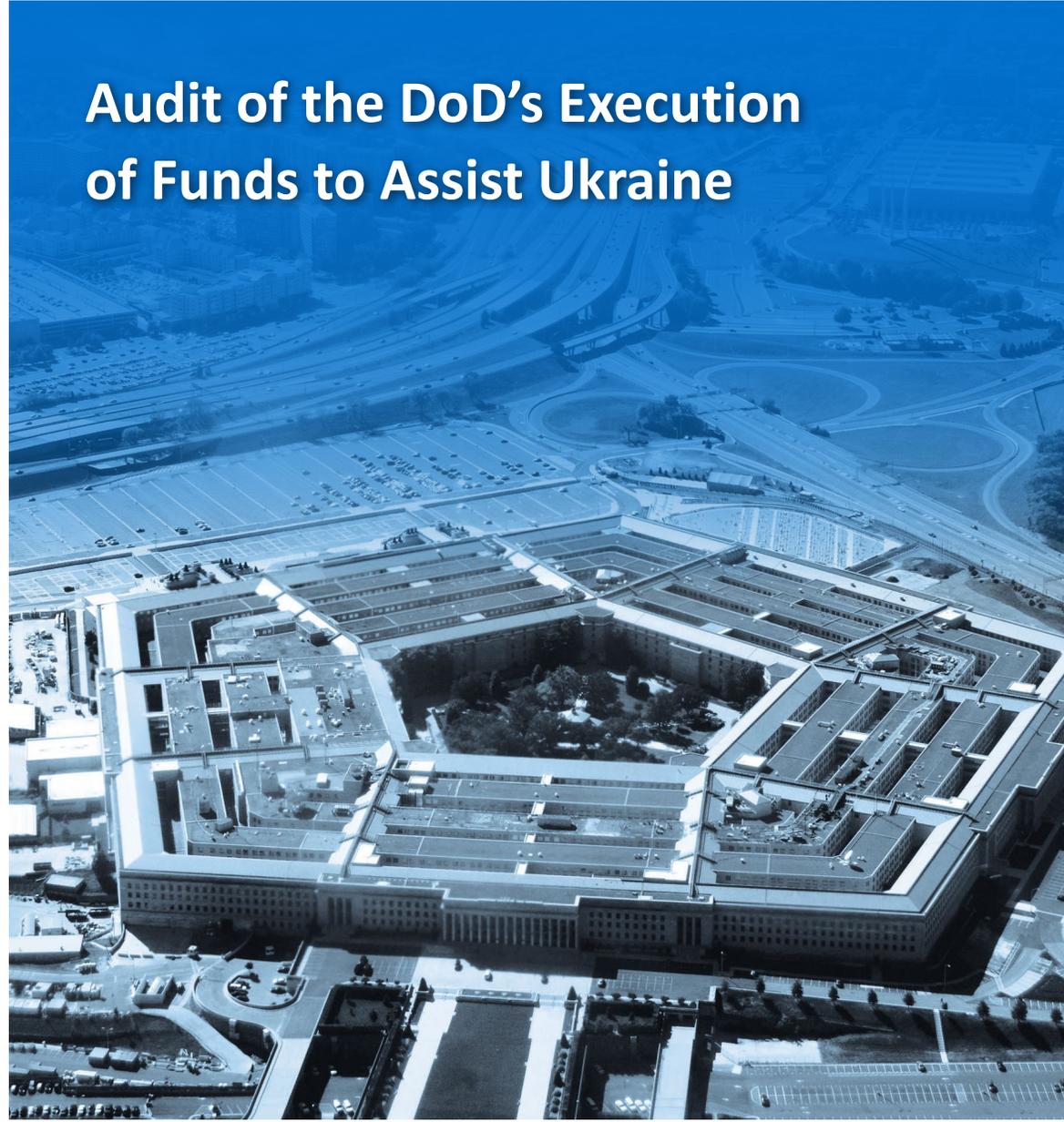


INSPECTOR GENERAL

U.S. Department of Defense

OCTOBER 18, 2024



Audit of the DoD's Execution of Funds to Assist Ukraine

INDEPENDENCE ★ INTEGRITY ★ EXCELLENCE ★ TRANSPARENCY





Results in Brief

Audit of the DoD's Execution of Funds to Assist Ukraine

October 18, 2024

Objective

The objective of this audit was to determine whether the DoD used Ukraine assistance funds in accordance with Federal laws and DoD policies.

Background

In March 2022, the President signed a series of public laws providing the DoD with emergency supplemental funding to support Ukraine in response to the Russian full-scale invasion of Ukraine in February 2022. As of December 31, 2022, the DoD disbursed \$14.7 billion under the first three emergency supplementals. From December 31, 2022, to April 25, 2024, the DoD disbursed an additional \$4.1 billion from these three supplementals. Although we initially requested documentation in February 2023 for 2022 disbursements, DoD Components did not have support for these transactions readily available and provided documentation in several iterations continuing through October 2023.

We ultimately reviewed a total of 479 disbursement transactions, from January 1, 2022, to December 31, 2022, totaling \$2.1 billion. The 479 transactions included 59 transactions, totaling \$2.1 billion, that represented all transactions greater than or equal to \$10 million. We randomly selected the remaining 420 transactions, totaling \$15.2 million, from our universe of transactions (393,217 transactions totaling \$4 billion) for transactions less than \$10 million. We reviewed the 479 transactions to

Background (cont'd)

determine whether the DoD used Ukraine supplemental funds to pay for goods and services that supported the efforts in Ukraine, and whether the DoD maintained the required documentation to support the disbursement transactions.

Findings

The DoD did not support the use of Ukraine assistance funds in accordance with the Ukraine Supplemental Appropriations Acts and DoD policies. We reviewed 479 disbursement transactions totaling \$2.1 billion. Of the 479 disbursement transactions that we reviewed, we determined that the DoD used the funds correctly for 154 transactions, totaling \$1.1 billion (49.7 percent) of the \$2.1 billion, and did not provide sufficient documentation to support the purpose or accuracy of the remaining 323 transactions, totaling \$1.1 billion (50.3 percent) of the \$2.1 billion.¹ The DoD did not sufficiently support the disbursement transactions because the:

- DoD did not have adequate internal controls in place to ensure that supporting documentation was readily available as required by the DoD Financial Management Regulation (FMR) and Federal Internal Control Standards and that documentation supporting the accuracy of the payment vouchers followed the DoD FMR and Joint Travel Regulations (JTR); and
- DoD FMR did not require DoD Components to document the purpose of payments that use supplemental funds that are appropriated with a specific purpose.

As a result, when the DoD maintained documentation, it generally supported the accuracy and purpose of the transactions; however, due to the lack of documentation for most of our sampled transactions, the DoD does not have assurance that it used \$1.1 billion of Ukraine supplemental funds as directed by law. See Table 3 for details about these unsupported disbursement transactions. We consider

¹ Differences in the sum are due to rounding.



Results in Brief

Audit of the DoD's Execution of Funds to Assist Ukraine

Findings (cont'd)

these to be Questioned Costs because, at the time of the audit, the costs were not supported by adequate documentation. Until the DoD provides sufficient documentation supporting the purpose and accuracy of these payments, the DoD cannot provide assurance or transparency to the public, DoD leadership, and Congress on the DoD's use of Ukraine assistance funds. Additionally, until the DoD implements the recommendations in this report, the control issues we identified could also apply to the \$76.3 billion of additional Ukraine supplemental funding appropriated after the period of our review.

Actions Taken After Official Communication of Finding

As a result of the June 2024 briefings the DoD OIG conducted at the end of the audit, DoD personnel provided additional documentation and information related to 27 of the 323 unsupported disbursement transactions. The additional information supported the correct use of funds for 12 of the 27 disbursement transactions. For the remaining 15 disbursement transactions, we concluded that the additional support was inadequate for 13 disbursement transactions and the remaining 2 disbursement transactions were for non-Ukraine missions. Specifically, for the two non-Ukraine related disbursement transactions, we determined that Navy and Air Force personnel improperly used over \$19 million in Ukraine supplemental funds. These two instances support the need for additional internal controls within the DoD to ensure the DoD uses supplemental funds as required and to decrease the risk of Antideficiency Act violations.

Recommendations

We recommend that the Under Secretary of Defense (Comptroller)/Chief Financial Officer, DoD:

- develop and implement guidance for supplemental funding that requires DoD Components to include

Recommendations (cont'd)

detailed justification in payment supporting documentation when using funds appropriated with a specific purpose, such as the Ukraine Supplemental Appropriations Act funds;

- develop and implement effective internal controls to support fast-paced emergency payments that implement supporting documentation requirements in accordance with DoD regulations and policies; and
- review the supporting documentation for the 309 disbursement transactions that led to \$1 billion in Questioned Costs to determine whether the payments were accurate and used for their intended purpose to support the Ukraine assistance mission.

We also recommend that Navy and Air Force management initiate preliminary reviews of the potential Antideficiency Act violations resulting from the Navy and Air Force sample items for which the Navy and Air Force improperly used over \$19 million in Ukraine supplemental funding.

Management Comments and Our Response

The Under Secretary of Defense (Comptroller)/Chief Financial Officer, DoD (USD[C]/CFO); the Principal Deputy Assistant Secretary of the Army (Financial Management and Comptroller), responding for the Assistant Secretary of the Army (Financial Management and Comptroller); the Acting Assistant Secretary of the Air Force (Financial Management and Comptroller); the Acting Assistant Director, Defense Security Cooperation Agency, Office of Business Operations, responding for the Assistant Director, Office of Business Operations Chief Operating Officer and Chief Financial Officer and Comptroller for Defense Security Cooperation Agency; and the Deputy Director of Program Analysis and Financial Management for the U.S. Transportation Command, responding for the



Results in Brief

Audit of the DoD's Execution of Funds to Assist Ukraine

Management Comments (cont'd)

Director, Program Analysis and Financial Management for the U.S. Transportation Command, agreed to address Recommendation 3 and its subparts. The DoD described actions that, if taken, would address the underlying intent of the recommendations. Therefore, the recommendations are resolved but will remain open. We will close the recommendation once we verify that management has implemented the agreed-upon corrective actions.

The USD(C)/CFO, did not agree with Recommendations 1 and 2. The Associate Director, Office of Budget, Office of the Assistant Secretary of the Navy (Financial Management and Comptroller), responding for the Assistant Secretary of the Navy (Financial Management and Comptroller) did not fully address Recommendation 4 and the Acting Assistant Secretary of the Air Force (Financial Management and Comptroller), did not agree or address Recommendation 5. Therefore, these recommendations are unresolved. We request that the USD(C)/CFO, the Associate Director, Office of Budget, Office of the Assistant Secretary of the Navy (Financial Management and Comptroller) and the Acting Assistant Secretary of the Air Force (Financial Management and Comptroller) provide corrective actions addressing Recommendations 1, 2, 4 and 5 by November 19, 2024. We will track these recommendations until management has agreed to take actions that we determine to be sufficient to meet the intent of the recommendations and management officials submit adequate documentation showing that all agreed-upon actions are completed.

Recommendations Table

Management	Recommendations Unresolved	Recommendations Resolved	Recommendations Closed
Under Secretary of Defense (Comptroller)/ Chief Financial Officer, DoD	1,2	3	
Assistant Secretary of the Army (Financial Management and Comptroller)		3.a	
Assistant Secretary of the Navy (Financial Management and Comptroller)	4	3.b	
Assistant Secretary of the Air Force (Financial Management and Comptroller)	5	3.c	
Assistant Director, Office of Business Operations Chief Operating Officer and Chief Financial Officer and Comptroller for Defense Security Cooperation Agency		3.d	
Chief Financial Officer and Director, Program Analysis and Financial Management for U.S. Transportation Command		3.e	

Please provide Management Comments by November 19, 2024.

Note: The following categories are used to describe agency management’s comments to individual recommendations.

- **Unresolved** – Management has not agreed to implement the recommendation or has not proposed actions that will address the recommendation.
- **Resolved** – Management agreed to implement the recommendation or has proposed actions that will address the underlying finding that generated the recommendation.
- **Closed** – The DoD OIG verified that the agreed upon corrective actions were implemented.



OFFICE OF INSPECTOR GENERAL
DEPARTMENT OF DEFENSE
4800 MARK CENTER DRIVE
ALEXANDRIA, VIRGINIA 22350-1500

October 18, 2024

MEMORANDUM FOR DISTRIBUTION

SUBJECT: Audit of the DoD's Execution of Funds to Assist Ukraine
(Report No. DODIG-2025-007)

This final report provides the results of the DoD Office of Inspector General's audit. We previously provided copies of the draft report and requested written comments on the recommendations. We considered management's comments on the draft report when preparing the final report. These comments are included in the report.

The Under Secretary of Defense (Comptroller)/Chief Financial Officer, DoD; the Principal Deputy Assistant Secretary of the Army (Financial Management and Comptroller), responding for the Assistant Secretary of the Army (Financial Management and Comptroller); the Acting Assistant Secretary of the Air Force (Financial Management and Comptroller); the Acting Assistant Director, Defense Security Cooperation Agency, Office of Business Operations, responding for the Assistant Director, Office of Business Operations Chief Operating Officer and Chief Financial Officer and Comptroller for Defense Security Cooperation Agency; and the Deputy Director of Program Analysis and Financial Management for the U.S. Transportation Command, responding for the Director, Program Analysis and Financial Management for the U.S. Transportation Command, agreed to address Recommendation 3 and its subparts. Therefore, we consider these recommendations resolved and open. We will close the recommendations when you provide us documentation showing that all agreed-upon actions to implement the recommendations are completed. Therefore, within 90 days please provide us your response concerning specific actions in process or completed on the recommendations. Send your response to either followup@dodig.mil if unclassified or rfunet@dodig.smil.mil if classified SECRET.

This report contains recommendations that are considered unresolved because the Under Secretary of Defense (Comptroller)/Chief Financial Officer, DoD, did not agree with Recommendations 1 and 2. The Associate Director, Office of Budget, Office of the Assistant Secretary of the Navy (Financial Management and Comptroller), responding for the Assistant Secretary of the Navy (Financial Management and Comptroller) did not fully address Recommendation 4 and the Acting Assistant Secretary of the Air Force (Financial Management and Comptroller), did not agree or address Recommendation 5. Therefore, these recommendations are unresolved. We will track these recommendations until management has agreed to take actions that we determine to be sufficient to meet the intent of the recommendations, and management officials submit adequate documentation showing that all agreed-upon actions are completed.

If you have any questions or would like to meet to discuss the audit, please contact me at [REDACTED]. We appreciate the cooperation and assistance received during the audit.

FOR THE INSPECTOR GENERAL:

A handwritten signature in cursive script that reads "Lorin T. Venable".

Lorin T. Venable, CPA
Assistant Inspector General for Audit
Financial Management and Reporting

Distribution:

UNDER SECRETARY OF DEFENSE (COMPTROLLER)/CHIEF FINANCIAL OFFICER, DOD
ASSISTANT SECRETARY OF THE ARMY (FINANCIAL MANAGEMENT AND COMPTROLLER)
ASSISTANT SECRETARY OF THE NAVY (FINANCIAL MANAGEMENT AND COMPTROLLER)
ASSISTANT SECRETARY OF THE AIR FORCE (FINANCIAL MANAGEMENT
AND COMPTROLLER)
ASSISTANT DIRECTOR, OFFICE OF BUSINESS OPERATIONS CHIEF OPERATING OFFICER
AND CHIEF FINANCIAL OFFICER AND COMPTROLLER FOR DEFENSE SECURITY
COOPERATION AGENCY
CHIEF FINANCIAL OFFICER AND COMPTROLLER FOR DEFENSE INFORMATION
SYSTEMS AGENCY
CHIEF FINANCIAL OFFICER AND DIRECTOR, PROGRAM ANALYSIS AND FINANCIAL
MANAGEMENT FOR U.S. TRANSPORTATION COMMAND
AUDITOR GENERAL, DEPARTMENT OF THE ARMY
AUDITOR GENERAL, DEPARTMENT OF THE NAVY
AUDITOR GENERAL, DEPARTMENT OF THE AIR FORCE

Contents

Introduction

Objective.....	1
Background.....	1

Finding. The DoD Did Not Support the Use of Ukraine Supplemental Funds in Accordance with Guidance.....

Ukraine Supplemental Fund Transaction Population.....	8
The DoD’s Use of Ukraine Supplemental Funds.....	8
The DoD Did Not Have Adequate Internal Controls to Provide Sufficient Documentation to Support Ukraine Payments.....	13
Actions Taken After Official Communication of Finding.....	17
Conclusion.....	19
Recommendations, Management Comments, and Our Response.....	20

Appendixes

Appendix A. Scope and Methodology.....	31
Census Methodology.....	31
Sampling Methodology.....	32
Internal Control Assessment and Compliance.....	35
Use of Computer-Processed Data.....	35
Use of Technical Assistance.....	36
Prior Coverage.....	36
Appendix B. Summary of Potential Monetary Benefits.....	38

Management Comments

Under Secretary of Defense (Comptroller)/Chief Financial Officer, DoD.....	41
Assistant Secretary of the Army (Financial Management and Comptroller).....	45
Assistant Secretary of the Navy (Financial Management and Comptroller).....	47
Assistant Secretary of the Air Force (Financial Management and Comptroller).....	56

Contents (cont'd)

Assistant Director, Office of Business Operations Chief Operating Officer and Chief Financial Officer and Comptroller for Defense Security Cooperation Agency Comments	58
Director, Program Analysis and Financial Management for U.S. Transportation Command Comments	59
Acronyms and Abbreviations	61



Introduction

Objective

The objective of this audit was to determine whether the DoD used Ukraine assistance funds in accordance with Federal laws and DoD policies. The President signed the Ukraine Supplemental Appropriations Acts with the purpose of responding to the Russian full-scale invasion of Ukraine. This audit determined whether the DoD had sufficient supporting documentation for the use of Ukraine supplemental funds. See Appendix A for the scope and methodology and for prior coverage related to the audit objectives.

Background

Beginning in March 2022, the President signed a series of public laws—the Ukraine Supplemental Appropriations Acts—which provided emergency funds to the DoD to support the Ukrainian people in response to Russia’s full-scale invasion of Ukraine in 2022. The President signed four Ukraine Supplemental Appropriations Acts in 2022 and a fifth supplemental appropriations act on April 24, 2024. However, this audit included a review of disbursement transactions from the \$34.4 billion provided in the first three Ukraine Supplemental Appropriations Acts.¹ As of December 31, 2022, the DoD disbursed \$14.7 billion of the \$34.4 billion.² This audit reviewed \$2.1 billion of the \$14.7 billion of funds disbursed to support the first three Ukraine Supplemental Appropriations Acts.

Audit Timeline

The DoD OIG announced this audit in January 2023 and, in February 2023, we submitted an initial request for supporting documentation for all disbursement transactions greater than or equal to \$10 million. The DoD OIG worked to obtain supporting documentation through October 2023. Figure 1 provides a timeline

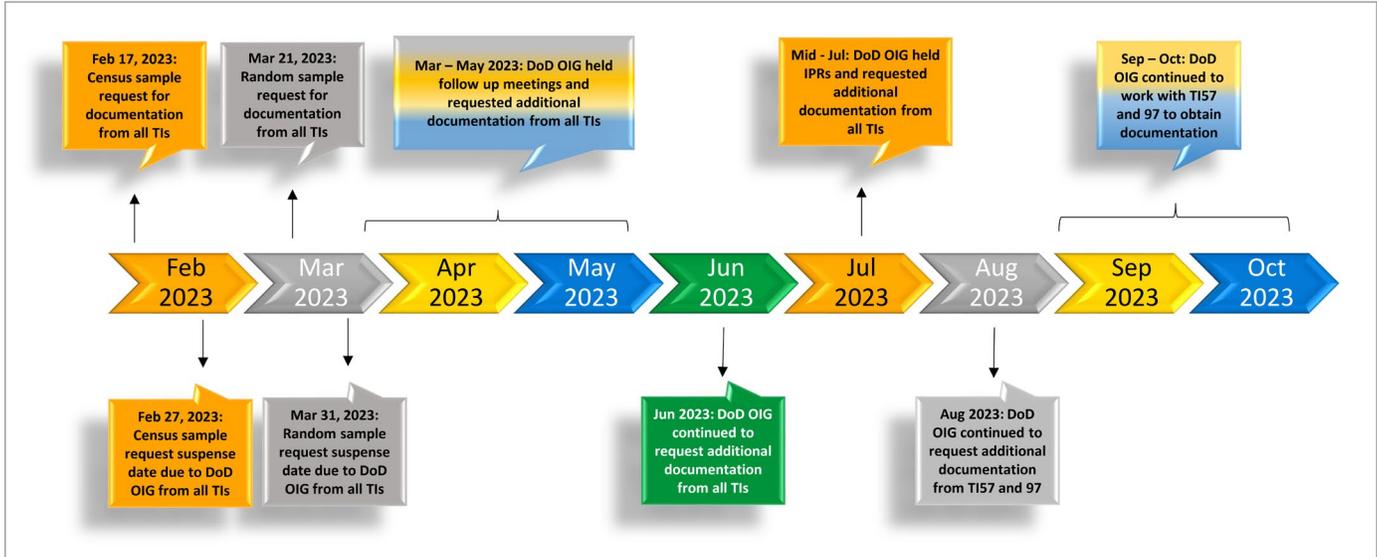
¹ The President signed the Additional Ukraine Supplemental Appropriations Act, 2023 (Public Law 117-328), on December 29, 2022, which provided the DoD \$27.9 billion in funds to support the efforts in Ukraine. We did not include Public Law 117-328 in our review because the time scope of our review was January 1, 2022, to December 31, 2022, and DoD Components would have had only 2 days to execute funds within that time frame.

The President signed the Ukraine Security Supplemental Appropriations Act, 2024 (Public Law 118-50), on April 24, 2024, which provided the DoD \$48.4 billion in funds to support the efforts in Ukraine. We did not include Public Law 118-50 in our review because it was signed outside the time scope of this audit.

² As of April 25, 2024, the Advancing Analytics (Advana) platform reported a total of \$18.8 billion in disbursements for disaster emergency fund code (DEFC) values 3, 6, and AAA. According to the March 16, 2022, memorandum from the Deputy Under Secretary of Defense (Comptroller), Advana is the official reporting system for Ukraine contingency operations. Advana is a common enterprise data repository and a centralized data and analytics platform that provides DoD users with common business data, decision support analytics, and data tools.

of the events. This timeline also shows the efforts the DoD OIG continued to make to obtain the supporting documentation necessary to assess the DoD’s use of these funds.

Figure 1. Timeline of Requests for Supporting Documentation



LEGEND

TIs Treasury Indexes

Source: The DoD OIG.

Established Disaster Emergency Fund Codes

The Office of Management and Budget (OMB) establishes disaster emergency fund code (DEFC) values for emergency or disaster funds to distinguish them from other types of funds. The DEFC is an attribute to a line of accounting that agencies must include when reporting their budget execution data within the Government-Wide Treasury Account Symbol Adjusted Trial Balance System (GTAS).³ The DoD reported \$34.4 billion in appropriations under the Ukraine DEFC values of 3, 6, and AAA. Table 1 shows: (1) a summary of the amounts appropriated to the DoD from the three public laws reviewed; (2) the assigned DEFCs; and (3) the amounts the DoD has disbursed from these appropriations.

³ OMB requires Federal agencies to use GTAS to provide financial reporting and budget execution information to the Department of the Treasury for the purposes of compiling The Financial Report of the U.S. Government.

Table 1. Summary of the Ukraine Supplemental Appropriations Acts Reviewed

Public Law	DEFC Value	DoD Appropriations	Disbursed Amounts Reported
117-103, "Ukraine Supplemental Appropriations Act, 2022"	3	\$6,528,090,000	\$4,364,872,684
117-128, "Additional Ukraine Supplemental Appropriations Act, 2022"	6	20,103,792,500	9,463,002,600
117-180, "Ukraine Supplemental Appropriations Act, 2023"	AAA	7,810,497,000	844,056,549
Total		\$34,442,379,500	\$14,671,931,833

Source: Public Laws 117-103, 117-128, 117-180; OMB Max; DEFC Tracker Dashboard; and Advana.

Execution of Ukraine Supplemental Funds

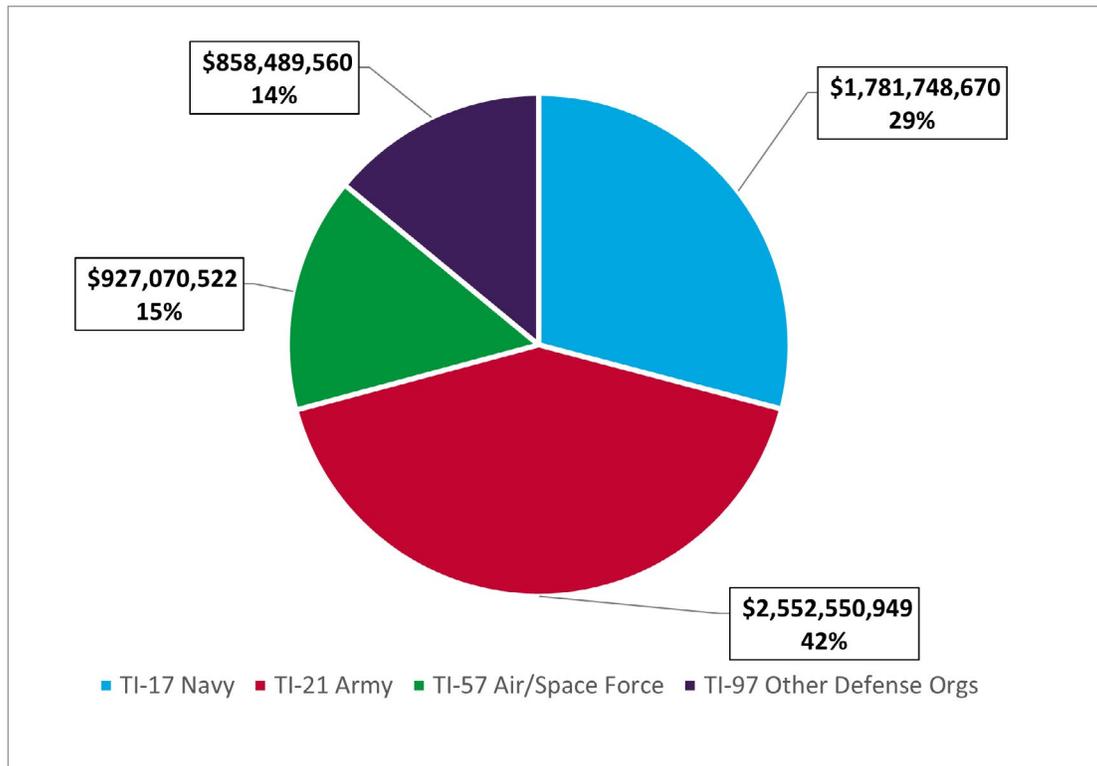
As of December 31, 2022, the DoD reported, through the authoritative source for reporting funds execution and costs related to Ukraine operations, Advancing Analytics (Advana), 421,251 disbursement transactions, totaling \$14.7 billion, in Ukraine supplemental funds.⁴ Out of this amount, we included 393,276 of the disbursement transactions for our universe of transactions (UoT), totaling \$6.1 billion, to determine whether the DoD maintained the required documentation for the payment and purchase of goods or services in support of efforts in Ukraine. These 393,276 disbursement transactions did not include transactions associated with the Ukraine Security Assistance Initiative due to the DoD OIG's audit coverage of the Building Partnership Capacity programs executed through the Foreign Military Sales Trust Fund.⁵ However, this audit did include the administrative costs associated with the Army's use of the trust fund. Of the disbursement transactions, the Army Treasury Index 21 (Army TI-21) disbursed \$2.6 billion (42 percent) of the \$6.1 billion included in our UoT. Figure 2 shows the amounts and proportions of Ukraine supplemental funds the DoD has executed, arranged by Treasury Index (TI).⁶

⁴ This amount includes \$4.9 billion in disbursements for the Ukraine Security Assistance Initiative and \$4.8 billion in the Defense Departmental Reporting System feeder file transactions.

⁵ Report No. DODIG-2023-082, "Audit of the DoD's Financial Management of the Afghanistan Security Forces Fund," June 9, 2023. This audit included a review of the policies and procedures for the Building Partner Capacity (BPC) programs that included the Ukraine Security Assistance Initiative.

⁶ The Treasury Index (TI) is a two-digit code that identifies funds and accounts authorized by Acts originating in the Armed Services Committees of the Congress and appropriated to the DoD. For this report, we discuss TI-97, "Defense Department;" TI-17, "Navy;" TI-21, "Army;" and TI- 57, "Air Force."

Figure 2. The DoD's Disbursement of Ukraine Supplemental Funds in 2022, Arranged by TI

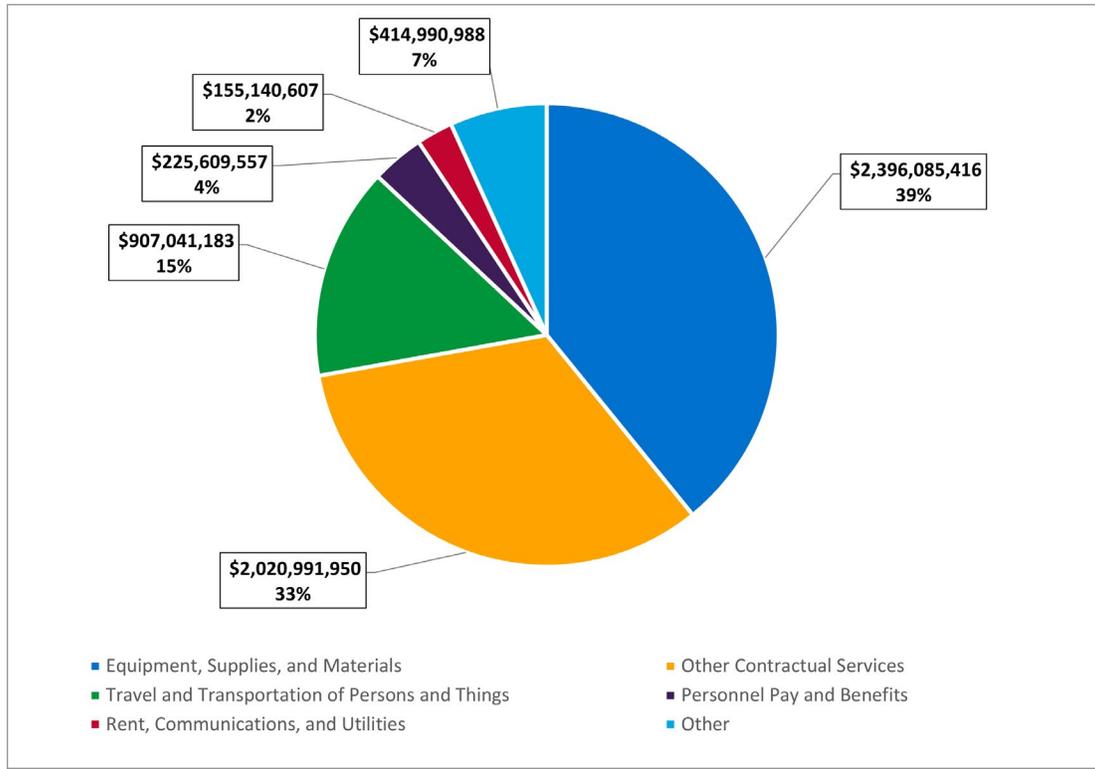


Source: Advana.

The DoD expended the \$6.1 billion for a wide variety of goods and services, such as Equipment, Transportation of Things, Personnel Benefits, and Other Contractual Services. The DoD expended over 33 percent of the \$6.1 billion on Other Contractual Services, which included a range of services, such as research personnel and medical care. Figure 3 illustrates the amounts and proportions of Ukraine supplemental funds the DoD has disbursed, arranged by OMB Category, and provides a high-level description of what the DoD purchased with Ukraine supplemental funds.⁷

⁷ OMB Categories, also known as Object Classes, are categories in a classification system that presents obligations by the items or services purchased by the U.S. Government.

Figure 3. The DoD's Disbursement of Ukraine Supplemental Funds in 2022, Arranged by OMB Category



Source: Advana.

Office of Management and Budget Requirements

The Ukraine Supplemental Appropriations Acts provided funds to the DoD with the specific purpose of supporting the efforts in Ukraine. When describing how an agency should execute appropriated funds, OMB Circular No. A-11, "Preparation, Submission, and Execution of the Budget," (Circular), states that agencies must execute their programs in accordance with all applicable laws.⁸ The Circular also states that the authorization or appropriation language describes the purpose of the programs and may include guidance for the agencies to follow in executing these programs. The Circular concludes that an agency's apportionment dictates how it must execute programs and control funds. Therefore, if a DoD Component uses Ukraine supplemental funds to pay for goods or services that are not in support of the efforts of Ukraine, then those payments would be considered inaccurate.

⁸ OMB Circular No. A-11, "Preparation, Submission, and Execution of the Budget," July 1, 2016. Section 120.42, "How should I execute the apportionment?"

DoD Financial Management and Regulation Requirements

DoD Regulation 7000.14-R, “Financial Management Regulation,” (DoD FMR), establishes financial management requirements and guidance for DoD Components.⁹ The DoD FMR states that a DoD Component cannot make a disbursement to a non-Federal entity unless it is certified by a properly appointed certifying officer.¹⁰ Additionally, the DoD FMR requires DoD Components to provide documentation that sufficiently supports voucher packages.¹¹

Joint Travel Regulations

The Joint Travel Regulations (JTR) implements policy and laws establishing travel and transportation allowances of Uniformed Service members and DoD civilian travelers. The JTR also implements station and certain other allowances. The JTR has the force and effect of law for travelers and implements statutory regulations and law for DoD civilian travelers.

Advancing Analytics, the DoD’s Authoritative Reporting System

The Office of the Under Secretary of Defense (Comptroller)/Chief Financial Officer, DoD (OUSD[C]/CFO), establishes financial management policy and procedures for the DoD. In March 2022, the OUSD(C)/CFO issued a memorandum that established Advana as the authoritative and only source for reporting Ukraine supplemental funds.

OUSD(C)/CFO personnel developed the Ukraine Contingency Reporting Model (UCRM) to compile and organize Ukraine supplemental fund financial transaction data that originate in many DoD accounting systems. The UCRM application includes only those budgetary transactions that contain a DEFC value respective to a Ukraine supplemental fund. Advana updates the information in the UCRM daily. OUSD(C)/CFO personnel rely on the information in Advana’s UCRM to develop their reports to Congress.

⁹ DoD Regulation 7000.14-R, “Financial Management Regulation,” Introduction.

¹⁰ DoD FMR, volume 5, chapter 9, “Disbursements.”

¹¹ A voucher package contains the voucher documenting a disbursement and all the required documents to support that payment.

Finding

The DoD Did Not Support the Use of Ukraine Supplemental Funds in Accordance with Guidance

The DoD did not support the use of Ukraine assistance funds in accordance with the Ukraine Supplemental Appropriations Acts and DoD policies. We reviewed 479 disbursement transactions totaling \$2.1 billion. Of the 479 disbursement transactions reviewed, the DoD supported the appropriate use of funds for 154 transactions, totaling \$1.1 billion (49.7 percent) of the \$2.1 billion, and did not provide documentation to support the purpose or accuracy of the remaining 323 transactions, totaling \$1.1 billion (50.3 percent) of the \$2.1 billion.¹² The DoD did not properly support the 323 reviewed disbursement transactions because the:

- DoD did not have adequate internal controls in place to ensure:
 - supporting documentation was readily available as required by the DoD FMR and Federal Internal Control Standards, and
 - documentation supporting the accuracy of the payment vouchers followed the DoD FMR and Joint Travel Regulations (JTR).
- DoD FMR did not require DoD Components to document the purpose of payments that use supplemental funds that are appropriated with a specific purpose.

As a result, when the DoD maintained documentation, it generally supported the accuracy and purpose of the transactions. However, the DoD does not have assurance that it used at least \$1.1 billion of Ukraine supplemental funds as directed by law.¹³ We consider these to be Questioned Costs because the costs were not supported by adequate documentation at the time of the audit.¹⁴ Until the DoD provides sufficient documentation supporting the purpose and accuracy of these payments, the DoD cannot provide assurance or transparency to the public, DoD leadership, and Congress on the DoD's use of the funds provided to support Ukraine.

DoD does not have assurance that it used at least \$1.1 billion of Ukraine supplemental funds as directed by law.

¹² Differences in the sum are due to rounding.

Furthermore, the DoD OIG initially identified two transactions where the Joint Staff and Air Force personnel recorded the execution of funds supporting non-Ukraine missions under the Ukraine DEFC for an insignificant dollar amount (\$25,017) of the Ukraine funds. Upon notification from the DoD OIG, Joint Staff and Air Force personnel corrected the transactions.

¹³ The \$1.1 billion includes all unsupported disbursement transactions that we could not determine whether the payment should have been made due to the lack of documentation. See Table 3 for additional details.

¹⁴ Questioned Costs are potential monetary benefits that result from costs that DoD OIG auditors questioned because, at the time of the audit, the cost was not supported by adequate documentation.

Ukraine Supplemental Fund Transaction Population

We reviewed a total of 479 disbursement transactions, totaling \$2.1 billion. The 479 transactions included 59 transactions, totaling \$2.1 billion, that represented all transactions greater than or equal to \$10 million (census items). We randomly selected the remaining 420 transactions, totaling \$15.2 million, from our UoT (393,217 transactions totaling \$4 billion) which represented any transactions less than \$10 million. We reviewed 105 disbursement transactions from each Treasury Index (TI) for a total of 420 samples valued at \$15.2 million. Table 2 shows the Ukraine supplemental fund transaction population samples, arranged by TI.

Table 2. Ukraine Supplemental Fund Transactions Reviewed, Arranged by TI

DoD Component by Treasury Index	Census Items		Sampled Items	
	Number of transactions	Value of transactions (Millions)	Number of transactions	Value of transactions (Millions)
Army (TI-21)	20	\$575.0	105	\$0.26
Navy (TI-17)	16	517.7	105	0.23
Air Force (TI-57)	14	262.4	105	5.6
Other Defense Organizations (TI-97)	9	748.0	105	9.1
Total*	59	\$2,103.1	420	\$15.2

* Totals may not equal the actual sum because of rounding.

Source: The DoD OIG.

The DoD’s Use of Ukraine Supplemental Funds

The DoD did not support the use of Ukraine assistance funds in accordance with the Ukraine Supplemental Appropriations Acts and DoD policies. We reviewed 479 disbursement transactions totaling \$2.1 billion. Of the 479 disbursement transactions reviewed, the DoD supported the appropriate use of funds for 154 transactions, totaling \$1.1 billion (49.7 percent) of the \$2.1 billion, but the DoD did not provide documentation to support the purpose or accuracy of the remaining 323 transactions, totaling \$1.1 billion (50.3 percent) of the \$2.1 billion.¹⁵

While the DoD could not support 323 disbursement transactions, it supported 154 (32.2 percent) of the 479 reviewed transactions for the purpose and accuracy of the disbursements. For example, Defense Information Systems Agency (DISA)

¹⁵ The 479 disbursement transactions included two transactions, one for the Joint Staff and one for the Air Force, that the Components corrected after the DoD OIG identified the transactions that were miscoded under the Ukraine DEFC.

personnel provided documentation that supported 78 (99 percent) out of 79 transactions, totaling \$4.5 million, that the DoD OIG determined accurate for purpose and payment. The 78 supported transactions included 14 transactions, totaling \$4 million, that related to contractual services. DISA personnel supported the disbursements by providing documentation and detailed explanations of the items that were being funded and how the items related to supporting the efforts in Ukraine. To support the accuracy of the disbursements, DISA personnel provided documentation, such as an obligating document to authorize the obligation; an invoice or bill to authorize the request for payment; and a voucher that provided evidence that the DISA made the disbursement as stated on the invoice or bill.

Additionally, 49 of the DISA supported transactions, totaling \$5,842, related to personnel pay. To support the purpose of the transactions, DISA personnel provided detailed descriptions to explain how the employee's functions, identified by project number, directly supported the efforts in Ukraine. To support the accuracy of the payment, DISA personnel provided documentation, such as evidence the employee was employed with the agency at the time of the disbursement transaction (Standard Form 50); evidence of the original certification of the employee's timecard from the system; and evidence of the pay history in the entitlement system.

Lack of Supporting Documentation

The DoD did not provide documentation to support the purpose or accuracy of 323 of the 479 disbursement transactions reviewed, totaling \$1.1 billion (50.3 percent) of the \$2.1 billion. Specifically, the DoD did not provide:

- any documentation supporting the purpose and accuracy of the use of Ukraine supplemental funds for 25 disbursement transactions, totaling \$45,445 (less than 1 percent);
- sufficient documentation supporting the purpose and accuracy of the use of Ukraine supplemental funds for 184 disbursement transactions, totaling \$367.7 million (17.4 percent);
- sufficient documentation supporting the purpose of the use of Ukraine supplemental funds for 55 disbursement transactions, totaling \$3 million (less than 1 percent); and
- sufficient documentation supporting the accuracy of the payment voucher for 59 disbursement transactions, totaling \$694.3 million (32.8 percent).

Table 3 shows the details of our sample review results arranged by Component TI.

Table 3. Sample Review Results for Transaction Supporting Documentation, Arranged by TI

DoD Component by Treasury Index	Documentation Review Results							
	No Support for Purpose and Accuracy		Insufficient Support for Purpose and Accuracy		Insufficient Support for Purpose		Insufficient Support for Accuracy	
	Count	Amount (Thousands)	Count	Amount (Thousands)	Count	Amount (Thousands)	Count	Amount (Thousands)
Army (TI-21)	23	\$23	83	\$155,067	0	0	12	\$368,635
Navy (TI-17)	0	0	74	17,318	30	\$20	9	303,152
Air Force (TI-57)	2	22	24	165,976	9	2,275	37	586
Other Defense Organizations (TI-97)	0	0	3	29,338	16	686	1	21,883
Total	25	\$45	184	\$367,699	55	\$2,982	59	\$694,257

Source: The DoD OIG.

Until the Components complete reviews of the 323 disbursement transactions, totaling \$1.1 billion, the transactions remain unsupported costs, a subcategory of Questioned Costs. Table 4 shows the details of the population estimate by transaction count and Component Treasury Index (TI).

Table 4. Supporting Documentation Population Estimate for Questioned Costs, Arranged by TI

DoD Component by Treasury Index	Population Estimate for Questioned Costs			
	Transactions Tested	Population Size	Transaction Count	Percent of Unsupported Disbursement Transactions
Army (TI-21)	125	299,315	287,910	96
Navy (TI-17)	121	72,206	70,824	98
Air Force (TI-57)	119	20,829	12,695	61
Other Defense Organizations (TI-97)	114	926	151	16
Total	479	393,276	371,581	94

* Population estimates and their details are in Table 8 of Appendix A.

Source: The DoD OIG.

As shown in Table 4, when these results are estimated onto the population size of 393,276, they represent an estimated 371,581 transactions (94 percent) that could result in questioned costs due to the lack of documentation to support the transactions.¹⁶ For example, the Army, which had the largest population size of 299,315, may not have proper supporting documentation for an estimated 287,910 transactions (96 percent).

Examples of Unsupported Payments Using Ukraine Supplemental Funds

The 323 unsupported disbursement transactions included many different types of payments that the DoD executed using Ukraine supplemental funds. The following examples provide an explanation of payments that did not have sufficient supporting documentation.

Travel Payments

Travel payments, totaling \$285,346, represented 73 (23 percent) of the 323 unsupported disbursement transactions. In most instances, the Components provided documentation to support parts of the travel payments. However, documentation supporting key expenses, such as lodging and rental cars, was not included in several instances. For example, a sample item for travel, totaling \$14,485, did not contain enough supporting documentation to determine whether

¹⁶ The population estimation would only apply to the transaction counts, not the dollar value. We concluded that a population estimate for the value of the transactions would not accurately reflect the dollar amount across the population due to the lack of supporting documentation.

it met the purpose of the Ukraine Supplemental Appropriations Acts and whether it was accurately paid. Specifically, the supporting documentation did not contain a proper travel authorization document or receipts for any expenses over \$75, such as lodging and airfare. Additionally, the voucher package provided documentation stating the traveler traveled from California to New Mexico for training, but the documentation did not contain language to suggest it was in support of Ukraine. The JTR requires that relevant documentation and receipts support a travel voucher and that government-funded travel and transportation can only be used when justified. Therefore, DoD Components should have sufficient documentation supporting the travel expenses and the justification for the use of Ukraine supplemental funds.

Military Standard Requisitioning and Issue Procedures Payments

Military Standard Requisitioning and Issue Procedures (MILSTRIP) payments, totaling \$113,799, represented 62 (19 percent) of the 323 unsupported disbursement transactions.¹⁷ Because the MILSTRIP process is electronic, the Army provided screenshots to support

the payment. However, the screenshots provided for 62 of the 64 overall MILSTRIP samples did not fully support the payments. The documentation did not include a proper invoice or voucher

Screenshots provided for 62 of the 64 overall MILSTRIP samples did not fully support the payments.

document that tied back to sample line-item detail. Although we met with Army personnel multiple times and provided examples of acceptable supporting documentation packages for the MILSTRIP payments, the Army did not provide any additional documentation.

Cost Transfers

Cost Transfer payments, totaling \$509.4 million, represented 27 (8 percent) of the 323 unsupported disbursement transactions. We identified several transactions that did not have enough supporting documentation to prove that the items were valid payments or met the purpose of the Ukraine Supplemental Appropriations Acts. For example, we reviewed a cost transfer item worth \$23 million that did not contain enough supporting documentation showing it was in support of Ukraine or that it was a valid payment. Specifically, the supporting documentation did not include an approved cost transfer document that contained enough information to validate that the amount paid was correct or was in support of Ukraine.

¹⁷ According to the Defense Logistics Manual 4000.25, Military Standard Requisitioning and Issue Procedures (MILSTRIP) is a broad base of logistics transactions and procedures designed to meet DoD requirements to establish standard data elements, codes, forms, transaction formats and procedures to requisition, release, issue, and dispose of materiel and prepare related documents.

Interdepartmental Material Purchase Payments

Interdepartmental material purchase payments, totaling \$302.3 million, represented 103 (32 percent) of the 323 unsupported disbursement transactions reviewed. We identified that the documentation provided to support an interdepartmental materials purchase was not sufficient. For example, the team reviewed a sample worth \$122 million that did not contain proper voucher documentation to support the payment. Although the sample did contain an obligating document, the supporting documentation did not include a proper voucher or invoice that could support the accuracy of the payment.

The DoD Did Not Have Adequate Internal Controls to Provide Sufficient Documentation to Support Ukraine Payments

The DoD did not properly support the 323 disbursement transactions that the DoD executed to provide assistance to Ukraine because the:

- DoD did not have adequate internal controls in place to ensure:
 - supporting documentation was readily available as required by the DoD FMR and Federal Internal Control Standards, and
 - documentation supporting the accuracy of the payment vouchers followed the DoD FMR and Joint Travel Regulations (JTR).
- DoD FMR did not require DoD Components to document the purpose of payments that use supplemental funds that are appropriated with a specific purpose.

The DoD FMR states that DoD Components must maintain audit trails in sufficient detail, including rationale, justification, and approvals, to permit tracing of transactions and balances from their sources to their transmission to the Defense Finance and Accounting Service. Audit trails are necessary to demonstrate the accuracy, completeness, and timeliness of the transaction.¹⁸ The DoD failed to provide supporting documentation for 323 (67 percent) of the 479 disbursement transactions reviewed, totaling \$1.1 billion.

¹⁸ DoD FMR, volume 6A, "Reporting Policy," chapter 2, "Financial Reports, Roles and Responsibilities."

DoD Components Did Not Have Supporting Documentation as Required by Federal Guidelines

The DoD did not properly support the 323 disbursement transactions that the DoD executed to provide assistance to Ukraine because the DoD did not have

The DoD did not have adequate internal controls in place that ensured the supporting documentation was readily available.

adequate internal controls in place that ensured the supporting documentation was readily available and sufficiently supported the payments as required by the DoD FMR, Federal Internal Control Standards, and the JTR.

DoD FMR Documentation Requirements

The DoD FMR requires DoD Components to include specific documentation in their packages supporting payment vouchers and ensure the documentation is readily available. The DoD FMR states that all disbursements must be supported by disbursement vouchers and the documentation supporting the delivery of payments must include a copy of the payment voucher and annotated copies of invoices.¹⁹

In addition, for official government travel, the DoD FMR states that travel orders establish the conditions of official travel at government expense. Furthermore, the travel order must contain the travel locations to ensure proper reimbursement. Documentation supporting the travel vouchers includes Travel Orders and Government-Procured Transportation Documents, and claims must contain the complete itinerary for the entire period of travel. Additionally, the DoD FMR requires travelers to include supporting documentation, such as the original or legible copies of orders and receipts for all lodging expenses, as well as claimed reimbursable expense of \$75 or more.²⁰

The Federal Internal Control Standards

According to the Government Accountability Office's "Standards for Internal Control in the Federal Government," also known as the Green Book, management should clearly document internal controls, all transactions, and other significant events in a manner that allows the documentation to be readily available for examination.²¹ The documentation may appear in management directives, administrative policies, or operating manuals in paper or electronic form. Documentation and records must also be properly managed and maintained.

¹⁹ DoD FMR, volume 5, "Disbursing Policy," chapter 9, "Disbursements," section 4.10.

²⁰ DoD FMR, volume 9, "Travel Policy," chapter 5, "Temporary Duty Travel (TDY) and Travel Advances," Section 2.3.6.2.

²¹ GAO-14-740G, "Standard for Internal Controls in the Federal Government," Principle 10, "Design Control Activities," section, "Design of Appropriate Types of Control Activities".

The Joint Travel Regulations

The Joint Travel Regulations (JTR) requires DoD travelers to include specific receipts in their travel packages.²² According to the JTR, approval of a travel order certifies that Government-funded travel or transportation is officially justified and meets the needs of the mission. The JTR also states that travelers should retain all receipts and that travel vouchers must be supported by relevant documentation and receipts. Additionally, the JTR restates the DoD FMR requirement of an itemized receipt for each lodging expense, regardless of the amount, and any individual expenditure of \$75 or more. Furthermore, additional documentation may be requested if a traveler's claim contains doubtful reimbursements.

Although the DoD FMR and JTR require documentation supporting the accuracy of payments, the DoD Components did not provide documentation to fully support the accuracy of 323 disbursement transactions. As shown in the examples of unsupported payments and the timeline in previous sections of this report, we attempted to obtain documentation for these transactions throughout the audit. DoD Component personnel stated that with the U.S. Government quickly distributing multiple Ukraine Supplemental Appropriations Acts within the same fiscal year, the Components had to react quickly to execute the Ukraine supplemental funds to support their ongoing missions. This quick reaction led to a breakdown in internal controls.

To ensure accuracy of these payments, the Under Secretary of Defense (Comptroller)/Chief Financial Officer (USD[C]/CFO), in coordination with the DoD Components, should develop and implement effective internal controls to support fast-paced emergency payments that implement the supporting documentation requirements of the DoD FMR. Additionally, the USD(C)/CFO, in coordination with the DoD Components, should conduct a detailed review of the supporting documentation for the 323 disbursement transactions in question to ensure proper documentation exists to support the payment and the payments are in support of the efforts in Ukraine, and resolve any unsupported payments or payments that are not in support of the Ukraine mission.

DoD Components Did Not Justify the Use of Ukraine Supplemental Funds in the Supporting Documentation

The DoD did not properly support 264 (82 percent) of the 323 disbursement transactions that the DoD executed to provide assistance to Ukraine because the DoD FMR did not require DoD Components to document the purpose of payments that use supplemental funds that are appropriated with a specific purpose.

²² Joint Travel Regulations, Section 010301, "Receipt Requirements."

While the DoD FMR does not require DoD Components to include documentation supporting the purpose of the payments, it does require that DoD officials limit the obligation and expenditure of funds to the purposes authorized by the type of fund or account.²³ The DoD FMR also states that DoD agencies must maintain internal control systems to ensure that all proposed obligations of funds are reviewed to ensure the purpose of the obligation is consistent with the authorized purposes of the fund or account.

Understanding the purpose of Ukraine supplemental funds to prevent the commingling of funding streams between missions is crucial to ensure that the DoD accurately used the funds to assist Ukraine. As previously discussed in this report, the Joint Staff and Air Force personnel incorrectly recorded the funds. Additionally, during the time frame Congress enacted the supplemental funds to assist Ukraine, the DoD completed multiple missions in the European region under different funding streams, including the European Deterrence Initiative and the Ukraine Security Assistance Initiative. Although the Components used the Ukraine DEFC of 3, 6, or AAA in recording the disbursement transactions, the voucher packages did not contain documentation or information linking the use of the DEFC to the mission. According to personnel from the Office of the Under Secretary of Defense (Comptroller)/Chief Financial Officer, DoD (OUSD[C]/CFO), the

DoD Components did not have clear guidance to establish a sufficient understanding of what the funds should be used for during the periods they were available for execution.

OUSD(C)/CFO formulated a detailed Ukraine supplemental funds request on behalf of the DoD that included specific requirements needed for each Component responding to the situation in Ukraine. However, according to DoD personnel, with the quick distribution of funds, DoD Components did not have

clear guidance to establish a sufficient understanding of what the funds should be used for during the periods they were available for execution.

According to Navy personnel, the Secretary of Defense issued guidance that laid out requirements to support the situation in Ukraine at a high level but did not go into detail on what needed to happen operationally. This limited guidance led Navy personnel to execute the funds as they determined necessary to support the Ukraine mission. In another example, Army personnel stated that limited guidance existed for the use of the funds led them to rely on wording found in the public laws. Additionally, Army personnel stated that the guidance they received did not go to the lowest level, leaving the commands to make the decision

²³ DoD FMR, volume 14, "Administrative Control of Funds and Antideficiency Act Violations," chapter 1, "Administrative Control of Funds," section 2.5.

as to whether the items they were purchasing should be funded with Ukraine supplemental funds or not. As a result, the Components had difficulty supporting the use of the DEFC values, which defined the purpose of the missions, and the voucher packages did not reflect a clear purpose for the use of the funds. The purpose should be documented, to the fullest extent possible, in the voucher packages. The DoD FMR states that DoD agencies must maintain internal control systems to ensure that all proposed obligations of funds are reviewed to ensure the purpose of the obligation is consistent with the authorized purposes of the fund or account.²⁴ Additionally, the DoD is required to use the DEFC values when recording payments associated with the Ukraine supplemental funds; therefore, the supporting documentation should support the use of these funds as well. To ensure that the DoD disbursed funds for the intended purpose of Ukraine assistance, the USD(C)/CFO, in coordination with the Under Secretary of Defense for Policy, should develop and implement guidance for supplemental funding that includes a requirement for DoD Components to document the purpose of payments that use Ukraine supplemental funds that are appropriated with a specific purpose, such as documentation supporting the use of the DEFC value.

Actions Taken After Official Communication of Finding

At the end of the audit in early June 2024, we briefed DoD personnel on the results of our review of disbursement transactions. As a result of our briefings, DoD personnel provided additional documentation and information related to 27 of the 323 unsupported disbursement transactions. We determined that the additional information supported the correct use of funds for 12 of the 27 disbursement transactions, including two census samples that total \$38 million and 10 random samples that total \$286,062. For the other 15 disbursement transactions, we concluded that the additional support was inadequate for 13 disbursement transactions and the remaining two disbursements were for non-Ukraine missions.

Table 5 shows the results of our review of the additional documentation provided to support the 27 disbursement transactions and the overall updated results of the unsupported transactions. The unsupported costs listed in the table reflect the updated results of the questioned costs. Table 5 shows results for the updated supporting documentation, including the date, sample count, and amount, arranged by TI.

²⁴ DoD FMR, volume 14, "Administrative Control of Funds and Antideficiency Act Violations," chapter 1, "Administrative Control of Funds," section 2.5.9.

Table 5. Updated Supporting Documentation Review Results, Arranged by TI

DoD Component by Treasury Index	Additional Support Provided as of June 2024		Updated Results as of June 2024			
			Unsupported Costs*		Funds Used for Non-Ukraine Purpose	
	Count	Amount (Thousands)	Count	Amount (Thousands)	Count	Amount (Thousands)
Army (TI-21)	0	0	118	\$523,725	0	0
Navy (TI-17)	10	\$112,599	112	303,375	1	\$17,115
Air Force (TI-57)	13	2,152	62	166,824	1	2,011
Other Defense Organizations (TI-97)	4	49,658	17	13,686	0	0
Total	27	\$164,410	309	\$1,007,611	2	\$19,127

* Unsupported Costs represent the results of the review for all 479 disbursement transactions.

Source: The DoD OIG.

As shown in Table 5, we concluded that the supporting documentation for 2 of the 27 disbursement transactions provided evidence that Navy and Air Force personnel improperly used a total of over \$19 million of the Ukraine supplemental funds for purposes not related to the support of Ukraine.

- According to Navy personnel, the Navy used \$17 million in Ukraine funds to cover a shortfall in funds needed to support fuel and related expenses in Europe. Navy personnel stated that they did not determine if the \$17 million in disbursements directly related to the Ukraine mission but applied the funding to cover the shortfall.
- Air Force personnel provided supporting documentation that showed they used \$2 million in Ukraine supplemental funds in support of the European Deterrence Initiative (EDI) mission—unrelated to the Ukraine mission.

These two instances demonstrate the importance of the DoD Components continuing to locate and review the supporting documentation of the remaining 309 unsupported disbursement transactions, totaling \$1 billion. In addition, when combined with the smaller Joint Staff and other Air Force instance discussed previously (Footnote 13), these instances support the need for additional internal controls within the DoD to ensure the DoD uses Ukraine supplemental funds as required. Finally, the \$19 million that the Navy and Air Force used for non-Ukraine missions increased the risk that the DoD may have incurred Antideficiency Act violations. According to the Purpose Statute, appropriations must be applied only to the objects for which the appropriations were made, except as otherwise

provided by law.²⁵ Because the Navy and the Air Force may have used Ukraine funds for purposes other than the purpose identified in the Ukraine Supplemental Appropriations Acts, we recommend that the Navy and the Air Force review the transactions to determine if Antideficiency Act violations have occurred and take appropriate actions.

Additionally, after holding a discussion with the Deputy Under Secretary of Defense (Comptroller) on September 6, 2024, the DoD OIG received supporting documentation for an additional 179 sample items totaling \$604.8 million. However, the DoD OIG did not have sufficient time to review the documentation prior to issuing our final report. We will review the documentation management provided and communicate our results and conclusions to the Deputy Under Secretary of Defense.

Conclusion

While the DoD was appropriated funds through the three Ukraine Supplemental Acts to assist Ukraine, the DoD did not provide sufficient documentation to support the purpose or accuracy of 323 (67 percent) out of 479 disbursed transactions, leading to \$1.1 billion in Questioned Costs. As a result, the DoD could not support the use of \$1.1 billion (50.3 percent) of the \$2.1 billion, for the transactions we reviewed, in funds Congress provided to assist Ukraine. After communicating the finding, the DoD took corrective actions by providing supporting documentation for 27 of the 323 unsupported disbursement transactions. As a result, the DoD adequately supported 12 of the 27 disbursement transactions. The remaining 15 transactions included 13 unsupported disbursements and 2 disbursement transactions that did not support the Ukraine mission. Therefore, for 309 of the 479 disbursement transactions, the DoD does not have assurance that it used the funds as intended. Until the DoD implements the recommendations in this report, the control issues we identified in this report could also apply to the \$76.3 billion of additional Ukraine supplemental funding appropriated through April 24, 2024, that were beyond the scope of our review.

For 309 of the 479 disbursement transactions, the DoD does not have assurance that it used the funds as intended.

DoD leadership and Congress rely on accurate financial information reporting when ensuring transparency and accountability on the DoD's use of Ukraine supplemental funds and in their decision-making on the DoD's current and future needs for funds to support missions assisting Ukraine. While DoD Components

²⁵ Section 1301, title 31, United State Code.

have developed or implemented actions to correct the inaccurate recording of funds identified by the DoD OIG auditors, DoD Components only captured the error of funds through second reviews conducted because of this audit. DoD Components could prevent instances like this from occurring in the future by ensuring the purpose of the payments is properly documented in the supporting documentation. Until the DoD can support the purpose and accuracy of the use of the funds, as well as ensure that they were used for their intended purpose, the DoD is at risk of mismanaging Ukraine supplemental funds, which could impact and limit funding for future contingency operations as well as increase the risk for a potential Antideficiency Act violation.

Recommendations, Management Comments, and Our Response

Recommendation 1

We recommend that the Under Secretary of Defense (Comptroller)/Chief Financial Officer, DoD, in coordination with the Under Secretary of Defense for Policy, develop and implement guidance for supplemental funding that includes a requirement for DoD Components to document the purpose of payments that use supplemental funds that are appropriated with a specific purpose, such as documentation supporting the use of the Disaster Emergency Fund Code value.

Under Secretary of Defense (Comptroller)/Chief Financial Officer, DoD Comments

The Under Secretary of Defense (Comptroller)/Chief Financial Officer, disagreed with the recommendation stating that the DoD has issued voluminous instructions on documenting payments and on appropriate uses of supplemental funds. The Under Secretary of Defense (Comptroller)/Chief Financial Officer, provided a listing of instructions on documenting payments and stated that publishing more documentation will not address the core issue of providing appropriate documentation to substantiate an audit. The Under Secretary of Defense (Comptroller)/Chief Financial Officer, requested the recommendation be redirected to the Components to ensure the Component personnel have access to and understand how to pull and put together documentation to substantiate audit samples both for unclassified and for sensitive activities.

Assistant Secretary of the Army (Financial Management and Comptroller) Comments

Although not required to comment, the Principal Deputy Assistant Secretary of the Army (Financial Management and Comptroller), responding for the Assistant Secretary of the Army (Financial Management and Comptroller), stated that the Army acknowledges and strives to comply with the Purpose Statute. Further, they stated that the Army has a history of executing and accurately reporting the use of supplemental funds. However, they stated that if reporting challenges are identified for supplemental funds, then new guidance may be required.

Our Response

Comments from the Under Secretary of Defense (Comptroller)/Chief Financial Officer, DoD, did not address the specifics of the recommendation, therefore the recommendation will remain unresolved.

During the audit, the DoD OIG identified the Ukraine Supplement and the DoD FMR guidance that the Under Secretary of Defense (Comptroller)/Chief Financial Officer, DoD cited in their management comments. However, as previously identified in the report, this guidance did not address how to support the use of the funds appropriated for a specific purpose and associated with a specific Disaster Emergency Funds Code value. Rather, the guidance that the management comments cited supports how to report the Ukraine supplemental funds. Furthermore, the OUSD(C)/CFO and the DoD Components need to ensure that they have internal controls in place to properly document and support the execution of funds in compliance with laws and regulations. For example, providing training to ensure that DoD Component personnel have a skill set to substantiate the accuracy and purpose of a disbursement transaction would be a corrective action that OUSD(C)/CFO could take to ensure that DoD Component personnel understand how to pull and put together documentation supporting transactions. The DoD OIG performed this audit to determine the DoD's compliance with these laws and regulations. The DoD OIG requests that the OUSD(C)/CFO provide additional comments that clarify its current plans to address the unresolved recommendation by November 19, 2024.

Comments from the Principal Deputy Assistant Secretary of the Army (Financial Management and Comptroller) while not required, were partially responsive and acknowledged that if reporting challenges are identified for supplemental funds, new guidance may be required.

Recommendation 2

We recommend that the Under Secretary of Defense (Comptroller)/Chief Financial Officer, DoD, in coordination with the DoD Components, develop and implement effective internal controls to support fast-paced emergency payments that implement the supporting documentation requirements of the DoD 7000.14-R, “DoD Financial Management Regulation.

Under Secretary of Defense (Comptroller)/Chief Financial Officer, DoD Comments

The Under Secretary of Defense (Comptroller)/Chief Financial Officer, DoD, disagreed with the recommendation stating that fast-paced payments require the same levels of documentation and internal controls as all other payments. Specifically, there must be sufficient documentation available to substantiate the purpose, validity, and amount of the disbursement and its associated obligation. The Under Secretary of Defense (Comptroller)/Chief Financial Officer cited the DoD FMR and the Code of Federal Regulations for Components adhering to payment documentation requirements. The Under Secretary of Defense (Comptroller)/Chief Financial Officer, DoD, suggested that this recommendation be combined with Recommendation 1.

Assistant Secretary of the Army (Financial Management and Comptroller) Comments

Although not required to comment, the Principal Deputy Assistant Secretary of the Army (Financial Management and Comptroller), responding for the Assistant Secretary of the Army (Financial Management and Comptroller), stated that in accordance with the DoD FMR, the Army requires the appropriate documentation to certify disbursements prior to payment. They stated that the ability to quickly provide supporting documentation is also being addressed by the Army’s ongoing Audit Readiness efforts. Additionally, they stated that implementation of additional reporting guidance and continued auditability improvement should alleviate the need for additional documentation internal controls.

Our Response

The comments from the Under Secretary of Defense (Comptroller)/Chief Financial Officer, DoD, partially addressed the specifics of the recommendation, therefore the recommendation will remain unresolved and open.

The Under Secretary of Defense (Comptroller)/Chief Financial Officer, DoD, stated that the Components need to have internal controls to support all payments. To ensure that the Components are implementing requirements to maintain

documentation, OUSD(C)/CFO should still implement internal controls to monitor the Components use of supplemental funds and ensure sufficient documentation is being maintained. The DoD OIG requests that the OUSD(C)/CFO provide additional comments that clarify its current plans to address the unresolved recommendation by November 19, 2024.

The comments from Principal Deputy Assistant Secretary of the Army (Financial Management and Comptroller) while not required, were responsive to the recommendation, and acknowledged that the implementation of additional reporting guidance and continued auditability improvements will address the need for additional internal controls.

Recommendation 3

We recommend that the Under Secretary of Defense (Comptroller)/Chief Financial Officer, DoD, in coordination with the following management officials from the DoD Components, review the supporting documentation of the 309 disbursement transactions, totaling \$1 billion in questioned costs, to determine whether the payments were accurate and supported the Ukraine assistance mission, and take appropriate actions to resolve any unsupported payments or payments that are not in support of the Ukraine mission.

- a. The Assistant Secretary of the Army (Financial Management and Comptroller) should review 118 disbursement transactions, totaling \$523.7 million.**
- b. The Assistant Secretary of the Navy (Financial Management and Comptroller) should review 112 disbursement transactions, totaling \$303.4 million.**
- c. The Assistant Secretary of the Air Force (Financial Management and Comptroller) should review 62 disbursement transactions, totaling \$166.8 million.**
- d. The Assistant Director, Office of Business Operations Chief Operating Officer and Chief Financial Officer and Comptroller for Defense Security Cooperation Agency should review 15 disbursement transactions, totaling \$424,171.**
- e. The Chief Financial Officer and Director, Program Analysis and Financial Management for the U.S. Transportation Command should review 2 disbursement transactions, totaling \$13.3 million.**

Under Secretary of Defense (Comptroller)/Chief Financial Officer, DoD Comments

The Under Secretary of Defense (Comptroller)/Chief Financial Officer, DoD, agreed with the recommendation stating that, because of the difficulty the DoD OIG had in obtaining documentation for the audit samples, a complete review of the payments and the processes individual components used to pull the supporting documentation for the samples is necessary and appropriate. The Under Secretary of Defense (Comptroller)/Chief Financial Officer, DoD, stated that the OUSD(C)/CFO will undertake a review of the audit samples for the Components of the Fourth Estate, such as Defense Security Cooperation Agency. The Under Secretary of Defense (Comptroller)/Chief Financial Officer, DoD, also stated that they will direct the Military Departments to use their internal audit agencies to review the processes and assess the completeness and effectiveness of internal controls and compliance with DoD regulations. Finally, the OUSD(C)/CFO will task the Military Departments with improving and documenting their controls base on the outcomes of their individual reviews.

Our Response

Comments from the Under Secretary of Defense (Comptroller)/Chief Financial Officer, DoD, addressed the specifics of the recommendation therefore, the recommendation is resolved but will remain open. We will close the recommendation once we verify that the OUSD(C)/CFO has:

- undertaken a review of the audit samples that fall to Components of the Fourth Estate,
- directed the Military Departments to use their internal audit agencies to review the processes and assess the completeness and effectiveness of internal controls and compliance with DoD regulations and,
- tasked the Military Departments with improving and documenting their controls base on the outcomes of their individual reviews.

The DoD OIG requests that Under Secretary of Defense (Comptroller)/Chief Financial Officer, DoD, provides in response to the final report the estimated completion dates of the above tasks by November 19, 2024.

Assistant Secretary of the Army (Financial Management and Comptroller) Comments

The Principal Deputy Assistant Secretary of the Army (Financial Management and Comptroller), responding on behalf of the Assistant Secretary of the Army (Financial Management and Comptroller), agreed with the recommendation, stating that they have provided the DoD OIG with substantiating documentation for 105 of

118 transactions that represents \$227.1 million of the \$523.7 million transactions in question for the Army. The Army will review the 118 disbursements and provide supplemental responses. The Principal Deputy stated that they will provide key supporting documents for all disbursements by November 30, 2024, review each disbursement for documentation completeness and purpose by December 31, 2024, and submit a supplemental response to this report by January 31, 2025.

Our Response

Comments from the Principal Deputy Assistant Secretary of the Army (Financial Management and Comptroller) addressed the specifics of the recommendations; therefore, the recommendations are resolved but will remain open. We will close the recommendation once we verify that the Army has either demonstrated:

- through supporting documentation that the sample items support the purpose of the effort in Ukraine, and the sample items are valid payments; or
- the corrective actions taken to resolve any unsupported payments or payments that are not in support of the Ukraine mission.

Assistant Secretary of the Navy (Financial Management and Comptroller) Comments

The Associate Director, Office of Budget, Office of the Assistant Secretary of the Navy (Financial Management and Comptroller), responding for the Assistant Secretary of the Navy (Financial Management and Comptroller), disagreed with the recommendation, stating that the Navy Budget Submitting Office documentation supported that all Ukraine supplemental funds were used for the Ukraine mission. The Associate Director further stated that the Navy is prepared to provide additional supporting information to substantiate its nonconurrence. The Associate Director also stated that the Navy is committed to strengthening future methodologies and documentation and suggested that the DoD OIG revise the recommendation to focus on efforts to strengthen the Navy guidance.

Additionally, the Associate Director stated that Table 5 incorrectly indicated that the Navy provided additional support for only two samples because the U.S. Pacific Fleet Command provided eight follow-up question packages in June 2024. The Associate Director further stated that the DoD OIG requested 105 additional follow-up questions from the U.S. Fleet Forces Command and Commander, Navy Installations Command, in June, which were submitted but not reflected in the draft report. Therefore, the Associate Director recommended that the DoD OIG update the draft report to accurately reflect all provided supporting details.

Our Response

Comments from the Associate Director addressed the specifics of the recommendation; therefore, the recommendation is resolved and will remain open. Although the Associate Director disagreed with the recommendation, they are willing to provide additional documentation to support the remaining transactions discussed in Recommendation 3.b. Furthermore, the Associate Director stated that the Navy provided the DoD OIG with responses to the 105 additional follow-up questions from the U.S. Fleet Forces Command and Commander, Navy Installations Command, in June 2024; however, they did not provide evidence of these responses and we have no record of the additional Navy responses. Therefore, the DoD OIG requests that the Navy provide documentation to support the Navy transactions associated with Recommendation 3.b, as well as the responses to the follow-up questions by October 30, 2024. We will close this recommendation once we verify that the Navy has either demonstrated:

- through supporting documentation that the sample items support the purpose of the effort in Ukraine, and that the sample items are valid payments, or
- the corrective actions taken to resolve any unsupported payments or payments that are not in support of the Ukraine mission.

In addition, we updated the report (Table 5) to reflect our results of the additional documentation of the Navy's eight sample items. The review of the eight sample items resulted in no changes to the updated results columns.

Assistant Secretary of the Air Force (Financial Management and Comptroller) Comments

The Acting Assistant Secretary of the Air Force (Financial Management and Comptroller) agreed with the recommendation stating that the Air Force will coordinate with the major commands to provide additional justification and take appropriate action to resolve any payments not in support of Ukraine supplemental language.

Our Response

Comments from the Acting Assistant Secretary of the Air Force (Financial Management and Comptroller) addressed the specifics of the recommendation; therefore, the recommendation is resolved but will remain open. We will close the recommendation once we verify that the Air Force has either demonstrated:

- through supporting documentation that the sample items support the purpose of the effort in Ukraine, and that the sample items are valid payments, or

- the corrective actions taken to resolve any unsupported payments or payments that are not in support of the Ukraine mission.

Assistant Director, Office of Business Operations Chief Operating Officer and Chief Financial Officer and Comptroller for Defense Security Cooperation Agency Comments

The Acting Assistant Director, Defense Security Cooperation Agency, Office of Business Operations responding for the Assistant Director, Office of Business Operations Chief Operating Officer and Chief Financial Officer and Comptroller for the Defense Security Cooperation Agency, agreed with the recommendation, stating that the Defense Security Cooperation Agency will review the 15 disbursement transactions totaling \$424,171. Additionally, the Deputy Comptroller stated that the Defense Security Cooperation Agency has coordinated with the affected implementing agencies and has a planned completion date of September 30, 2024.

Our Response

Comments from the Acting Assistant Director, Defense Security Cooperation Agency, Office of Business Operations, addressed the specifics of the recommendation; therefore, the recommendation is resolved but will remain open. We will close the recommendation once we verify that the Defense Security Cooperation Agency has either demonstrated:

- through supporting documentation that the sample items support the purpose of the effort in Ukraine, and that the sample items are valid payments, or
- the corrective actions taken to resolve any unsupported payments or payments that are not in support of the Ukraine mission.

Director, Program Analysis and Financial Management for U.S. Transportation Command Comments

The Deputy Director of Program Analysis and Financial Management for U.S. Transportation Command, responding for the Director, Program Analysis and Financial Management for the U.S. Transportation Command, agreed with the recommendation. The Deputy Director stated that the U.S. Transportation Command is currently coordinating with components to obtain and validate the additional supporting documentation for the two sample items that the DoD OIG identified as not supported. The estimated completion date is October 30, 2024.

Our Response

The Deputy Director addressed the specifics of the recommendation; therefore, the recommendation is resolved but will remain open. We will close the recommendation once we verify that the U.S. Transportation Command has either demonstrated:

- through supporting documentation that the sample items support the effort in Ukraine, and that the sample items are valid payments, or
- the corrective actions taken to resolve any unsupported payments or payments that are not in support of the Ukraine mission.

Recommendation 4

We recommend that the Assistant Secretary of the Navy (Financial Management and Comptroller) initiate a preliminary review of the potential Antideficiency Act violations resulting from our samples, and take appropriate actions based on the results of the review. The preliminary review should be completed in accordance with DoD Regulation 7000.14-R, "DoD Financial Management Regulation."

Assistant Secretary of the Navy (Financial Management and Comptroller) Comments

The Associate Director, Office of Budget, Office of the Assistant Secretary of the Navy (Financial Management and Comptroller), responding for the Assistant Secretary of the Navy (Financial Management and Comptroller), disagreed with the recommendation, stating that the Navy appropriately used the Ukraine supplemental funds to fuel ships operating in the U.S. European Command (USEUCOM), which have additional operations to meet Northern Atlantic Treaty Organization commitments as a result of Ukraine. The Associate Director stated that any fuel shortfalls in USEUCOM covered by Ukraine supplemental funds were allowable to meet the Navy's Northern Atlantic Treaty Organization Response Force commitments. The Associate Director further stated that the Navy's supplemental justification to Congress documented funds to support Ukraine and related expenses, including increased Northern Atlantic Treaty Organization commitments that include fuel requirements.

Our Response

Comments from the Associate Director partially addressed the specifics of the recommendation; therefore, the recommendation will remain unresolved and open. During the audit, Navy personnel stated that they identified a funding shortfall and that it was their understanding that the events in Ukraine effectively increased the costs in the European Area of Responsibility, leading to the shortfall. Although the Navy conducted a review of the transactions and determined that the funding

existed in time for the execution, the Navy did not conduct a complete review of the fuel transactions to ensure the cost associated with the purchased fuel related to Ukraine activities. Additionally, the documentation provided to support the use of the fuel did not correlate to the transactions with missions or activities occurring in support of the Ukraine efforts. The DoD OIG requests that the Navy perform a review, per the DoD Financial Management Regulation, to ensure that the Navy used the funds for the purposes stated in the Ukraine Supplemental Appropriations Acts. According to the DoD FMR, if the Navy disagrees with performing a preliminary review, the Navy may request assistance from the Deputy Chief Financial Officer, DoD, in determining the necessity of a preliminary review. The DoD OIG requests that the Navy provide either the results of its review or an estimated completion date of its review by November 19, 2024. The DoD OIG will close the recommendation once the Navy provides assurance that it has completed a review of the transactions and made its final determination on the potential Antideficiency Act violation.

Recommendation 5

We recommend that the Assistant Secretary of the Air Force (Financial Management and Comptroller) initiate a preliminary review of the potential Antideficiency Act violations resulting from our samples and take appropriate actions based on the results of the review. The preliminary review should be completed in accordance with DoD Regulation 7000.14-R, “DoD Financial Management Regulation.”

Assistant Secretary of the Air Force (Financial Management and Comptroller) Comments

The Acting Assistant Secretary of the Air Force (Financial Management and Comptroller) disagreed with the recommendation, stating that the DoD OIG’s interpretation of “Ukraine support” is not in line with the Air Force’s interpretation in the Congressional supplemental language, which specifically states that funds are to be used to “respond to the situation in Ukraine and for other related expenses.” The Acting Assistant Secretary stated that the Air Force made the payment to support increased equipment entering the surrounding area of responsibility driven by the Russian/Ukraine conflict. They stated that the Air Force believed this is in line with the congressional intent for the use of these funds and is consistent with the views Secretary Austin communicated to Congress. The Acting Assistant Secretary concluded that the Air Force does not need to conduct an ADA investigation.

Our Response

Comments from the Acting Assistant Secretary of the Air Force (Financial Management and Comptroller) did not address the specifics of the recommendation; therefore, the recommendation will remain unresolved.

During the audit, the DoD OIG met with Air Force personnel multiple times to discuss the recommendation and the sampled item in question. The DoD OIG explained that the contract language raised concerns that the funds may have been used for the wrong purpose. The DoD OIG requested additional documentation to support that the costs incurred supported the efforts in Ukraine. However, the additional documentation Air Force personnel provided did not confirm that the contract costs supported the efforts to assist Ukraine. Additionally, Air Force personnel did not provide support for their statement that personnel from the Office of the Under Secretary of Defense (Comptroller)/Chief Financial Officer, DoD, approved the use of the Ukraine supplemental funds on the originally established contract supporting the European Deterrence Initiative.

The DoD OIG requests that Air Force personnel perform a review of the transaction to ensure that the Air Force used the funds for the purposes stated in the Ukraine Supplemental Appropriations Acts and that a potential Antideficiency Act violation has not occurred. According to the DoD FMR, if the Air Force disagrees with performing a preliminary review, the Air Force may request assistance from the Deputy Chief Financial Officer, DoD, in determining the necessity of a preliminary review. We will close the recommendation once we verify that the Acting Secretary of the Air Force has provided assurance that a potential Antideficiency Act violation has not occurred or that a preliminary review is not warranted from the Deputy Chief Financial Officer, DoD. The DoD OIG requests that the Air Force provide either the results of its review or an estimated completion date of its review by November 19, 2024.

Appendix A

Scope and Methodology

We conducted this performance audit from January 2023 through July 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.

We met with personnel from the Defense Finance and Accounting Service and the Office of the Under Secretary of Defense (Comptroller)/Chief Financial Officer, DoD (OUSD[C]/CFO), to discuss the processes for reporting of Ukraine supplemental fund transactions to Advancing Analytics (Advana); submitting account balance information to Government-Wide Treasury Account Symbol Adjusted Trial Balance System (GTAS); and reporting the status of funds to Congress.

We met with the DoD Components that executed the Ukraine supplemental funds to determine their internal controls and processes for ensuring that payments using Ukraine supplemental funds meet the purpose of the funds and contain the required supporting documentation.

We reviewed Public Laws 117-103, 117-128, and 117-180 to identify the enacted purpose of the Ukraine supplemental funds. We reviewed Office of Management and Budget (OMB) Max's DEFC Tracking Dashboard guidance for DEFC values assigned to the Ukraine supplemental funds. We also reviewed OMB, DoD, Defense Finance and Accounting Service, and Treasury guidance to identify the requirements for agencies to submit accurate and timely account balance information to GTAS. We reviewed OMB Circular A-11 for guidance as to Federal Agency requirements to meet the purpose of a program and the requirement for appropriated funds used in accordance with laws and policies. We reviewed various volumes and chapters of the DoD FMR for guidance as to how the DoD must abide by public laws and OMB guidance for reporting of appropriated funds. We also reviewed the DoD FMR for documentation requirements for the DoD to approve payment vouchers.

Census Methodology

We tested 100 percent of disbursement transactions that were valued at \$10 million or greater. This resulted in a review of 59 transactions, valued at \$2.1 billion. Table 6 shows the number and value of Ukraine supplemental fund transactions, arranged by DoD Component, at or greater than \$10 million.

Table 6. Census Transactions of \$10 Million or Greater, Arranged by DoD Component

DoD Component by Treasury Index	Number of Transactions Tested	Value of Transactions Tested (Millions)
Army (TI-21)	20	\$575.0
Navy (TI-17)	16	517.7
Air Force (TI-57)	14	262.4
Other Defense Organizations (TI-97)	9	748.0
Total	59	\$2,103.1

* Totals may not equal the actual sum because of rounding.

Source: The DoD OIG.

Sampling Methodology

We considered 393,217 disbursement transactions, totaling \$4 billion and individually valued at less than \$10 million, for our sample population to determine whether the DoD maintained the required documentation for the payment and whether the DoD purchased goods or services in support of efforts in Ukraine. We sampled 105 disbursement transactions from each Treasury Index (TI) for a total of 420 samples valued at \$15.2 million. Table 7 shows the Ukraine supplemental fund transaction population samples, arranged by TI.

Table 7. Sampled Transactions Reviewed, Arranged by TI

DoD Component by Treasury Index	Sampling Population		Sampled Items	
	Number of transactions	Value of transactions (Millions)	Number of transactions	Value of transactions (Millions)
Army (TI-21)	299,295	\$1,977.5	105	\$0.26
Navy (TI-17)	72,190	1,264.0	105	0.23
Air Force (TI-57)	20,815	664.7	105	5.6
Other Defense Organizations (TI-97)	917	110.5	105	9.1
Total*	393,217	\$4,016.7	420	\$15.2

* Totals may not equal the actual sum because of rounding.

Source: The DoD OIG.

During this audit, we verified the completeness of the universe of transactions (UoT) by comparing Advana data with submissions to GTAS. We also compared the UoT with official reports to Congress on the use of funds for Ukraine. We conducted

this comparison to ensure that the data reported in Advana is consistent with the information the DoD is reporting to the Treasury and Congress. We excluded disbursements related to the Ukraine Security Assistance Initiative. We identified these transactions by a limit value of “6887.”

We identified weaknesses in the internal controls of DoD Components that led to inadequate support voucher packages for 323 of the 479 reviewed disbursement transactions. We concluded that a population estimate for the value of the transactions may not accurately reflect the true dollar amount across the population due to the lack of supporting documentation. Therefore, we used population estimates based on a transaction count, for the 323 transactions that the DoD did not support, for purpose and accuracy.

The population estimates reported in this report have a 95-percent confidence interval. A 95-percent confidence interval means that, if the population of transactions were sampled repeatedly, the audit team can expect that the calculated confidence interval—of which the observed confidence interval is one—will contain the population parameter 95 percent of the time. Table 8 shows the calculated population estimates and the calculated confidence intervals for each TI.

Table 8. Population Estimates and Confidence Intervals, Arranged by TI

DoD Component by Treasury Index	Population Estimate for Questioned Costs					
	Transactions		Population Size	95-Percent Confidence Interval (CI)		Percent of Unsupported Disbursement Transactions (Estimated 95 Percent CI)
	Tested	Count		Count	Percent	
Army (TI-21)	125	287,910	299,315	[276,902; 298,918]	[0.93, 1]	96
Navy (TI-17)	121	70,824	72,206	[68,931; 72,206]	[0.95, 1]	98
Air Force (TI-57)	119	12,695	20,829	[10,750; 14,640]	[0.52, 0.7]	61
Other Defense Organizations (TI-97)	114	151	926	[91; 211]	[0.1, 23]	16
Total	479	393,276	371,581	[362,685; 380,479]	[0.92, 0.97]	94

Source: The DoD OIG.

To determine whether disbursements made using Ukraine supplemental funds met the purpose of the funds, we first had to determine a methodology to identify which transactions we wanted to review. We reviewed the provided supporting documents to determine whether they sufficiently supported the validity of the sampled payments. The following are some examples of documentation used to support a valid payment.

- Payment vouchers and payroll vouchers
- Obligating documents, purchase requests, contracts, travel authorization orders, and purchase orders
- Delivery of items, goods receipts, confirmation of services performed, and DD Form 250s, “Material Inspection and Receiving Report”
- Hotel, rental car, and travel receipts
- Key data
 - We reviewed the documents provided to ensure they matched key data elements in the sample, as well as the universe data. Examples of key data elements include the amount, contract number, invoice number, and lines of accounting.

We also reviewed the provided documents to determine whether they showed evidence that related the payment to support for Ukraine. Some examples of documents we reviewed included execution orders, mission statements, project descriptions, flight plans, travel justification descriptions, and additional descriptions found in the supporting documentation.

Internal Control Assessment and Compliance

We assessed internal controls and compliance with laws and regulations necessary to satisfy the audit objective. In particular, we assessed internal controls for ensuring payments made from Ukraine supplemental funds had documentation to support the enacted purpose. We also assessed internal controls for ensuring that payment vouchers were reviewed for required documentation before the DoD issued payments. We reviewed the DoD Components' standard operating procedures and met with DoD Component personnel to understand and identify how payments were approved and verified for the purpose of supporting Ukraine.

We assessed internal controls for ensuring that the Defense Finance and Accounting Service submits accurate fund balance data to GTAS. Finally, we assessed the internal controls for ensuring that the OUSD(C)/CFO submits reports to Congress that accurately represent the status of Ukraine supplemental funds. We reviewed standard operating procedures and met with the Defense Finance and Accounting Service and OUSD(C)/CFO personnel to understand Advana reporting platform processes and controls. We also discussed Advana with OUSD(C)/CFO personnel to understand how they used Advana to prepare the reports to Congress on Ukraine supplemental fund execution. However, because our review was limited to these internal control components and underlying principles, it may not have disclosed all internal control deficiencies that may have existed at the time of this audit.

Use of Computer-Processed Data

We used computer-processed data to perform this audit. Specifically, we obtained a UoT from the Advana reporting platform. As part of our audit, we conducted reconciliations of the UoT from Advana with GTAS submissions and reports to Congress to determine whether the data we obtained from Advana was complete and accurate. Additionally, we used Advana to access transaction-level data, which originated in the DoD Components' general ledger systems. We also reviewed reports discussing the internal controls for the Advana reporting platform, and we met with OUSD(C)/CFO personnel to discuss Advana's data reconciliation and intake process, meant to ensure Advana accurately reflects each DoD Component's system information. Lastly, we used analytic software to compile, organize, and summarize the UoT data.

Use of Technical Assistance

We received assistance from the Data Analytics Team for the development of the sampling strategy. The Data Analytics Team developed the sampling methodology and techniques, and they worked with us to determine an appropriate confidence interval and margin of error to apply to the sample. The Data Analytics Team and Quantitative Methods Division reviewed our testing results and determined the appropriate presentation of the results in the report.

Prior Coverage

During the last 5 years, the DoD Office of Inspector General (DoD OIG) issued three reports discussing the execution of supplemental funds to assist Ukraine.

Unrestricted DoD OIG reports can be accessed at <http://www.dodig.mil/reports.html/>.

DoD OIG

Report No. DODIG-2022-112, “Management Advisory: The DoD’s Use of Ukraine Supplemental Appropriations Act, 2022 Funds,” July 8, 2022

This management advisory was prepared to meet a requirement in the Ukraine Supplemental Appropriations Act, 2022. The requirement was that the DoD OIG provide a report to Congress on the DoD’s execution of Ukraine Supplemental Appropriations Act, 2022 funds and highlight areas of concern with the DoD’s tracking and reporting of the funds. The DoD OIG issued no recommendations; however, the DoD OIG reported four areas of concerns, including Advana business rules, the use of manual entries, the use of summary journal vouchers, and the inability to differentiate the execution of directly appropriated funds from transferrable funds.

Report No. DODIG-2022-133, “Management Advisory: The DoD’s Use of Additional Ukraine Supplemental Appropriations Act, 2022 Funds,” September 19, 2022

This management advisory was prepared to meet a requirement in the Additional Ukraine Supplemental Appropriations Act, 2022. The requirement was that the DoD OIG provide a report to Congress on the DoD’s execution of Additional Ukraine Supplemental Appropriations Act, 2022 funds and highlight areas of concern with the DoD’s tracking and reporting of the funds. The DoD OIG issued one recommendation to update Advana’s business rules to accurately capture the budgetary status of Ukraine supplemental funds for all DoD Components. OUSD(C)/CFO personnel took corrective actions to address the recommendation. The DoD OIG closed the recommendation.

Report No. DODIG-2024-069, "Management Advisory: The Navy's Execution of Funds to Assist Ukraine," March 26, 2024

This management advisory provides the results of the DoD OIG's audit. The DoD OIG issued three recommendations that relate to the internal controls over the Navy's accounting system when executing funds to assist Ukraine. These recommendations are resolved but remain open until the Navy implements corrective actions to close the recommendations.

Appendix B

Summary of Potential Monetary Benefits

Many benefits from conducting audits can be expressed in monetary terms. For congressional semiannual reporting purposes, potential monetary benefits are classified as “Questioned Costs” or “Funds Put to Better Use:”

Questioned Costs are incurred costs that are questioned because of an alleged violation of a provision of a law, regulation, contract, grant, cooperative agreement, or other agreement or document governing the expenditure of funds; a finding that, at the time of the audit, such cost is not supported by adequate documentation; or a finding that the expenditure of funds for the intended purpose is unnecessary or unreasonable. An unsupported cost is a subcategory of Questioned Costs, and it is a cost that is questioned by the DoD OIG because the DoD OIG found that, at the time of the audit, such cost was not supported by adequate documentation. Questioned Costs are potential monetary benefits that result from costs that auditors questioned at the time of the audit because the cost was not supported by adequate documentation.

During the audit, we based our review on applicable criteria, which includes Federal laws and DoD policies. This review consisted of a series of questions, based on applicable Federal laws and DoD policies, which compared the sample data obtained from Advana to the supporting documentation provided by DoD Components. We determined that to consider a payment as valid, the provided documents had to match our sample data in key fields, such as amount, contract number, invoice number, and lines of accounting. To be sufficient supporting documentation, we determined that the provided documents had to include an indication that the transaction was related to support for Ukraine.

After establishing the methodology for reviewing the sampled disbursement transactions, we requested documentation to support the sampled transactions. During the testing, we determined there were four categories that related to the lack of documentation—No Support for Purpose and Accuracy; Insufficient Support for Purpose and Accuracy; Insufficient Support for Purpose; and Insufficient Support for Accuracy. We determined that these four categories were Questioned Costs. To capture the potential monetary benefits derived from the Questioned Costs, we summarized the sample transaction results in Table 3. Tables 9 through 12 show details on the potential monetary benefits from the Questioned Costs by providing the:

- recommendation number that addresses the potential monetary benefit;
- description and amount of the monetary benefit; and
- budget fiscal year, and appropriation title.

Tables 9 through 12 are separated by TI. Table 13 summarizes the overall Questioned Costs from all reviewed TIs—a total of 309 disbursement transactions and \$1 billion in Questioned Costs.

Table 9. Army TI-21 Questioned Costs, Arranged by Appropriation Title for Recommendation 3

Appropriation Title	Budget Fiscal Year	Record Count	Amount of Benefit (Thousands)
2010 – Military Personnel, Army	2022	6	\$93,098.00
2020 – Operation & Maintenance, Army	2022	94	182,296.60
2034 – Procurement of Ammunition, Army	2022	1	23,329.53
2035 – Other Procurement, Army	2022	1	14,993.11
2040 – Research, Development, Test, & Evaluation, Army	2022	1	122,000.00
2010 – Military Personnel, Army	2023	1	17,754.00
2020 – Operation & Maintenance, Army	2023	14	70,254.23
Total		118	\$523,725.47

Source: Advana and the DoD OIG.

Table 10. Navy TI-17 Questioned Costs, Arranged by Appropriation Title for Recommendation 3

Appropriation Title	Budget Fiscal Year	Record Count	Amount of Benefit (Thousands)
1804 – Operation & Maintenance, Navy	2022	98	\$303,303.01
1804 – Operation & Maintenance, Navy	2023	14	72.10
Total		112	\$303,375.11

Source: Advana and the DoD OIG.

Table 11. Air Force TI-57 Questioned Costs, Arranged by Appropriation Title for Recommendation 3

Appropriation Title	Budget Fiscal Year	Record Count	Amount Of Benefit (Thousands)
3400 – Operation & Maintenance, Air Force	2022	55	\$166,309.89
3600 – Research, Development, Test, & Evaluation, Air Force	2022	1	500.0
3400 – Operation & Maintenance, Air Force	2023	6	14.22
Total		62	\$166,824.11

Source: Advana and the DoD OIG.

Table 12. Other DoD Organizations TI-97 Questioned Costs, Arranged by Appropriation Title for Recommendation 3

Appropriation Title	Budget Fiscal Year	Record Count	Amount Of Benefit (Thousands)
0100 – Operation & Maintenance, Defense-Wide	2022	15	\$424.17
4930 – Defense Working Capital Fund	2022	2	13,262.03
Total		17	\$13,686.20

Source: Advana and the DoD OIG.

Table 13. Overall Summary of Questioned Costs for Recommendation 3

Monetary Benefit	Amount Of Benefit (Thousands)	Record Count	Treasury Index (TI)
Questioned Costs	\$523,725.47	118	Army (TI-21)
Questioned Costs	303,375.11	112	Navy (TI-17)
Questioned Costs	166,824.11	62	Air Force (TI-57)
Questioned Costs	13,686.20	17	ODOs (TI-97)
Total	\$1,007,610.89	309	

Source: Advana and the DoD OIG.

Management Comments

Under Secretary of Defense (Comptroller)/Chief Financial Officer, DoD



COMPTROLLER

UNDER SECRETARY OF DEFENSE

1100 DEFENSE PENTAGON
WASHINGTON, DC 20301-1100

SEP 26 2024

MEMORANDUM FOR PROGRAM DIRECTOR FOR AUDIT, FINANCIAL
MANAGEMENT AND REPORTING, DEPARTMENT OF
DEFENSE OFFICE OF INSPECTOR GENERAL

SUBJECT: Response to the Department of Defense Inspector General Draft Report, "Audit of the Department of Defense's Execution of Funds to Assist Ukraine" (Project Number D2023-D000FL-0046.000)

The Office of the Under Secretary of Defense (Comptroller) appreciates the Department of Defense (DoD) Office of Inspector General (OIG) for its work on the subject audit and the opportunity to review and comment on the draft report dated July 24, 2024. Attached is our response to the OIG recommendations.

The DoD does not agree with the OIG recommendations. We believe current procedures and controls are sufficient to ensure compliance with DoD regulations and policies; and were followed in the cases where documentation may be missing. In those cases, it is a matter of locating the documentation, not that improper expenditures were made.

The DoD 7000.14-R, "Department of Defense Financial Management Regulation" (DoD FMR), establishes financial management requirements and guidance for DoD Components. The DoD FMR states that a DoD Component cannot make a payment to a non-Federal entity unless it is certified by a properly appointed certifying officer. Certifying officers must ensure payments are legal under the appropriation or fund involved. Additionally, the DoD FMR requires DoD Components to include specific documentation in their payment vouchers and ensure it is readily available. All disbursements must be supported by disbursement vouchers and annotated copies of invoices.

DoD Components are responsible for developing internal controls to support fast-paced emergency payments, ensuring documentation requirements are met. They must review supporting documentation for disbursement transactions to verify accuracy and support for the Ukraine assistance mission. Certifying officers ensure the correctness and legality of vouchers, while disbursing officers ensure accurate and timely payments.

Please direct questions regarding this response to [REDACTED]
Financial Management Policy and Reporting, at [REDACTED]

Michael McCord

Attachment:
As stated

USC000646-24

Under Secretary of Defense (Comptroller)/Chief Financial Officer, DoD (cont'd)

**DEPARTMENT OF DEFENSE OFFICE OF INSPECTOR GENERAL
DRAFT REPORT DATED JULY 24, 2024
PROJECT NO. D2023-D000FL-0046.000**

“AUDIT OF THE DOD’S EXECUTION OF FUNDS TO ASSIST UKRAINE”

**OFFICE OF THE UNDER SECRETARY OF DEFENSE (COMPTROLLER)
COMMENTS TO THE DOD OFFICE OF INSPECTOR GENERAL
RECOMMENDATIONS**

RECOMMENDATION 1: We recommend that the Under Secretary of Defense (Comptroller)/Chief Financial Officer, in coordination with the Under Secretary of Defense for Policy, develop and implement guidance for supplemental funding that includes a requirement for DoD Components to document the purpose of payments that use supplemental funds that are appropriated with a specific purpose, such as documentation supporting the use of the Disaster Emergency Fund Code value.

DoD RESPONSE: Non-concur. The Department already has issued voluminous instructions on documenting payments and on appropriate uses of supplemental funds. The below table provide a sample of such instructions on documenting payment, including documentation supporting the use of the Disaster Emergency Fund Code value.

Date Issued	Document Title
25-Jul-24	DoD Reporting Guidance for DoD Support to Haiti Multinational Security Support
25-Jul-24	DoD Reporting Guidance for DoD Support to Niger
25-Jul-24	DoD Reporting Guidance for DoD Support to Taiwan and DoD Capabilities in the Indo-Pacific Region
18-Jun-24	Deputy Chief Financial Officer memorandum, "Valuation and Reconciliation of Defense Articles Provided Under the Presidential Drawdown Authority"
Apr-24	DoD Financial Management Regulation, Volume 10, Chapter 8, "Commercial payment vouchers and supporting documentation."
3-Nov-23	DoD Reporting Guidance for DoD Support to Israel
Jun-23	DoD Financial Management Regulation, Volume 1, Chapter 10, "Advana - Common Enterprise Data Repository for the Department of Defense,"
Jun-23	DoD Financial Management Regulation, Volume 1 chapter 4, "Standard Financial Information Structure"
Jun-23	DoD Financial Management Regulation, Volume 12, Chapter 29, "Administering, Using, and Accounting for Seized and/or Vested Funds and Property During Contingency Operations"
1-Jun-23	General Business Rules for Use of Drawdown Authority and Replacement Funds
31-Mar-23	Deputy Chief Financial Officer memorandum, "Clarification of Presidential Drawdown authority valuation of defense articles"
16-Mar-22	DoD Reporting Guidance for Ukraine Contingency for Ukraine
29-Jun-21	Under Secretary of Defense (Comptroller)/Chief Financial Officer memorandum, "Disaster Emergency Fund Code Accounting and Reporting Requirement"
Dec-17	DoD Financial Management Regulation, Volume 12, Chapter 23, "Contingency Operations"

Under Secretary of Defense (Comptroller)/Chief Financial Officer, DoD (cont'd)

Publishing even more documentation in and of itself, will not address the core issue of providing appropriate documentation to substantiate an audit. We request this recommendation be redirected to the Components to ensure their personnel have access to and understand how to pull and put together documentation to substantiate audit samples both for unclassified and for sensitive activities.

RECOMMENDATION 2: We recommend that the Under Secretary of Defense (Comptroller)/Chief Financial Officer, in coordination with the DoD Components, develop and implement effective internal controls to support fast-paced emergency payments that implement the supporting documentation requirements of the DoD 7000.14-R, "DoD Financial Management Regulation".

DoD RESPONSE: Non-concur. Fast-paced payments require the same levels of documentation and internal controls as all other payments. Specifically, there must be sufficient documentation available to substantiate the purpose, validity, and amount of the disbursement and its associated obligation. DoD FMR Volume 10, Chapter 8, Appendix 1, states that emergencies and contingent operations payments must adhere to the payment documentation requirements that are contained in either 5 Code of Federal Regulations 1315.9 or the matrix provided in the Appendix 1 of the DoD FMR, Volume 10, Chapter 8. We offer that this recommendation can be effectively combined with an adjusted recommendation 1.

RECOMMENDATION 3: We recommend that the Under Secretary of Defense (Comptroller)/Chief Financial Officer, in coordination with the following management officials from the DoD Components, review the supporting documentation of the 309 disbursement transactions, totaling \$1 billion in questioned costs, to determine whether the payments were accurate and supported the Ukraine assistance mission, and take appropriate actions to resolve any unsupported payments or payments that are not in support of the Ukraine mission.

- a. The Assistant Secretary of the Army for Financial Management and Comptroller should review 118 disbursement transactions, totaling \$523.7 million.
- b. The Assistant Secretary of the Navy for Financial Management and Comptroller should review 112 disbursement transactions, totaling \$303.4 million.
- c. The Assistant Secretary of the Air Force, Financial Management and Comptroller should review 62 disbursement transactions, totaling \$166.8 million.
- d. The Assistant Director, Office of Business Operations Chief Operating Officer and Chief Financial Officer and Comptroller for Defense Security Cooperation Agency should review 15 disbursement transactions, totaling \$424,171.

DoD RESPONSE: Concur. We agree, given the difficulty IG had in obtaining responsive audit samples, that a complete review of the samples and of the processes individual components are using to pull them are necessary and appropriate. OUSDC will undertake a review of the audit samples that fall to Components of the Fourth Estate, such as DSCA. We will also direct the Military Departments to use their internal audit agencies to review the processes and assess the

Under Secretary of Defense (Comptroller)/Chief Financial Officer, DoD (cont'd)

completeness and effectiveness of internal controls and compliance with DoD regulations. Finally, we will task the Military Departments with improving and documenting their controls based on the outcomes of their individual reviews.

Assistant Secretary of the Army (Financial Management and Comptroller)



DEPARTMENT OF THE ARMY
OFFICE OF THE ASSISTANT SECRETARY OF THE ARMY
FINANCIAL MANAGEMENT AND COMPTROLLER
109 ARMY PENTAGON
WASHINGTON DC 20310-0109

SAFM-ZB

18 September 2024

MEMORANDUM FOR Program Director for Audit Financial Management and Reporting, U.S. Department of Defense Inspector General

SUBJECT: Response to DoD IG Project No. D2023-D000FL-0046.000 Audit of the Department Defense Execution of Funds to Assist Ukraine

The Army is committed to providing assurance and transparency to the public, DoD leadership, and Congress on its use of appropriated dollars to include supplemental funding for Ukraine. The findings of the draft report of the Audit of the DoD's Execution of Funds to Assist Ukraine accordance with Federal laws and DoD policies. This memorandum serves as a response to the recommendations contained in the report. The report identified several overarching findings resulting in five recommendations overall; two recommendations broadly impact the entire DoD, and one directly applies to the Department of Army.

DoD IG Recommendation 1 - We recommend that the Under Secretary of Defense (Comptroller)/Chief Financial Officer, in coordination with the Under Secretary of Defense for Policy, develop and implement guidance for supplemental funding that includes a requirement for DoD Components to document the purpose of payments that use supplemental funds that are appropriated with a specific purpose, such as documentation supporting the use of the Disaster Emergency Fund Code value.

Army Response to Recommendation 1 – Concur. The Army acknowledges and strives to comply with the Purpose Statute. Further, the Army has a long history of effectively executing and accurately reporting the use of supplemental funds, to include utilizing the Disaster Emergency Fund Code. However, if there are identified reporting challenges for supplemental funds then new guidance may be required.

DoD IG Recommendation 2 - We recommend that the Under Secretary of Defense (Comptroller)/Chief Financial Officer, in coordination with the DoD Components, develop and implement effective internal controls to support fast-paced emergency payments that implement the supporting documentation requirements of the DoD 7000.14-R, "DoD Financial Management Regulation.

Army Response to Recommendation 2 – Non-Concur. In accordance with the DoD FMR, the Army requires the appropriate documentation to certify disbursements prior payment. The ability to quickly provide that supporting documentation is also being addressed by the Army's ongoing Audit Readiness efforts. Implementation of additional reporting guidance (Recommendation 1) and continued auditability improvement should alleviate the need for additional documentation internal controls.

Assistant Secretary of the Army (Financial Management and Comptroller) (cont'd)

2

DoD IG Recommendation 3 - We recommend that the Under Secretary of Defense (Comptroller)/Chief Financial Officer, in coordination with the following management officials from the DoD Components, review the supporting documentation of the 309 disbursement transactions, totaling \$1 billion in questioned costs, to determine whether the payments were accurate and supported the Ukraine assistance mission, and take appropriate actions to resolve any unsupported payments or payments that are not in support of the Ukraine mission.

a. The Assistant Secretary of the Army for Financial Management and Comptroller should review 118 disbursement transactions, totaling \$523.7 million.

Army Response to Recommendation 3a – Concur with comment. The Army has provided the DoD IG substantiating documentation for 105 of 118 transactions. These represent \$227.1M of the \$523.7M transactions in question for the Army. The Army will review the 118 disbursements and provide supplemental responses. The timeline for the response is as follows:

- Provide key supporting documents for all disbursements by 30NOV24,
- Review each disbursement for documentation completeness and purpose 31DEC24.
- Submit a supplemental response to this report by 31JAN25.

My point of contact for this memorandum is [REDACTED], who can be reached at [REDACTED]

COOK.ROBERT.TH [REDACTED]
OMAS. [REDACTED]

Robert T. Cook
Principal Deputy
Assistant Secretary of the Army
(Financial Management and
Comptroller)

2

Assistant Secretary of the Navy (Financial Management and Comptroller)



DEPARTMENT OF THE NAVY
OFFICE OF THE ASSISTANT SECRETARY
(FINANCIAL MANAGEMENT AND COMPTROLLER)
1000 NAVY PENTAGON
WASHINGTON, DC 20350-1000

From: Associate Director, Deputy Assistant Secretary of the Navy (Budget)
To: Program Director for Audit Financial Management and Reporting, U.S. Department of Defense Inspector General

Subj: Response to DoD IG Project No. D2023-D000FL-0046.000 Audit of the Department Defense Execution of Funds to Assist Ukraine

Reference: DoD IG Project No. D2023-D000FL-0046.000, dtd 24 July 2024

This memorandum serves to provide a response to the findings and recommendations contained in the referenced Draft Report of the Audit of the DoD's Execution of Funds to Assist Ukraine accordance with Federal laws and DoD policies. The draft report contains five recommendations overall, two of which apply to the Department of Navy (DON).

- **DOD IG Recommendation 3:** *We recommend that the Under Secretary of Defense (Comptroller)/Chief Financial Officer, in coordination with the following management officials from the DoD Components, review the supporting documentation of the (309) disbursement transactions, totaling \$1 billion in questioned costs, to determine whether the payments were accurate and supported the Ukraine assistance mission, and take appropriate actions to resolve any unsupported payments or payments that are not in support of the Ukraine mission.*
 - *The Assistant Secretary of the Navy for Financial Management and Comptroller should review (112) disbursement transactions, totaling \$303.4 million.*

DON Response: Non-concur. The DON does not agree with the conclusions and recommendations in the draft report based on evidentiary key supporting documents provided to DoD IG. The DON is prepared to provide additional supporting information to substantiate non-concurrence.

The DON disagrees with the recommendation to redo the audit. The DON Budget Submitting Office (BSO) documentation evidenced that all Ukraine supplemental funds were used in support of the Ukraine mission. The DON is committed to strengthen future methodologies and documentation and respectfully suggests the DoD IG revise recommendation three to focus on efforts to strengthen the DON guidance.

Additionally, the DON disagrees with the findings on pages (17-19 numbered pages). Table 5 incorrectly indicates that the DON provided additional support for only two samples in June. The United States Pacific Fleet Command (PACFLT) provided eight follow up question packages (one for each PACFLT sample) requested and delivered in June. Further, DoD IG requested (105) additional follow-up questions from the United States Fleet Forces Command and Commander Navy Installations Command (CNIC) in June which were submitted but not

**Final
Report Reference
Pages 18-20**

Assistant Secretary of the Navy (Financial Management and Comptroller) (cont'd)

reflected in the draft report. Therefore, recommend updating the draft report to accurately reflect all provided supporting details.

- **DOD IG Recommendation 4:** *We recommend that the Assistant Secretary of the Navy (Financial Management and Comptroller) initiate a preliminary review of the potential Anti-Deficiency Act violations resulting from our samples and take appropriate actions based on the results of the review. The preliminary review should be completed in accordance with the DoD 7000.14-R, "DoD Financial Management Regulation.*

DON Response: Non-concur. The DON disputes the claim of funds used for non-Ukraine purpose of \$17.115 million (Table 5). The Ukraine supplemental use of funds are appropriate to fuel U.S. ships operating in United States European Command (EUCOM) which have additional operations to meet Northern Atlantic Treaty Organization (NATO) commitments as a result of Ukraine. Any fuel shortfalls in EUCOM are proper to meet our NATO Response Force commitments. Department's supplemental justification to Congress documented funds support Ukraine and related expenses, to include increased NATO Commitments, which include fuel requirements.

A fuel shortfall negatively impacts our ability to meet NATO Commitments. We have referenced NATO response force support in our justification material for supplemental and all our guidance to our budget offices. From the FY23 Appropriation bill, this is included in each appropriation increase: "respond to the situation in Ukraine and for related expenses."

The DON noted in the March/April timeframe that based on the current year to date run-rate due to increased activity related to Ukraine, along with impending fuel cost increase (attachment 1A), that was a direct result of global energy price increases driven by Russia's invasion of Ukraine, indicating that a potential utility cost overrun would be a potential by the end of the fiscal year. As such, CNIC began working with the Office of Budget (FMB) to seek funding relief, resulting in allocating CNIC. FMB used the FAD to provide supplemental funding mid-June (attachment 1B), well before annual utilities funds were expended and resulting in no purpose statute violation.

The DON BSO's used the annual FY 2022 Operation and Maintenance, Navy appropriation in FY 2022 for the purpose the funding was provided as indicated on the FAD. My point of contact for this action is [REDACTED] who can be reached at [REDACTED].

TOMPA.MARY.
K. [REDACTED]

Mary K. Tompa
Associate Director, Office of Budget

Attachments:

1A_DODIG D2023-D000FL_0046 CNIC-NAVFAC_MFR
1B_DODIG D2023-D000FL_0046 CNIC-NAVFAC_FAD

Assistant Secretary of the Navy (Financial Management and Comptroller) (cont'd)

**U.S. Navy
FY 2024 Full Financial Statements Audit
Sample Testing Cover Sheet**

Sample Period	FY22	Sample PBC	Ukraine no-ADA Proof	Release Date	8/22/24
Sample Number		General Ledger			
Segment		Accounting Event			
Summary Transaction	<input type="checkbox"/>	Budget Submitting Office (BSO)	BSO-52		
BSO Point of Contact	First Name [REDACTED]		Last Name [REDACTED]		
Official Title		BSO-52 Deputy FIAR Manager		Official Email [REDACTED]	
Explanation/Description of the Nature of the Transaction Including Special Circumstances					
<p>No ADA occurred in FY22 related to Ukraine funding. BSO-52 noted in the March/April timeframe that based on the current YTD run-rate due to increased activity related to Ukraine, along with impending fuel cost increase (attachment 1), that a cost overrun would be a potential at the end of the year. BSO-52 began working with FMB to seek relief. FMB used the FAD to provide supplemental funding. Supplemental funds were received in mid-June (attachment 2), well before annual utilities funds were expended.</p> <p>Bottom line is that BSO-52 used the annual FY22 OMN fund in FY22 for the purpose the funding was provided as indicated on the FAD.</p>					
Key Supporting Documents Included (Page # Found On)					
1. E_2022May1PetroleumStandardPrices_220427		6.			
2. CNIC FY22 FAD		7.			
3.		8.			
4.		9.			
5.		10.			
Sample Abnormalities (if any box is applicable, provide further explanation below)					
<input type="checkbox"/>	Partially supported sample	<input type="checkbox"/>	Amount based on an estimate		
<input type="checkbox"/>	Additional documents included	<input type="checkbox"/>	KSD amount does not equal sample		

Other Notes and Comments

- 
 1. E_2022May1PetroleumStandardPrices_220427


 2. CNIC FY22 FAD.pdf

Assistant Secretary of the Navy (Financial Management and Comptroller) (cont'd)

**Department of the Navy
Office of Budget/Fiscal Management Division
Funding Authorization Document
(in Dollars)**

Approved For: Commander, Navy Installations

Appropriation Title: Operation and Maintenance, Navy

Appropriation Symbol: 17 2 1804

Serial #: PBIS-52-21-2-079

Allocation	Previous	This Change	Cumulative-to-Date
Total Program	10,518,955,972	+ 74,825,000	\$ 10,593,780,972
Reserves	-273,000,000		-273,000,000
Pending Actions	163,000,000		163,000,000
Total Allocation	10,408,955,972	+ 74,825,000	10,483,780,972
Reimbursable	1,936,231,000		1,936,231,000
Total Authorized	12,345,186,972	+ 74,825,000	\$ 12,420,011,972
Total Allocation by Quarter (Direct)			
1st Quarter	3,607,227,820		3,607,227,820
2nd Quarter	5,326,170,692		5,326,170,692
3rd Quarter	10,066,282,197	74,825,000	10,141,107,197
4th Quarter	10,408,955,972	74,825,000	10,483,780,972
Effective Date:	Date Approved:	Approving Official:	
14-Jun-2022	14-Jun-2022	By Direction of ██████████ ASN(FM&C) (Acting)	

Assistant Secretary of the Navy (Financial Management and Comptroller) (cont'd)

**Department of the Navy
Office of Budget/Fiscal Management Division
Funding Authorization Document
(in Dollars)**

Approved For: Commander, Navy Installations

Appropriation Title: Operation and Maintenance, Navy

Appropriation Symbol: 17 2 1804

Serial #: PBIS-52-21-2-079

Reconciliation of Changes

	Program	Amount
Previous Approved Program		\$ 10,518,955,972
FY2022 Ukraine/NATO Response Force Supplemental	1C6C	23,325,000
FY22 Ukraine Emergency Supplemental #2	1B1B	36,500,000
Ship operation utility	1B1B	15,000,000
 Previous Reserves		 \$ -273,000,000
 Previous Pending Actions		 \$ 163,000,000
 Revised Total		 \$ 10,483,780,972

Remarks

This FAD provides additional funding for utilities for ship operations as follows:

*\$23.325M is distributed from FMB 1C6C to CNIC 1C6C to support fuel and related expenses in Europe and liberate BSS1 funding for broader facility expenses. Reporting of obligations and disbursements of Ukraine Supplemental #1 funds is required utilizing Contingency Code "V6" or Special Interest Code "UN0."

*\$36.5M is distributed from FMB 1B1B to CNIC 1B1B to support ship operation utility related expenses in Europe and liberate BSS1 UT funding for broader facility utility expenses. Reporting of obligations and disbursements of Ukraine Supplemental #2 funds is required utilizing Contingency Code "61" or Special Interest Code "UK0."

*\$15M is realigned from FFC 1B1B to CNIC 1B1B to support ship operation utility related expenses and liberate BSS1 UT funding for broader facility utility expenses.

Assistant Secretary of the Navy (Financial Management and Comptroller) (cont'd)

**Department of the Navy
Office of Budget/Fiscal Management Division
Funding Authorization Document
(in Dollars)**

Approved For: Commander, Navy Installations
Appropriation Title: Operation and Maintenance, Navy
Appropriation Symbol: 17 2 1804

Serial #: FBIS-52-21-2-079

Supported Organization Resources	Approved Financial Plan			Reserves		Current Total	Pending Program	Total Allocation
	Prior Program	This Change	Approved Program	Previous Reserves	This Change			
25 Commander, Naval Facilities Engineering Command	1,039,203,000	+ 0	1,039,203,000	0	+ 0	0	0	1,039,203,000
19 Commander, Naval Air Systems Command	41,354,000	+ 0	41,354,000	0	+ 0	0	0	41,354,000
Total:	1,080,557,000	+ 0	1,080,557,000	0	+ 0	0	0	1,080,557,000

Funding provided for supported organizations in a separate chain-of-command may not be realigned without documented concurrence between the supporting and supported organizations.

Budget Activity Distribution	Approved Financial Plan			Reserves		Current Total	Pending Program	Total Allocation
	Prior Program	This Change	Approved Program	Previous Reserves	This Change			
01 Operating Forces	9,586,288,313	74,825,000 +	9,661,113,313	-223,000,000	+ 0	-223,000,000	163,000,000	9,601,113,313
02 Mobilization	34,952,000	+ 0	34,952,000	0	+ 0	0	0	34,952,000
03 Training and Recruiting	435,000	+ 0	435,000	0	+ 0	0	0	435,000
04 Administration and Servicewide Activities	897,280,659	+ 0	897,280,659	-50,000,000	+ 0	-50,000,000	0	847,280,659
Total:	10,518,955,972	74,825,000 +	10,593,780,972	-273,000,000	+ 0	-273,000,000	163,000,000	10,483,780,972

Realignments between budget activities are not authorized. Reprogramming requests between budget activities must be coordinated with and approved by CNO(N82).

Program Distribution	Approved Financial Plan			Reserves		Current Total	Pending Program	Total Allocation
	Prior Program	This Change	Approved Program	Previous Reserves	This Change			
1B1B Mission and Other Ship Operations	727,176	51,500,000 +	52,227,176	0	+ 0	0	0	52,227,176
1C6C Combat Support Forces	135,967,000	23,325,000 +	159,292,000	0	+ 0	0	0	159,292,000
BSS1 Base Operating Support	5,379,154,393	+ 0	5,379,154,393	-223,000,000	+ 0	-223,000,000	163,000,000	5,319,154,393
Other Programs, Unchanged From Previous Allocation	5,003,107,403	0	5,003,107,403	-50,000,000	0	-50,000,000	0	4,953,107,403
Direct Program Authorization Total	\$10,518,955,972	74,825,000 +	\$10,593,780,972	-273,000,000	+ 0	-273,000,000	163,000,000	\$10,483,780,972
Reimbursable Program Authorization Total	\$1,936,231,000	0	\$1,936,231,000					\$1,936,231,000

Assistant Secretary of the Navy (Financial Management and Comptroller) (cont'd)

**Department of the Navy
Office of Budget/Fiscal Management Division**
Funding Authorization Document
(in Dollars)

Approved For: Commander, Navy Installations
Appropriation Title: Operation and Maintenance, Navy
Appropriation Symbol: 17 2 1804

Serial #: PBIS-52-21-2-079

Approved Financial Plan for Pending Actions

Supported Organization Resources	Prior Pending Program	This Change	Total Pending Program	Total Program	Total Reserves	Total Allocation
Total:	0	+ 0	0	1,080,557,000	0	1,080,557,000

Funding provided for supported organizations in a separate chain-of-command may not be realigned without documented concurrence between the supporting and supported organizations.

Approved Financial Plan

Reserves

Budget Activity Distribution	Prior Pending Program	This Change	Total Pending Program	Total Program	Total Reserves	Total Allocation
01 Operating Forces	163,000,000	+ 0	163,000,000	9,661,113,313	- 223,000,000	9,601,113,313
02 Mobilization	0	+ 0	0	34,952,000	+ 0	34,952,000
03 Training and Recruiting	0	+ 0	0	435,000	+ 0	435,000
04 Administration and Servicewide Activities	0	+ 0	0	897,280,659	- 50,000,000	847,280,659
Total:	163,000,000	+ 0	163,000,000	10,593,780,972	- 273,000,000	10,483,780,972

Realignments between budget activities are not authorized. Reprogramming requests between budget activities must be coordinated with and approved by CNO(N82).

Approved Financial Plan for Pending Actions

Program Distribution	Prior Pending Program	This Change	Total Pending Program	Total Program	Total Reserves	Total Allocation
1B1B Mission and Other Ship Operations	0	+ 0	0	52,227,176	+ 0	52,227,176
1C6C Combat Support Forces	0	+ 0	0	159,292,000	+ 0	159,292,000
BSS1 Base Operating Support	163,000,000	+ 0	163,000,000	5,379,154,393	- 223,000,000	5,319,154,393
Other Programs, Unchanged From Previous Allocation	0	0	0	5,003,107,403	- 50,000,000	4,953,107,403
Direct Program Authorization Total	\$163,000,000	+ 0	\$163,000,000	10,593,780,972	- 273,000,000	\$10,483,780,972

Assistant Secretary of the Navy (Financial Management and Comptroller) (cont'd)

Department of the Navy
Office of Budget/Fiscal Management Division
Funding Authorization Document
(in Dollars)

Approved For: Commander, Navy Installations

Appropriation Title: Operation and Maintenance, Navy

Appropriation Symbol: 17 2 1804

Serial #: PBIS-52-21-2-079

Footnotes:

1. If applicable, restrictions associated with all classified apportionments, must be adhered to. Classified apportionments remain in effect until a reapportionment of classified programs is issued. Classified apportionments must be allotted in full, and executed without change. Allotments shall be made no later than 30 days after OMB signs the apportionment or the start of the subsequent calendar month, whichever is later.
2. Pursuant to 31 U.S.C. section 1553, up to one percent of the budget authority may be utilized for the purpose of obligation adjustments and payments, which would otherwise have been properly chargeable (both to purpose and amount) to a cancelled appropriation.
3. 31 USC 1517 prohibits a DoD official from authorizing an expenditure or obligation that exceeds the funding that has been allocated to that organization by a formal administrative subdivision of funds. The budget authority, by quarter, is subject to limitation provisions of the Anti-Deficiency Act (including 31 U.S.C. 1517) and Financial Management Regulation Volume 14.
4. The reimbursable program executed may not exceed the value of valid reimbursable orders for goods and services received and accepted. Since the reimbursable program reflected herein is an additional limitation on authority, increases to this reimbursable allocation must be requested, approved and allocated by FMB/N82 prior to receipt, and acceptance, of associated goods and services.
5. Realignment between programs are subject to the policies governing reprogramming of funds, program terminations and new starts addressed in ASN (FM&C) memo of 19 Sep 1997.
6. Based on changes in the FY 2016 National Defense Authorization Act, the Department cannot obligate funding for a Defense Business System (DBS) with a budget of over \$1M across the future years defense program (FYDP) unless that system has been certified by the Department of Defense. DoD Chief Information Officer Memorandum, "Approvals/Waivers for Obligation of Funds for Data Servers and Centers," of May 9, 2013, requires the Department obtain waivers before obligating funds for Data Centers and Services.
7. In accordance with OUSD(C) memo on Administrative Control of Funds of Aug 7, 2013, Authorizing or incurring obligations in excess of the cumulative allocation/allotment amount, contained herein, is a reportable violation of 31 U.S.C. 1517.
8. Military Information Support Operations (MISO) is a congressional special interest item. Obligations for MISO are limited to values contained in the classified annex of the Appropriations Act. Obligations are strictly limited to the Combatant Command Support Agent (CCSA), unless an approved reprogramming action has been implemented.
9. Financial managers will not release funding documents for the procurement of contractual services without an SRRB policy in place and without SRRB approval.

Special Interest Footnotes:

1. No intra-TAS reimbursable orders may be accepted without an approved waiver or exception. Exceptions to this requirement are: 1) Intel-related intra-TAS RWOs through 31 December 2021; 2) DCPS intra-TAS RWOs through 1 October 2022 as alternative methodologies are explored; and 3) Program Oversight intra-TAS RWOs through 28 February 2022. BSOs are directed to use or pilot the RRN approach for program oversight activities and complete these pilot programs no later than 28 February 2022. Any intra-TAS RWOs required during the RRN pilot must be approved in advance by the FMB. After 28 February 2022, BSOs are expected to utilize the RRN module for direct realignments vice intra-TAS RWOs for program oversight activities. Reimbursable authority provided may be used to accept reimbursable orders up to the total amount identified for each grantor (GBSO), appropriation (GTCODE), and budget line item (GLI) combination in the signed allocation records. Required reimbursable authority in excess of these amounts or for new GBSO/GTCODE/GLI combinations must be requested from the appropriation FMB analyst and supporting documentation loaded in JMS.

Assistant Secretary of the Navy (Financial Management and Comptroller) (cont'd)

2. For the applicable appropriations reimbursable authority will require apportionment for execution.
3. Overseas Contingency Operations (OCO) funding may not be realigned without prior approval of FMB. (FMB1 is applicable to annual accounts. For procurement accounts, use FMB2.)
4. Counter-Drug Funding is of special interest, and may not be realigned without prior approval of FMB. (FMB1 is applicable to annual accounts. For procurement accounts, use FMB2.)
5. BSOs will be held accountable for audit resources by SECNAV, CNO, and Congress. BSOs will realign funding internally, as necessary, to resolve audit issues and differences.
6. Section 1507 of the National Defense Authorization Act for FY 2022 (Public Law 117-81) provides that, effective January 1, 2022, the Commander of the United States Cyber Command (USCYBERCOM) is responsible for controlling and managing execution of the budgetary resources used to train, equip, operate, and sustain cyber mission forces. Prior to realignment of funds available for execution of a cyber mission force activity, including realignment to other cyberspace activities or to another cyber mission force activity, concurrence of the Commander, USCYBERCOM, must be obtained. Established reprogramming requirements remain applicable.
7. Given the continued requirement to properly track the Cost of War (CoW), you must make every effort possible to accurately capture and report the incremental costs associated with the CoW. Internal Controls must be established at the lowest level possible to ensure that all monthly incremental CoW expenses are tracked and reported in accordance with Volume 12, Chapter 23, of the DOD Financial Management Regulation. In your memorandum attesting to the accuracy of the CoW costs for the monthly DFAS report, please include a statement certifying that you have institutionalized and are in compliance with internal controls.

Assistant Secretary of the Air Force (Financial Management and Comptroller)



DEPARTMENT OF THE AIR FORCE FINANCIAL MANAGEMENT & COMPTROLLER

28 August 2024

MEMORANDUM FOR DEPARTMENT OF DEFENSE INSPECTOR GENERAL

FROM: SAF/FM
1120 Air Force Pentagon Suite 4E978
Washington, DC 20330

SUBJECT: Department of the Air Force Response to DoD Office of Inspector General Draft Report, "Audit of the DoD's Execution of Funds to Assist Ukraine" (Project No. 2023-D000FL-0046.000)

1. This is the Department of the Air Force response to the DoDIG Draft Report, "Audit of the DoD's Execution of Funds to Assist Ukraine" (Project No. 2023-D000FL-0046.000). The DAF concurs with recommendation 3.c. and non-concurs with recommendation 5 on the report.
2. SAF/FM in coordination with MAJCOMs will correct issues identified in Recommendation 3, and develop and implement a corrective action plan outlined in the following recommendations:

RECOMMENDATION 3.c: The DoDIG recommends that SAF/FM, in coordination with the Under Secretary of Defense (Comptroller)/Chief Financial Officer, review the supporting documentation of the 62 disbursement transactions, totaling \$166.8 million in questioned costs, to determine whether the payments were accurate and supported the Ukraine assistance mission, and take appropriate actions to resolve any unsupported payments or payments that are not in support of the Ukraine mission.

DAF RESPONSE: The Air Force concurs with this recommendation and will coordinate with Major Commands to provide additional justification and take appropriate action to resolve any payments not in support of "respond(ing) to the situation in Ukraine and for other related expenses" in line with the congressional supplemental language.

RECOMMENDATION 5: The DoDIG recommends that the SAF/FM initiate a preliminary review of the potential Antideficiency Act (ADA) violations resulting from our samples and take appropriate actions based on the results of the review. The preliminary review should be completed in accordance with the DoD 7000.14-R, "DoD Financial Management Regulation.

DAF RESPONSE: The Air Force non-concurs with this recommendation. Following extensive discussions with the DoDIG regarding their basis for this recommendation, the Air Force disagrees with DoDIG's position. DoDIG's interpretation of "Ukraine support" is not in line with the congressional supplemental language which specifically states that funds are to be used to "respond to the situation in Ukraine and for other related expenses." Moreover, the interpretation is inconsistent with Secretary Austin's April 2022 testimony before the full House Committee on

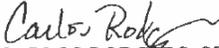
Assistant Secretary of the Air Force (Financial Management and Comptroller) (cont'd)

2

Armed Services¹ and his May 2022 testimony before the Senate Defense Appropriation Subcommittee.² In each, he directly tied EDI activities to support of Ukraine.

The payment in question was made to support increased equipment entering the surrounding AOR driven by Russian/Ukraine conflict, which is in line with the congressional intent for the use of these funds and is consistent with Secretary Austin's view – communicated to Congress – that EDI activities are closely related to addressing the situation in Ukraine. Therefore, the Air Force believes this transaction does not present grounds for an ADA investigation.

3. The SAF/FM point of contact is [REDACTED]


 CARLOS RODGERS, SES, DAF
 (Acting) Assistant Secretary of the Air Force
 (Financial Management and Comptroller)

¹ H.A.S.C. No. 117-77, Full Committee Hearing on FY 2023 Defense Budget Request, April 5, 2022 at 189:

Secretary AUSTIN. In addition to asking for congressional support for our FY23 budget request, I am grateful to the House for passing the Ukraine supplemental request on May 10, 2022. This will help ensure we can continue to provide Ukraine the lethal aid necessary to push back against Russia's unprovoked further invasion of Ukraine. Robust investments, both through the President's FY23 Budget and through emergency pending, allow the predictability and flexibility to strengthen and support Ukraine's self-defense. The sustained year-on-year investments of the European Deterrence Initiative (EDI) have enabled the Department to boost its ongoing deterrent posture since 2014 through increased presence, exercises and training; enhanced prepositioning; improved infrastructure; and partner capacity-building in Europe, including the long-standing Ukraine Security Assistance Initiative. The investments enabled by EDI helped prepare U.S. forces to respond to the current situation in Europe.

² Department of Defense Appropriations for Fiscal Year 2023, U.S. Senate Subcommittee of the Committee on Appropriations, Prepared Statement of Lloyd J. Austin III, May 3, 2022 at 8:

Russia's unprovoked invasion of Ukraine poses a historic challenge to transatlantic security. We need to continue robust investments in all domains relevant to European security.... The Department was able to swiftly deploy additional forces to the European theater through our enhanced presence efforts, increasing readiness, operational flexibility, and interoperability with our allies. All of this was made possible by sustained investments in the European Deterrence Initiative (EDI). EDI has been vital to efforts to improve indications and warning, command and control, and mission command in Europe. Investments in EDI helped prepare U.S. and allied forces for the current situation in Europe, for credibly deterring an attack on alliance territory, and for ensuring we are ready to fight and win should deterrence fail.

Assistant Director, Office of Business Operations Chief Operating Officer and Chief Financial Officer and Comptroller for Defense Security Cooperation Agency Comments



DEFENSE SECURITY COOPERATION AGENCY
1201 SOUTH 12TH STREET
ARLINGTON, VA 22202

DSCA-OBO

27 August 2024

MEMORANDUM FOR DOD OFFICE OF THE INSPECTOR GENERAL

SUBJECT: Draft Report of the Audit of the DoD's Execution of Funds to Assist Ukraine

1. DSCA agrees with the DoD IG's Recommendation #3 for DSCA to review the 15 disbursement transactions totaling \$424,171.
2. We have coordinated with the affected Implementing Agencies have a planned completion date of 30 September 2024.
3. The point of contact for this memorandum is the Deputy Comptroller for Title 10 Programs [REDACTED]

WILLIAMS MAR [REDACTED]
K.A. [REDACTED]
Mark A. Williams
Acting Assistant Director
DSCA Office of Business Operations

Director, Program Analysis and Financial Management for U.S. Transportation Command Comments



UNITED STATES TRANSPORTATION COMMAND
508 SCOTT DRIVE
SCOTT AIR FORCE BASE, ILLINOIS 62225-5357

20 August 2024

MEMORANDUM FOR DEPARTMENT OF DEFENSE INSPECTOR GENERAL

FROM: USTRANSCOM CHIEF FINANCIAL OFFICER AND DIRECTOR, PROGRAM ANALYSIS AND FINANCIAL MANAGEMENT

SUBJECT: Response to DoDIG Draft Report "Audit of the DoD's Execution of Funds to Assist Ukraine," dated 24 July 2024 (Project No. D2023-D000FL-0046.000)

1. The U.S. Transportation Command (USTRANSCOM) provides management responses to recommendations 3.e. found in the subject report.
2. The point of contact in this matter is [REDACTED], TCIG, at [REDACTED]

[REDACTED]
JACQUELINE BENNINGFIELD
for Director, Program Analysis
and Financial Management (TCJ8)

Attachment:
Management Comments

cc:
TCIG

Director, Program Analysis and Financial Management for U.S. Transportation Command Comments (cont'd)

DoDIG Draft Report (Project No. D2023-D000FL-0046.000)

“Audit of the DoD’s Execution of Funds to Assist Ukraine”
Dated July 2024

Recommendation 3: We recommend that the Under Secretary of Defense (Comptroller)/Chief Financial Officer, in coordination with the following management officials from the DoD Components, review the supporting documentation of the 309 disbursement transactions, totaling \$1 billion in questioned costs, to determine whether the payments were accurate and supported the Ukraine assistance mission, and take appropriate actions to resolve any unsupported payments or payments that are not in support of the Ukraine mission.

e. The Chief Financial Officer and Director, Program Analysis and Financial Management for U.S. Transportation Command should review 2 disbursement transactions, totaling \$13.3 million.

USTRANSCOM Response: Agree. USTRANSCOM is currently coordinating with components to obtain and validate the additional supporting documentation identified by the auditor as missing during the audit application phase for the two sample items noted in the audit report. Estimated Completion Date 30 October 2024.

Acronyms and Abbreviations

Advana	Advancing Analytics
DEFC	Disaster Emergency Fund Code
FMR	Financial Management Regulation
GTAS	Government-Wide Treasury Account Symbol Adjusted Trial Balance System
JTR	Joint Travel Regulation
MILSTRIP	Military Standard Requisitioning and Issue Procedures
OMB	Office of Management and Budget
OUS(D)/CFO	Office of Under Secretary of Defense (Comptroller)/Chief Financial Officer
USD(C)/CFO	Under Secretary of Defense (Comptroller)/Chief Financial Officer, DoD
TI	Treasury Index
UCRM	Ukraine Contingency Reporting Model
UoT	Universe of Transactions



Whistleblower Protection

U.S. DEPARTMENT OF DEFENSE

Whistleblower Protection safeguards DoD employees against retaliation for protected disclosures that expose possible fraud, waste, and abuse in Government programs. For more information, please visit the Whistleblower webpage at www.dodig.mil/Components/Administrative-Investigations/Whistleblower-Reprisal-Investigations/Whistleblower-Reprisal/ or contact the Whistleblower Protection Coordinator at Whistleblowerprotectioncoordinator@dodig.mil

For more information about DoD OIG reports or activities, please contact us:

Congressional Liaison

703.604.8324

Media Contact

public.affairs@dodig.mil; 703.604.8324



www.twitter.com/DoD_IG

LinkedIn

www.linkedin.com/company/dod-inspector-general/

DoD Hotline

www.dodig.mil/hotline





DEPARTMENT OF DEFENSE | OFFICE OF INSPECTOR GENERAL

4800 Mark Center Drive
Alexandria, Virginia 22350-1500
www.dodig.mil
DoD Hotline 1.800.424.9098

