U.S. Government Accountability Office

Ukraine: U.S. State Department Has Taken Steps to Enhance Monitoring and Evaluation of Assistance

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Q&A Report to Congressional Requesters
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Accessible Version

Why This Matters

Russia's February 2022 full scale invasion of Ukraine has had devastating consequences, creating a widespread humanitarian crisis, destroying critical infrastructure, and threatening Ukraine's democratic progress. In response, the U.S. government appropriated more than $174 billion in assistance for Ukraine and countries impacted by the situation in Ukraine.

The Department of State's Office of the Coordinator of U.S. Assistance to Europe and Eurasia (EUR/ACE) is responsible for coordinating and overseeing foreign assistance to Ukraine. As part of its responsibilities, EUR/ACE manages the allocation of resources, oversees program and policy coordination among U.S. government agencies, and ensures oversight of assistance implementation in Ukraine. In June 2023, EUR/ACE and Tetra Tech Management Systems International (MSI) entered into a 3-year monitoring and evaluation contract—the Monitoring, Evaluation, and Audit Services for Ukraine Reporting (MEASURE) contract. The MEASURE contract is designed to assist EUR/ACE in overseeing nonhumanitarian, nonmilitary assistance programs implemented within Ukraine and funded by the supplemental appropriations, excluding direct budget support for Ukraine that was overseen separately. According to State, the specific assistance overseen under the MEASURE contract is subject to change. According to State, as of September 30, 2025, the MEASURE contract helped EUR/ACE oversee $6.1 billion of the supplemental appropriations for Ukraine. This amount included $4.3 billion in funding from the first four supplemental appropriations that was subject to monitoring and evaluation under the contract and a further $1.8 billion from a fifth supplemental that is subject to change in fiscal year 2026. The MEASURE contract is intended to help EUR/ACE to determine the effectiveness of programs in meeting U.S. objectives outlined in State's Ukraine Assistance Strategy.

We were asked to review the oversight mechanisms in place for U.S. assistance to Ukraine. As part of a series of work evaluating U.S. oversight of Ukraine assistance, this report discusses the design and status of the MEASURE contract, challenges faced during implementation, the outcome information the MEASURE contract provided, and State's use of the information.

Key Takeaways

- Although many MEASURE contract deliverables were completed as of November 2025, evaluations and the selection of strategic outcome indicators had not been. These and other deliverables had been delayed due to implementation challenges and then were paused in response to the administration's decision to conduct a foreign assistance review and subsequent changes to meet the current administration's priorities.

- The MEASURE contract's implementation faced challenges, such as with data access, that EUR/ACE took steps to mitigate. However, some challenges, such as the limitations on monitoring activities in a wartime environment, cannot be fully mitigated.
- The MEASURE contract has provided some information on outcomes through its deliverables, including quarterly assistance reports. However, data availability has varied due to implementation challenges and the varying timeframes needed to realize certain outcomes.
- EUR/ACE has used information provided under the MEASURE contract for decision-making, particularly for oversight and budgeting decisions. However, data availability and delayed deliverables have limited EUR/ACE's ability to use outcome information from MEASURE. EUR/ACE has adjusted deliverables' structure and timing to enhance their ability to better inform decision making. Officials expect the planned evaluations and selection of strategic outcome indicators to provide a greater sense of the extent to which the assistance provided has been effective in meeting U.S. objectives as defined in the Ukraine Assistance Strategy.

How is the MEASURE contract designed to monitor U.S. foreign assistance to Ukraine?

According to EUR/ACE officials, they designed the MEASURE contract to establish a system to monitor and evaluate the effectiveness of a range of Ukraine assistance, including for energy, democracy, governance, civilian security, and other types of activities. These activities are managed by different U.S. government (USG) implementing entities—federal government agencies, bureaus, and offices managing assistance programs, as well as other entities that received supplemental funding.[1]

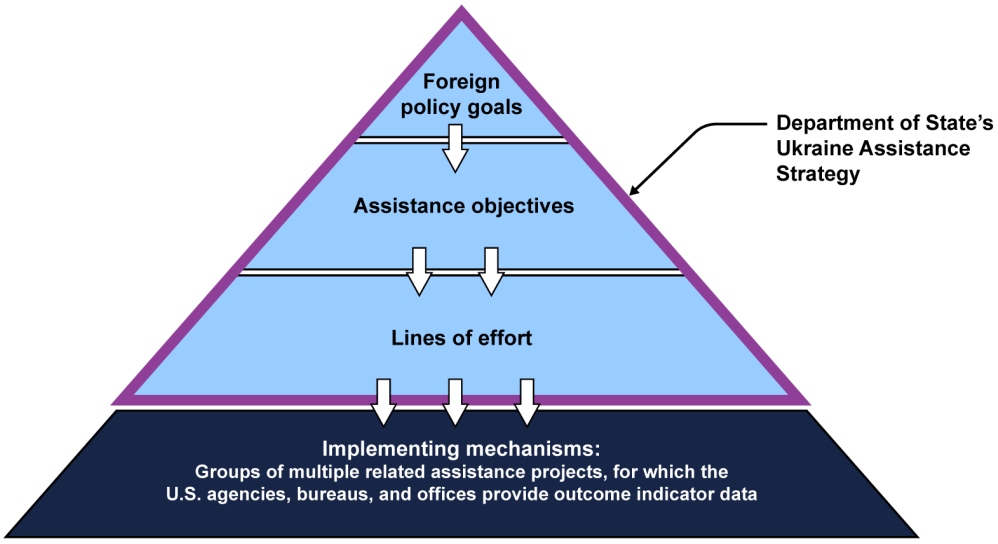
The design of the contract incorporates EUR/ACE's Standard Operating Procedures and Requirements on Project Design, Monitoring, and Evaluation that outlines a two-level monitoring and evaluation system focused on individual projects and the meta level (i.e., the strategic level across multiple projects).[2] These procedures explain how EUR/ACE reviews outcome indicators as part of its annual budget reviews and conducts evaluations across multiple projects at the meta level through independent contractors, while relying on the projects' implementing partners—organizations with agreements with the USG to implement the assistance projects—to conduct monitoring and evaluation of their own projects.

EUR/ACE designed the MEASURE contract to mirror the structure of its own two-level monitoring and evaluation system, while also adapting to the scale of assistance needing oversight, according to officials. In particular, the MEASURE contract is intended to provide oversight of and information on related groups of multiple projects—known as "implementing mechanisms"—rather than on individual projects, and analysis and evaluations of clusters of implementing mechanisms at the meta-level. In this way, EUR/ACE's design approach involved identifying their information needs to determine what evidence to develop, which is in line with key practices for evidence-based policy making.[3]

Specifically, to enable meta-level analysis, State directed MSI to establish a framework to monitor and evaluate the progress of the portions of the Ukraine Assistance Strategy within its scope. As of November 2024, the strategy included two foreign policy goals supported by 13 assistance objectives and 55 lines of effort. Ten of these 13 assistance objectives and 49 of these 55 lines of effort were within the MEASURE contract's scope. MSI was also tasked with identifying implementing mechanisms and clustering them together to support specific lines of effort under the strategy's assistance objectives (see fig. 1). The number of

implementing mechanisms within the MEASURE contract's scope continuously changes depending on the start and end dates of their associated projects. As of January 2025, MSI was monitoring 147 implementing mechanisms. In part due to the termination of projects resulting from the foreign assistance review, as of August 2025, MSI was monitoring 53 implementing mechanisms, according to EUR/ACE officials.[4]

Figure 1: MEASURE Framework for Monitoring and Evaluating Progress of the Ukraine Assistance Strategy, as of November 2024



Source: GAO analysis of Monitoring, Evaluation, and Audit Services for Ukraine Reporting (MEASURE) contract documents. | GAO-26-107860

Also at the meta level, MSI was tasked with compiling and reporting to EUR/ACE outcome indicator data by clusters of implementing mechanisms that relate to lines of effort within the Ukraine Assistance Strategy as a way to monitor progress toward this strategy. EUR/ACE also tasked MSI to conduct several evaluations of clusters of implementing mechanisms. EUR/ACE officials said that they asked MSI to identify strategic outcome indicators—a subset of reported implementing mechanism–level outcome indicators that help assess progress toward key lines of effort in the Ukraine Assistance Strategy.

To benefit monitoring at the implementing mechanism level, State directed MSI to provide technical assistance, when needed, to the USG implementing entities and their implementing partners. For example, MSI was expected to assist USG implementing entities with developing outcome indicators for their implementing mechanisms. In addition, MSI was expected to help strengthen data collection processes for the entities' projects, such as through field monitoring visits and data quality assessments.

What is the status of the deliverables and tasks under the MEASURE contract?

As of August 2025, all but two of the MEASURE contract's deliverables and tasks at the implementing mechanism and meta level were completed or ongoing. Multiple deliverables had been paused during the first half of 2025 in response to the foreign assistance review, which contributed to delays for certain deliverables, specifically evaluations and the identification of strategic outcome indicators.

See table 1 for the status of MEASURE contract deliverables and tasks that support EUR/ACE's monitoring and evaluation efforts at the implementing mechanism and meta levels. In addition to these tasks, MSI has completed a number of deliverables related to its implementation of the MEASURE contract, such as an implementation plan, risk mitigation plan, and quality control plan.

Table 1: Status of MEASURE Contract Deliverables and Tasks, as of August 2025

Deliverable/task	Frequency/due date	Status
Implementing mechanism-level		
Technical assistance to USG implementing entities and their implementing partners, including for • *logic model development,* • *outcome indicators, and* • *monitoring plans*	As needed	Ongoing
Monthly training sessions with partners— Sessions to cover a broad set of topics, such as data validation and outcome indicators, to promote engagement and build partner capacity.	Monthly, starting July 2025	Ongoing
Field monitoring visits and data quality assessments— In-person site visits to ensure project activities are implemented in line with project design. These visits assess the strengths and weaknesses of outcome indicator data and the extent to which the data can be trusted as a basis for management decisions. Before June 2025, these were separate deliverables.	Varies by quarter	Ongoing – 6 field monitoring visits and 12 data quality assessments completed
Final assessment for completed/terminated projects— An assessment of whether the project met its objectives, what changes occurred because of the project, and best practices and lessons learned from project implementation.	Reports on completed projects due on quarterly basis, with first report due August 30, 2025 Reports for terminated projects due by September 30, 2025	Ongoing – 21 assessments completed for terminated projects
Meta-level		
Assistance typology— Categorization of assistance that contributes to each line of effort and assistance objective in the Ukraine Assistance Strategy. To be used as the basis for reporting on and evaluating assistance.	Due by September 2023; Revisions due 90 days after any updates to the Ukraine Assistance Strategy	Completed
Assistance outcome reports— Before June 2025, assistance outcomes were reported quarterly and included a compilation of outcome indicator data and narrative summaries of activities' achievements by assistance typology category. After June 2025, outcomes are reported in two types of semiannual reports: sector briefs and annual reports. Sector briefs provide short analyses of achievements by sector. Annual reports discuss achievements by assistance objectives.	Due quarterly before June 2025 Sector briefs due September 30, 2025, and April 30, 2026; Annual reports due December 2025 and May 2026	Ongoing – 5 quarterly assistance reports completed
Strategic outcome indicators— A subset of indicators from the existing outcome indicators on which MEASURE reports to assess progress in achieving key Ukraine Assistance Strategy lines of effort.	To be determined after any updates to the Ukraine Assistance Strategy	Paused[a]
Evaluability Assessment— An assessment of when each of the projects or implementing mechanisms would be ready to be evaluated under this contract.	Due by February 28, 2025, with updates due by June 30, 2025	Completed
Four evaluations— Evaluations of clusters of implementing mechanisms contributing to a given thematic area of the Ukraine Assistance Strategy, such as energy or security.	Four evaluations to be finalized by June 2026	Ongoing – 0 completed

Deliverable/task	Frequency/due date	Status
Final summary report at end of contract— A report on the assistance achievements over the 3 years of the contract, as well as conclusions on future assistance needs.	Due in draft by April 2026 and finalized by May 2026	Not yet due

Source: GAO analysis of Monitoring, Evaluation, and Audit Services for Ukraine Reporting (MEASURE) documents and interviews with Department of State officials. | GAO-26-107860

[a]State's Office of the Coordinator of U.S. Assistance to Europe and Eurasia (EUR/ACE) officials explained that they paused work on this deliverable, pending changes to the Ukraine Assistance Strategy following the foreign assistance review. On January 20, 2025, the President issued an Executive Order pausing foreign development assistance for an assessment of programmatic efficiencies and consistency with United States foreign policy. Exec. Order No. 14169, *Reevaluating and Realigning United States Foreign Aid*, 90 Fed. Reg. 8619 (Jan. 30, 2025). According to EUR/ACE officials, this task was still paused, as of November 2025.

According to EUR/ACE officials, EUR/ACE worked with MSI to adjust the timing, scope, and quantity of specific deliverables given implementation challenges and delays caused by the administration's foreign assistance review—which led to orders stopping work and project terminations—and the realignment or discontinuation of U.S. Agency for International Development (USAID) functions.[5] In particular, MEASURE's first quarterly assistance report for fiscal year 2025 reported that 78 implementing mechanisms were issued orders to stop work in January 2025, which affected MSI's ability to move forward on deliverables. For example:

- **Field monitoring visits and data quality assessments.** EUR/ACE officials said they paused data quality assessments and field monitoring visits during the first half of 2025 in response to the foreign assistance review until they could confirm the number of projects that would be continuing. While initially separate deliverables, in June 2025, EUR/ACE revised the scope of work to combine field monitoring visits with data quality assessments to allow for faster, more simplified assessments.
- **Final assessments for completed/terminated projects.** As of May 2025, EUR/ACE and MSI finalized a scope and methodology for the final assessments. EUR/ACE officials explained the methodology for this deliverable allows for more rapid assessments given the large number of projects terminated as part of the foreign assistance review, particularly from USAID.
- **Assistance outcome reports.** EUR/ACE officials said they did not ask MSI to provide a second quarterly report for fiscal year 2025, as there would be limited data available given the pause in assistance during the foreign assistance review. In June 2025, EUR/ACE revised the MEASURE contract's scope of work to indicate these reports would be expected semiannually instead of quarterly.
- **Evaluations.** At the beginning of the contract, EUR/ACE planned for seven evaluations of clusters of implementing mechanisms, which officials explained was meant to be reconsidered every year on the basis of projects' readiness for evaluations. Following a reevaluation in August 2024, EUR/ACE revised the scope of work to reduce the number of expected evaluations to five. Then, on the basis of the number of projects terminated as part of the foreign assistance review, in June 2025, EUR/ACE further reduced the number of evaluations to four. We received updated information in November 2025 from EUR/ACE officials that indicated two evaluations were underway, but none had been completed.

To what extent has State/EUR/ACE mitigated challenges affecting MEASURE implementation?

EUR/ACE met the intent of a key practice for evidence-based policymaking by taking steps to mitigate several challenges MSI encountered. This practice suggests that an agency should identify mitigation strategies to address internal and external challenges that could affect its ability to achieve its goals.[6]

Table 2 depicts key challenges that EUR/ACE, MSI, and selected USG implementing entities identified as having affected MEASURE contract implementation as well as mitigations that EUR/ACE and MSI have reported taking to address them. Specifically, we interviewed five USG implementing entities—USAID and four State bureaus and offices—selected on the basis of factors including their amount of Ukraine assistance funding and the extent of their interactions with MSI.[7] The identified challenges delayed or hindered MSI's and USG implementing entities' efforts to collect, report, or use data. While not all challenges could be fully mitigated, EUR/ACE and MSI worked together to make progress toward addressing them. EUR/ACE officials also explained that the complex scope of the MEASURE contract—which works across USG implementing entities on a wide range of assistance activities in a wartime environment—compounded these challenges.

Table 2: Key Challenges Affecting MEASURE Contract Implementation and Their Mitigations Identified by EUR/ACE, MSI, and Selected USG Implementing Entities

Category of challenge	Key challenges	Related mitigations
Communication gap	EUR/ACE did not consistently share final quarterly assistance reports with USG implementing entities, according to emails showing limited distribution of the fiscal year 2024 quarterly reports and four of five USG implementing entities.	EUR/ACE has taken or reported that it plans to take steps to improve information sharing with the USG implementing entities. Specifically, EUR/ACE provided final copies of the first fiscal year 2025 quarterly assistance report. In addition, as of June 2025, EUR/ACE officials were planning to convene the USG implementing entities to discuss findings after the release of each future assistance report.
Varying reporting timelines	MSI's deadline to receive data from USG implementing entities did not always align with the reporting intervals included in agreements between the implementing entities and their partners, according to officials from EUR/ACE, all five selected USG implementing entities, and MSI staff. For example, MSI's initial deadlines did not provide sufficient time for the USG implementing entities to receive and review data from their implementing partners for accuracy and report it to MSI.	EUR/ACE and MSI took several steps to mitigate this, including (1) extending MSI's deadline to receive data by an additional 40 days after the end of each quarter, (2) including data a USG implementing entity submitted after the deadline in a subsequent quarter's report, and (3) accepting data on semiannual or annual outcome indicators at that cadence instead of quarterly. While these steps help to partially mitigate this challenge, officials from EUR/ACE and USG implementing entities noted that they cannot fully align reporting timing because of the different timelines and cadences for indicator reporting established in existing agreements between USG implementing entities and their implementing partners.
Significant resources to meet monitoring and reporting requirements	All five selected USG implementing entities we interviewed stated they expended significant staff time and resources to facilitate MEASURE's monitoring.	Four of the five entities noted that, although it continued to take significant time, providing information to MSI became more manageable as the contract went on and MSI became more knowledgeable about their projects. Three of these entities noted this reduced back-and-forth communications and questions about data submissions. EUR/ACE officials stated that while USG implementing entities' contributions to MEASURE's monitoring may require more resources, they believe these resource needs are offset by the insight gained from the contract.

Category of challenge	Key challenges	Related mitigations
	Three of the five USG implementing entities stated that they received requests for large volumes of reporting on similar information from MSI, EUR/ACE or other parts of State in differing formats.	EUR/ACE and MSI worked with the implementing entities to develop a template to standardize MEASURE data submissions. In addition, EUR/ACE officials said that they are planning to have USG implementing entities start reporting through a EUR/ACE database, which is expected to reduce the need for reporting to MSI and EUR/ACE in multiple formats.
Data access	MSI did not receive data from USAID for most of 2024 due to a potential conflict of interest, as MSI would be receiving sensitive procurement data from implementing partners that were its competitors, according to State and USAID officials and MSI staff.	EUR/ACE helped MSI and USAID to obtain a conflict-of-interest agreement in August 2024 that allowed MSI to begin receiving sensitive procurement data from USAID's implementing partners. MSI agreed not to use or make available data obtained for MEASURE activities in the preparation of its own proposals or other documents in response to contract or task order solicitations. MSI also agreed to protect data from unauthorized disclosure, including to its parent or sister companies under common control. According to USAID officials, USAID could also determine what information from its implementing partners was considered sensitive and redact certain information provided to MSI.[a]
External challenges	The nonpermissive security situation and martial law limited monitoring activities in the field, according to EUR/ACE officials, MSI staff, and MEASURE documents.	EUR/ACE officials and MSI staff stated that they have adopted procedures to assess and respond to the nonpermissive security situation, such as using remote monitoring to reduce the risk to staff.
	It was difficult to find sufficient qualified monitoring staff in Ukraine, according to EUR/ACE officials, MSI staff, and MEASURE documents.	EUR/ACE and MSI have attempted to mitigate this challenge by employing third-party monitors and short-term consultants, contracting with the Kyiv Institute of Sociology to conduct surveys, and adding two positions outside of Kyiv to provide remote support and analysis.
	The USG foreign assistance review delayed certain MEASURE monitoring and evaluation activities for fiscal year 2025, according to EUR/ACE officials and MSI staff.[b]	EUR/ACE officials and MSI staff stated that they had to await the finalization of this review to move forward on these activities, which they began to do in July 2025. During the foreign assistance review, MSI continued to provide technical assistance to USG implementing entities and work on the first quarterly assistance report for fiscal year 2025.

Source: GAO analysis of Monitoring, Evaluation, and Audit Services for Ukraine Reporting (MEASURE) quarterly assistance reports and interviews with Department of State Office of the Coordinator of U.S. Assistance to Europe and Eurasia (EUR/ACE), Tetra Tech Management Systems International (MSI), and selected U.S. government (USG) implementing entities, including U.S. Agency for International Development (USAID) and four State bureaus and offices. We selected the USG implementing entities to interview on the basis of factors including their amount of Ukraine assistance funding and the extent of their interactions with MSI. We interviewed officials at USAID in November 2024 and the four State bureaus and offices between April and May 2025. | GAO-26-107860

[a]According to the USAID Office of Inspector General, as part of their reporting on Operation Atlantic Resolve, the Inspectors General continue to examine potential conflicts of interest with respect to the MEASURE contract, as of January 2026.

[b]On January 20, 2025, the President issued an Executive Order pausing foreign development assistance for an assessment of programmatic efficiencies and consistency with United States foreign policy. Exec. Order No. 14169, *Reevaluating and Realigning United States Foreign Aid*, 90 Fed. Reg. 8619 (Jan. 30, 2025).

To what extent has the MEASURE contract informed State about outcomes of Ukraine assistance?

Under the MEASURE contract, MSI has compiled available outcome information for specific implementing mechanisms, but data availability varied due to implementation challenges and the varying timeframes needed to realize certain outcomes. This limited MSI's ability to analyze outcome information and conduct evaluations at the meta level through November 2025, thereby reducing EUR/ACE's ability thus far to assess the effectiveness of assistance activities that support the Ukraine Assistance Strategy.

Quarterly assistance reports. MSI produced quarterly assistance reports that compiled available outcome information for the implementing mechanisms by lines of effort, which was intended to allow for meta-level analysis. These reports varied over time in how informative they were given variability in available implementing mechanism–level outcome data and changing directions from EUR/ACE to MSI on whether to include targets for outcome indicators in the reports.

Because the quarterly assistance reports include reporting on performance measures, we evaluated the extent to which EUR/ACE ensured that these reports reflected selected leading attributes for performance measures, leading practices for evidence-based policy making, and internal controls. Leading attributes of performance measures include balance—a suite of measures developed to ensure coverage of an organization's various priorities—and targets—numerical goals for activities to achieve.[8] Key practices for evidence-based policy making outline ways to assess progress toward goals, including documenting targets in performance reports.[9] State's Foreign Affairs Manual states that internal controls must incorporate federal internal control standards.[10] The standards state that agencies should use quality information to achieve objectives, including using complete data.[11]

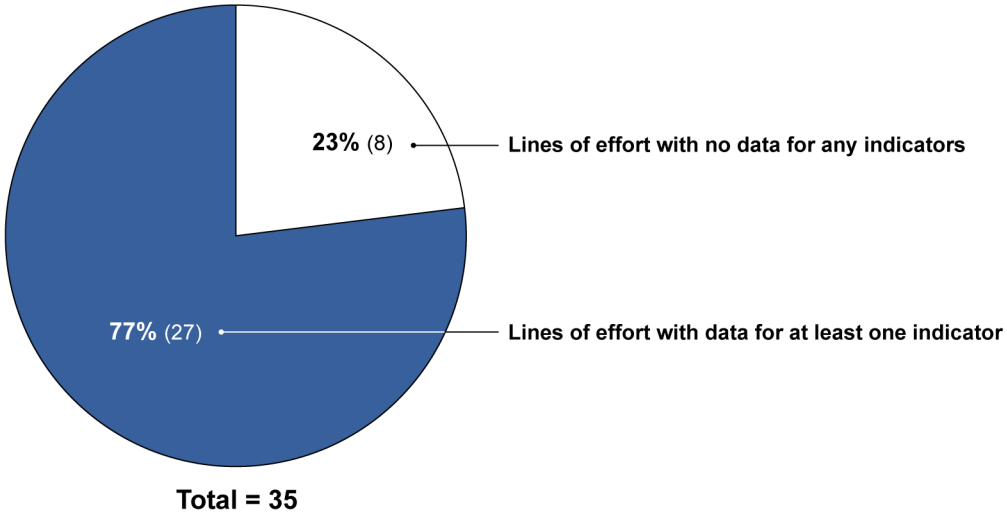
Balance. MSI established a framework for the MEASURE contract that linked implementing mechanisms used to provide assistance to lines of effort and assistance objectives in the Ukraine Assistance Strategy, as shown in figure 1. This framework was used for organizing the quarterly assistance reports to show the coverage of the implementing mechanisms and their outcome indicators across the strategy. However, the limited data availability and ability of some implementing mechanisms to develop outcome indicators hinders the application of this framework.

Complete information. The four fiscal year 2024 quarterly reports, which also included some information for fiscal year 2023, provided available outcome information for implementing mechanisms, which covered 77 percent of active lines of effort in the MEASURE contract's scope.[12] Data availability varied by quarter given the implementing mechanisms' implementation and reporting timeframes, among other reasons.

Of the 49 lines of effort within MEASURE's scope, 35 lines of effort were active as of the fourth quarter of fiscal year 2024. The remaining 14 lines of effort had no associated projects being implemented, and therefore no data could be expected.[13] Our review of the four quarterly reports for fiscal year 2024, the first of which also reported data from fiscal year 2023, showed that eight of the 35 active lines of effort, or 23 percent, had no outcome data reported for any quarters. The other 27 lines of effort, or 77 percent, had reporting on at least one outcome indicator for at least one of the quarters (see fig. 2).

The extent of this information also varied by quarter depending on the number of implementing mechanisms that had ongoing activities and provided outcome data under each line of effort. For example, the second quarterly report included outcome data on 23 lines of effort, the third quarterly report on 16 lines of effort, and the fourth quarterly report on 17 lines of effort. Further, in the first quarter, outcome information was reported by assistance objectives instead of by lines of effort given limited outcome data available in the early stages of the MEASURE contract.

Figure 2: Outcome Data for Active Lines of Effort Reported Under the MEASURE Contract Across Four Quarterly Reports Covering Fiscal Years 2023-2024



Source: GAO analysis of Monitoring, Evaluation, and Audit Services for Ukraine Reporting (MEASURE) quarterly reports. | GAO-26-107860

Accessible Data for Figure 2: Outcome Data for Active Lines of Effort Reported Under the MEASURE Contract Across Four Quarterly Reports Covering Fiscal Years 2023-2024

Lines of Effort Category	Number	Percentage
Lines of effort with no data for any indicators	8	23
Lines of effort with data for at least one indicator	27	77

Source: GAO analysis of Monitoring, Evaluation, and Audit Services for Ukraine Reporting (MEASURE) quarterly reports. | GAO-26-107860

The quarterly reports provided the most outcome information for lines of effort on democracy-related and governance-related activities, respectively, including

- support for independent media and civil society to advocate for reforms and
- support for national and local governments to provide basic services.

The quarterly reports provided limited outcome information for lines of effort on civilian security- and economic-related activities, respectively, including

- training and equipping Ukraine's police and border guards to international standards and
- supporting a business-enabling environment including improved regulatory practices and state-owned enterprise reform.

None of the quarterly reports provided any outcome information for eight lines of effort, including

- ensuring the safety of nuclear power operations and
- supporting the agriculture sector to strengthen plant and animal disease control and food safety systems.

The availability of outcome information for implementing mechanisms under lines of effort can vary for several reasons.

- USG implementing entities need different amounts of time to receive funding and develop and procure implementing partners to implement activities. Then, different types of activities realize results over different periods of time. As EUR/ACE officials explained, it can take years once Congress appropriates funding for State to allocate funds; award, design, and

implement an activity; and for those activities to yield outcomes, which could then be reported.

- As previously discussed, MSI's ability to report quarterly outcome data is also affected by USG implementing entities' own reporting timelines for their projects.
- MSI noted in the quarterly reports that certain implementing entities had not yet developed indicators that measured outcomes and that were aligned with the Ukraine Assistance Strategy. According to EUR/ACE officials, MSI is continuing to provide technical assistance to help these entities develop their indicators.
- Given the data access issue with USAID, MSI did not receive timely or complete quarterly data from USAID.
- For 14 lines of effort, there were no associated projects being implemented as of December 2024, and therefore no data was expected. Examples of these inactive lines of effort included supporting law enforcement services in newly liberated territories, modernizing Ukraine's domestic arms industry, and accelerating institutional reform and strengthening anti-corruption bodies.

According to EUR/ACE officials, to make it clearer which outcome indicators would have been expected to report data in a given quarter, they asked MSI to include an annex noting when implementing entities will be able to provide data for their implementing mechanisms. This change started with the fourth quarterly assistance report for fiscal year 2024.

Targets. Reporting information on targets for the implementing mechanism–level outcome indicators and whether they were achieved was included in only the first two MEASURE quarterly reports of fiscal year 2024. These first two reports included target information for 89 percent and 91 percent, respectively, of the outcome indicators with data. EUR/ACE officials explained that MSI continued to collect target information, in line with EUR/ACE's standard operating procedures. However, EUR/ACE officials asked MSI to discontinue reporting targets in the third and fourth quarterly reports to focus the reports on broader analysis of clusters of implementing mechanisms.

We found that removing the targets reduced transparency regarding the progress of the Ukraine assistance. In response to our audit's finding, EUR/ACE asked MSI to reinclude target information for the first quarterly report for fiscal year 2025. This information was included in an annex as part of several modifications to the reports. Our analysis of this annex showed that targets were included for many but not all outcome indicators with data. EUR/ACE and MSI officials explained that they plan to continue to work with implementing entities to develop targets as part of data quality assessments and technical assistance. EUR/ACE officials said that it will continue to include target information in future reports. EUR/ACE's inclusion of target information improves the clarity and utility of these reports for senior decision-makers and other stakeholders and facilitates assessment of performance results that could be used to inform decisions on the allocation of future resources.

Strategic outcome indicators. As of November 2025, MSI had not yet finalized selection of strategic outcome indicators for the Ukraine Assistance Strategy. EUR/ACE officials explained that they intended to select strategic outcome indicators as a subset of existing implementing mechanism–level outcome indicators that they viewed as most meaningful to help assess progress toward the Ukraine Assistance Strategy. At the end of 2024, MSI had developed drafts of potential strategic outcome indicators for EUR/ACE to review. According to

EUR/ACE officials, this effort was paused pending the foreign assistance review. In September 2025, we recommended that EUR/ACE finalize strategy-level indicators to allow for assessment of progress in achieving the strategic goals identified in any revised Ukraine Assistance Strategy.[14] State concurred with this recommendation and stated plans to address it after the Ukraine Assistance Strategy is revised.

Evaluations. As of November 2025, MSI had not yet completed any evaluations of assistance activities, but EUR/ACE officials told us that MSI had several evaluations underway. For example, officials said that MSI had begun an evaluation on civilian security activities and was working to scope evaluations on economic assistance, energy, and cyber programming activities. Nonetheless, as of November 2025, EUR/ACE has not yet received outcome information from any evaluations.

To what extent has State/EUR/ACE been able to use the information provided under the MEASURE contract?

EUR/ACE has used MEASURE information to support its monitoring and oversight of assistance, but delays in obtaining outcome data have reduced EUR/ACE's ability to use such information to evaluate the effectiveness of assistance in meeting U.S. objectives as defined in the Ukraine Assistance Strategy. EUR/ACE has responded to this by adjusting MEASURE's deliverables to better respond to data availability and by continuing planning on key deliverables.

The MEASURE contract has delivered some benefits to EUR/ACE. For example, according to EUR/ACE officials, they have been able to use MEASURE's information for implementing mechanism–level monitoring and annual budget and performance reviews. In this way, the MEASURE contract has supported EUR/ACE's and some partners' existing monitoring and oversight processes in ways that benefit current and future monitoring of foreign assistance and budgeting decisions.

- **Implementing mechanism-level monitoring.** According to EUR/ACE officials, MSI provided value in delivering technical assistance and capacity building, such as through data quality assessments and field monitoring visits, that strengthened USG implementing entities' outcome indicators and data quality. In addition, three of the five USG implementing entities we interviewed also found the support MSI provided under the MEASURE contract to be helpful, particularly for improving outcome indicators and data quality. For example, in response to findings from a data quality assessment, one State bureau created new standard operating procedures to improve data collection and storage. In addition, EUR/ACE officials explained that field monitoring visits are sources of independent, on-the-ground feedback on project implementation, which is particularly beneficial for USG implementing entities without their own staff presence in Ukraine.
- **Annual budget and performance reviews.** EUR/ACE officials explained that they annually review project-level performance data and other information to make decisions on future funding allocations as part of their annual budget and performance review process. MSI assisted this decision-making by supporting data collection for EUR/ACE's 2024 review.

In addition, according to EUR/ACE officials, they have been able to use some MEASURE information for higher-level decision-making. For example, MEASURE information allowed EUR/ACE to identify a need for additional psychosocial support for Ukrainian veterans in the private sector. As a result, EUR/ACE worked with USG implementing entities to add projects to address this need.

Overall, while EUR/ACE received benefits from obtaining implementing mechanism–level data, it has had limited ability to assess the implementing mechanisms' collective effectiveness in meeting the strategy's assistance objectives.

EUR/ACE officials had expected more data to be available as the contract progressed. However, as previously discussed, there are several challenges that led to delays in obtaining outcome data, including the varying timeframes needed to develop, realize, and report outcomes. In addition, officials stated that they needed time to adjust MEASURE's processes in response to the foreign assistance review, which paused or terminated projects, and the new administration's priorities.

State's Foreign Affairs Manual states that its internal controls must incorporate federal internal control standards.[15] The standards state that agencies should use quality information to achieve objectives, which includes processing data into quality information that is appropriate and timely.[16] While challenges limited the amount of available information, EUR/ACE has taken steps to respond to these challenges to improve the appropriateness and timeliness of this information. Specifically, during the course of our audit, EUR/ACE revised the structure and cadence of MEASURE's assistance reports. EUR/ACE also continued planning for evaluations and the selection of strategic outcome indicators.

- **Quarterly assistance reports.** According to EUR/ACE officials, they had not used their fiscal year 2024 quarterly assistance reports for decision-making because they were long, not user friendly, and compiled rather than analyzed information. EUR/ACE officials acknowledged that the reports would be more useful to decision-makers if they were more succinct and provided greater analysis. EUR/ACE worked with MSI to make modifications to the assistance reports' structure for fiscal year 2025. According to officials, the revised report structure is intended to provide streamlined and clear analysis for greater usability of available data.

  EUR/ACE officials also did not initially base decisions about the timing of MEASURE reporting on when they needed the data for decision-making. Specifically, EUR/ACE officials said they initially decided on quarterly reporting to align with the common approach for project-level reporting and to provide input to EUR/ACE reports to Congress. EUR/ACE worked with MSI to make modifications to the assistance reports' timing for fiscal year 2025. As of June 2025, EUR/ACE revised the MEASURE scope of work to switch from quarterly reporting to semiannual.

- **Evaluations and strategic outcome indicators.** As previously discussed, as of November 2025, MSI had no evaluations completed but two underway, according to EUR/ACE officials. EUR/ACE officials also stated that they plan to develop strategic outcome indicators, as GAO recommended in September 2025, either by selecting implementing mechanism–level indicators or creating strategy-level indicators, following updates to the Ukraine Assistance Strategy.[17] EUR/ACE officials expect these efforts to provide further insights into the effectiveness of assistance. Such insights should better inform decision-makers for any adjustments to Ukraine assistance or future funding allocations to effectively meet U.S. policy objectives.

Agency Comments

We provided a draft of the report to State and USAID for comment. At that time, our draft report included two recommendations to State for EUR/ACE to 1) include targets for any implementing mechanism outcome indicator data provided in MEASURE reports and 2) identify what information it needs from U.S.

government implementing entities to best inform decision-making related to the Ukraine Assistance Strategy. During the comment period, State provided additional information to support that it had already taken action to address these recommendations. Specifically, during the course of our audit, EUR/ACE asked MSI to reinclude target information for implementing mechanism outcome indicators in MEASURE reports starting in fiscal year 2025. State also outlined steps EUR/ACE took to identify its information needs on the basis of its standard operating procedures and communicate those information needs to USG implementing entities. We reviewed the information State provided and agreed the agency had sufficiently addressed our recommendations. Accordingly, we revised our report to reflect the agency's actions and removed the recommendations from the report.

State also provided technical comments, which we incorporated as appropriate. USAID had no comments.

How GAO Did This Study

To determine the design and status of the MEASURE contract, we reviewed the contract and associated deliverables, as well as relevant State documents, including cables and standard operating procedures. We spoke to EUR/ACE officials and MSI representatives regarding the intent of the contract and efforts to complete contract deliverables and tasks. We used GAO's key practices on assessing and building evidence as criteria to evaluate whether EUR/ACE identified the information needed for decision-making.[18]

To determine challenges faced during the implementation of the MEASURE contract and the extent to which EUR/ACE mitigated those challenges, we reviewed EUR/ACE and MSI documents and correspondence, including cables, quarterly assistance reports, and email exchanges with USG implementing entities, for noted challenges and any associated mitigation efforts. We interviewed officials at EUR/ACE and MSI to discuss the challenges and mitigations. We also selected five entities who contributed information to the MEASURE contract to understand their perspectives, namely USAID and four State bureaus and offices: the Bureaus of Democracy, Human Rights, and Labor; International Narcotics and Law Enforcement; International Security and Nonproliferation Office of Cooperative Threat Reduction; and Political-Military Affairs Office of Weapons Removal and Abatement. We interviewed officials at USAID in November 2024 and the four State bureaus and offices between April and May 2025. We also reviewed additional information from these entities when applicable, such as guidance on outcome indicators and email exchanges with EUR/ACE and MSI. We selected these entities on the basis of factors including the amount of Ukraine assistance funding received and the extent of their interactions with the MEASURE contract, including technical assistance, data quality assessments, and field monitoring visits. While their perspectives are not generalizable to all entities contributing to MEASURE, the selected entities accounted for approximately 89% of the $4.3 billion in funding from the first four supplemental appropriations subject to monitoring and evaluation under the contract, as of September 30, 2025. We compared EUR/ACE's actions to key practices in evidence-based policymaking, which state that agencies should address internal and external factors that could affect their ability to achieve their goals.[19]

To determine the extent to which MSI provided information on outcomes, we reviewed MEASURE deliverables that provide outcome information, including the quarterly assistance reports, and interviewed State officials and MSI representatives about the reports as well as the development of evaluations and strategic outcome indicators. Specifically, we compared MSI's typology and

outcome data in these reports to federal internal control standards on using quality information, which state that agencies should use complete data.[20] In addition, we compared reported outcome data to selected leading attributes of performance measures, including 1) balance—which exists when a suite of performance measures ensures that an organization's various priorities are covered, and 2) targets—numerical goals for measures.[21] We also reviewed whether targets were documented in performance reports, a key practice in evidence-based policy for assessing progress toward goals.[22]

To determine the extent to which EUR/ACE used information provided under the MEASURE contract, we reviewed EUR/ACE documents and interviewed officials. Using federal internal control standards on quality information, we evaluated the extent to which MSI's efforts provided EUR/ACE the quality information it needed to use in the way intended.[23]

We conducted this performance audit from October 2024 to January 2026 in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

List of Addressees

The Honorable James E. Risch
Chairman
Committee on Foreign Relations
United States Senate

The Honorable Brian J. Mast
Chairman
Committee on Foreign Affairs
House of Representatives

The Honorable Michael McCaul
House of Representatives

We are sending copies of this report to the appropriate congressional Committees and the Acting Administrator of USAID and the Secretary of State. In addition, the report is also available at no charge on the GAO website at https://www.gao.gov.

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Endnotes

[1]Ukraine Supplemental Appropriations Act, 2022, Pub. L. No. 117-103, Div. N, 136 Stat. 776 (2022); Additional Ukraine Supplemental Appropriations Act, 2022, Pub. L. No. 117- 128, 136 Stat. 1211 (2022); Ukraine Supplemental Appropriations Act, 2023, Pub. L. No. 117-180, Div. B, 136 Stat. 2114 (2022); Additional Ukraine Supplemental Appropriations Act, 2023, Pub. L. No. 117-328, Div. M, 136 Stat. 5189 (2022); and Ukraine Security Supplemental Appropriations Act, 2024, Pub. L. No. 118- 50, Div. B, 138 Stat. 895 (2024).

[2]Department of State, Office of the Coordinator of U.S. Assistance to Europe and Eurasia, *Standard Operating Procedures and Requirements on Project Design, Monitoring and Evaluation for Projects Funded through Accounts under the Coordinator's Authorities,* June 12, 2024.

[3]GAO, *Evidence-Based Policymaking: Practices to Help Manage and Assess the Results of Federal Efforts*, GAO-23-105460 (Washington, D.C.: July 2023).

[4]On January 20, 2025, the President issued an Executive Order pausing foreign development assistance for an assessment of programmatic efficiencies and consistency with United States foreign policy. Exec. Order No. 14169, *Reevaluating and Realigning United States Foreign Aid*, 90 Fed. Reg. 8619 (Jan. 30, 2025).

[5]In March 2025, USAID and State notified Congress of their intent to undertake a reorganization of foreign assistance programming that would involve separating almost all USAID personnel from federal service, realigning certain USAID functions to State by July 1, 2025, and discontinuing the remaining USAID functions.

[6]GAO-23-105460.

[7]We met with officials from USAID and four State bureaus and offices: the Bureau of Democracy, Human Rights and Labor; the Bureau of International Narcotics and Law Enforcement; the Bureau of International Security and Nonproliferation/Office of Cooperative Threat Reduction; and the Bureau of Political-Military Affairs/Office of Weapons Removal and Abatement. We interviewed officials at USAID in November 2024 and the four State bureaus and offices between April and May 2025. The selected entities accounted for approximately 89% of the $4.3 billion in funding from the first four supplemental appropriations subject to monitoring and evaluation under the contract, as of September 30, 2025. We also considered the range of interactions the entities had with the MEASURE contract, including technical assistance, data quality assessments, and field monitoring visits.

[8]GAO, *Tax Administration: IRS Needs to Further Refine Its Tax Filing Season Performance Measures*, GAO-03-143, Washington, D.C.: November 2002.

[9]GAO-23-105460. This report cites GAO's body of work on managing for results in government, including *Executive Guide: Effectively Implementing the Government Performance and Results Act*, GAO/GGD-96-118 (June 1996), and *GPRA Performance Reports*, GAO/GGD-96-66R (Feb. 14, 1996).

[10]2 FAM 021.1.

[11]GAO, *Standards for Internal Control in the Federal Government*, GAO-25-107721 (Washington, D.C.: May 2025).

[12]EUR/ACE finalized the first quarterly report for fiscal year 2025 in July 2025 and provided it to us in November 2025. We reviewed the report for its overall content, but did not include it in this analysis.

[13]One of these 14 inactive lines of efforts represents direct budget support, which is not subject to monitoring and evaluation under the contract. Therefore, MSI would not be expected to report outcome data for the assistance under this line of effort.

[14]GAO, *Ukraine: State Should Take Additional Actions to Improve Planning for Any Future Recovery Assistance*, GAO-25-107043 (Washington, D.C.: September 2025).

[15]2 FAM 021.1.

[16]GAO-25-107721.

[17]GAO-25-107043.

[18]GAO-23-105460.

[19]GAO-23-105460.

[20]GAO-25-107721.

[21]GAO-03-143.

[22]GAO-23-105460. This report cites GAO's body of work on managing for results in government, including *Executive Guide: Effectively Implementing the Government Performance and Results Act*, GAO/GGD-96-118 (June 1996), and *GPRA Performance Reports*, GAO/GGD-96-66R (Feb. 14, 1996).

[23]GAO-25-107721.