

AMENDMENT NO. _____ Calendar No. _____

Purpose: To provide for the independent and objective conduct and supervision of audits and investigations relating to the programs and operations funded with amounts appropriated or otherwise made available to Ukraine for military, economic, and humanitarian aid.

IN THE SENATE OF THE UNITED STATES—118th Cong., 1st Sess.

S. 2226

To authorize appropriations for fiscal year 2024 for military activities of the Department of Defense, for military construction, and for defense activities of the Department of Energy, to prescribe military personnel strengths for such fiscal year, and for other purposes.

Referred to the Committee on _____ and
ordered to be printed

Ordered to lie on the table and to be printed

AMENDMENT intended to be proposed by Mr. PAUL

Viz:

1 At the appropriate place in title XII, insert the fol-
2 lowing:

3 **SEC. 12 __. UKRAINE AID OVERSIGHT.**

4 (a) **SHORT TITLE.**—This section may be cited as the
5 “Ukraine Aid Oversight Act”.

6 (b) **PURPOSES.**—The purposes of this section are—

7 (1) to provide for the independent and objective
8 conduct and supervision of audits and investigations

1 relating to the programs and operations funded with
2 amounts appropriated or otherwise made available to
3 Ukraine for military, economic, and humanitarian
4 aid;

5 (2) to provide for the independent and objective
6 leadership and coordination of, and recommenda-
7 tions concerning, policies designed—

8 (A) to promote economic efficiency and ef-
9 fectiveness in the administration of the pro-
10 grams and operations described in paragraph
11 (1); and

12 (B) to prevent and detect waste, fraud,
13 and abuse in such programs and operations;
14 and

15 (3) to provide for an independent and objective
16 means of keeping the Secretary of State, the Sec-
17 retary of Defense, and the heads of other relevant
18 Federal agencies fully and currently informed
19 about—

20 (A) problems and deficiencies relating to
21 the administration of the programs and oper-
22 ations described in paragraph (1); and

23 (B) the necessity for, and the progress to-
24 ward implementing, corrective action related to
25 such programs.

1 (c) DEFINITIONS.—In this section:

2 (1) AMOUNTS APPROPRIATED OR OTHERWISE
3 MADE AVAILABLE FOR THE MILITARY, ECONOMIC,
4 OR HUMANITARIAN AID FOR UKRAINE.—The term
5 “amounts appropriated or otherwise made available
6 for military, economic, or humanitarian aid for
7 Ukraine” means amounts appropriated or otherwise
8 made available for any fiscal year—

9 (A) for the Ukraine Security Assistance
10 Initiative;

11 (B) for Foreign Military Financing fund-
12 ing for Ukraine;

13 (C) under titles III and VI of the Ukraine
14 Supplemental Appropriations Act (division N of
15 Public Law 117–103);

16 (D) under the Additional Ukraine Supple-
17 mental Appropriations Act, 2022 (Public Law
18 117–128); and

19 (E) for military, economic, or humani-
20 tarian aid for Ukraine under any other provi-
21 sion of law.

22 (2) APPROPRIATE CONGRESSIONAL COMMIT-
23 TEES.—The term “appropriate congressional com-
24 mittees” means—

1 (A) the Committee on Appropriations of
2 the Senate;

3 (B) the Committee on Armed Services of
4 the Senate;

5 (C) the Committee on Foreign Relations of
6 the Senate;

7 (D) the Committee on Homeland Security
8 and Governmental Affairs of the Senate;

9 (E) the Committee on Appropriations of
10 the House of Representatives;

11 (F) the Committee on Armed Services of
12 the House of Representatives;

13 (G) the Committee on Foreign Affairs of
14 the House of Representatives; and

15 (H) the Committee on Oversight and Ac-
16 countability of the House of Representatives.

17 (3) OFFICE.—The term “Office” means the Of-
18 fice of the Special Inspector General for Afghanistan
19 Reconstruction and Ukraine Aid renamed under sec-
20 tion 4(a).

21 (4) SPECIAL INSPECTOR GENERAL.—The term
22 “Special Inspector General” means the Special In-
23 spector General for Afghanistan Reconstruction and
24 Ukraine Aid renamed under section 4(b).

1 (d) OFFICE OF THE SPECIAL INSPECTOR GENERAL
2 FOR AFGHANISTAN RECONSTRUCTION AND UKRAINE
3 AID.—

4 (1) EXPANSION AND RENAMING OF OFFICE OF
5 THE SPECIAL INSPECTOR GENERAL FOR AFGHANI-
6 STAN RECONSTRUCTION.—Beginning on the date of
7 the enactment of this Act, the Office of the Special
8 Inspector General for Afghanistan Reconstruction—

9 (A) shall be referred to as the “Office of
10 the Special Inspector General for Afghanistan
11 Reconstruction and Ukraine Aid”; and

12 (B) shall carry out the purposes described
13 in subsection (b).

14 (2) RENAMING OF SPECIAL INSPECTOR GEN-
15 ERAL.—Beginning on the date of the enactment of
16 this Act, the Special Inspector General for Afghani-
17 stan Reconstruction shall be referred to as the “Spe-
18 cial Inspector General for Afghanistan Reconstruc-
19 tion and Ukraine Aid”.

20 (3) COMPENSATION.—The annual rate of basic
21 pay of the Special Inspector General shall be 3 per-
22 cent higher than the annual rate of basic pay pro-
23 vided for positions at level III of the Executive
24 Schedule under section 5314 of title 5, United
25 States Code.

1 (4) PROHIBITION ON POLITICAL ACTIVITIES.—

2 For purposes of section 7324 of title 5, United
3 States Code, the Special Inspector General is not an
4 employee who determines policies to be pursued by
5 the United States in the nationwide administration
6 of Federal law.

7 (5) REMOVAL.—The Special Inspector General
8 shall be removable from office in accordance with
9 section 403(b) of title 5, United States Code.

10 (6) APPOINTMENT.—If the Special Inspector
11 General is removed from office or otherwise leaves
12 such office, the President shall appoint a new Spe-
13 cial Inspector General.

14 (e) ASSISTANT INSPECTORS GENERAL.—The Special
15 Inspector General shall be assisted by—

16 (1) the Assistant Inspector General for Audit-
17 ing appointed pursuant to section 1229(d)(1) of the
18 National Defense Authorization Act for Fiscal Year
19 2008 (Public Law 110–181), who shall supervise the
20 performance of auditing activities relating to pro-
21 grams and operations supported by amounts appro-
22 priated or otherwise made available for military, eco-
23 nomic, and humanitarian aid to Ukraine; and

24 (2) the Assistant Inspector General for Inves-
25 tigations appointed pursuant to section 1229(d)(2)

1 of the National Defense Authorization Act for Fiscal
2 Year 2008 (Public Law 110–181), who shall super-
3 vise the performance of investigative activities relat-
4 ing to the programs and operations described in
5 paragraph (1).

6 (f) SUPERVISION.—

7 (1) IN GENERAL.—Except as provided in para-
8 graph (2), the Special Inspector General shall report
9 directly to, and be under the general supervision of,
10 the Secretary of State and the Secretary of Defense.

11 (2) INDEPENDENCE TO CONDUCT INVESTIGA-
12 TIONS AND AUDITS.—No officer of the Department
13 of Defense, the Department of State, the United
14 States Agency for International Development, or any
15 other relevant Federal agency may prevent or pro-
16 hibit the Special Inspector General from—

17 (A) initiating, carrying out, or completing
18 any audit or investigation related to amounts
19 appropriated or otherwise made available for
20 the military, economic, and humanitarian aid to
21 Ukraine; or

22 (B) issuing any subpoena during the
23 course of any such audit or investigation.

24 (g) DUTIES.—

1 (1) OVERSIGHT OF MILITARY, ECONOMIC, AND
2 HUMANITARIAN AID TO UKRAINE PROVIDED AFTER
3 FEBRUARY 24, 2022.—In addition to any duties pre-
4 viously carried out as the Special Inspector General
5 for Afghanistan Reconstruction, the Special Inspec-
6 tor General shall conduct, supervise, and coordinate
7 audits and investigations of the treatment, handling,
8 and expenditure of amounts appropriated or other-
9 wise made available for military, economic, and hu-
10 manitarian aid to Ukraine, and of the programs, op-
11 erations, and contracts carried out utilizing such
12 funds, including—

13 (A) the oversight and accounting of the ob-
14 ligation and expenditure of such funds;

15 (B) the monitoring and review of activities
16 funded by such funds;

17 (C) the monitoring and review of contracts
18 funded by such funds;

19 (D) the monitoring and review of the
20 transfer of such funds and associated informa-
21 tion between and among departments, agencies,
22 and entities of the United States and private
23 and nongovernmental entities;

1 (E) the maintenance of records regarding
2 the use of such funds to facilitate future audits
3 and investigations of the use of such funds;

4 (F) the monitoring and review of the effec-
5 tiveness of United States coordination with the
6 Government of Ukraine, major recipients of
7 Ukrainian refugees, partners in the region, and
8 other donor countries;

9 (G) the investigation of overpayments
10 (such as duplicate payments or duplicate bill-
11 ing) and any potential unethical or illegal ac-
12 tions of Federal employees, contractors, or af-
13 filiated entities; and

14 (H) the referral of reports compiled as a
15 result of such investigations, as necessary, to
16 the Department of Justice to ensure further in-
17 vestigations, prosecutions, recovery of funds, or
18 other remedies.

19 (2) OTHER DUTIES RELATED TO OVERSIGHT.—
20 The Special Inspector General shall establish, main-
21 tain, and oversee such systems, procedures, and con-
22 trols as the Special Inspector General considers ap-
23 propriate to discharge the duties described in para-
24 graph (1).

1 (3) CONSULTATION.—The Special Inspector
2 General shall consult with the appropriate congress-
3 sional committees before engaging in auditing activi-
4 ties outside of Ukraine.

5 (4) DUTIES AND RESPONSIBILITIES UNDER IN-
6 SPECTOR GENERAL ACT OF 1978.—In addition to the
7 duties specified in paragraphs (1) and (2), the Spe-
8 cial Inspector General shall have the duties and re-
9 sponsibilities of inspectors general under chapter 4
10 of title 5, United States Code.

11 (5) COORDINATION OF EFFORTS.—In carrying
12 out the duties, responsibilities, and authorities of the
13 Special Inspector General under this Act, the Special
14 Inspector General shall coordinate with, and receive
15 cooperation from—

16 (A) the Inspector General of the Depart-
17 ment of Defense;

18 (B) the Inspector General of the Depart-
19 ment of State;

20 (C) the Inspector General of the United
21 States Agency for International Development;
22 and

23 (D) the Inspector General of any other rel-
24 evant Federal agency.

25 (h) POWERS AND AUTHORITIES.—

1 (1) AUTHORITIES UNDER CHAPTER 4 OF TITLE
2 5, UNITED STATES CODE.—

3 (A) IN GENERAL.—In carrying out the du-
4 ties specified in subsection (g), the Special In-
5 specter General shall have the authorities pro-
6 vided under section 406 of title 5, United
7 States Code, including the authorities under
8 paragraph (5) of such subsection.

9 (B) RETENTION OF CERTAIN AUTHORI-
10 TIES.—The Special Inspector General—

11 (i) shall retain all of the duties, pow-
12 ers, and authorities provided to the Special
13 Inspector General for Afghanistan Recon-
14 struction under section 1229 of the Na-
15 tional Defense Authorization Act for Fiscal
16 Year 2008 (Public Law 110–181); and

17 (ii) may utilize such powers and au-
18 thorities as are, in the judgment of the
19 Special Inspector General, necessary to
20 carry out the duties under this section.

21 (2) AUDIT STANDARDS.—The Special Inspector
22 General shall carry out the duties specified in sub-
23 section (g)(1) in accordance with section 404(b)(1)
24 of title 5, United States Code.

1 (i) PERSONNEL, FACILITIES, AND OTHER RE-
2 SOURCES.—

3 (1) PERSONNEL.—

4 (A) IN GENERAL.—The Special Inspector
5 General may select, appoint, and employ such
6 officers and employees as may be necessary for
7 carrying out the duties of the Special Inspector
8 General under this section, subject to the provi-
9 sions of title 5, United States Code, governing
10 appointments in the competitive service, and
11 the provisions of chapter 51 and subchapter III
12 of chapter 53 of such title, relating to classifica-
13 tion and General Schedule pay rates.

14 (B) ADDITIONAL AUTHORITIES.—

15 (i) IN GENERAL.—Subject to clause
16 (ii), the Inspector General may exercise the
17 authorities under subsections (b) through
18 (i) of section 3161 of title 5, United States
19 Code, without regard to subsection (a) of
20 such section.

21 (ii) PERIODS OF APPOINTMENTS.—In
22 exercising the employment authorities
23 under subsection (b) of section 3161 of
24 title 5, United States Code, as authorized
25 under clause (i)—

1 (I) paragraph (2) of such sub-
2 section (relating to periods of appoint-
3 ments) shall not apply; and

4 (II) no period of appointment
5 may extend beyond the date on which
6 the Office terminates pursuant sub-
7 section (m).

8 (iii) ACQUISITION OF COMPETITIVE
9 STATUS.—An employee shall acquire com-
10 petitive status for appointment to any posi-
11 tion in the competitive service for which
12 the employee possesses the required quali-
13 fications if the employee—

14 (I) completes at least 12 months
15 of continuous service after the date of
16 the enactment of this Act; or

17 (II) is employed on the date on
18 which the Office terminates pursuant
19 to subsection (m).

20 (2) EMPLOYMENT OF EXPERTS AND CONSULT-
21 ANTS.—The Special Inspector General may obtain
22 the services of experts and consultants in accordance
23 with section 3109 of title 5, United States Code, at
24 daily rates not to exceed the equivalent rate pre-

1 scribed for grade GS–15 of the General Schedule
2 under section 5332 of such title.

3 (3) CONTRACTING AUTHORITY.—To the extent
4 and in such amounts as may be provided in advance
5 by appropriations Acts, the Special Inspector Gen-
6 eral may—

7 (A) enter into contracts and other arrange-
8 ments for audits, studies, analyses, and other
9 services with public agencies and with private
10 persons; and

11 (B) make such payments as may be nec-
12 essary to carry out the duties of the Special In-
13 spector General.

14 (4) RESOURCES.—The Secretary of State or the
15 Secretary of Defense, as appropriate, shall provide
16 the Special Inspector General with—

17 (A) appropriate and adequate office space
18 at appropriate locations of the Department of
19 State or the Department of Defense, as appro-
20 priate, in Ukraine or in European partner
21 countries;

22 (B) such equipment, office supplies, and
23 communications facilities and services as may
24 be necessary for the operation of such offices;
25 and

1 (C) necessary maintenance services for
2 such offices and the equipment and facilities lo-
3 cated in such offices.

4 (5) ASSISTANCE FROM FEDERAL AGENCIES.—

5 (A) IN GENERAL.—Upon the request of
6 the Special Inspector General for information
7 or assistance from any department, agency, or
8 other entity of the Federal Government, the
9 head of such entity, to the extent practicable
10 and not in contravention of any existing law,
11 shall furnish such information or assistance to
12 the Special Inspector General or an authorized
13 designee.

14 (B) REPORTING OF REFUSED ASSIST-
15 ANCE.—Whenever information or assistance re-
16 quested by the Special Inspector General is, in
17 the judgment of the Special Inspector General,
18 unreasonably refused or not provided, the Spe-
19 cial Inspector General shall immediately report
20 the circumstances to—

21 (i) the Secretary of State or the Sec-
22 retary of Defense, as appropriate; and

23 (ii) the appropriate congressional com-
24 mittees.

25 (j) REPORTS.—

1 (1) QUARTERLY REPORTS.—Not later than 30
2 days after the end of each quarter of each fiscal
3 year, the Special Inspector General shall submit a
4 report to the appropriate congressional committees,
5 the Secretary of State, and the Secretary of Defense
6 that—

7 (A) summarizes, for the applicable quarter,
8 and to the extent possible, for the period from
9 the end of such quarter to the date on which
10 the report is submitted, the activities during
11 such period of the Special Inspector General
12 and the activities under programs and oper-
13 ations funded with amounts appropriated or
14 otherwise made available for military, economic,
15 and humanitarian aid to Ukraine; and

16 (B) includes, for applicable quarter, a de-
17 tailed statement of all obligations, expenditures,
18 and revenues associated with military, eco-
19 nomic, and humanitarian activities in Ukraine,
20 including—

21 (i) obligations and expenditures of ap-
22 propriated funds;

23 (ii) a project-by-project and program-
24 by-program accounting of the costs in-
25 curred to date for military, economic, and

1 humanitarian aid to Ukraine, including an
2 estimate of the costs to be incurred by the
3 Department of Defense, the Department of
4 State, the United States Agency for Inter-
5 national Development, and other relevant
6 Federal agencies to complete each project
7 and each program;

8 (iii) revenues attributable to, or con-
9 sisting of, funds provided by foreign na-
10 tions or international organizations to pro-
11 grams and projects funded by any Federal
12 department or agency and any obligations
13 or expenditures of such revenues;

14 (iv) revenues attributable to, or con-
15 sisting of, foreign assets seized or frozen
16 that contribute to programs and projects
17 funded by any Federal department or
18 agency and any obligations or expenditures
19 of such revenues;

20 (v) operating expenses of entities re-
21 ceiving amounts appropriated or otherwise
22 made available for military, economic, and
23 humanitarian aid to Ukraine; and

1 (vi) for any contract, grant, agree-
2 ment, or other funding mechanism de-
3 scribed in paragraph (2)—

4 (I) the dollar amount of the con-
5 tract, grant, agreement, or other
6 funding mechanism;

7 (II) a brief description of the
8 scope of the contract, grant, agree-
9 ment, or other funding mechanism;

10 (III) a description of how the
11 Federal department or agency in-
12 volved in the contract, grant, agree-
13 ment, or other funding mechanism
14 identified, and solicited offers from,
15 potential individuals or entities to per-
16 form the contract, grant, agreement,
17 or other funding mechanism, includ-
18 ing a list of the potential individuals
19 or entities that were issued solicita-
20 tions for the offers; and

21 (IV) the justification and ap-
22 proval documents on which the deter-
23 mination to use procedures other than
24 procedures that provide for full and
25 open competition was based.

1 (2) COVERED CONTRACTS, GRANTS, AGREE-
2 MENTS, AND FUNDING MECHANISMS.—A contract,
3 grant, agreement, or other funding mechanism de-
4 scribed in this paragraph is any major contract,
5 grant, agreement, or other funding mechanism that
6 is entered into by any Federal department or agency
7 that involves the use of amounts appropriated or
8 otherwise made available for the military, economic,
9 or humanitarian aid to Ukraine with any public or
10 private sector entity—

11 (A) to build or rebuild the physical infra-
12 structure of Ukraine;

13 (B) to establish or reestablish a political or
14 societal institution of Ukraine;

15 (C) to provide products or services to the
16 people of Ukraine; or

17 (D) to provide security assistance to
18 Ukraine.

19 (3) PUBLIC AVAILABILITY.—The Special In-
20 specter General shall publish each report submitted
21 pursuant to paragraph (1) on a publicly accessible
22 internet website in English, Ukrainian, and Russian.

23 (4) FORM.—Each report required under para-
24 graph (1) shall be submitted in unclassified form,
25 but may include a classified annex if the Special In-

1 spectator General determines that a classified annex is
2 necessary.

3 (5) SUBMISSION OF COMMENTS TO CON-
4 GRESS.—During the 30-day period beginning on the
5 date on which a report is received pursuant to para-
6 graph (1), the Secretary of State and the Secretary
7 of Defense may submit comments to the appropriate
8 congressional committees, in unclassified form, re-
9 garding any matters covered by the report that the
10 Secretary of State or the Secretary of Defense con-
11 siders appropriate. Such comments may include a
12 classified annex if the Secretary of State or the Sec-
13 retary of Defense considers such annex to be nec-
14 essary.

15 (6) RULE OF CONSTRUCTION.—Nothing in this
16 subsection may be construed to authorize the public
17 disclosure of information that is—

18 (A) specifically prohibited from disclosure
19 by any other provision of law;

20 (B) specifically required by Executive order
21 to be protected from disclosure in the interest
22 of defense or national security or in the conduct
23 of foreign affairs; or

24 (C) a part of an ongoing criminal inves-
25 tigation.

1 (k) TRANSPARENCY.—

2 (1) REPORT.—Except as provided in paragraph
3 (3), not later than 60 days after receiving a report
4 pursuant to subsection (j)(1), the Secretary of State
5 and the Secretary of Defense shall jointly make cop-
6 ies of the report available to the public upon request
7 and at a reasonable cost.

8 (2) COMMENTS.—Except as provided in para-
9 graph (3), not later than 60 days after submitting
10 comments to Congress pursuant to subsection (j)(5),
11 the Secretary of State and the Secretary of Defense
12 shall jointly make copies of such comments available
13 to the public upon request and at a reasonable cost.

14 (3) WAIVER.—

15 (A) AUTHORITY.—The President may
16 waive the requirements under paragraph (1) or
17 (2) with respect to availability to the public of
18 any element in a report submitted pursuant to
19 subsection (j)(1) or any comments submitted to
20 Congress pursuant to subsection (j)(5) if the
21 President determines that such waiver is justi-
22 fied for national security reasons.

23 (B) NOTICE OF WAIVER.—The President
24 shall publish a notice of each waiver made
25 under subparagraph (A) in the Federal Register

1 not later than the date of the submission to the
2 appropriate congressional committees of a re-
3 port required under subsection (j)(1) or any
4 comments submitted pursuant to subsection
5 (j)(5). Each such report and comments shall
6 specify—

- 7 (i) whether a waiver was made pursu-
8 ant to subparagraph (A); and
9 (ii) which elements in the report or
10 the comments were affected by such waiv-
11 er.

12 (l) USE OF PREVIOUSLY APPROPRIATED FUNDS.—
13 Amounts appropriated before the date of the enactment
14 of this Act for the Office of the Special Inspector General
15 for Afghanistan Reconstruction may be used to carry out
16 the duties described in subsection (g).

17 (m) TERMINATION.—

18 (1) IN GENERAL.—The Office shall terminate
19 on September 30, 2027.

20 (2) FINAL REPORT.—Before the termination
21 date referred to in paragraph (1), the Special In-
22 spector General shall prepare and submit to the ap-
23 propriate congressional committees a final forensic
24 audit report on programs and operations funded
25 with amounts appropriated or otherwise made avail-

- 1 able for the military, economic, and humanitarian
- 2 aid to Ukraine.