

Department of Defense Supplemental Funding for Ukraine: A Summary

February 13, 2023

Of the \$113 billion in FY2022 and FY2023 emergency supplemental funding that Congress has appropriated to date in response to Russia's renewed invasion of Ukraine, more than half—\$62 billion (55%)—was provided to the U.S. Department of Defense (DOD). The DOD funding is intended in part to build the capacity of Ukraine's armed forces, provide U.S. military weapons and equipment to Ukraine, and replenish items transferred from department stocks.

This Insight summarizes such funding by supplemental appropriations act and by major appropriation category, also known as title. It also provides information about related funding transfers and reprogramming actions, Office of Inspector General (DOD OIG) reports, and additional CRS resources on this topic.

DOD Funding Summary

Table 1 summarizes FY2022 and FY2023 emergency funding provided to DOD in response to the situation in Ukraine, by supplemental appropriations act.

Table 1. DOD Supplemental Funding for Ukraine, FY2022-FY2023, by Bill
(in billions of dollars of discretionary budget authority and as a percentage of total)

Public Law (P.L.)	P.L. Number	DOD Funding in P.L.	Total Funding in P.L.	DOD Percentage of Total
Ukraine Supplemental Appropriations Act, 2022	P.L. 117-103, Division N, Title III	\$6.53	\$13.60	48%
Additional Ukraine Supplemental Appropriations Act, 2022	P.L. 117-128, Title II	\$20.10	\$40.15	50%

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Public Law (P.L.)	P.L. Number	DOD Funding in P.L.	Total Funding in P.L.	DOD Percentage of Total
Ukraine Supplemental Appropriations Act, 2023	P.L. 117-180, Division B, Title I	\$7.81	\$12.35	63%
Additional Ukraine Supplemental Appropriations Act, 2023	P.L. 117-328, Division M, Title II	\$27.87	\$47.37 ^a	59%
Total		\$62.31	\$113.46	55%

Source: CRS analysis of legislation on Congress.gov and Congressional Budget Office (CBO) cost estimates.

Notes: To access individual source documents, click on the highlighted links in the Public Law Number, DOD Amounts, and Total Amounts columns. Totals may not sum due to rounding.

a. Reflects CBO's five-year cost estimate of the legislation.

DOD Funding by Major Appropriation Title

Table 2 summarizes FY2022 and FY2023 emergency funding provided for DOD to assist Ukraine, by major appropriation title. The majority of the funding—\$55 billion (89%)—has been provided for the department's Operation and Maintenance (O&M) accounts, which are generally used to pay for the operating costs of the armed forces.

Table 2. DOD Supplemental Funding for Ukraine, FY2022-FY2023, by Major Appropriation Title

(in billions of dollars of discretionary budget authority)

Public Law	O&M	Procurement	RDT&E	Other ^a	MILPERS	Total
P.L. 117-103	\$5.57	\$0.23	\$0.13	\$0.41	\$0.20	\$6.53
P.L. 117-128	\$17.89	\$1.77	\$0.41	\$0.01	\$0.02	\$20.1
P.L. 117-180	\$6.11	\$1.44	\$0.14	<\$0.01	\$0.12	\$7.81
P.L. 117-328	\$25.66	\$1.78	\$0.32	\$0.02	\$0.09	\$27.87
Total \$	\$55.21	\$5.23	\$1.00	\$0.45	\$0.43	\$62.31
Total %	89%	8%	2%	1%	1%	100%

Source: CRS analysis of legislation on Congress.gov legislation.

Notes: O&M is operation and maintenance; RDT&E is research, development, test, and evaluation; and MILPERS is military personnel. Totals may not sum due to rounding.

a. Other includes: Other Department of Defense Programs (e.g., Defense Health Program and Office of the Inspector General), Related Agencies (e.g., the Intelligence Community Management Account), and Revolving and Management Funds.

Selected DOD Funding Transfers and Reprogramming Actions

Congress also provided authority for DOD to transfer nearly half—up to \$26.5 billion (43%)—of the supplemental emergency funding between certain accounts for various purposes. For example, Congress provided authority to transfer certain funding from the O&M, Defense-Wide account to other O&M

accounts and procurement accounts to replenish DOD stocks of weapons, munitions, and other equipment, as well as to reimburse the department for services, military education, and training provided to Ukraine or foreign countries that have supported Ukraine. This [transfer authority](#) provided to date includes up to [\\$3.5 billion](#) in P.L. 117-103, [\\$9.05 billion](#) in P.L. 117-128, [\\$1.5 billion](#) in P.L. 117-180, and [\\$11.88 billion](#) in P.L. 117-328. Congress also authorized the transfer of \$500 million to various DOD procurement accounts for unspecified munitions to increase defense stocks (P.L. 117-128, [§201](#)) and up to \$50 million to the RDT&E, Defense-Wide account in part to develop strategies to protect department systems identified for possible export to foreign countries (P.L. 117-128, [§202](#)).

The DOD Office of the Under Secretary of Defense (Comptroller)/Chief Financial Officer maintains a website of information about funding transfers and [reprogramming actions in support of Ukraine](#). **Table 3** summarizes DOD transactions to date using this transfer authority, as well as transfer authority provided in other appropriations acts. In general, the transactions describe funding reallocations in support of Ukraine, such as the procurement of Armored Multi-Purpose Vehicles (AMPVs) to replace M113 tracked personnel carriers transferred to Ukraine, certain munitions, radar systems, and other items.

Table 3. DOD Reprogramming Actions in Support of Ukraine

(in billions of dollars of discretionary budget authority)

Date	Description	Amount
May 1, 2022	Ukraine Replacement Transfer Fund Tranche 1	\$1.48
May 25, 2022	Ukraine Replacement Transfer Fund Tranche 2	\$0.54
May 13, 2022	Ukraine Transfer Request	\$0.95
May 17, 2022	Ukraine Replacement Transfer Fund Tranche 3	\$1.15
June 9, 2022	Critical Munitions Defense Funding Request	\$0.50
June 16, 2022	Ukraine Replacement Transfer Fund Tranche 4	\$0.33
July 13, 2022	Ukraine Replacement Transfer Fund Tranche 5	\$2.29
July 21, 2022	Exportability Funding Ukraine Supplemental #2	\$0.05
August 2, 2022	Ukraine Replacement Transfer Fund Tranche 6	\$0.34
August 12, 2022	Ukraine Replacement Transfer Fund Tranche 7	\$0.83
September 16, 2022	Ukraine Replacement Transfer Fund Tranche 8	\$0.94
September 19, 2022	August 2022 Ukraine Realignment (Part I)	\$0.07
	Part II	\$0.15
	Part III	\$0.01
	Part IV	\$0.19
September 27, 2022	Ukraine Supplemental Funding Realignment and Drawdown Funding Return (Part I)	\$0.04
	Part II	\$0.09
	Part III	<\$0.01
	Part IV	\$0.01
	Part V	<\$0.01
	Part VI	\$0.16
November 17, 2022	Ukraine Replacement Transfer Fund Tranche 9	\$1.29
December 8, 2022	December 2022 Ukraine Realignment (Part I)	<\$0.01

Date	Description	Amount
	Part II	<\$0.01
	Part III	\$0.04
	Part IV	\$0.03

Source: DOD, Office of the Under Secretary of Defense (Comptroller)/Chief Financial Officer, Budget Execution website, Reprogramming Actions, Reprogramming Actions in Support of Ukraine, at <https://comptroller.defense.gov/Budget-Execution/ReprogrammingUkraine/>.

For a list of U.S. military equipment provided to Ukraine to date, see DOD’s February 3, 2023, fact sheet on [U.S. security assistance to Ukraine](#). For a list of DOD contracting actions related to Ukraine to date, see the department’s January 31, 2023, release on [Ukraine Contracting Actions](#).

Selected DOD OIG Reports on Status of Funds

The DOD OIG maintains a [website](#) of information on its oversight work related to Ukraine. The site is organized by [oversight updates](#), [ongoing work](#), and [completed work](#).

To date, DOD OIG has published two reports related to the status of funds for Ukraine:

- On July 8, 2022, the DOD OIG released [a report](#) that reviewed the department’s execution of the \$6.5 billion provided in the Ukraine Supplemental Appropriations Act, 2022 (Division N of P.L. 117-103; [§2302](#)). The report included information about the status of funds, as of June 2, 2022 (see, for example, [Table 1](#), which included figures for obligations and disbursements). The report also highlighted concerns with DOD’s fund tracking and reporting, [concluding](#) in part that, “DOD’s use of systems that are not able to directly feed into [an enterprise-level financial management software system known as Advancing Analytics, or Advana] could limit the transparency of the execution of the Ukraine supplemental funds.”
- On September 19, 2022, the DOD OIG released a report that reviewed the department’s execution of the \$20.1 billion provided in the Additional Ukraine Supplemental Appropriation Act, 2022 (P.L. 117-128, [§204](#)). The report included information about the status of funds, as of August 17, 2022 (see, for example, [Table 1](#)) and, among others, raised [similar areas of concern](#) as the previous report.

In terms of ongoing work, DOD OIG has one report related to the status of funds for Ukraine:

- On January 4, 2023, the DOD OIG [announced](#) plans to audit the department’s execution of funds to assist Ukraine to determine whether the funds were used in accordance with federal laws and department policies, and for the purpose of responding to the situation in Ukraine.

Resources

For more background and analysis on Russia’s invasion of Ukraine, see CRS Report R47054, *Russia’s 2022 Invasion of Ukraine: Related CRS Products*, by Zoe Danon and David A. Blum.

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