



March 2024

UKRAINE

DOD Should Improve Data for Both Defense Article Delivery and End-Use Monitoring

GAO Highlights

Highlights of [GAO-24-106289](#), a report to the Committee on Armed Services, U.S. Senate

Why GAO Did This Study

The U.S. has been a leading provider of security assistance to Ukraine since Russia's full-scale invasion of the country on February 24, 2022. The amount and speed at which assistance has been distributed has raised questions about the need for greater efforts to monitor and ensure accountability for the defense articles provided.

Senate Report 117-130 includes a provision for GAO to review the allocation and use of security assistance in Ukraine since the start of the conflict. GAO's review examines (1) processes DOD has used to provide U.S.-origin defense articles to Ukraine, (2) the extent to which DOD has tracked the delivery of defense articles to Ukraine, and (3) the extent to which DOD and the Department of State have monitored the end-use of defense articles delivered.

GAO analyzed agency documentation; met with DOD and State officials in the U.S., Germany, and Poland; and assessed DOD data on defense article deliveries to Ukraine from August 2021 to October 2023.

What GAO Recommends

GAO is making eight recommendations to DOD, including that DOD improve the accuracy of defense article delivery data and evaluate its end-use monitoring approach in Ukraine. DOD agreed with five recommendations and partially agreed with two. DOD disagreed with a recommendation to clarify guidance for documenting alleged end-use violations. GAO maintains that additional guidance is necessary to ensure DOD properly records allegations.

View [GAO-24-106289](#). For more information, contact Chelsa Kenney at (202) 512-2964 or kenney@gao.gov.

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DOD Should Improve Data for Both Defense Article Delivery and End-Use Monitoring

What GAO Found

Since Russia's full-scale invasion began in February 2022, the U.S. has provided more than \$42 billion in security assistance, including defense articles, training, and services, to the government of Ukraine. U.S.-origin defense articles have been provided primarily using Presidential Drawdown Authority (PDA), which allows the President to transfer articles and services from U.S. stocks, and the Ukraine Security Assistance Initiative (USAI), which the U.S. government may use to provide articles and services to Ukraine. The Department of Defense (DOD) has established new entities to deliver an unprecedented volume of defense articles to Ukraine in condensed time frames using PDA and USAI. However, DOD has not fully documented the roles and responsibilities of these new entities. Doing so would help provide clarity around the processes for quickly delivering defense articles in current and potential future conflicts.

U.S.-Origin Defense Articles Loaded from Aircraft to Truck for Delivery to Ukraine



Source: Department of Defense (photo). | GAO-24-106289

DOD does not have quality data to track delivery of defense articles to Ukraine. DOD guidance on PDA does not clearly define at what point in the delivery process defense articles should be recorded as delivered or provide clear instructions for how DOD service branches are to confirm delivery. As a result, DOD officials sometimes record defense articles as delivered while they are in transit, weeks before they arrive in Ukraine. Additionally, DOD has not used its data systems to track the delivery of some defense articles provided under USAI. DOD officials use these data to ensure that defense articles have been delivered, to request funding for replacement of certain PDA articles, and as a baseline for conducting end-use monitoring. By taking steps to ensure the accuracy and completeness of its data, DOD will better ensure that it has the quality data needed to inform strategic decisions.

DOD has a program to monitor the end-use of all defense articles provided to Ukraine but has had to alter some traditional end-use monitoring procedures in response to the ongoing conflict. For instance, DOD has been unable to directly observe some sensitive defense articles and has allowed Ukrainian officials to self-report the status of such articles. However, DOD has not formally assessed the effectiveness of its modified approach. By conducting such an assessment, DOD will better understand whether its adjusted monitoring approach ensures that defense articles are used for the purposes for which they were provided and will have the feedback needed to inform additional policy changes.

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Abbreviations

CDWG	Cross Department Working Group
DOD	Department of Defense
DSCA	Defense Security Cooperation Agency
EFTS	Enhanced Freight Tracking System
EUCOM	U.S. European Command
EUM	end-use monitoring
LEN	Logistics Enabling Node
ODC	Office of Defense Cooperation
PDA	Presidential Drawdown Authority
RDC-U	Remote Maintenance and Distribution Center–Ukraine
SAMM	Security Assistance Management Manual
SAG-U	Security Assistance Group–Ukraine
SCIP	Security Cooperation Information Portal
SCIP EUM	SCIP end-use monitoring portal
USAI	Ukraine Security Assistance Initiative

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March 13, 2024

The Honorable Jack Reed
Chairman
The Honorable Roger Wicker
Ranking Member
Committee on Armed Services
United States Senate

Russia’s full-scale invasion of Ukraine in February 2022 has had devastating consequences, threatening a democratic country’s sovereignty and creating a humanitarian crisis in Europe. In response, Congress has appropriated more than \$113 billion under four Ukraine supplemental appropriations acts as of November 2023.¹ U.S. agencies have allocated a portion of the supplemental funding for certain security assistance to Ukraine, to help Ukraine combat Russian aggression and preserve its territorial integrity.²

The Departments of Defense (DOD) and State administer and implement key programs used to provide this assistance, which includes U.S.-origin

¹For the purposes of our reporting objectives, we use the phrase “Ukraine supplemental appropriations acts” and “Ukraine acts” to refer to applicable divisions of the following public laws: Consolidated Appropriations Act, 2022, Pub. L. No. 117-103, Div. N, 136 Stat. 776 (Mar. 15, 2022); Additional Ukraine Supplemental Appropriations Act, 2022, Pub. L. No. 117-128, 136 Stat. 1211 (May 21, 2022); Continuing Appropriations and Ukraine Supplemental Appropriations Act, 2023, Pub. L. No. 117-180, 136 Stat. 2114 (Sept. 30, 2022); and Consolidated Appropriations Act, 2023, Pub. L. No. 117-328, Div. M, 136 Stat. 5189 (Dec. 29, 2022). The more than \$113 billion appropriated does not include amounts authorized for the provision of Presidential Drawdown Authority assistance but does include the amounts appropriated for DOD to replace the weapons provided in those drawdowns.

²Presidential Drawdown Authority is considered security assistance, which DOD defines as a group of programs, authorized under Title 22 of the U.S. Code, by which the U.S. government provides defense articles, military education and training, and other defense-related services to eligible foreign governments by grant, loan, credit, cash sales, or lease in furtherance of national policy or objectives. Department of Defense, *Security Assistance Management Manual*, Chapter 1, accessed March 7, 2024, <https://samm.dsca.mil/chapter/chapter-1>. USAI is a security assistance program that is separately authorized in annual National Defense Authorization Acts.

defense articles (defense articles), training, and services.³ According to the U.S. Plan to Counter Illicit Diversion of Certain Advanced Conventional Weapons in Eastern Europe, Ukraine has committed to appropriately safeguard and account for the equipment the United States provides. However, the value of the defense articles provided and the speed with which it has been delivered has raised concerns from congressional stakeholders about efforts to monitor the end-use of such equipment.

Senate Report 117-130 includes a provision for us to review the allocation and use of security assistance in Ukraine since the start of the conflict.⁴ Our review examines (1) the processes the U.S. government has used to deliver U.S.-origin defense articles to Ukraine since 2021, (2) the extent to which DOD has tracked the delivery of defense articles to Ukraine, and (3) the extent to which DOD and State have monitored the end-use of defense articles delivered to Ukraine.⁵

To examine the processes the U.S. government has used to deliver defense articles to Ukraine, we reviewed agency documentation and interviewed DOD and State officials. We also interviewed DOD officials and observed the delivery processes in Poland and Germany in May 2023. In Poland, we visited the location where, according to DOD officials, most deliveries to Ukrainian officials had occurred. In Germany, we visited the Security Assistance Group Ukraine (SAG-U), an organization established in part to oversee the coordination and delivery of defense articles.

³“Defense article” is defined as any weapon, weapons system, munitions, aircraft, vessel, boat, or other implement of war; any property, installation, commodity, material, equipment, supply, or goods used for the purposes of furnishing military assistance or making military sales; any machinery, facility, tool, material, supply, or other item necessary for the manufacture, production, processing, repair, servicing, storage, construction, transportation, operation, or use of any other defense article or any component or part of any articles listed above, but shall not include merchant vessels, or as defined by the Atomic Energy Act of 1954, as amended, source material, byproduct material, special nuclear material, production facilities, utilization facilities, or atomic weapons or articles involving Restricted Data. 22 U.S.C. § 2403(d); 22 U.S.C. § 2794(3).

⁴See S. Rep. No. 117-130 (July 18, 2022) accompanying S. 4543, National Defense Authorization Act of Fiscal Year 2023.

⁵The *Security Assistance Management Manual* defines “delivery” as the act of transferring custody of U.S.-origin defense articles to foreign recipients. Department of Defense, *Security Assistance Management Manual*, Chapter 15.5.4.6, accessed March 7, 2024, <https://samm.dsca.mil/chapter/chapter-15>.

To examine the extent to which DOD has tracked the delivery of defense articles, we analyzed DOD data sources to determine the status of defense articles approved for delivery to Ukraine under two key security assistance authorities, Presidential Drawdown Authority (PDA) and the Ukraine Security Assistance Initiative (USAI), as of October 2023. We determined the data were reliable for the purposes of describing the delivery data contained in DOD's tracking systems and documents for the two programs, but we found that the data contained weaknesses, which we describe in this report.

To determine the extent to which DOD and State have monitored the end-use of defense articles delivered to Ukraine, we reviewed documents to identify the types of defense articles DOD has delivered to Ukraine and related end-use monitoring (EUM) requirements. We also analyzed data from DOD's Security Cooperation Information Portal (SCIP), a database used by DOD to track EUM efforts, to determine whether DOD had completed the required monitoring in Ukraine. See appendix I for additional details about our scope and methodology.

We conducted this performance audit from October 2022 to March 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.

Background

Key Authorities Used to Deliver U.S. Security Assistance to Ukraine

The United States has primarily used Presidential Drawdown Authority (PDA) and the Ukraine Security Assistance Initiative (USAI) to deliver security assistance to Ukraine.⁶ As of September 30, 2023, the total amount authorized under these two authorities was approximately \$42 billion.

PDA

Since 2021, the United States has been providing defense articles to Ukraine using PDA, by which the President can authorize the immediate transfer of articles and services from U.S. stocks, up to a funding cap

⁶Beyond PDA and USAI, the U.S. government has additional authorities at its disposal to deliver security assistance to Ukraine, such as Foreign Military Financing and Excess Defense Articles.

established in law, in response to an “unforeseen emergency.”⁷ PDA, which is authorized in the Foreign Assistance Act of 1961, as amended, enables the President to draw down defense articles and services from DOD inventory and resources.⁸ Before exercising this authority, the President must determine and report to Congress that an unforeseen emergency exists, requiring immediate provision of military assistance to a foreign country or international organization that cannot be provided under any other law.

Historically, U.S. law has capped the maximum aggregate value of defense articles provided under PDA at \$100 million in any fiscal year.⁹ However, in support of the Ukraine assistance effort, Congress has progressively increased the cap on this drawdown authority from \$100 million to \$11 billion for fiscal year 2022 and \$14.5 billion for fiscal year 2023. As of September 30, 2023, the President had approved 47 separate drawdowns of various sizes, which together amount to approximately \$23.7 billion in defense articles and transportation.¹⁰

Officials in DOD’s Defense Security Cooperation Agency (DSCA) are responsible for managing the system of record for PDA, called DSCA 1000, which tracks the delivery status of defense articles approved for drawdown. As DOD service branches deliver defense articles from their stocks—including from prepositioned storage facilities abroad—to recipient nations, officials from those service branches update the quantities delivered in DSCA 1000.¹¹ To help maintain U.S. military

⁷Drawdowns are also authorized for additional specific purposes if the President determines and reports to Congress that it is in the national interest to do so. 22 U.S.C. § 2318(a)(2).

⁸According to State officials, the President delegated the Secretary of State the authority to direct DOD to execute PDA packages. See Administration of Foreign Assistance and Related Functions, Exec. Order 12,163, 44 Fed. Reg. 56,673 (Sept. 29, 1979), as amended, for delegation of responsibilities under the Foreign Assistance Act of 1961 to the Secretary of State.

⁹22 U.S.C. § 2318(a)(1).

¹⁰According to DOD officials, DOD has used inconsistent methodologies to value assets provided to Ukraine under PDA. For example, in some instances, DOD used the value of money it would cost to replace a defense article completely rather than the current value of the defense article. The Office of the Under Secretary of Defense (Comptroller), has issued guidance to the service branches saying that it may be necessary to revise the calculation of authorized values for these defense articles. We have a separate, ongoing review of the valuation of these defense articles that will be completed in 2024.

¹¹As of October 2023, the Army, Marine Corps, Navy, Air Force, and United States Special Operations Command had provided defense articles using PDA.

readiness while drawing down DOD stocks, Congress appropriated \$25.9 billion in four separate appropriations to replace DOD defense articles delivered to Ukraine using PDA.¹² DOD guidance, issued on June 1, 2023, instructed service branches to request funds to replace donated defense articles only following confirmation of their delivery.

USAI

As of September 30, 2023, in four separate appropriations, Congress had appropriated approximately \$18.6 billion for additional security assistance and intelligence support under USAI. Congress created USAI in 2015 after Russia's 2014 invasion of Ukraine's Crimean Peninsula for the purposes of (1) enhancing the capabilities of the military and other security forces of the government of Ukraine (Ukraine), particularly in hindsight, to defend against further aggression, (2) assisting Ukraine in developing the combat capability to defend its sovereignty and territorial integrity, and (3) supporting Ukraine in defending itself against actions by Russia and Russian-backed separatists. USAI allows the Secretary of Defense, with concurrence from the Secretary of State, to provide appropriate security assistance and intelligence support. Such assistance can include training, defense articles, logistics support, supplies, and services to military and other security forces of Ukraine. As of July 2023, DSCA and service branches were managing aid organized into 118 different USAI "cases."¹³

Unlike PDA, which is drawn from existing DOD inventory, DOD uses USAI to purchase defense articles directly from the private sector or foreign partners on behalf of Ukraine. For example, DOD has used USAI to procure artillery, ammunition, missiles, anti-aircraft systems, tanks, and medical supplies. DOD has also used USAI to obtain services for Ukraine, such as maintenance for vehicles and defense article transportation.

¹²We have a separate, ongoing review of the replacement of defense articles provided to Ukraine that will be completed in 2024.

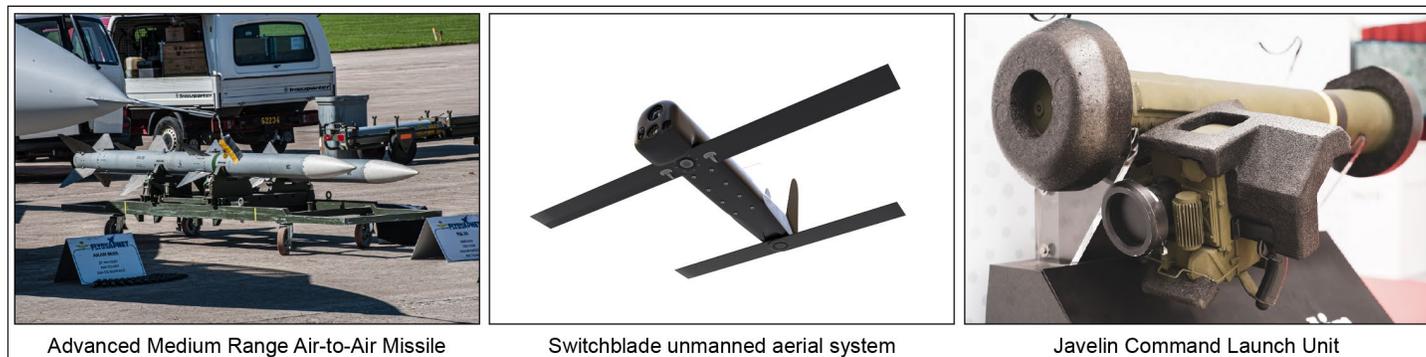
¹³According to DOD officials, USAI is a building partner capacity authority that leverages processes and infrastructure used to manage and execute the Foreign Military Sales program. DOD organizes the provision of USAI assistance into funding tranches and individual Building Partner Capacity cases. DOD assigns funds for each case, and the service branches administer the cases by obligating the funds to contractors for line items within the case. For instance, fiscal year 2023 tranche 2 contained the case number NX-B-VDA, which is for the Army to provision 31 M1A1 Abrams tanks to Ukraine. This case contained a line item for the 31 Abrams tanks, but it also included line items for maintenance services, fuel trucks, communications equipment, spare parts, and ammunition.

EUM Requirements for Defense Articles and Services Delivered to Partner Nations

The Arms Export Control Act requires that, to the extent practicable, the President should design an EUM program to provide reasonable assurance that recipients use defense articles and defense services for the purposes for which they were provided.¹⁴ All defense articles delivered to Ukraine are subject to these EUM requirements, which DOD fulfills through its Golden Sentry program. DSCA administers Golden Sentry, under which officials conduct two levels of EUM—enhanced and routine—on the basis of the technical sensitivity of the defense article, among other things.

Enhanced EUM. DOD requires enhanced EUM for specifically designated types of defense articles that it considers highly sensitive. As of August 2023, DOD had delivered seven types of enhanced EUM items to Ukraine, including Advanced Medium-Range Air-to-Air Missiles and certain night vision devices (see fig. 1). (For a full list of enhanced EUM items delivered to Ukraine, see app. II).

Figure 1: Examples of Defense Articles Delivered to Ukraine Subject to Enhanced End-Use Monitoring



Source: (left to right) Trygve/stock.adobe.com; DEN_EFC/stock.adobe.com; samy/stock.adobe.com (photos). | GAO-24-106289

According to DOD's *Security Assistance Management Manual (SAMM)*, for enhanced EUM items, traditionally DOD officials have been required to, among other things,

- conduct an initial inventory by serial number prior to delivery.
- annually review the serial numbers and account for all enhanced EUM items; and

¹⁴22 U.S.C. § 2785.

- record the status of enhanced EUM items, including whether they have been expended, lost, or destroyed.¹⁵

Routine EUM. DOD requires routine EUM for all defense articles and services provided to partner nations. For Ukraine, this includes all transferred defense articles other than the seven types of items deemed enhanced EUM—that is, everything from artillery, ammunition, and tanks to helmets and medical kits (see fig. 2).

Figure 2: Examples of Defense Articles Delivered to Ukraine Subject to Routine End-Use Monitoring



Clockwise from top: Avenger air defense system; 155mm howitzer; Stryker armored personnel carrier.

Source: (clockwise from top) U.S. Army/Corporal Brock Curtis; U.S. Army/Staff Sergeant. Paige Behringer; U.S. Army/Major. Gretel Weiskopf (photos). | GAO-24-106289

The SAMM requires DOD officials to conduct a review of at least some routine EUM articles at least quarterly, usually in conjunction with other assigned security cooperation duties. Unlike enhanced EUM, routine

¹⁵Chapter 8 of the SAMM details the duties and responsibilities of DOD officials responsible for EUM. For additional information, see table C8.T2 in Department of Defense, *Security Assistance Management Manual*, Chapter 8, End-Use Monitoring, accessed March 7, 2024, <https://samm.dsca.mil/chapter/chapter-8>.

EUM does not require a full inventory of every routine EUM item in a country; according to DOD officials, only one item out of the entirety of the routine EUM items in a recipient country must be checked each quarter to satisfy the requirement. For example, DOD officials told us it would meet routine monitoring requirements for DOD officials to observe and report the status of one routine EUM item while completing its annual check of each enhanced EUM item. DOD officials may conduct these routine EUM item checks in person or through other means, such as by observing DOD-provided defense articles on a local news broadcast.

Procedures for Managing Potential End-Use Violations of Defense Articles

In addition to accounting for defense articles, DOD EUM policy requires officials to report all potential unauthorized end-use of defense articles monitored by Golden Sentry to DSCA, State, and the relevant geographic combatant command, which, in the case of Ukraine, is U.S. European Command (EUCOM). According to the SAMM, suspected end-use violations of U.S.-origin defense articles may include unauthorized access, unauthorized transfers, security violations, or known defense article losses.¹⁶ Once alerted of a potential end-use violation, State is required by law to investigate substantial allegations and determines whether to report such allegations to Congress.¹⁷

¹⁶Federal law prohibits defense articles and services from being provided to foreign countries unless the country agrees to certain conditions related to the use and security of such articles and services. Assistance must be terminated if the country uses U.S.-provided defense articles or services in substantial violation of its agreement. Substantial violations include (1) using the defense articles and services for unauthorized purposes; (2) transferring such articles or services to or permitting any use of such articles or services by, anyone not an officer, employee, or agent of the recipient country without the consent of the President; or (3) failing to maintain the security of such articles or services. 22 U.S.C. § 2314.

¹⁷State is required by law to report promptly to Congress upon receipt of any information that a substantial end-use violation of an agreement under which the U.S. government provided security assistance may have occurred. 22 U.S.C. § 2314.

DOD Has Established New Entities to Deliver Security Assistance to Ukraine but Has Not Documented Related Roles and Responsibilities

DOD has established new entities to help deliver an unprecedented amount of security assistance to Ukraine in condensed time frames. However, DOD has not fully documented the roles and responsibilities of these new entities in its guidance. Updating written guidance clarifying the roles and responsibilities of these new entities could help DOD officials maintain this level of support to Ukraine or to effectively lead similar efforts in other countries.

DOD Has Added New Entities to Existing Processes to Help Deliver Defense Articles to Ukraine

DOD has adjusted processes by creating new entities to expedite the provision of security assistance—particularly through PDA and USAI—to Ukraine in response to the ongoing conflict. The volume of defense articles delivered to Ukraine since the start of the war has been unprecedented, while execution time frames have been condensed, according to DOD officials. For example, from fiscal years 2013 to 2021, the United States used PDA to provide assistance to Ukraine and other countries with a funding cap of \$100 million. However, in fiscal year 2022, the funding cap for PDA was \$11 billion, and in fiscal year 2023 it was \$14.5 billion. Before the conflict, defense articles approved for provision under authorities such as PDA may have been delivered within a few weeks, but since the start of the conflict in Ukraine, some defense articles have arrived within days—or even hours—after approval, according to DOD officials.

To execute this increased volume of security assistance in the condensed time frames, DOD has added new entities such as the Cross Department Working Group (CDWG) for Ukraine, SAG-U, logistics enabling node (LEN), and Remote Maintenance and Distribution Center-Ukraine (RDC-U).

-
- **CDWG:** The CDWG facilitates the review of potential security assistance for Ukraine by developing recommendations for the Secretary of Defense.¹⁸
 - **SAG-U:** The SAG-U, an Army-led joint force headquarters, oversees transportation logistics, inventorying of defense articles, and maintenance performed on defense articles before they are delivered to Ukraine, among other things, according to DOD officials.¹⁹
 - **LEN:** The LEN in Jasionka, Poland, is where DOD officials have received, inventoried, and accounted for most security assistance packages before delivery to Ukraine.
 - **RDC-U:** The RDC-U helps with inspection and repair of some defense articles to be delivered to Ukraine and remote maintenance support for end users of such defense articles in country, among other things.²⁰

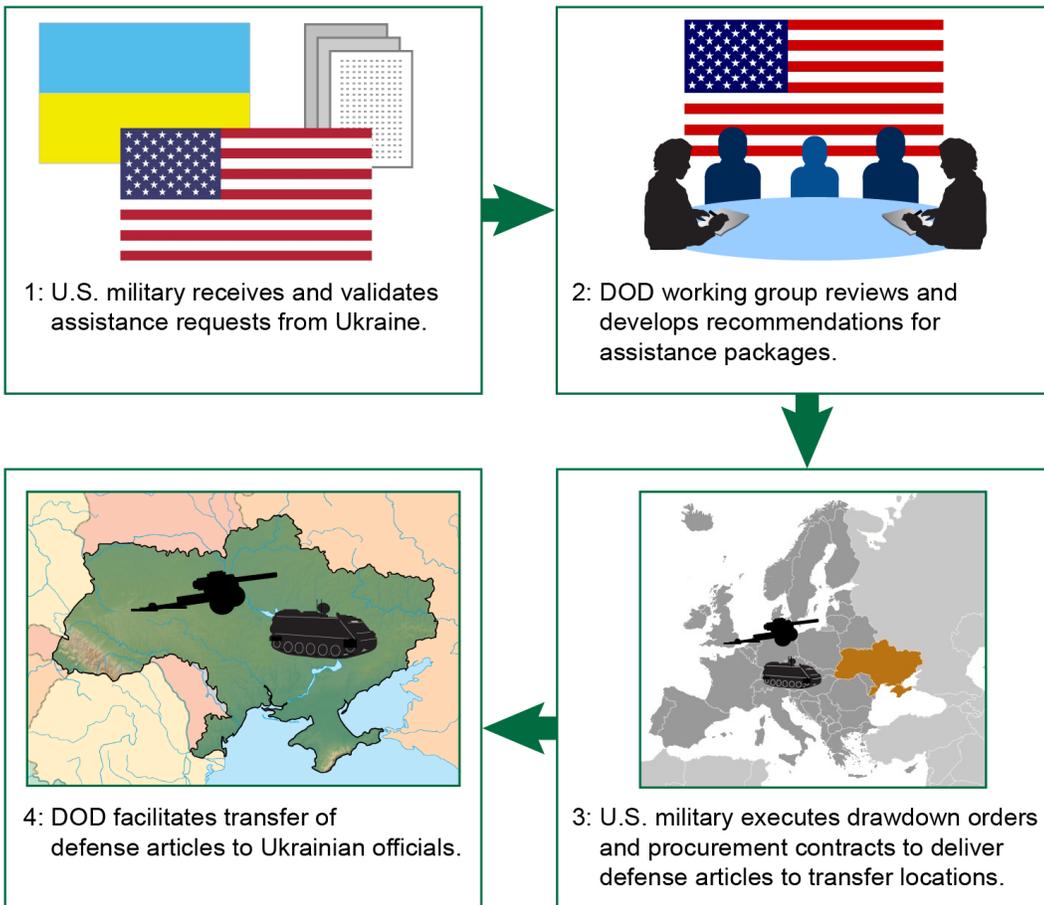
These new entities play a key role in the four steps DOD takes to deliver security assistance to Ukraine (see fig. 3).

¹⁸DOD's CDWG consists of a four-star, two-star, and O-6 level-working group, which is chaired by the Office of the Under Secretary of Defense (OUSD) for Policy and includes representatives from DSCA, the Defense Technology Security Administration, Joint Staff, EUCOM, OUSD for Acquisition & Sustainment, and OUSD for Personnel & Readiness, and officials from each military service, among others. According to DOD officials, the CDWG considers technology sensitivity, sustainment, and training requirements for proposed defense articles, among other factors, when providing defense articles to Ukraine.

¹⁹The SAG-U, established in November 2022, consisted of approximately 300 personnel from the U.S. Army, U.S. Navy, U.S. Air Force, and U.S. Marine Corps as of August 2023. In total, personnel from 22 Allied and partner nations, including Ukraine, are represented at the SAG-U and International Donor Coordination Center in Wiesbaden, Germany.

²⁰The RDC-U is responsible for modifying and repairing certain U.S.-origin defense articles that arrive needing maintenance prior to their initial delivery to Ukraine or that Ukrainian officials send back from battlefields. Individuals staffed to the RDC-U include defense articles maintenance and sustainment experts from DOD and from the private sector, some of whom have been paid through USAI-funded contracts, according to DOD officials.

Figure 3: Process to Deliver U.S. Security Assistance to Ukraine, as of October 2023



Legend: Department of Defense = DOD.

Source: GAO analysis of agency documentation (data), GAO (icons), Map Resources (maps). | GAO-24-106289

Step 1: U.S. Military Receives and Validates Assistance Requests from Ukraine

Ukraine generally coordinates with DOD officials—particularly in the Office of Defense Cooperation in Kyiv (ODC-Kyiv) and EUCOM—to identify capabilities needed to meet battlefield priorities. DOD officials said they receive security assistance requests in several formats, ranging from traditional letters of request to emails.²¹ In addition, DOD may independently identify and validate alternative or additional capabilities to

²¹The United States has authorized the Ukrainian Ministry of Defense and General Staff to submit requests for military aid to the U.S. government, according to DOD officials. ODC-Kyiv and the SAG-U are the two DOD organizations authorized to receive those letters of request from Ukraine, according to DOD officials.

Step 2: DOD Working Group
Reviews and Develops
Recommendations for
Assistance Packages

address Ukraine's battlefield needs, according to DOD officials.²² EUCOM reviews the list of prioritized security assistance required to confirm that Ukraine needs the capabilities. Then through SAG-U, EUCOM works with the International Donor Coordination Center to determine whether foreign partners can provide such assistance. After determining what requirements can be fulfilled by other donors, EUCOM creates recommendations for future U.S. security assistance packages and submits them to the CDWG for review and approval.

With a list of validated capabilities, DOD's CDWG—led by the Office of the Under Secretary of Defense for Policy with representatives from relevant DOD offices—determines how best to fulfill Ukraine's requests for defense articles. In doing so, the CDWG considers various factors, including the following:

- **Availability of defense articles in DOD stocks.** CDWG officials use data from the relevant service branches to determine whether requested defense articles are in stock. Such data include information on existing quantities and current positioning of defense articles, and the time required to reposition articles. If the service branches cannot provide sufficient quantities of the requested defense articles, service officials may initiate discussions with EUCOM, SAG-U, and ODC-Kyiv to propose alternate defense articles that might be responsive to the request.
- **DOD service branches' assessments of the impact of presidential drawdowns on operations and readiness.** The CDWG considers impact assessments from the relevant service branches. These assessments provide information on the long-term risk that a service branch must assume—including readiness implications—if the

²²According to State's Integrated Country Strategy for Ukraine, Ukraine will use this security assistance to help restore its sovereignty and territorial integrity.

proposed defense article is provided to Ukraine.²³ For example, DOD officials said they must consider whether providing ammunition from DOD stocks using PDA would reduce the amount of ammunition available for training U.S. Armed Forces.

- **The value of defense articles.** In addition to impact assessments, the CDWG considers the value of defense articles when considering the use of PDA, according to DOD officials, since DOD must ensure that the total value of assistance provided under PDA remains below the total funding cap established by law for each fiscal year.²⁴
- **Whether to procure certain defense articles through the private sector.** The CDWG also considers what defense articles might be best to provide through procurement from the private sector under other authorities, such as USAI. For example, if Ukrainian officials request an article that is not readily available from DOD stocks or is a novel capability, DOD can use other authorities, such as USAI, to source the article from the private sector.²⁵

After assessing these factors and following informal coordination with the National Security Council and State officials, the CDWG makes recommendations to DOD leadership about what assistance to provide to

²³In a previous report, we found that military departments are to review the potential impact of each planned drawdown on operational readiness and operation and maintenance budgets prior to authorization and execution, according to DOD's SAMP and *DSCA Handbook for Foreign Assistance Act Drawdown of Defense Articles and Services (DSCA Handbook)*. The SAMP and *DSCA Handbook* direct DSCA to coordinate any readiness impacts that are identified by military departments with the Chairman of the Joint Chiefs of Staff and, if required, refer questions regarding readiness impacts to the Secretary of Defense or Deputy Secretary of Defense. With respect to budget impacts, drawdown costs are to be balanced among the military departments as much as possible, and DSCA is to serve as an "honest broker" for the equitable distribution of requirements. GAO, *Security Assistance: Guidance Needed for Completing Required Impact Assessments Prior to Presidential Drawdowns*, [GAO-17-26](#) (Washington, D.C.: Oct. 20, 2016). We have a separate, ongoing review assessing the effect of providing assistance to Ukraine on U.S. military readiness.

²⁴In May 2023, DOD discovered inconsistencies in how the service branches valued the defense articles included in drawdown packages. Specifically, service branches had overvalued some weapons they sent to Ukraine. As a result, DOD incorrectly assessed the value of the PDA assistance it had approved for provision to Ukraine by \$6.2 billion, which DOD ultimately determined was still available for use in fiscal years 2022 and 2023, according to DOD officials.

²⁵For example, DOD is using USAI funds to make procurements for Ukraine including artillery and artillery ammunition, antitank missiles, antiaircraft systems, UAVs, tanks, personal protective equipment, and medical supplies. DOD is also using USAI funds to obtain services for Ukraine, such as maintenance for vehicles and weapons, transportation of equipment, and satellite internet services.

Step 3: U.S. Military Executes Drawdown Orders and Procurement Contracts to Deliver Defense Articles to Transfer Locations

Ukraine and through which authorities. For PDA, DOD works with State to present the recommended drawdown packages to the President for approval before implementation. For USAI, DOD seeks approval from the Secretaries of Defense and State and consults with the congressional defense committees—through a congressional notification process—before it begins the acquisition process.

Once approved for provision, defense articles may take various paths to Ukraine. For drawdown assistance, DSCA issues an execute order (EXORD) to the service branches to begin aggregating and transporting defense articles to Ukraine. The service branches receive these orders, coordinate the sourcing of defense articles from available stocks, and deliver defense articles to embarkation locations for consolidation and shipment to Europe.²⁶ According to DOD officials, defense articles of high priority are transported by air, if possible, since that is the quickest way to get them to Ukraine. Lower priority or heavier defense articles are shipped by sea. Once at embarkation points, the U.S. Transportation Command generally provides transportation of the defense articles to delivery points in Europe. Some DOD defense articles, including articles sourced from prepositioned inventories in various locations around the world, must undergo maintenance or other modifications before they can be delivered to Ukrainian officials.²⁷ In response to such needs, DOD established the RDC-U in Poland to help with pre-delivery equipment inspections and repair, among other things.

For defense articles provided through procurement authorities such as USAI, service branches leverage the Foreign Military Sales process and infrastructure to procure defense articles from the private sector. For USAI cases, the service branches responsible for the case manage the contracting or requisition of the defense articles or services specified in the agreement, which are then delivered to the foreign partner, according

²⁶The point of embarkation is the address or addresses established for each PDA from which U.S.-origin defense articles will be shipped to Ukraine. For example, Dover Air Force Base in Delaware has been a point of embarkation for items delivered using air transport.

²⁷DOD defense articles can be stored in various locations around the world, and some are prepositioned in the region near Ukraine. The Army Prepositioned Stock (APS) program strategically positions sets of defense articles, such as combat vehicles and weapons systems, in seven locations worldwide to reduce deployment response times. For more information, see Department of Defense Office of Inspector General, *Management Advisory: Maintenance Concerns for Army's Prepositioned Stock-5 Equipment Designated for Ukraine*, DODIG-2023-076 (May 23, 2023).

to DOD officials.²⁸ Generally, private sector providers are responsible for the manufacture of contracted defense articles and work with DOD to deliver such articles to Ukraine, according to DOD officials. Regardless of which authority DOD uses, defense articles approved for provision to Ukraine are directed to various established delivery points, primarily in Poland, where DOD officials prepare them for delivery.

The Army unit on short-term assignment to the LEN at the time of our May 2023 site visit had developed a process to receive and inventory the high volume of shipments arriving for Ukraine. DOD officials confirmed that this process was still being used in December 2023. Officials counted defense articles in each shipment, compared tallies against the shipment's manifest, and clarified any discrepancies before loading cargo onto trucks for transportation to locations where the defense articles would be delivered to Ukrainian officials (see fig. 4).

²⁸For more information about the Foreign Military Sales process, see GAO, *Foreign Military Sales: DOD Should Further Strengthen Financial Oversight of Transportation Fees*, [GAO-20-386](#) (Washington, D.C.: May 6, 2020).

Figure 4: U.S.-Origin Defense Articles Being Loaded from Aircraft to Truck for Delivery to Ukraine



Source: Department of Defense (photo). | GAO-24-106289

Step 4: DOD Facilitates the Transfer of Defense Articles to Ukrainian Officials

Once defense articles are processed and inventoried at the LEN in Poland or other locations, DOD officials work with international partners to transfer them to Ukrainian officials. Polish officials said they work closely with Ukrainian officials to coordinate and prioritize the movement of defense articles into Ukraine. Once these steps are completed, DOD officials provide delivery information, generally via email, to various stakeholders, including the DOD service branches and program offices responsible for tracking the delivery of defense articles in various DOD data systems. For example, DSCA 1000 is used to track articles delivered under PDA while spreadsheets and other systems such as SCIP are used to track delivery for USAI, Foreign Military Financing, and other security assistance efforts.

Opportunities Exist to Strengthen Processes through Documented Roles and Responsibilities

While DOD has created new entities such as the RDC-U and the LEN to help provide security assistance to Ukraine, the agency has not fully documented the roles and responsibilities of these new organizational elements. According to *Standards for Internal Control in the Federal Government*, management should implement control activities through

policies, which includes documentation of responsibilities.²⁹ DOD's SAMM chapter on special programs and services and the *DSCA Handbook for Foreign Assistance Act Drawdown of Defense Articles and Services (DSCA Handbook)* include guidance for providing defense articles to partner nations.³⁰ However, neither includes roles and responsibilities that are specific to the DOD elements facilitating the delivery of defense articles to Ukraine.³¹

We asked DOD officials where more specific roles and responsibilities for the new entities might be documented and received varied responses. Officials from the Office of the Under Secretary of Defense for Policy, which leads the CDWG, provided a set of four slides that they said they consider to be the guidance for that effort. The slides were approved by the Office of the Secretary of Defense, according to DOD officials. Additionally, during our May 2023 site visit, DOD staff in Poland began to document the specific processes they were using at the LEN to track and share information about defense article deliveries for Ukraine. In September 2023, DOD officials finalized and distributed that guidance. As of November 2023, DOD had not documented the roles and responsibilities of other new entities central to the process of providing security assistance to Ukraine, such as the SAG-U or RDC-U, or guidance on the process overall.

SAG-U officials also said they had initiated an effort to collect lessons learned related to roles and responsibilities but noted in May 2023 that guidance had not yet been updated accordingly. Further, SAG-U officials said they were reluctant to incorporate lessons learned into documented

²⁹GAO, *Standards for Internal Control in the Federal Government*, [GAO-14-704G](#) (Washington, D.C.: September 2014), Principle 12.

³⁰The SAMM provides guidance on special programs and services to include guidance on Presidential Drawdowns. Department of Defense, *Security Assistance Management Manual*, Chapter 11, Special Programs and Services, accessed March 7, 2024, <https://samm.dsca.mil/chapter/chapter-11>.

³¹There is guidance that helps DOD establish the formation of a joint force headquarters by setting forth doctrine to govern the activities and performance of the Armed Forces of the United States in joint operations for various potential mission needs. The guidance covers topics including outlining forming options, options for augmenting the headquarters, organizing, command group responsibilities, staff organizations and responsibilities, and liaison personnel. It also provides considerations for military interaction with governmental and nongovernmental agencies, multinational forces, and other interorganizational partners. Department of Defense, *Joint Force Headquarters Joint Publication 3-33* (June 9, 2022).

roles and responsibilities for the relevant processes because the conflict was ongoing, which suggested that processes could continue to change.

However, DOD officials told us that such guidance would be valuable for various reasons. First, some officials we spoke to at the LEN in Poland said they were unfamiliar with aspects of the process used to record the delivery of defense articles. Further, they said that guidance would help ensure that their processes are understood and continue uninterrupted through staff turnovers. For example, DOD replaces staff on short-term assignments, some of which may last only 6 months. Second, guidance could help DOD to establish similar processes for future security assistance efforts, if necessary. For example, DOD officials said that lessons learned from the conflict in Ukraine would be valuable should future needs arise to deliver a large number of defense articles in a short period of time.

DOD Does Not Have Quality Data on Delivery Status of Defense Articles Approved for Provision to Ukraine

DOD data indicate that the agency has delivered most of the defense articles approved for provision to Ukraine under two key security assistance authorities, PDA and USAI. However, DOD has not maintained accurate data in DSCA 1000, the system of record used to track deliveries of defense articles provided under PDA, because the service branches record defense articles as delivered at different points in the delivery process. Further, DOD has not used its data systems to track the delivery of some defense articles provided under USAI.

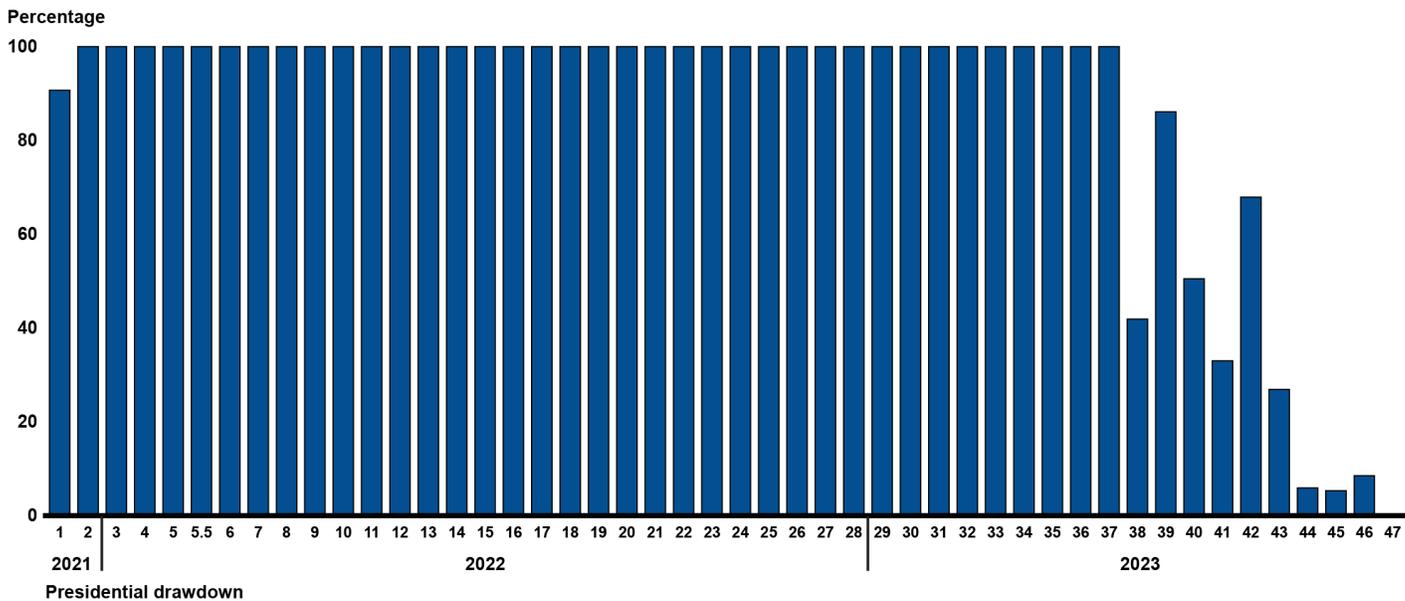
DOD Does Not Have Quality Data for Tracking Deliveries of Defense Articles Provided to Ukraine under PDA

Our analysis of DSCA 1000 data for the 47 Presidential drawdown packages approved from August 2021 through September 2023 found that DOD does not have quality data on the status of PDA deliveries to Ukraine. When DOD issues an order to execute an authorized Presidential drawdown package, line items for each authorized equipment type to be delivered as part of the drawdown are recorded in DSCA 1000. The data system contains several fields for each line item, including the quantity authorized for delivery, the quantity delivered, and the total replacement cost for the defense articles. Notably, while the system can record defense articles as delivered, it does not include a field for recording the date that articles were delivered.

According to DSCA 1000 data, 92 percent of the dollar value of defense articles approved for provision to Ukraine in PDA packages authorized through September 2023 had been delivered as of October 3, 2023. More specifically, the data indicate that DOD has concluded or nearly concluded the transfer of defense articles included in the first 37

Presidential drawdown packages, while deliveries of defense articles authorized in more recent drawdowns remained incomplete as of October 3, 2023 (see fig. 5).

Figure 5: Percentage of Value of Defense Articles Approved for Provision to Ukraine under Presidential Drawdown Authority (PDA) Recorded as Delivered in DSCA 1000, as of October 3, 2023



Source: Defense Security Cooperation Agency 1000 System data as of October 3, 2023. | GAO-24-106289

Note: Presidential drawdown 1, which DOD authorized on August 27, 2021, had an initial value of \$60 million. In addition to expensive systems, this drawdown included related items such as spare parts and accessories that have not been recorded as delivered in DSCA 1000.

However, we found that DSCA 1000 may overstate defense article delivery as compared to two other key defense article delivery tracking methods used by DOD officials. Though DSCA 1000 is the system of record for defense articles delivered under PDA, we found that DOD officials at both EUCOM and the LEN in Poland were maintaining their own records of delivery of defense articles provided under PDA, and that DSCA 1000 delivery data were not consistent with these records.

First, we found that DSCA 1000 delivery data were not consistent with a spreadsheet that DOD officials at EUCOM use to track high-priority defense articles that have not been delivered to Ukraine. We compared a sample of 135 entries for authorized shipments of defense articles and ammunition on EUCOM’s list of high-priority items from July 2023 with corresponding data in DSCA 1000. We found that DSCA 1000 recorded

71 (or 53 percent) of the items on EUCOM's list of high-priority items as fully delivered, though EUCOM officials were still awaiting delivery confirmation from the LEN for these items.³²

Second, we compared DSCA 1000 delivery data to receipts documenting the actual delivery and quantities of defense articles from the LEN in Poland and found inconsistencies between them. Specifically, we selected a sample of 12 records for defense articles that were listed as fully delivered in DSCA 1000 and listed as partially delivered or undelivered in EUCOM's list of high-priority items.³³ We found that DOD personnel at the LEN could only confirm the transfer of defense articles for four of the 12 records. In addition, for none of these four records did the documentation DOD officials identified contain the same quantities of defense articles delivered as did DSCA 1000. For the remaining eight records, officials were unable to determine whether the defense articles had arrived.

DOD Is Inconsistently Tracking the Delivery of Defense Articles in Data Systems

DOD guidance on PDA does not clearly define at what point in the delivery process defense articles should be recorded as delivered in DSCA 1000, and DSCA officials have no process for ensuring the accuracy of the information in that system. DSCA officials told us that they consider defense articles to be delivered only when Ukrainian officials take possession of them (i.e., when the title transfers to Ukraine). Officials from four of the service branches, however, said there was uncertainty about how they should record defense articles as delivered in DSCA 1000. We asked officials who were responsible for data entry in the Army, Marine Corps, Navy, and Air Force how they entered delivery data in DSCA 1000. We found that the officials had been recording defense articles as delivered in DSCA 1000 at different points in the delivery process:

- Army officials said they regularly record defense articles as delivered in DSCA 1000 as soon as they begin movement from Army points of origin, which are generally storage facilities in the United States or

³²In 40 of the remaining 64 records in our sample, the quantity of items recorded as delivered in DSCA 1000 and in the EUCOM spreadsheet matched. In the other 24 records, DSCA 1000 and the EUCOM spreadsheet recorded partial equipment deliveries in differing quantities.

³³We selected 12 records of defense articles that were listed as fully delivered by the Army, Marine Corps, Navy, and Special Operations Command in DSCA 1000. The defense articles ranged from Presidential Drawdown 7 (April 2022) to Presidential Drawdown 37 (May 2023). For more information on this sample, see appendix I.

Europe. Thus, the officials said that defense articles may be recorded as delivered in DSCA 1000 while they are in transit to Ukraine, potentially weeks before they are delivered.

- Marine Corps officials said they record defense articles as delivered in DSCA 1000 when they receive email confirmation from the logistics component or operating unit at the border that the defense articles were delivered to Ukrainian officials.
- Navy officials said they record defense articles as delivered in DSCA 1000 when they reach the port of debarkation outside the United States.³⁴ Therefore, they record defense articles as delivered in DSCA 1000 once they arrive at their designated overseas delivery location, rather than when they are delivered to Ukrainian officials.
- An Air Force official responsible for munitions deliveries said that, as of June 2023, the Air Force had not determined a standardized delivery confirmation process for defense articles provided to Ukraine under PDA. The official also said that DSCA 1000 data on the delivery status of Air Force defense articles approved for provision to Ukraine were not accurate and that the Air Force had not updated DSCA 1000 delivery data in recent months. According to DOD officials, Air Force logistics officials obtained access to DSCA 1000 in June 2023 to conduct data validation and update entries for defense articles delivered and had been making weekly updates through October 2023.³⁵

Officials from each of these service branches agreed that there was uncertainty regarding (1) at what point in the delivery process defense articles should be recorded as delivered in DSCA 1000 and (2) how to confirm delivery. DOD guidance for PDA provides no standard definition of when in the PDA process defense articles are to be considered “delivered.” For instance, the *DSCA Handbook* provides neither a definition of when defense articles are to be recorded as “delivered” in

³⁴The SAMM defines port of debarkation as “a military or commercial air or ocean port at which materiel is offloaded.” Department of Defense, *Security Assistance Management Manual*, SAMM Section 8, Glossary, accessed March 7, 2024, <https://samm.dsca.mil/listing/esamm-glossary>.

³⁵An Air Force official said the Air Force had made significant changes to its PDA processes since we conducted interviews in June 2023. The Air Force had also introduced an automated data validation process for the information produced by DSCA 1000 and the various tracking tools available to the Air Force, according to the official. In addition, Air Force logistics components had established a recurring biweekly forum to address PDA execution status and any issues. The official said these business practices, along with greater departmental efforts, had helped improve the Air Force’s PDA delivery and financial validations.

DSCA 1000, nor clear instructions on how the service branches are to confirm that a defense article was delivered to its end user.³⁶ Officials in security assistance and logistics components of the Army, Marine Corps, Navy, and Air Force who oversaw DSCA 1000 delivery data entry told us that there were also no service-level guidance documents on how to confirm delivery of defense articles provided under PDA.

DSCA officials responsible for overall management of the DSCA 1000 system confirmed that defense articles should be considered delivered only when they have been transferred to Ukrainian authority. However, officials from the Office of the Secretary of Defense said that there may be instances in which it would be appropriate to record defense articles as “delivered” prior to their physical delivery to Ukraine.

Federal standards for internal control state that management should implement control activities through policy. Management documents in policies the internal control responsibilities of the organization, and units document policies in the appropriate level of detail to allow management to effectively monitor the control activity.³⁷ Clear guidance on when to record defense articles as delivered in DSCA 1000 would help to ensure consistency in delivery data entry and accuracy during the PDA process.

Further, federal standards for internal control state that management should design information systems and related control activities to achieve objectives.³⁸ According to the *DSCA Handbook*, service branches are responsible for the entry of appropriate Presidential drawdown delivery data in DSCA 1000.³⁹ Specifically, the handbook requires that “at least monthly, each service or agency enter the appropriate delivery data” into DSCA 1000.

³⁶Defense Security Cooperation Agency, *Handbook for Foreign Assistance Act Drawdown of Defense Articles and Services* (June 1, 2004). Additionally, the SAMM states that for Building Partner Capacity programs, items are considered delivered when transferred to a representative of the recipient nation. Department of Defense, *Security Assistance Management Manual*, Chapter 15, Building Partner Capacity Programs, accessed March 7, 2024, <https://samm.dsca.mil/chapter/chapter-15>.

³⁷GAO-14-704G, Principle 12.

³⁸GAO-14-704G, Principle 11.

³⁹Defense Security Cooperation Agency, *Handbook for Foreign Assistance Act Drawdown*, 45.

In November 2023, SAG-U leadership told us that, for the purposes of advising their Ukrainian counterparts, they were confident they had reliable information about which defense articles had been delivered. However, they acknowledged there continued to be weaknesses that warranted attention in the “audit trail” for those defense articles. DSCA officials similarly acknowledged that data inconsistencies may exist in DSCA 1000 and noted that if they saw an entry that looked incorrect—such as inconsistency between data sources described above—they would follow up with the service branches for an explanation. However, they also said that DSCA had no process for ensuring the accuracy of the information in DSCA 1000 and confirmed that DSCA had not conducted a systematic review of its DSCA 1000 data. According to the *DSCA Handbook*, the data within this system is used to fulfill management information needs and meet legislative reporting requirements.

Without clarifying the guidance for data entry or taking steps to address potentially inaccurate data in DCSA 1000, DOD may continue to lack awareness of the types and quantities of defense articles it has provided, and physically delivered, to Ukraine. For instance, DOD may lack information it needs to inform future strategic decisions, such as which defense articles to monitor when conditions become more permissive. Further, DOD will be unable to assess the extent to which the defense articles are meeting recipients’ needs or U.S. objectives in Ukraine. Finally, without accurate data on the delivery status of defense articles provided under PDA, DOD risks using funds appropriated to replace DOD defense articles provided to Ukraine before they have been delivered.

DOD Tracks Deliveries of USAI Defense Articles Using Spreadsheets but Does Not Track All Such Deliveries in Data Systems

DOD is not using data systems to track the delivery of some defense articles provided under USAI. According to DOD officials, USAI is typically used to support long-term Ukrainian requirements. Defense articles provided under USAI usually take longer to deliver than defense articles provided directly from U.S. military stocks because private sector providers generally need time to produce defense articles before they can be delivered. As a result, the defense articles approved for provision under USAI generally address Ukrainian needs that can be identified years before the defense articles actually arrive in Ukraine.⁴⁰

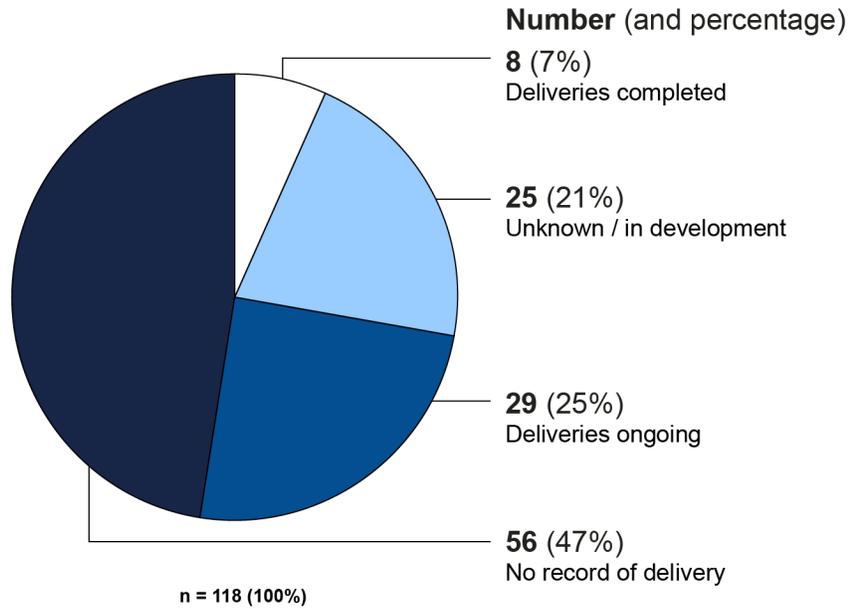
DOD officials told us that the service branches are responsible for managing all USAI acquisitions and deliveries to Ukraine. The

⁴⁰We have a separate, ongoing review examining the status of U.S. funding in support of Ukraine, including USAI appropriations.

Departments of the Army, Navy, and Air Force maintain delivery data on all USAI cases in component-level lists and periodically report this information to DSCA. Service branches' data indicate that most of the defense articles approved for provision to Ukraine under USAI had not been delivered as of July 2023. Specifically, as of July 2023, DOD had completed deliveries in eight of its 118 USAI cases, partially delivered defense articles in 29, and made no record of delivery in 56 (see fig. 6).⁴¹ For these 56 cases, we were unable to determine whether the defense articles were not delivered, partially delivered, or fully delivered because the data for each of these cases contained no information on delivery status.

⁴¹We defined "Deliveries completed" as USAI cases for which the Army, Navy, or Air Force had recorded all line items as fully delivered. We defined "Deliveries ongoing" as USAI cases for which the service branches had recorded some of the line items as fully delivered or partially delivered. We assigned "No record of delivery" to USAI cases for which the service branches had not yet recorded any of the line items as not delivered, partially delivered, or fully delivered. We defined "In development" as USAI cases that the service branches had recorded as in development or for which they had not yet assigned specific line items or estimated delivery dates. We assigned "Unknown" to USAI cases when we could not determine what the case was for or whether deliveries were to begin in the future.

Figure 6: Ukraine Security Assistance Initiative (USAI) Cases by Delivery Status, according to Service Branches, as of July 2023



Source: GAO analysis of Army, Navy, and Air Force USAI tracker spreadsheets. | GAO-24-106289

Notes: We defined “Deliveries completed” as USAI cases for which the Army, Navy, and Air Force had recorded all line items as fully delivered. We defined “Deliveries ongoing” as USAI cases for which the service branches had recorded some of the line items as fully delivered or partially delivered. We assigned “No record of delivery” to USAI cases for which the service branches had not yet recorded any of the line items as not delivered, partially delivered, or fully delivered. We defined “In development” as USAI cases that the service branches had recorded as in development or for which they had not yet assigned specific line items or estimated delivery dates. We assigned “Unknown” to USAI cases when we could not determine what the case was for or whether deliveries were to begin in the future.

According to the SAMM, for Building Partner Capacity programs like USAI, Security Cooperation Organizations should record the date defense articles are delivered in the Enhanced Freight Tracking System (EFTS) in SCIP, a data system used to track transportation of all Building Partner Capacity materiel.⁴² However, our review of EFTS data found, and DSCA officials acknowledged, that the system generally lacked

⁴²According to the SAMM, Security Cooperation Organizations are DOD elements, regardless of actual title, located in a foreign country to carry out security cooperation and security assistance management functions under the Foreign Assistance Act of 1961, as amended, and the Arms Export Control Act of 1976, as amended. Typically, officials working in Security Cooperation Organizations worldwide liaise with partner nations and DOD organizations to address security cooperation issues.

delivery data for defense articles provided under USAI.⁴³ Though DSCA officials confirmed that EFTS would typically be used to track defense articles provided under Building Partner Capacity authorities such as USAI, they explained that as of November 2023, the most accurate information on the delivery status of USAI-funded defense articles is the data provided directly by the Army, Navy, and Air Force. In these Excel-based lists of USAI cases, officials from these service branches use unformatted notes to record details on the delivery status of defense articles. However, as shown in figure 6, we were unable to determine whether any of the line items had been delivered for 56 (or 47 percent) of the 118 USAI cases in our analysis. As of January 2024, DOD had not identified any specific challenges that may have contributed to gaps in DOD data on deliveries of USAI-funded defense articles for Ukraine.

Federal standards for internal control state that management should design information systems and related control activities to achieve objectives.⁴⁴ By identifying and addressing any challenges in the process to track delivery and improving the accuracy of the delivery data on defense articles provided under USAI, DOD will be better able to inform strategic decision-making and monitor such defense articles effectively. Further, it will help DOD assess the extent to which the defense articles are meeting recipients' needs or U.S. objectives in Ukraine.

DOD Modified Its EUM Program in Ukraine but Has Not Assessed the Effect of the Modifications

DOD modified its enhanced EUM program in response to challenges presented by the ongoing conflict in Ukraine. However, DOD has not formally evaluated whether the modified program effectively achieves its intended goals. Further, DOD data systems do not currently track the status of most routine EUM items delivered to Ukraine, which may hamper a return to traditional EUM practices when the operating environment becomes more permissive. Finally, it is unclear whether DOD has tracked all allegations of end-use violations involving defense articles provided to the country.

⁴³We previously recommended that the Secretary of Defense establish procedures to help ensure that DOD agencies are populating security assistance information systems with complete data. In response, DSCA took steps to ensure that most shipments of defense articles provided using Building Partner Capacity authorities such as USAI were tracked in EFTS. In October 2023, DSCA officials told us that additional steps were planned to continue improving tracking data. GAO, *Security Assistance DOD's Ongoing Reforms Address Some Challenges, but Additional Information Is Needed to Further Enhance Program Management*, [GAO-13-84](#) (Washington, D.C.: Nov. 15, 2012).

⁴⁴[GAO-14-704G](#), Principle 11.

DOD Has Faced Challenges Conducting EUM in Ukraine Related to the Difficult Operating Environment

DOD officials monitor the end-use of defense articles provided to partner nations through the Golden Sentry Program but have faced challenges implementing this program in Ukraine. As part of the Golden Sentry Program, DOD officials are to perform regular checks to record the status of routine and enhanced EUM items, including whether they have been expended, lost, or destroyed. DOD officials use the Golden Sentry program, in part, to identify unauthorized end-use of defense articles provided to partner nations. According to the SAMM, DOD officials must report all potential unauthorized end-use, including unauthorized access, unauthorized transfers, security violations, and known losses of defense articles, to DSCA, the relevant combatant command, and State.

However, some EUM procedures were designed to monitor defense articles during peacetime and “did not account for wartime dynamics that might impede execution,” according to DOD documentation. DOD officials identified several challenges that have made it difficult to operate the Golden Sentry program during the ongoing conflict in Ukraine:

- **Volume of defense articles.** DOD typically provides far fewer defense articles to partner nations than it has been providing to Ukraine and therefore typically has far fewer defense articles to monitor, according to DOD officials. As of September 30, 2023, the U.S. government had planned to provide more than \$42 billion in defense articles to Ukraine using PDA and USAI. As previously mentioned, this amount far outpaces the value of defense articles previously delivered to Ukraine. For instance, from fiscal years 2016 to 2021, DOD was authorized to provide less than \$2 billion in security assistance to Ukraine under PDA and USAI. DOD officials said it has been difficult to use existing Golden Sentry program procedures to monitor the volume of defense articles transferred.
- **Evacuation of U.S. Embassy Kyiv staff.** On February 12, 2022, in response to the growing security threat, the United States ordered the departure of most U.S. officials from the country, including those who would typically be responsible for carrying out its EUM program. Because of the evacuation, DOD officials said that DSCA was unable to continue conducting tracking of defense articles as required by its policies as part of the Golden Sentry program.
- **Restricted access.** In August 2022, the embassy reopened with a reduced number of staff, according to DOD officials. DOD officials have since performed routine and enhanced EUM checks at low-risk locations. However, DOD officials said they were unable to directly perform routine or enhanced EUM checks on defense articles in high-

risk areas of the country because of restrictions barring U.S. officials from most areas outside Kyiv.

- **Rate of expenditure and battlefield loss.** The wartime environment has made it difficult for DOD officials to maintain an accurate count in data systems of defense articles still in use. Specifically, DOD officials said it is challenging for Ukrainian officials to provide timely reports of the defense articles that have been expended or lost on the battlefield.⁴⁵ As a result, DOD officials said they have not always been able to determine the status of defense articles provided to Ukraine.

DOD Has Modified Its EUM Program in Ukraine but Has Not Formally Evaluated the Effectiveness of the Modifications

DOD has adjusted its EUM program in Ukraine but has not assessed whether such changes ensure that defense articles can be accounted for now or in the future. According to DOD officials, in response to the monitoring challenges in the wartime environment, DOD modified its Golden Sentry program in Ukraine, including by introducing some new practices. In particular, in December 2022, 10 months after Russia's full-scale invasion, DSCA revised the SAMM to include new guidance on how to conduct EUM tasks in a hostile environment, as follows.⁴⁶

First, according to DSCA's SAMM revisions, DOD is no longer required to conduct a full inventory of enhanced EUM items by serial number at the time of delivery in hostile environments. Previously, the SAMM required DOD officials to conduct an initial inventory by serial number within 90 days of delivery. In contrast, the new guidance states that DOD officials will conduct an initial inventory, by serial number, of all enhanced EUM items prior to shipment or delivery into hostile areas when conditions allow.

Second, DSCA's SAMM revisions authorized partner nation officials to begin performing the required EUM checks and self-reporting the results to complement direct observations by U.S. officials. The new procedures

⁴⁵However, according to DOD officials, despite the challenges of the wartime environment, Ukrainian officials have been proactive and transparent while providing self-assessment and battle loss data to DOD.

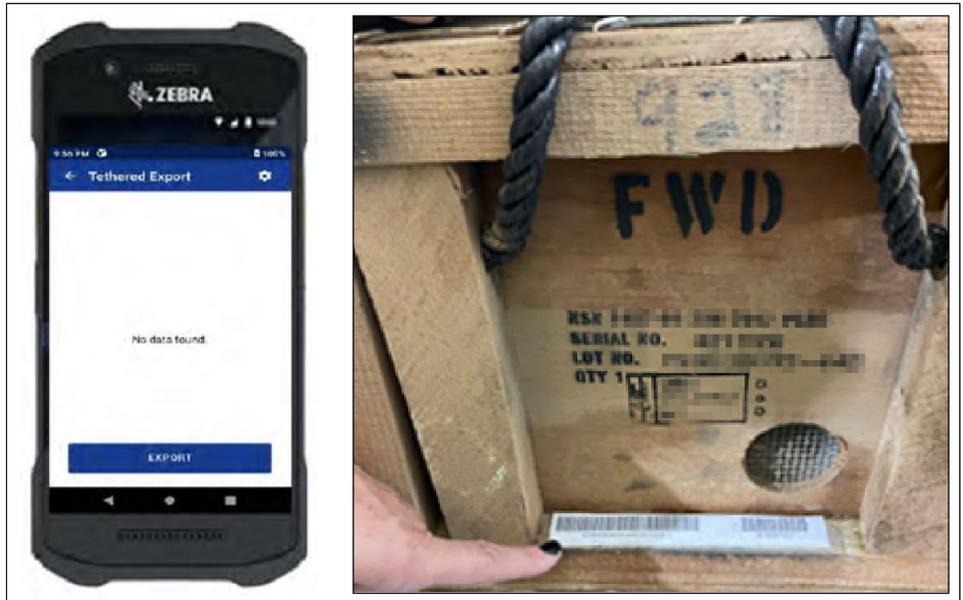
⁴⁶In addition, in October 2022, the Biden administration announced the U.S. Plan to Counter Illicit Diversion of Certain Advanced Conventional Weapons in Eastern Europe, according to State officials. State coordinates implementation of this interagency plan, which includes DOD and other agencies. The plan states that it will provide a comprehensive approach to safeguard and account for arms and munitions in Ukraine and neighboring countries when they are transferred, stored, and deployed; enhance regional border management and security; and build capacity of security forces, law enforcement, and border control agencies in the region to deter, detect, and interdict illicit arms trafficking.

permitted authorized Ukrainian officials to perform required EUM checks on routine and enhanced EUM items by contacting DOD officials to report the status of defense articles.⁴⁷ According to DOD officials, DSCA made this modification as a mechanism to overcome the restricted access policies—instituted by the United States—that made it challenging to conduct inventories in line with traditional requirements.

DOD has used multiple methods to implement the new procedures. DOD officials responsible for EUM efforts said they have used video calls, emails, and text messaging with Ukrainian officials to locate and confirm the status of enhanced EUM items. DOD also provided scanning devices to allow Ukrainian officials to provide serial numbers from enhanced EUM items using barcodes located on some items (see fig. 7). According to agency officials, DOD has deployed scanning devices, which have been used by both Ukrainian and DOD officials to confirm the location of some enhanced EUM items. This change allowed DOD to gather information that it would have been unable to independently collect and that agency officials could use to improve records and address required checks of enhanced EUM items, according to DOD officials.

⁴⁷According to DOD officials, only selected, authorized, and trained Government of Ukraine Armed Forces officials are responsible for such reporting.

Figure 7: Example of Barcode Scanning Device and Equipment Barcode



Source: Department of Defense (photos). | GAO-24-106289

Third, DSCA's SAMP revisions also no longer require an annual serialized check of enhanced EUM items in a hostile environment such as Ukraine. Previously, the SAMP required that DOD officials use the EUM portal in SCIP (SCIP EUM) to maintain a digital record of all enhanced EUM items that had been delivered to partner nations. The new guidance for EUM in a hostile environment requires DOD officials to update SCIP EUM when Ukrainian officials can provide information on the status of enhanced EUM items. As a result, DSCA officials said they have not maintained a complete and accurate digital baseline of enhanced EUM items in SCIP EUM during the ongoing conflict.⁴⁸ The officials attributed this gap in records to delays in receiving updates from Ukrainian officials, the rapid expenditure of enhanced EUM items on the battlefield, regular battlefield losses, and constant influx of new enhanced EUM items.

DOD's changes to the Golden Sentry program, while necessary to protect U.S. personnel, affect DOD's efforts to monitor both enhanced and routine EUM items in Ukraine. For example, according to DOD officials, delays in reporting from Ukrainian officials as a result of the ongoing

⁴⁸According to DOD officials, Ukrainian officials said they conduct daily accountability checks on the front line, though this information is not always relayed and recorded in SCIP by DOD officials in a timely manner.

conflict have made it more difficult to track defense articles lost on the battlefield in Ukraine. Additionally, officials said they had not recorded serial numbers for some enhanced EUM items when they were delivered to Ukrainian officials because of the hostile conditions. The DOD OIG found that this occurred in part because DOD officials were not always present or staffed to conduct initial serialized inventories of enhanced EUM items delivered to Ukrainian officials in Poland.⁴⁹ DOD officials said these modifications to the Golden Sentry program improved the accountability of enhanced EUM items, particularly by allowing Ukrainian officials to monitor items that U.S. officials could not have independently observed while access to hostile areas remained restricted. However, modifications such as adjusted requirements for initial inventories and annual checks could also make it difficult to keep an accurate count of the defense articles that are present and available to Ukrainian officials.

According to federal standards for internal control, management should establish and monitor the internal control system and evaluate the results.⁵⁰ Those standards further state that if management determines its program is not meeting its objectives, management may evaluate changes to the design of the internal control system to better address the objectives or improve the operating effectiveness of the internal control system. As of October 2023, according to DOD officials, DOD had not formally evaluated the modifications for conducting EUM in a hostile environment to determine whether the program was still meeting its objective of ensuring that defense articles provided to Ukraine are used for the purposes for which they were provided. Instead, DOD officials said that staff had informally assessed program changes during weekly meetings with various DOD stakeholders to discuss the EUM program and whether additional changes are necessary.

Without a formal evaluation of the revised policy for hostile environments, DOD may lack valuable feedback on the effectiveness of the Golden Sentry program in Ukraine. Such feedback would allow DOD to make informed policy adjustments going forward. Understanding the effects of the changes to Golden Sentry would help ensure that EUM program

⁴⁹In a June 2023 report, the DOD Office of Inspector General also found that U.S. military personnel had transferred some enhanced EUM items to Ukraine before they could be recorded in SCIP. In response, DOD officials said they would work to update SCIP with a complete account of enhanced EUM items in Ukraine once conditions allowed. Department of Defense Office of Inspector General, *Management Advisory: Sufficiency of Staffing at Logistics Hubs in Poland for Conducting Inventories of Items Requiring Enhanced End-Use Monitoring*, DODIG-2023-090 (Washington, D.C.: June 28, 2023).

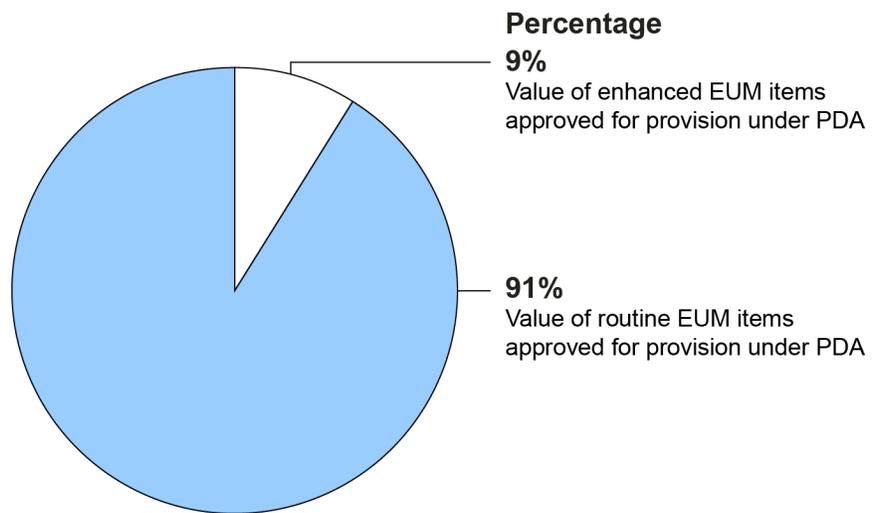
⁵⁰[GAO-14-704G](#), Principle 16.

objectives—including that the status of defense articles is properly tracked—are being met not only in Ukraine, but also in other locations where the hostile environment policy may someday become relevant.

DOD Data Systems Generally Do Not Include the Status of Routine EUM Items Delivered to Ukraine Using PDA

DOD has delivered at least \$10 billion worth of routine EUM items to Ukraine, but DOD is generally not tracking the status of such defense articles. Routine EUM items account for almost all the defense articles provided to Ukraine under PDA, according to our analysis of DOD data. For example, DOD data indicate that routine EUM items—including vehicles, firearms, and some missiles—constitute 91 percent of the defense articles provided to Ukraine under PDA (see fig. 8).

Figure 8: Enhanced End-Use Monitoring (EUM) Items and Routine EUM Items Approved for Provision to Ukraine under Presidential Drawdown Authority (PDA)



Source: GAO analysis of Department of Defense data. | GAO-24-106289

According to DOD officials, DSCA typically has maintained a list of routine EUM items provided to partner countries in its SCIP EUM data system. SCIP EUM can be used to record whether defense articles provided to partner countries were lost or destroyed. DSCA officials said they track the status of specific critical routine EUM items in SCIP EUM. For defense articles provided to Ukraine, we found that SCIP EUM contains records for some routine EUM items provided under USAI, including tanks, trucks, and armored vehicles. However, DSCA officials said that SCIP EUM does not contain records for any routine EUM items provided under PDA.

DOD does not have an established data system for tracking the status of routine EUM items provided to Ukraine under PDA. According to federal standards for internal control, management should design information systems and related control activities to achieve objectives.⁵¹ While DSCA 1000 is the system of record for defense articles provided under PDA, officials said it only maintains a list of defense articles delivered to Ukraine. It does not contain information on the status of routine EUM items in the country. For instance, DSCA 1000 does not have the ability to track whether a routine EUM item has been lost or destroyed during the conflict, only whether it was initially delivered.⁵²

DOD officials said they need to track routine EUM items in DOD data systems to monitor defense articles provided to Ukraine. For example, DOD officials said it is necessary to account for more of the routine EUM items delivered in some type of data system to track whether such defense articles have been lost or destroyed. DSCA officials said they are developing a new system that will allow them to track all defense articles delivered to Ukraine and expect it to be available for use in 2025. However, according to DSCA officials, this new system will rely on PDA data contained in DSCA 1000, which is not currently able to track the status of such defense articles.⁵³ Further, DOD officials have not determined how best to track the status of defense articles provided under PDA in DOD data systems before 2025.⁵⁴ By developing a plan to track the status of routine EUM items in DOD data systems, DOD will be better able to account for certain critical defense articles delivered to Ukraine and effectively guard against misuse and undetected diversion

⁵¹[GAO-14-704G](#), Principle 11.

⁵²According to DOD officials, DOD maintains near-real-time situational awareness of the location and status of most major U.S.-origin systems through its remote maintenance operation, the RDC-U, which is based in Poland.

⁵³According to DSCA officials, this new Materiel Tracking and Registration data system will hopefully provide real-time access to location status data for defense articles transferred under Building Partner Capacity authorities, such as USAI.

⁵⁴We have previously reported on similar issues with DOD's tracking of security assistance in high-threat environments such as Afghanistan, where we found that a lack of clear guidance for U.S. personnel to follow when obtaining, transporting, and storing weapons for the Afghan National Security Forces resulted in significant lapses in accountability. GAO, *Afghanistan Security: Lack of Systematic Tracking Raises Significant Accountability Concerns About Weapons Provided to Afghan National Security Forces*, [GAO-09-267](#) (Washington, D.C.: Jan. 30, 2009).

until new data systems become operational. Further, such plans may help inform the development of DOD's new delivery tracking system.

DSCA Has Not Consistently Tracked All Allegations of End-Use Violations in Ukraine

While DOD officials said there had been no credible evidence of diversion of U.S.-provided advanced conventional weapons from Ukraine, it is unclear whether all allegations are being tracked. Federal law and agency policies place specific requirements on DOD and State regarding potential end-use violations of defense articles provided to countries such as Ukraine. Specifically:

- The SAMM requires DOD officials to report any suspected end-use violations of U.S.-origin defense articles to DSCA and State. Suspected end-use violations may include unauthorized access, unauthorized transfers, security violations, or known defense article losses.
- Federal law requires State, as delegated by the President, to report to Congress any substantial violation of an agreement that a country has entered into regarding the use and security of U.S.-provided defense articles.⁵⁵

According to the SAMM, DSCA is responsible for maintaining a master repository of reported potential end-use violations of U.S.-origin defense articles worldwide.⁵⁶

As of August 2023, DSCA's master repository included one allegation that defense articles had been inappropriately transferred to Russian forces since the 2022 invasion.⁵⁷ According to DOD officials, as of October

⁵⁵Federal law prohibits defense articles and services from being provided to foreign countries unless the country agrees to certain conditions related to the use and security of such articles and services. Assistance must be terminated if the country uses U.S.-provided defense articles or services in substantial violation of its agreement. State is required to report to Congress promptly upon receipt of information that a substantial violation may have occurred. According to the law, whether a violation is substantial is determined by reference to the quantity of items involved or the gravity of the consequences regardless of the quantities involved. 22 U.S.C. § 2314.

⁵⁶According to DSCA officials, all allegations of end-use violations received by DSCA should be included in the master repository.

⁵⁷In August 2023, DSCA's master repository of allegations of end-use violations for Ukraine also contained approximately 25 incidents of defense articles lost or destroyed in battle since the 2022 invasion. Defense articles involved in these incidents include enhanced EUM items, such as night vision devices. In November 2023, DSCA officials said that incidents of defense article losses should not have been included in the master repository because defense articles were being lost on the battlefield at an increased rate and such losses were to be expected during an ongoing conflict.

2023, there had been no credible evidence of diversion of U.S.-provided advanced conventional weapons from Ukraine. As of October 2023, according to agency officials, State had not conducted any end-use violation investigations related to the Ukraine conflict.

DOD officials in Poland said they were aware of allegations that U.S.-origin defense articles had been inappropriately transferred; however, they noted that those allegations were consistent with Russian disinformation. DSCA officials confirmed that they had not received these allegations and therefore had not added them to the master repository. Additionally, when we identified a separate allegation documented in the press, in August 2023 DSCA officials confirmed that they were aware of the allegation but had not documented the incident in the master repository.⁵⁸

DSCA officials did not explain why they had not included that incident in their master repository and said they had not received any additional allegations of end-use violations as of November 2023. The officials also said that DSCA is only responsible for tracking the allegations that it receives and is not required to proactively identify allegations. Further, officials from the Office of the Secretary of Defense said DSCA was not responsible for tracking unverifiable claims meant to discredit Ukraine's weapons accountability efforts.

Federal standards for internal control state that management should implement control activities through policies.⁵⁹ However, DSCA guidance does not provide instructions on assessing the credibility of allegations. DSCA guidance also does not specify how such allegations should be collected in a hostile environment or whether the master repository should be used for both credible and discredited allegations of end-use violations. We have previously found similar issues with DSCA guidance, including that DOD did not have specific policies concerning how DOD

⁵⁸We found a separate Associated Press article that reported that this accusation was baseless; however, DOD guidance does not specify whether discredited allegations should be included in the master repository in a hostile environment.

⁵⁹[GAO-14-704G](#), Principle 12.

should record and address allegations of end-use violations in peacetime.⁶⁰

Without tracking and referring allegations of potential end-use violations for investigations, the EUM program may not achieve its goals. First, DOD may not have an accurate account of allegations that it must refer to State for investigation. Second, the agencies may lack adequate information to identify and address potential patterns of misuse. Third, agencies may not be able to report incidents of substantial violations of end-use agreements to Congress as required. And fourth, DOD may face an increased risk of real or perceived defense article losses that can undermine Ukraine's war efforts. Updating DSCA guidance for tracking potential end-use violations in a hostile environment would help ensure that potential end-use violations are tracked and referred to State as required by the SAMM.

Conclusions

The administration has tasked DOD with providing billions of dollars of security assistance to Ukraine in about 2 years. To fulfill this responsibility, particularly without a robust presence in Ukraine, DOD has created new processes and modified existing practices for approving, tracking, and monitoring security assistance. In this unique and challenging environment, it is critical for DOD officials to establish policies and procedures to ensure that security assistance provided to Ukraine can be appropriately accounted for and is being used to meet its intended goals.

However, DOD has not updated existing guidance or developed new guidance to ensure that officials understand and can consistently carry out the related roles and responsibilities of new elements established to streamline the security assistance delivery process for Ukraine. Also, without clear guidance on tracking defense article deliveries, DOD data on the status of security assistance for Ukraine are not always accurate. By taking steps to ensure the accuracy of its delivery data, DOD will be better positioned to track the status of defense articles critical to Ukraine's

⁶⁰GAO, *Northern Triangle: DOD and State Need Improved Policies to Address Equipment Misuse*, [GAO-23-105856](#) (Washington, D.C.: Nov. 2, 2022). We recommended that the Secretary of Defense should ensure that the Director of DSCA develops policies outlining how to record and track alleged incidents of misuse of U.S.-provided defense articles. In response to this recommendation, DOD officials said they already have these policies in existing guidance. However, the existing guidance describes how DOD officials should report allegations of end-use violations and what type of information should be included in those reports. It does not describe how or when DSCA officials should record allegations of misuse in internal tracking documents.

self-defense efforts. DOD will also be better able to assess past security assistance efforts and plan for future ones.

DOD has committed to carrying out EUM of defense articles in Ukraine, but the ongoing conflict has forced it to adjust its EUM program. As of January 2024, almost 2 years into the conflict, DOD had not formally assessed these changes or developed data systems capable of tracking defense articles once the conflict subsides, which DOD officials said was their intention. And while DOD officials maintained that there was no credible evidence of defense article diversion in Ukraine, it is unclear whether all end-use allegations are being tracked. Until it assesses the adjustments it has made to its EUM program, better tracks the status of routine EUM items, and updates guidance for documenting potential end-use violations, DOD may lack assurance that the modified EUM program meets its objective of ensuring that defense articles are used for the purposes for which they were provided.

Recommendations for Executive Action

We are making the following eight recommendations to DOD:

The Secretary of Defense should develop new or update existing written guidance to document the roles and responsibilities of the organizational entities established for its defense article delivery process in Ukraine. (Recommendation 1)

The Secretary of Defense should clarify the definition of delivery to be used to populate the DOD system of record for PDA. (Recommendation 2)

The Secretary of Defense should develop a process to regularly assess and improve the accuracy of the delivery data in the DOD system of record for PDA. (Recommendation 3)

The Secretary of Defense should assess the process used to track delivery of defense articles provided to Ukraine using USAI—including roles, responsibilities, and data systems—and take steps to remediate any identified challenges. (Recommendation 4)

The Secretary of Defense should develop a process to regularly assess and improve the accuracy of the delivery data for defense articles provided to Ukraine under USAI in established data systems. (Recommendation 5)

The Secretary of Defense should formally evaluate the modified EUM requirements and practices in Ukraine to ensure they are meeting program objectives and use the results of the assessment to update requirements for monitoring defense articles in a hostile environment, as appropriate. (Recommendation 6)

The Secretary of Defense should instruct DSCA to develop a plan to track the status of routine EUM items provided under PDA in DOD data systems. (Recommendation 7)

The Secretary of Defense should update current DSCA guidance for tracking potential end-use violations in a hostile environment to clarify which allegations of such violations should be recorded in its master repository. (Recommendation 8)

Agency Comments and Our Evaluation

We provided a draft of this report to DOD and State for review and comment. DOD provided written comments that are reprinted in appendix III. DOD and State provided technical comments, which we incorporated as appropriate, including in some recommendations.

DOD concurred with five of our eight recommendations, partially concurred with two, and disagreed with one, as summarized below.

DOD concurred with recommendations 1, 2, 4, 6, and 7 and identified actions it would take in response to some of them. We will follow up with DOD to learn more about the implementation of these and any other actions it takes to implement our recommendations.

DOD partially concurred with recommendation 3, which was to develop a process to regularly assess and improve the accuracy of the delivery data in the DOD system of record for PDA. DOD said it would develop written guidance to clarify the processes involved in accurately recording delivery data associated with assistance provided under PDA. DOD also partially concurred with recommendation 5, which was to develop a process to regularly assess and improve the accuracy of the delivery data for defense articles provided to Ukraine under USAI in established data systems. DOD said it would develop written guidance to further clarify the process, including the roles and responsibilities for organizations and systems to be used to record such delivery data.

We agree that developing written guidance for recording delivery data for defense articles provided under PDA and USAI could be a useful step in improving data accuracy. However, we continue to believe it is important

for DOD to develop a process to assess the accuracy of the existing delivery data and make any necessary improvements. Such a process would help ensure that the service branches maintain an accurate account of the defense articles that have been delivered and that DOD can assess the extent to which the defense articles are meeting recipients' needs or U.S. objectives in Ukraine.

DOD did not concur with recommendation 8, which was to update DSCA guidance for tracking potential end-use violations in a hostile environment to clarify which allegations of such violations should be recorded in its master repository. The existing SAMM guidance DOD cites in its response outlines the potential end-use violation reporting process. According to the guidance, potential violations reported by DOD officials are entered into the master repository used to track such allegations. However, we found that with the existing guidance, DSCA officials (1) erroneously included some incidents of defense articles lost or destroyed in battle and (2) did not include at least one allegation that DOD ultimately determined to be Russian disinformation. As a result, it is unclear whether there were other allegations that should be tracked and potentially investigated. Therefore, we maintain that updating guidance as we recommended would help ensure that DOD officials understand which allegations to record in the master repository and that DOD has sufficient information to account for and address future allegations of end-use violations.

We are sending copies of this report to the appropriate congressional committees, the Secretaries of the Departments of Defense and State, and other interested parties. In addition, the report is available at no charge on the GAO website at <https://www.gao.gov>.

If you or your staff have any questions about this report, please contact me at (202) 512-2964 or kenneyc@gao.gov. Contact points for our Offices of Congressional Relations and Public Affairs may be found on the last page of this report. GAO staff who made key contributions to this report are listed in appendix IV.

A handwritten signature in black ink that reads "Chelsea Kenney". The signature is written in a cursive, flowing style.

Chelsea Kenney
Director, International Affairs and Trade

Appendix I: Objectives, Scope, and Methodology

This report examines (1) the processes the U.S. government has used to deliver U.S.-origin defense articles (defense articles) to Ukraine since 2021, (2) the extent to which the Department of Defense (DOD) has tracked the delivery of defense articles to Ukraine, and (3) the extent to which DOD and the Department of State have monitored the end-use of defense articles delivered to Ukraine.

To examine the processes the U.S. government has used to deliver defense articles to Ukraine since 2021, we reviewed relevant documentation and interviewed DOD officials to gain an understanding of the processes used to approve defense articles for provision to Ukraine and how, if at all, the processes had changed since the start of the conflict in February 2022. We interviewed officials from DOD and State to gain an understanding of their roles with regard to approving such defense articles. We also interviewed DOD and State officials during our team's site visits to Germany and Poland in May 2023 to discuss how Ukraine creates and submits requests to the U.S. government for approval.

We also interviewed DOD officials about data systems used to track delivered defense articles. During our team's site visits to Germany and Poland in May 2023, we interviewed officials from DOD's Security Assistance Group–Ukraine (SAG–U) to discuss their roles in the delivery of defense articles to Ukraine. In Poland, we witnessed a delivery arrive and the processes DOD officials used to receive and inventory the delivery. We also met with Polish officials who help with the deliveries of defense articles to Ukrainian officials.

To examine the extent to which DOD has delivered and tracked the delivery of defense articles approved for provision to Ukraine, we interviewed officials who manage security assistance programs in DOD's Office of the Secretary of Defense; the Defense Security Cooperation Agency (DSCA); the Army, Marine Corps, Navy, and Air Force; U.S. European Command (EUCOM); and State's Bureau of Political Military Affairs to gain an understanding of the data systems DOD is using to track security assistance to Ukraine. These conversations informed us that the DSCA 1000 system is the system of record for Presidential Drawdown Authority (PDA) aid and the service-level Ukraine Security Assistance Initiative (USAI) spreadsheets are the systems of record for USAI. We reviewed the data outputs from both systems.

In addition, we analyzed the weekly data outputs from DSCA 1000 to gain an understanding of the variety, quantity, and value of the security

assistance items the United States is delivering to Ukraine using PDA. We analyzed DSCA 1000 data by military service to report the total amounts of security assistance DOD had authorized each service to deliver and the total amount each DOD service branch has recorded as delivered in DSCA 1000. To provide summary statistics on the types of aid delivered under PDA, we developed an automated method for assigning all PDA line items into one of five categories based on keywords in the item description field. The five categories were: classified, training, transportation, DOD services, and defense articles.¹We then determined the sum values of defense articles authorized and recorded as delivered in DSCA 1000 for each Presidential drawdown package through October 3, 2023. We divided the total value of the defense articles recorded as delivered by the total value of the defense articles authorized for each Presidential drawdown package to produce the percentage of the value of defense articles DOD officials recorded as delivered.

To understand how the service branches track data on Presidential drawdowns, we spoke directly with officials who are responsible for entering data into DSCA 1000 and serve in the Army Security Assistance Command (USASAC), Marine Corps Systems Command (MARCORSYSCOM), Navy Supply Systems Command (NAVSUP), and Headquarters Air Force, Logistics Readiness Division (HAF/A4LR).

We also conducted in-person site visits in May 2023 to observe and speak with DOD officials and personnel who manage the transport and transfer of defense articles to Ukraine at SAG-U headquarters in Wiesbaden, Germany, and at the Logistics Enabling Node (LEN) in Jasionka, Poland. During these conversations, we learned that SAG-U had created its own tracker of security assistance deliveries to Ukraine

¹Our code categorized line items with the words “classified” or “XXX” in the item description as classified. We categorized items with words such as “training” or “NET Team” as training but excluded some keywords such as “training rounds” from this category. We programmed the code to recognize words such as “transportation” or “PC&H” (packaging, crating, and handling) as transportation line items. Examples of DOD services were line items with “services,” “maintenance,” or “sustainment,” but not “parts” or “kit.” All other line items were categorized as equipment. Our code flagged double positives, and we manually assigned these line items to the category that was most appropriate. We also manually reviewed all the line items in the classified, training, transportation, and DOD services categories and any equipment line item with an authorized quantity of 1 to ensure the code assigned these line items to the correct category.

and that EUCOM maintained a list of priority undelivered PDA items. We obtained both documents in late July 2023.

We tested the accuracy of DSCA 1000 delivery data by comparing a sample of these records with the records on EUCOM's priority undelivered PDA item list. For this exercise, we included 135 of the 212 items on the EUCOM list that were (1) listed as undelivered or partially delivered; (2) approved in Presidential drawdown numbers 7 (April 13, 2022) through 40 (June 13, 2023), allowing for at least 1 month for DOD to have delivered defense articles; and (3) clearly aligned with items in DSCA 1000 on the basis of the Presidential drawdown number, authorized quantity, and item description. Of the 135 items, we determined that for 71 records, DSCA 1000 listed the defense articles as fully delivered, while the EUCOM list recorded the items as undelivered or partially delivered.

To further test our analysis, we selected 12 records that users had recorded in DSCA 1000 as fully delivered but that EUCOM had recorded on its list as undelivered or partially delivered. These records represented items approved for provision under PDA from the Army, Marine Corps, Navy, Air Force, and the United States Special Operations Command. We sent a list of the 12 records with the Presidential drawdown number, item description, and authorized quantity to the 258th Movement Control Team, which manages the delivery of defense articles to Ukraine at the transfer site in Jasionka, Poland, and keeps paper records of all transfers in an archive at the transfer site. We asked personnel in the 258th Movement Control Team to confirm whether the 12 items had been transferred and in what quantities. The 258th Movement Control Team provided data that confirmed transfer of items for four of the 12 records, but in all four instances, reported quantities of items transferred to Ukraine that differed from the quantities recorded as delivered in DSCA 1000.

To determine the extent to which DOD has delivered defense articles provided under USAI, we obtained the case tracker spreadsheets from the Army, Navy, and Air Force. These spreadsheets list the line-item components of the USAI cases, include the dollar values authorized and obligated for each line item, and track the status and delivery dates for each line item. When all deliveries for a USAI case have been completed, DOD officials mark the case as finished in the tracker. We used these trackers to count how many USAI cases had completed deliveries, had deliveries ongoing, or had not yet begun deliveries. We also used the

data in the trackers to produce summary statistics on the total funds authorized and obligated for all of the USAI cases.

To determine the extent to which DOD and State have monitored defense articles delivered to Ukraine, we reviewed documents to identify the types of defense articles DOD had provided to Ukraine, their intended use, and related end-use monitoring (EUM) requirements. We also analyzed data from DOD's Security Cooperation Information Portal (SCIP) on enhanced and routine EUM to determine the defense articles subject to each type of monitoring and whether DOD had completed the required monitoring in Ukraine. To assess the reliability of these data, we conducted several validity checks and interviewed DOD officials. We found data limitations related to enhanced EUM, as discussed in this report. We found the data related to routine EUM to be sufficiently reliable for the purposes of our reporting objectives. Further, we interviewed DOD officials who manage and implement EUM to gain an understanding of how they monitor the use of defense articles. Finally, we reviewed guidance and interviewed DOD officials to determine the process DSCA uses to identify potential end-use violations of defense articles provided to countries such as Ukraine. We also requested and reviewed DSCA's master repository of reported potential end-use violations of U.S.-origin defense articles.

We conducted this performance audit from October 2022 to March 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.

Appendix II: Enhanced End-Use Monitoring Items Provided to Ukraine

Equipment type	Description
Advanced Medium Range Air-to-Air Missile	The Advanced Medium Range Air-to-Air Missile is a fire-and-forget, air-to-air missile used to defeat low and high altitude, high-speed targets in an electronic countermeasures environment.
Javelin Command Launch Unit	The Javelin Command Launch Unit is the reusable surveillance device for the Javelin system and allows the missile to fire.
Javelin missile	When used in conjunction with a Command Launch Unit, the Javelin missile is a portable, medium-range, fire-and-forget missile capable of defeating main battle tanks, armored vehicles, equipment, and personnel in fortifications.
Switchblade missile	The Switchblade is a lightweight, precision-guided loitering munition system.
Night Vision Device	A classification of image intensifier, electro-optical, low light, or infrared devices adapted for military application.
Stinger gripstock	The Stinger gripstock contains all the circuits and components required to prepare and launch a Stinger missile and is reusable.
Stinger missile	When used in conjunction with a Stinger gripstock and battery coolant unit, the Stinger missile is a fire-and-forget, short-range, portable air defense missile capable of defeating fixed and rotary-wing aircraft.

Source: GAO analysis of Department of State and Department of Defense documents. | GAO-24-106289

Appendix III: Comments from the Department of Defense



INTERNATIONAL
SECURITY AFFAIRS

OFFICE OF THE ASSISTANT SECRETARY OF DEFENSE
2400 DEFENSE PENTAGON
WASHINGTON, DC 20301-2400

Ms. Chelsa Kenney
Director, International Affairs & Trade
U.S. Government Accountability Office
441 G Street, NW
Washington DC 20548

Dear Ms. Kenney,

Attached is the Department of Defense (DoD) response to the GAO Draft Report GAO-24-106289, "UKRAINE: DOD Should Improve Data for Both Defense Article Delivery and End-Use Monitoring," dated January 11, 2024 (GAO Code 106289). My point of contact is LTC Kevin Murnyack who can be reached at kevin.c.murnyack.mil@mail.mil and phone 703-692-3913.

Sincerely,

A handwritten signature in cursive script that reads "Laura K. Cooper".

Laura K. Cooper
Deputy Assistant Secretary of Defense
OUSD(P), RUE

Enclosure: As stated



GAO DRAFT REPORT DATED JANUARY 11, 2024
GAO-24-106289 (GAO CODE 106289)

“UKRAINE: DOD SHOULD IMPROVE DATA FOR BOTH DEFENSE ARTICLE
DELIVERY AND END-USE MONITORING”

DEPARTMENT OF DEFENSE COMMENTS
TO THE GAO RECOMMENDATION

RECOMMENDATION 1: The Secretary of Defense should develop new or update existing written guidance to document the roles and responsibilities of the organizational entities established for its equipment delivery process in Ukraine.

DoD RESPONSE: DoD concurs with this recommendation.

RECOMMENDATION 2: The Secretary of Defense should clarify the definition of delivery to be used to populate the system of record for Presidential Drawdown Authority (PDA).

DoD RESPONSE: DoD concurs with this recommendation. DoD will develop written guidance establishing all relevant definitions required to standardize the equipment delivery process.

RECOMMENDATION 3: The Secretary of Defense should develop a process to regularly assess and improve the accuracy of the delivery data in the DOD system of record for PDA.

DoD RESPONSE: DoD partially concurs with this recommendation. DoD will develop written guidance to clarify the processes involved in accurately recording delivery data associated with assistance provided under PDA.

RECOMMENDATION 4: The Secretary of Defense should assess the process used to track delivery of equipment provided to Ukraine using USAI—including roles, responsibilities, and data systems—and take steps to remediate any identified challenges.

DoD RESPONSE: DoD concurs with this recommendation. DoD will develop written guidance to address identified challenges associated with the equipment delivery process.

RECOMMENDATION 5: The Secretary of Defense should develop a process to regularly assess and improve the accuracy of the delivery data for equipment provided to Ukraine under USAI in established data systems.

DoD RESPONSE: DoD partially concurs with this recommendation. DoD will develop written guidance to further clarify the process, including the roles and responsibilities for organizations, as well as systems to be used to record delivery data.

RECOMMENDATION 6: The Secretary of Defense should evaluate the modified EUM requirements and practices to ensure they are meeting program objectives and use the results of the assessment to update requirements for monitoring equipment in a hostile environment, as appropriate.

DoD RESPONSE: DoD concurs with this recommendation.

RECOMMENDATION 7: The Secretary of Defense should instruct DSCA to develop a plan to track the status of routine EUM items provided under PDA in DOD data systems.

DoD RESPONSE: DoD concurs with this recommendation.

RECOMMENDATION 8: The Secretary of Defense should update current DSCA guidance for tracking potential end-use violations in a hostile environment to clarify which allegations of such violations should be recorded in its master repository.

DoD RESPONSE: DoD non-concurs with this recommendation. The Security Assistance Management Manual provides guidance for tracking potential end-use violations (see C8.6.2.1 and C8.F5). All reported potential violations are subsequently entered into the shared DSCA and Department of State action tracker.

Appendix IV: GAO Contact and Staff Acknowledgments

GAO Contact

Chelsa Kenney, (202) 512-2964, kenneyc@gao.gov

Staff Acknowledgments

In addition to the contact named above, Katie Bolduc (Assistant Director), Anthony Costulas (Analyst-in-Charge), Sergio Enriquez, Andrew Ringlee, Michael Wagner, Kayli Westling, Debbie Chung, Neil Doherty, Ashley Alley, David Dornisch, and Gabe Nelson made key contributions to this report.

Related GAO Products

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