

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 Chelsea Kenney at (202) 512-2964 or kenney@gao.gov.

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UKRAINE

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.