This second quarterly report submitted by the Special Inspector General for Operation Atlantic Resolve (OAR) summarizes U.S. Government support to Ukraine and the broader response to Russia’s full-scale invasion, including support for the Ukrainian Armed Forces (UAF), support for NATO partners, and U.S. military, diplomatic, and humanitarian activity.

**Russian Forces Made Incremental Gains Along a Mostly Static Front Line**  
pp. 26–30, 34

- The UAF **withdrew** from the industrial town of Avdiivka after months of heavy fighting.
- Russian forces targeted **economic and energy infrastructure** in Ukraine.
- Russian forces committed **war crimes**, including the deportation and reeducation of Ukrainian children.
- The UAF **sank several Russian warships** with unmanned surface vessels and **hit Russian oil and gas facilities** with UAVs.
- President Zelenskyy **dismissed his top military commander** amid increased tensions between the two men.
- Ukraine **lowered its conscription age**, potentially providing **50,000 new troops** for the UAF.

**Training and Equipping Efforts Continue**  
pp. 39–46, 85

- U.S. and Danish training aims to have Ukrainian **F-16 pilots** ready by **summer 2024**.
- Advisors **train UAF personnel to serve as instructors** and increase self-sufficiency.
- Advisors work to build Ukrainian **maintenance capability**, but **major repairs** still require that equipment be sent **out of country**.
- International partners established **capability coalitions** to build the UAF’s **long-term** fighting ability.
- State provided training and equipment to **investigate and prosecute** war criminals and human rights violators.

**Uncertain Funding Created Challenges for U.S. and Ukrainian Militaries**  
pp. 9–11, 35–36

- The first **new Ukraine assistance** bill in 16 months was enacted on April 24.
- The DoD had **begun to reduce** its support for Ukraine prior to the enactment of new funding.
- The DoD sent **$10 billion** worth of weapons to the UAF that it **did not have the funds** to replace.
- UAF troops reported **rationing ammunition** due to limited supply.

**Corruption Remains a Persistent Challenge for the Ukrainian Government**  
pp. 54–57

- Perception of corruption in Ukraine has **decreased** significantly since 2013, but it still remains one of the **least accountable** governments in Europe.
- The **war has created new opportunities** for bribes, kickbacks, and inflated procurement costs.
- The U.S. provided technical **assistance** and training to **Ukrainian investigators and prosecutors**.
- Ukraine’s anticorruption institutions investigated and **arrested** government officials and legislators for **bribery** and **embezzlement**.

**14.6M Ukrainians—Half the Country—Need Humanitarian Assistance**  
pp. 17, 64–70

- Since Feb 2022, USAID has provided over **$2 billion** in humanitarian assistance in Ukraine.
- USAID released **new guidance** and **precautions** for aid workers in Ukraine.
- USAID has directed resources to respond to Russian attacks on **energy and healthcare infrastructure**.

**OAR Oversight is Enhancing Transparency**  
pp. 21, 123–129

- The Special IG launched UkraineOversight.gov to make comprehensive information about OAR more accessible to the public.
- Special IG and partner agency reports found:
  - The Navy **over-spent funds** for Ukraine.
  - USEUCOM had limited **oversight of equipment** transported to Ukraine by rail.
  - USAID did not verify the **accuracy** of Ukrainian salaries being reimbursed with **U.S. funds**.
  - State’s risk assessments and monitoring for security assistance programs need improvement.