



August 2024

UKRAINE

U.S. Agencies Should Improve Tracking of Authorized U.S.- Origin Defense Article Transfers Requested by Foreign Donors

GAO Highlights

Highlights of [GAO-24-106745](#), a report to congressional committees.

Why GAO Did This Study

The U.S. has been a leading provider of security assistance to Ukraine. As of April 2024, Congress has appropriated more than \$174 billion for Ukraine assistance, of which \$72 billion is specifically for security assistance. The amount and speed of assistance distributed has raised questions about the need to monitor and ensure accountability for the defense articles provided.

The Consolidated Appropriations Act, 2023 included a provision for GAO to perform additional oversight over U.S. efforts to assist Ukraine. GAO's review examines (1) information on the security assistance donations made by the U.S. and foreign countries, (2) how U.S. agencies coordinate with foreign donors to provide defense articles to Ukraine and key factors considered, and (3) how State authorizes third party transfers and to what extent U.S. agencies conduct end-use monitoring of transferred articles.

GAO analyzed agency documentation; met with DOD and State officials in the U.S., Germany, and Poland; and assessed State, DOD, and public data on defense articles donated to Ukraine from January 2022 to April 2024.

What GAO Recommends

GAO is making six recommendations to State and DOD. Four identify steps the agencies should take to collect delivery information from foreign donors for TPTs and incentivized donations, and two are related to steps State should take to improve information sharing about TPTs subject to U.S. end-use monitoring. State concurred with five recommendations and DOD partially concurred with one.

View [GAO-24-106745](#). For more information, contact Chelsa Kenney at (202) 512-2964 or kenneyc@gao.gov.

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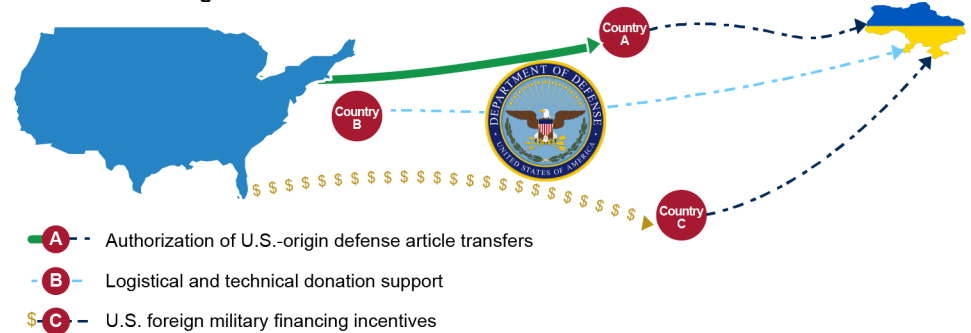
U.S. Agencies Should Improve Tracking of Authorized U.S.-Origin Defense Article Transfers Requested by Foreign Donors

What GAO Found

The U.S. and more than thirty international donors have provided security assistance to the government of Ukraine in response to Russia's full-scale invasion in February 2022. Among international donors, 25 European countries collectively pledged over \$73 billion in security assistance to Ukraine as of April 30, 2024. For many of these countries, the pledges are equivalent to a significant percentage of their GDP and defense budgets.

The Departments of Defense (DOD) and State (State) have coordinated within the U.S. government and with foreign donors to develop and execute donation strategies to collectively address Ukraine's needs. The agencies generally facilitate international donations of defense articles in three ways: 1) authorizing foreign donors to transfer U.S.-origin defense articles to Ukraine; 2) providing logistical support services, such as equipment delivery and maintenance; and 3) incentivizing donations by providing foreign military financing (FMF) to replenish defense articles donated to Ukraine. Of the \$72 billion of U.S. security assistance, \$6.33 billion is obligated for FMF. State has allocated FMF to 10 European countries that pledged security assistance to Ukraine.

U.S. Roles in Foreign Donations of Defense Articles to Ukraine



Source: GAO analysis of Department of State and Department of Defense documentation (data); VectorShop/stock.adobe.com (maps), Department of Defense (seal). | GAO-24-106745

State had authorized 217 third party transfers (TPT) of U.S.-origin defense articles by over 26 foreign donors to Ukraine as of April 2024. DOD is required to conduct end-use monitoring on these defense articles; however, DOD is limited in its ability to do so. GAO found that State and DOD's inconsistent communication of authorized TPT details makes it difficult for DOD to track them. DOD officials are often unaware of TPTs authorized by State until they are identified upon entry to Ukraine, if at all. State has taken some steps to enhance its document management system for TPTs to improve external information sharing. However, neither State nor DOD verifies the delivery of authorized TPTs to Ukraine. State does not consistently request TPT delivery notification from donors, and its policy does not require it. DOD officials acknowledge that records of authorized TPTs transferred to Ukraine, including those subject to enhanced end-use monitoring, are inaccurate. Timely and complete information about authorized TPTs to Ukraine would help ensure that DOD can properly account for sensitive defense articles and better prevent misuse and diversion.

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Abbreviations

CDWG	Cross Department Working Group
DOD	Department of Defense
DSCA	Defense Security Cooperation Agency
EUCOM	U.S. European Command
EUM	End-use monitoring
EEUM	Enhanced End-use Monitoring
FMF	Foreign Military Financing
FMS	Foreign Military Sales
IDCC	International Donor Coordination Center
ODC	Office of Defense Cooperation
OUSDP	Office of the Undersecretary of Defense for Policy
PDA	Presidential Drawdown Authority
RSAT	Office of Regional Security and Arms Transfers
SAG-U	Security Assistance Group-Ukraine
SAMM	Security Assistance Management Manual
SCIP	Security Cooperation Information Portal
SCO	Security Cooperation Office
TPT	Third Party Transfer
UDCG	Ukraine Defense Contact Group

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August 20, 2024

Congressional committees

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 \$174 billion under five Ukraine supplemental appropriations acts as of April 2024,¹ of which \$72 billion is specifically for security assistance to help Ukraine combat Russian aggression and preserve its territorial integrity.²³ The U.S. has been a leading provider of security assistance among international donors since February 2022.

Given the scale of assistance provided to Ukraine and the U.S. leadership role in response to the Russian invasion, congressional stakeholders are interested in how the U.S. coordinates with other donor countries to

¹For the purposes of our reporting objective, 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, Div. B, 136 Stat. 2114 (Sept. 30, 2022); Consolidated Appropriations Act, 2023, Pub. L. No. 117-328, Div. M, 136 Stat. 5189 (Dec. 29, 2022); and Ukraine Security Supplemental Appropriations Act, 2024, Pub. L. No. 118-50, Div. B, 138 Stat. 895 (Apr. 24, 2024). The more than \$174 billion appropriated does not include amounts authorized for the assistance provided through Presidential Drawdown Authority but does include the amounts appropriated for DOD to replace the weapons provided in those drawdowns.

²DOD defines security assistance 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 February 3, 2024, <https://samm.dsca.mil/chapter/chapter-1>. The Ukraine Security Assistance Initiative is a security assistance program that is separately authorized in annual National Defense Authorization Acts.

³This represents funds appropriated for Ukraine Security Assistance Initiative and Foreign Military Financing program, as well as funds authorized for Presidential Drawdown Authority assistance, from February 2022 through April 2024.

successfully address Ukraine’s needs and ensure monitoring of U.S.-origin defense articles provided to Ukraine.⁴

The Consolidated Appropriations Act, 2023 included a provision for us to conduct oversight, including audits and investigations, of amounts appropriated in response to the war-related situation in Ukraine.⁵ This report is part of a broader series of reviews GAO is conducting in response to this provision. Our review examines (1) information on the security assistance donations made by the U.S. and foreign countries to Ukraine since January 1, 2022; (2) how U.S. agencies coordinate with international donors to provide security assistance to Ukraine and what key factors they consider; and (3) how State authorizes third party transfers to Ukraine and the extent to which U.S. agencies track these transfers for end-use monitoring.⁶

To address our objectives, we analyzed U.S. government and public data sources, including the Kiel Institute’s Ukraine Support tracker, to determine the availability and reliability of quality data on donations of defense articles. We compiled the data to summarize the donations made by individual countries. We also reviewed Department of Defense (DOD) and Department of State (State) documentation related to U.S. agency coordination with international donors on Ukraine security assistance. We interviewed DOD and State officials and observed coordination processes in Poland and Germany during site visits in May 2023. We reviewed documentation from State and DOD to identify the processes and requirements for third party transfer (TPT) authorization, and surveyed Security Cooperation Office officials from countries authorized by State to send TPTs to Ukraine. We also analyzed data from DOD’s Security Cooperation Information Portal (SCIP), a database used by DOD to track end-use monitoring efforts, to determine whether transferred items that

⁴“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).

⁵ Pub. L. No. 117-328, Div. M.

⁶International donations of security assistance to Ukraine began in the month leading up to the Feb. 24, 2022 invasion by Russia.

require enhanced end-use monitoring (EEUM) were recorded in Ukraine. See appendix I for additional details about our scope and methodology.

We conducted this performance audit from April 2023 to August 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

U.S. Direct Security Assistance to Ukraine

As of April 2024, the U.S. has pledged more than \$72 billion in security assistance to help Ukraine preserve its territorial integrity, resist Russian aggression, and support countries affected by the Ukraine conflict. These funds were made available through five supplemental appropriations acts. The United States primarily used Presidential Drawdown Authority (PDA) and the Ukraine Security Assistance Initiative to provide defense articles and services directly to Ukraine.⁷ We reported on U.S. direct security assistance in March 2024,⁸ as well as U.S. funding provided to Ukraine for other purposes, including humanitarian assistance support to the Ukrainian government's civilian budget.⁹ This report is part of a series of reviews that GAO has underway evaluating the types of U.S. assistance,

⁷Under PDA, the President can authorize the immediate transfer of articles and services from U.S. stocks, up to a value established in law, in response to an unforeseen emergency that requires immediate military assistance. Drawdowns 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). Under USAI, the Secretary of Defense, with concurrence from the Secretary of State, can provide appropriate security assistance and intelligence support to Ukrainian forces to (1) enhance the capabilities of the military and other security forces of the Government of Ukraine to defend against further aggression, (2) assist Ukraine in developing the combat capability to defend its sovereignty and territorial integrity, and (3) support the Government of Ukraine in defending itself against actions by Russia and Russian-backed separatists. Pub. L. No. 114-92, § 1250, 129 Stat. 726, 1068 (2015), as amended.

⁸GAO, *Ukraine: DOD Should Improve Data for Both Defense Article Delivery and End-Use Monitoring*, [GAO-24-106289](#) (Washington, D.C.: March 2024).

⁹GAO, *Ukraine: Status of Foreign Assistance*, [GAO-24-106884](#) (Washington, D.C.: March 2024).

including security assistance, being provided in response to the crisis in Ukraine.

U.S. Coordination of International Donations

DOD established new entities to help coordinate and deliver an unprecedented amount of security assistance to Ukraine in condensed time frames. These entities include the Cross Department Working Group (CDWG) for Ukraine, Security Assistance Group-Ukraine (SAG-U), and other centers that expedite and assist with inspection, repair, and inventory of security assistance packages. The Ukrainian military generally coordinates with DOD officials—particularly in the Office of Defense Cooperation in Kyiv (ODC-Kyiv) and U.S. European Command (EUCOM)—to identify capabilities needed to meet battlefield priorities.

Security Cooperation Offices (SCOs), sometimes called Offices of Defense Cooperation, liaise with foreign governments on the procurement of U.S.-origin defense articles.¹⁰ The Defense Security Cooperation Agency maintains the SCIP, a database of defense articles sold or transferred by DOD.

State, in addition to facilitating bilateral and multilateral negotiations with international donors, manages several of the programs through which U.S.-origin defense articles are authorized for transfer or sale.

Foreign Military Sales

The U.S. requires recipients of U.S.-origin defense articles, including those donated to Ukraine, to obtain written consent from the Department of State prior to transfer, disposal, or change of end-use of those items. The Foreign Military Sales (FMS) program allows the sale of defense articles and services from the U.S. to foreign countries. FMS is one of the primary ways the U.S. government provides defense support to foreign partners. Foreign partners that purchase defense articles and services through the FMS program may use their own funds or, if provided, U.S.

¹⁰According to DOD's Security Assistance Management Manual, the document governing policy and procedures for security cooperation entities, Security Cooperation Organizations are DOD elements 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.

funds such as grants or loans provided through Foreign Military Financing (FMF).¹¹

U.S.-origin defense articles previously acquired by foreign governments can be transferred to other countries, including Ukraine. When foreign countries transfer U.S.-origin defense articles to another country, U.S. federal law requires U.S. authorization for transfer of this equipment. This authorization is provided through two means: TPT authorizations and re-export licenses, depending on how the initial acquisition was made.¹² Both processes are managed by State. Such transfers are subject to specific legal and policy requirements, and depending on the type of equipment, may require additional monitoring by U.S. agencies.

End-Use Monitoring

The Arms Export Control Act and International Traffic in Arms Regulations require U.S. agencies to establish a program that provides reasonable assurance that recipients of U.S.-origin defense articles use the articles for the purposes for which they were provided. All U.S.-origin defense articles delivered to Ukraine are subject to these end-use monitoring (EUM) requirements.¹³ DOD officials use the Golden Sentry program to monitor defense articles provided to other countries via FMS or other government-to-government transfers.¹⁴ Golden Sentry monitoring is conducted at two levels, enhanced (EEUM) and routine, based on factors including technical sensitivity of defense articles. As part of

¹¹Foreign Military Financing is a program that provides financing for eligible U.S. partner countries to purchase U.S. defense articles, services, and training either through nonrepayable grants or direct loans. State determines which countries are eligible for FMF, and DOD implements the program.

¹²Defense articles bought through the FMS program, using the foreign country's funds or FMF grants, must be authorized by the U.S. for third party transfer. Defense articles acquired by a foreign country via direct commercial sales from a U.S. company are subject to re-export licensing requirements based on the nature of the defense article or service. These follow a separate authorization process and require re-export licenses from State before transferring the defense article to another country, such as Ukraine. For the purposes of this report, we are excluding authorizations for U.S.-origin items that were sold via direct commercial sales, as these defense articles were not originally sold or purchased from the U.S. government or with U.S. funds. According to State officials, between January 2021 and August 2023, the Office of Defense Trade Controls Licensing approved 117 requests for retransfers or reexports to Ukraine, with a total value of \$1,115,173,140.

¹³22 U.S.C. § 2785.

¹⁴For the purposes of this report, we are excluding State's Blue Lantern EUM program, which focuses on U.S.-origin defense articles foreign countries acquired through direct commercial sales. Officials told us that, as of March 2024, State has conducted only one Blue Lantern check for articles re-exported to Ukraine.

Golden Sentry, DOD officials within SCOs are to perform regular checks to record the status of EEUM items in SCIP, including whether they have been expended, lost, or destroyed. SCO officials use end-use monitoring to identify unauthorized end-use of defense articles provided to other nations and must report all potential unauthorized end-use to the Defense Security Cooperation Agency (DSCA), the relevant combatant command, and State.

U.S. is Largest Single Donor to Ukraine, but European Donations Represent Largest Share of Security Assistance

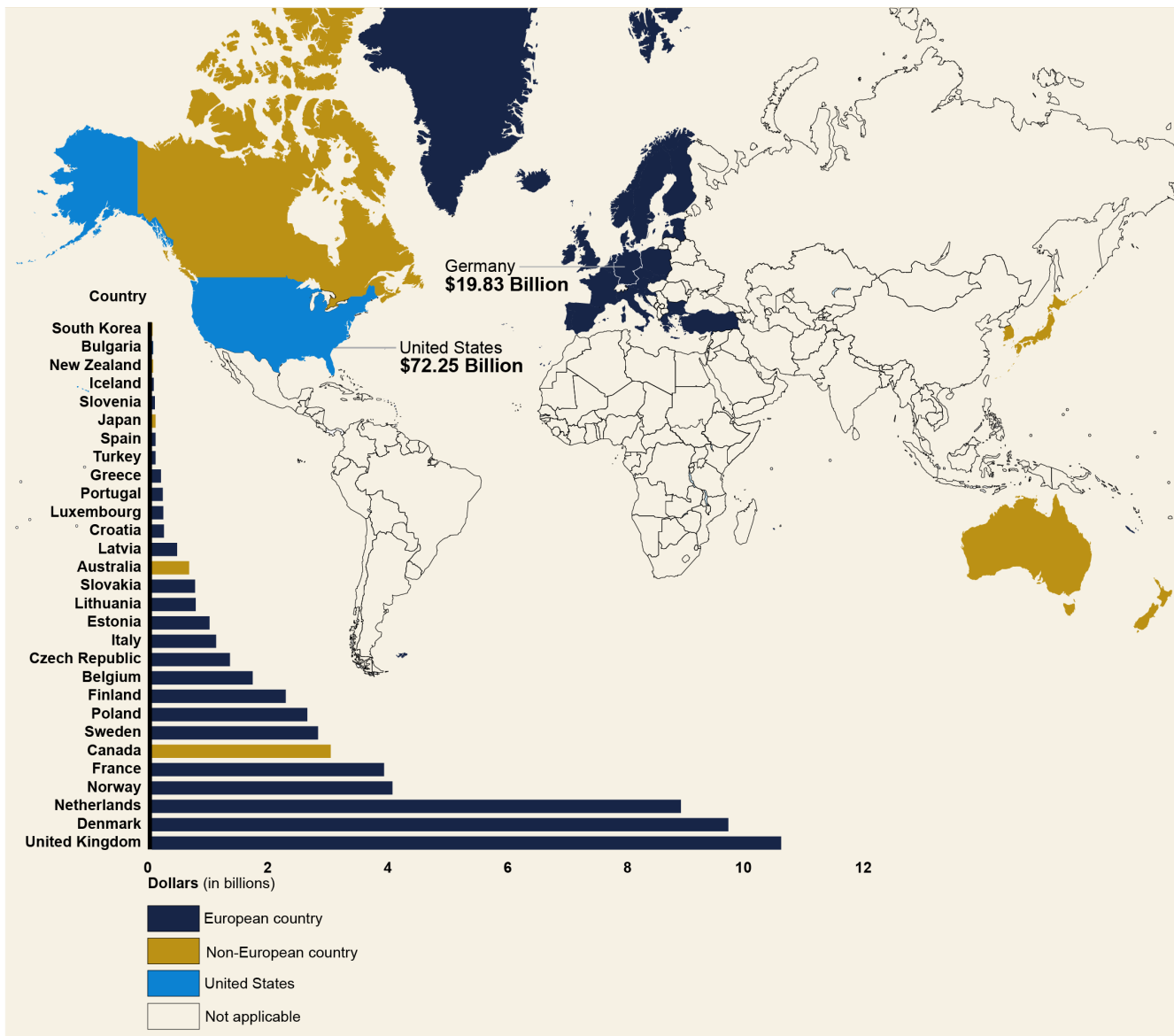
According to the Kiel Institute, among the most comprehensive sources of data on international donations to Ukraine,¹⁵ at least 31 countries pledged more than \$148 billion in security assistance to Ukraine between January 24, 2022 and April 30, 2024.¹⁶ Among these 31 countries, the U.S. is the biggest single donor. Specifically, as of April 2024, the U.S. pledged over \$72 billion in security assistance, which accounted for 49 percent of all international security assistance pledges to Ukraine since the Russian invasion, as tracked by the Kiel Institute.¹⁷ Beyond the U.S., most foreign donors have been European countries (25 of 31), which collectively have pledged over \$73 billion in security assistance to Ukraine as of April 30, 2024; see figure 1. Donors, including the U.S., often do not publicly disclose the specific types or precise quantities of items donated due to national security concerns.

¹⁵GAO analyzed data from the “Ukraine Support Tracker,” created by the Kiel Institute for the World Economy. The Kiel Institute for the World Economy is an independent German research institute founded in 1914 focused on issues related to globalization. The Kiel Institute’s Ukraine Support Tracker lists and quantifies donations, including commitments and allocations, made by foreign governments to Ukraine between January 24, 2022 and April 30, 2024, the most recent data available.

¹⁶The Kiel Institute uses the term “commitment” to describe a public announcement of assistance made by a government. Commitments can vary in the timeframe in which they are delivered to Ukraine, if at all. For the purposes of this report, we refer to these commitments as pledges. We found this data to be sufficiently reliable to provide a general overview of the types of security assistance that governments have committed to Ukraine but not the extent to which donor countries have delivered this assistance.

¹⁷This represents funds appropriated for the Ukraine Security Assistance Initiative and Foreign Military Financing program as well as funds authorized for Presidential Drawdown Authority assistance for Ukraine, from February 2022 through April 2024. Pub. L. No. 117-103, Div. N; Pub. L. No. 117-128; Pub. L. No. 117-180, Div. B; Pub. L. No. 117-328, Div. M; and Pub. L. No. 118-50, Div. B.

Figure 1: Total Security Assistance Pledges to Ukraine by Country, January 2022- April 2024

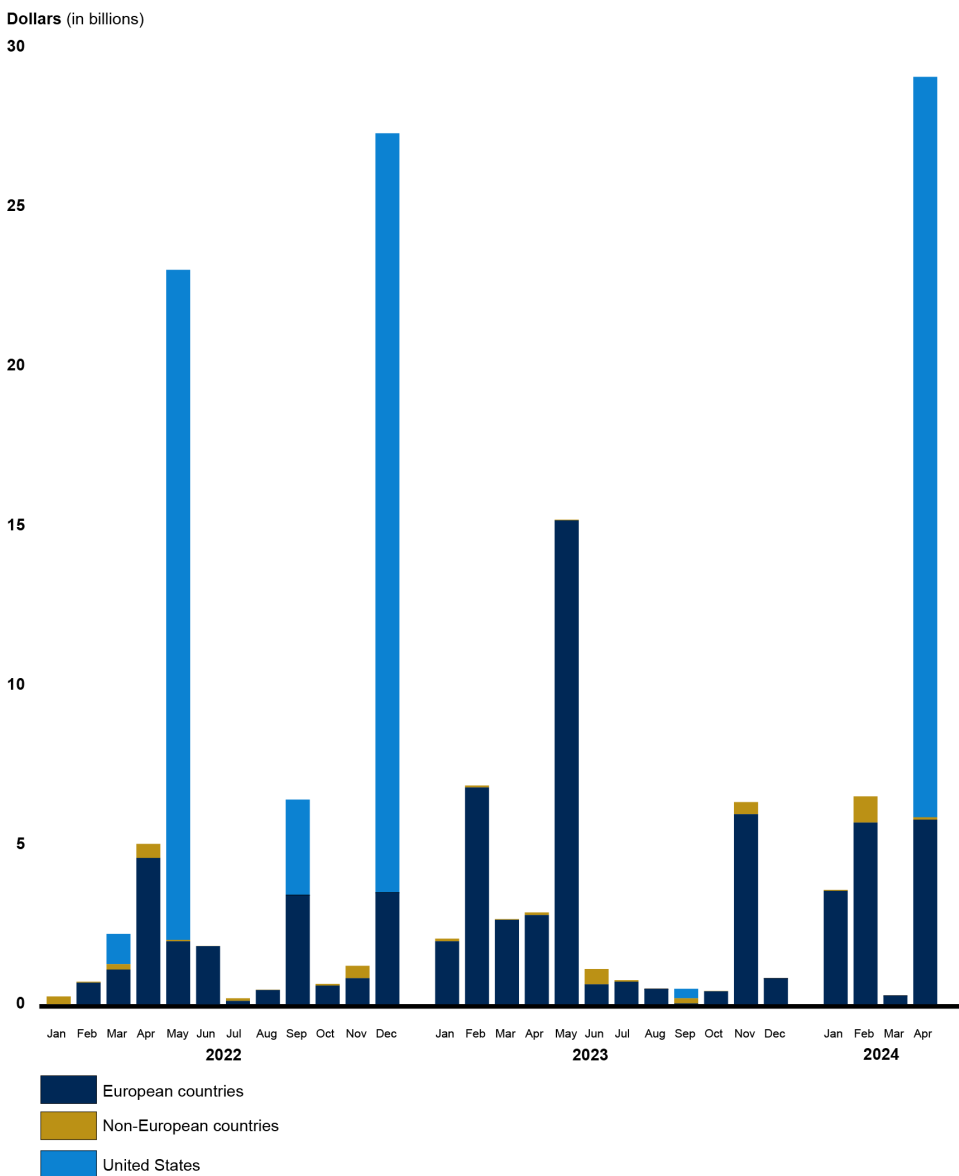


Source: GAO analysis of Kiel Institute data and U.S. agency data (data); Map Resources (map). | GAO-24-106745

Note: U.S. data represent funds appropriated for the Ukraine Security Assistance Initiative and Foreign Military Financing program, as well as amounts authorized for Presidential Drawdown Authority assistance for Ukraine from February 2022 through April 2024. Foreign country information represent data collected by the Kiel Institute as of April 30, 2024. Pledges are public announcements of security assistance by donor countries and may not have been delivered to Ukraine as of April 2024. Some donor countries remain anonymous and are not listed. The pledge amounts shown here are representative of the dollar value of the defense articles pledged, not the quantity of defense articles nor actual deliveries. Therefore, expensive defense articles, such as F-16s, will contribute to larger pledge totals.

International donors, including the U.S., have continuously announced security assistance pledges since January 2022 (see figure 2). According to Kiel Institute data, May 2023 marked the largest pledge from European countries, with the region collectively pledging \$15 billion.

Figure 2: U.S. and International Security Assistance Pledges to Ukraine, January 2022- April 2024



Source: GAO analysis of Kiel Institute data and U.S. agency data. | GAO-24-106745

Note: U.S. data represent funds appropriated for the Ukraine Security Assistance Initiative and Foreign Military Financing program, as well as amounts authorized for Presidential Drawdown Authority assistance for Ukraine from February 2022 through April 2024. Foreign country data represent information collected by the Kiel Institute as of April 30, 2024. Pledges are public announcements of security assistance by donor countries and may not have been delivered to Ukraine as of April 2024. To avoid double counting Presidential Drawdown Authority amounts, the data do not separately include announcements of specific items to be provided through individual drawdowns.

While the U.S. is the largest single donor of security assistance to Ukraine, some European nations have made pledges equivalent to a larger percentage of their gross domestic product than the U.S., according to the Kiel Institute pledge data. For example, Estonia and Denmark pledged over 2 percent of their GDP in security assistance to Ukraine in 2022, compared to less than .3 percent by the U.S. in 2022.¹⁸ Further, when compared to domestic military spending, some countries have made pledges equivalent to a larger proportion of their own defense expenditures than the U.S. The two countries that pledged the largest percentage, Estonia and Denmark, pledged more than their total 2022 military expenditures, roughly \$810 million and \$5.4 billion respectively according to the World Bank.¹⁹ In comparison, the U.S. pledged ten percent of DOD's 2022 budget of roughly \$740 billion. The United Kingdom has the second largest military expenditure and pledged 15 percent of this total in 2022. Iceland, which does not have a military, pledged over \$32 million in security assistance to Ukraine in 2023, including mobile field hospitals and fuel trucks.

U.S. Agencies Coordinate and Facilitate Foreign Donations to Ukraine But Cannot Assess Effect of Incentives

DOD and State engage with foreign donors to develop and execute coordinated plans for security assistance donations to Ukraine. While coordination between the U.S. and foreign countries on Ukraine security assistance began in 2015, U.S. efforts to move defense articles and other items to Ukraine increased significantly following the February 2022 Russian invasion, according to officials.

¹⁸GDP calculated using data from the World Bank. "Gross Domestic Product." *World Bank Development Indicators*, The World Bank Group. <https://data.worldbank.org/indicator/NY.GDP.MKTP.CD>. Accessed May 23, 2024.

¹⁹"Military Expenditure." *World Bank Development Indicators*, The World Bank Group, <https://data.worldbank.org/indicator/MS.MIL.XPND.CD>. Accessed May 23, 2024.

U.S. Develops Equipment Priorities with Ukraine and Coordinates with Foreign Donors on Donation Strategies

State has identified donor coordination as a key element to the U.S. support strategy and the continued delivery of security assistance to Ukraine.²⁰ Presidential Policy Directive 23, published in April 2013, aimed to strengthen the ability of the United States to help allied and partner nations build their own security capacity and U.S. agencies to target security sector assistance where it can be effective.²¹ Both State and DOD work through a variety of venues to engage with foreign donors on Ukraine's needs and donations (see Figure 3).

EUCOM and ODC-Kyiv work closely with the Ukrainian military to identify and validate requirements to meet battlefield priorities. Once the U.S. has validated Ukrainian military requirements, the Office of the Undersecretary of Defense for Policy (OUSD-P) leads the development of U.S. proposed security assistance packages through the CDWG.²² This group, which comprises stakeholders from across DOD, is the primary mechanism to assess recommendations for U.S. donations to Ukraine in light of planned or prospective donations from foreign donors. OUSD-P collaborates with stakeholders from across the U.S. government, such as the National Security Council and State, to execute a unified approach for engaging with foreign donors, and to deconflict U.S. security assistance with possible foreign donations. For example, according to DOD officials, OUSD-P maintains and regularly distributes a donations matrix intended to synchronize U.S. priorities for international donation requests and recommendations for DOD, State, and NSC engagement with potential donors.

The U.S. assesses opportunities for foreign donations using several factors, including knowledge of weapons in partners' arsenals, donor willingness to engage in security assistance, burden sharing across foreign donors, and effect on the military readiness of the foreign donor. Multiple agencies across the U.S. government regularly collect

²⁰Department of State Integrated Country Strategy and Ukraine Assistance Strategy.

²¹The White House, *Presidential Policy Directive 23: U.S. Security Sector Assistance Policy*, Apr. 5, 2013.

²²DOD's CDWG consists of a four-star, two-star, and O-6 level-working group, which is chaired by the OUSD-P 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 factors including technology sensitivity, sustainment, and training requirements when providing defense articles to Ukraine.

information that can be used to address these factors, including DSCA and SCOs.

The Secretary of Defense communicates donation priorities to the Ukraine Defense Contact Group (UDCG), a coalition of about 50 countries to support the needs of Ukraine's military. Ukrainian requirements are also logged in a database from which UDCG member nations can review priority needs and elect to fulfill Ukraine requirements.²³ The UDCG convenes approximately every month to discuss topics including military needs, donor commitments, and maintenance and accountability of equipment provided. Members have created eight capability coalitions to address the highest priority capability areas, such as artillery, air defense, and drones. These coalitions aim to streamline assistance, create efficiency and coherence across the UDCG, and create a network of resilient partners to support Ukraine in the long term. According to officials, coordination between invested partners, including North Atlantic Treaty Organization allies, established a shared understanding of the threat Russia posed to Ukraine and the security assistance needed for Ukraine to defend itself. The U.S. also uses bilateral engagements to solicit priority commitments from prospective donors, in consultation with State's Bureau of Political-Military Affairs and Bureau of European and Eurasian Affairs.

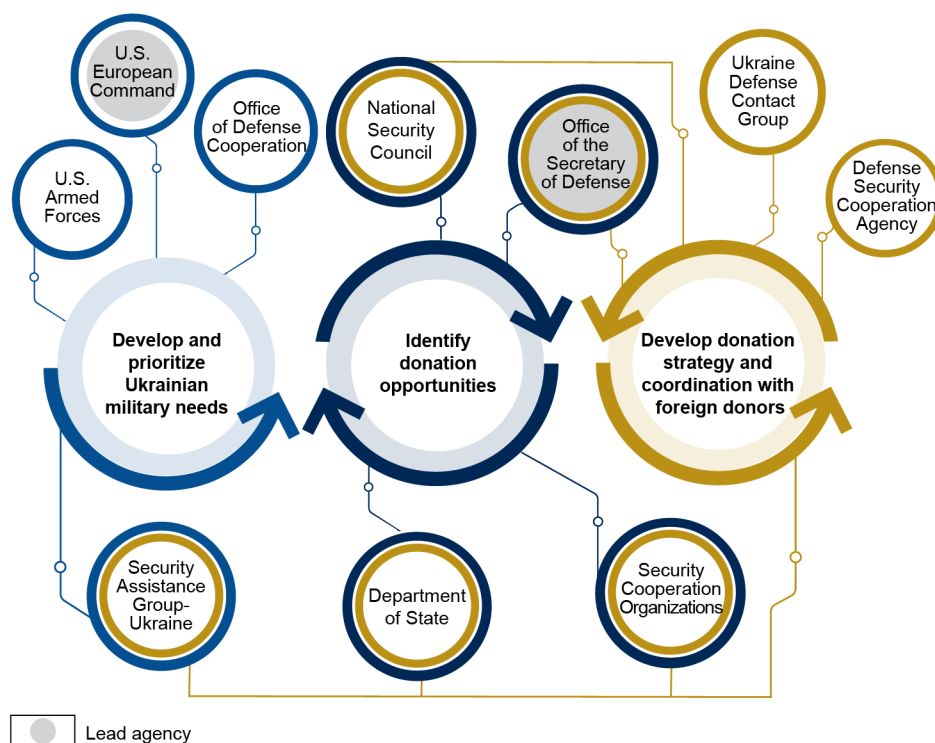
The U.S. established the Security Assistance Group-Ukraine (SAG-U), a joint forces command within EUCOM.²⁴ SAG-U coordinates with ODC-Kyiv and donor country SCOs to oversee transportation, logistics, and maintenance of defense articles donated to Ukraine, among other things. One element of the SAG-U is the International Donor Coordination Center (IDCC), led by the United Kingdom. The IDCC seeks to develop and maintain linkages between Ukraine and the supporting international community to ensure an enduring and integrated flow of security assistance. According to officials, these organizations are critical to identifying where donations may have the greatest effect and which donor

²³This database is named the Korovai Military Aid Portal.

²⁴The 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.

countries may need support to sustain their assistance to Ukraine.²⁵ SAG-U also works closely with Ukrainian troops to ensure the integration of military capabilities as part of a “whole assistance package,” including training on new equipment.

Figure 3: U.S. Prioritization and Fulfillment Process for Security Assistance Donations to Ukraine



Source: GAO analysis of Department of Defense documentation (data); Viacheslavikus/stock.adobe.com (icons). | GAO-24-106745

²⁵We did not include information on DOD’s coordination with the North Atlantic Treaty Organization (NATO) in this report because, during the period covered by our review, NATO aid to Ukraine was limited to non-lethal assistance. However, during its July 2024 Washington Summit, NATO issued a declaration that established the NATO Security Assistance and Training for Ukraine (NSATU) to coordinate provision of military equipment and training for Ukraine. NSATU will assume some of the U.S.-led coordination of security assistance roles filled by SAG-U and the IDCC that we describe in this report.

U.S. Facilitates Donations to Ukraine through Logistical Services and Financial Incentives but Cannot Assess Effect

In addition to authorizing the transfer of U.S.-origin defense articles, including third party transfers (TPT) requested by foreign donors to Ukraine, the U.S. helps facilitate donations to Ukraine by providing logistical services and financial support for foreign donors (see Figure 4).

Logistical services provided by the U.S. include:

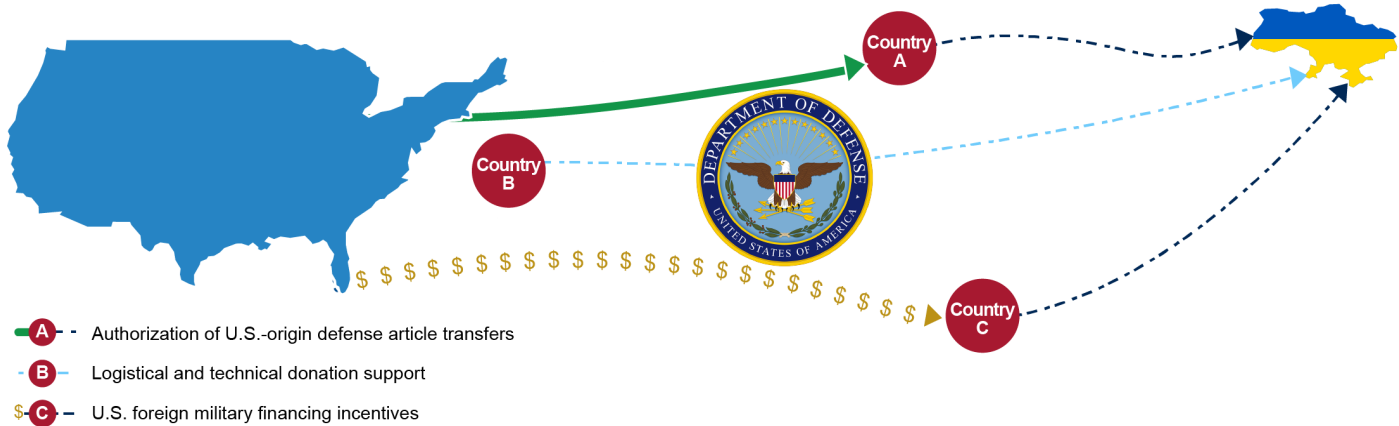
- **Anonymous Donations:** The U.S. accepts donations from foreign donors that wish to remain anonymous and delivers them to Ukraine alongside its own assistance, according to officials.
- **Equipment Delivery:** The U.S. has made deliveries on behalf of foreign donors, particularly early in the conflict when access routes to Ukrainian territory were scarce. For example, donor nations delivered some defense articles to a U.S. military base in Europe which were then transported to Ukraine by the U.S. military.
- **Technical Services:** The U.S. also has provided technical services for certain defense articles donated to Ukraine. These services included sensitivity assessments, maintenance, and technological alterations of sensitive articles.

The U.S. also provides financial support to foreign donors to Ukraine using funds appropriated through the Foreign Military Financing program (FMF) to incentivize foreign donations to Ukraine. Of the \$72 billion in security assistance appropriated under the five Ukraine supplemental appropriations acts as of April 2024, \$6.33 billion is for FMF to Ukraine and countries affected by the Ukraine crisis. FMF recipients included Albania, Bulgaria, Estonia, Greece, Latvia, Lithuania, Moldova, Poland, Czech Republic, Montenegro, Romania, Croatia, Bulgaria, North Macedonia, Slovenia, and Slovakia.²⁶

State allocates some FMF funding for three purposes: 1) to encourage countries to sever ties with the Russian defense industry, 2) replenish (i.e., backfill) defense articles donated to Ukraine, and 3) incentivize additional donations of defense articles to Ukraine.

²⁶FMF funds have also been allocated directly for Ukraine to meet immediate and longer-term military needs.

Figure 4: U.S. Roles in Foreign Donations of Security Assistance to Ukraine



Source: GAO analysis of Department of State and Department of Defense documentation (data); VectorShop/stock.adobe.com (maps), Department of Defense (seal). | GAO-24-106745

Note: Defense articles may not be of U.S. origin. None of these donation paths are mutually exclusive, and the U.S. may fulfill more than one role in a single donation. U.S. military bases abroad may also serve as a touchpoint in the donation process, as illustrated in Country B above, particularly for U.S.-origin equipment requiring service prior to delivery in Ukraine.

State has allocated FMF funds to encourage countries to transition away from Russian weapons systems. According to U.S. agency documents, some partner countries have had difficulty obtaining Russian parts because of the conflict in Ukraine. For example, State allocated funds for Ecuador and Zambia to purchase U.S.-made helicopters to replace Russian-made Mi-17 helicopters.

However, State primarily provides FMF funding to encourage support for Ukraine by covering costs associated with donating defense articles and services.²⁷ These funds can be used to purchase U.S. military equipment including short-range air defense systems, critical munitions, and other weapons systems to backfill defense articles donated from foreign donors' stocks to Ukraine. For example, some countries have donated older versions of defense articles and planned to use FMF funding to purchase newer models. Agency officials told us that FMF funding can make donations more economically and politically palatable for foreign governments and encourage potential donors to release defense articles from existing stockpiles. The U.S. provided FMF funds to restore

²⁷FMF funding can be provided via grants or direct loans. For example, the U.S. agreed to provide \$2 billion in FMF as a loan to Poland in September 2023 to bolster its security and support defense modernization.

capabilities for Latvia and Lithuania, among others, following their donations to Ukraine.

FMF funding incentivizes further donations of existing or older defense articles and provides Ukraine with needed capabilities faster than purchasing new defense articles. FMF funding may also encourage donations of defense articles utilizing technology with which the Ukrainian military is already familiar. For example, State officials told us that FMF funds may be used to encourage donation of non-western defense articles that do not require as much training for Ukrainian forces as U.S.-origin defense articles.

State has limited information on the extent to which FMF incentives lead to defense article deliveries to Ukraine. State officials told us that the U.S. works closely with U.S. embassies and DOD to obtain political agreements from foreign partners to donate defense articles to Ukraine. State officials told us they will authorize the use of FMF for the donor countries' benefit but do not politically commit to providing the funds until a country agrees to donate to Ukraine. State officials monitor follow-through of donations by potential FMF country recipients, relying on DOD for foreign donation delivery information. Officials stated that foreign donors have consistently followed through on commitments, and the FMF process allows State to reallocate conditional FMF in the event of changes in foreign donation feasibility. However, U.S. agencies do not routinely collect information on foreign donation deliveries to Ukraine. Further, donation delivery is not a legal or policy requirement for use of this FMF funding, so U.S. agencies can only request related information from foreign donors. Since DOD implements the FMF program and oversees the actual transfer of capabilities, State officials told us that they rely on DOD to determine in-country delivery of promised foreign donations to Ukraine. In May 2024, officials stated that State is working to formalize the verification process by obtaining a cable from relevant embassy officials once donations are transferred either directly to Ukraine or to DOD for onward disposition. Federal internal control standards call for agencies to use quality information to evaluate performance in achieving intended objectives.²⁸ Without this information, it is not possible for State to determine the success of FMF incentives, as measured by completed donations to Ukraine. Therefore, State may not have

²⁸[GAO-14-740G](#).

information that would be helpful for making future FMF allocation decisions.

U.S. Agencies Expedite Third Party Transfers to Ukraine, but Are Unable to Consistently Track Sensitive Transfers

State has expedited its review process for third party transfers (TPTs) to Ukraine and has authorized almost all donor (i.e., divesting) country requests destined for Ukraine. However, we found three challenges to the successful transfer and monitoring of TPTs. First, State is not consistent in notifying relevant DOD entities of authorized transfers. Second, State's document management procedures may not enable it to provide DOD entities with information on TPT authorizations in a timely manner. Third, neither agency has a reliable system in place for tracking sensitive items through delivery to Ukraine. Poor data and information sharing on the status of sensitive U.S.-origin defense equipment transferred to Ukraine increases the risk of misuse and diversion.

State Processes Increased Volume of TPTs and Expedites Authorizations for Ukraine

State oversees the transfer of U.S. origin defense articles from one foreign country to another, including from foreign donors to Ukraine. State manages the authorization of TPTs through the Office of Regional Security and Arms Transfers (RSAT).

RSAT's volume of requests has increased following the start of the conflict in Ukraine. Prior to the beginning of the conflict, RSAT processed roughly 800 TPT requests per year.²⁹ In calendar years 2022 and 2023, RSAT processed around 100 additional requests each year for transfer to Ukraine. As of April 2024, RSAT stated that they had authorized over \$2.4 billion of U.S.-origin defense articles for provision to Ukraine via 212 TPT requests from at least 26 foreign donors. These TPTs are among the international donations described above.

The Netherlands and Denmark requested and received the highest number of TPT authorizations for Ukraine between January 2022 and May 2024. Other countries with a high volume of authorized TPTs to Ukraine include Germany, Italy, the United Kingdom, and Latvia.³⁰

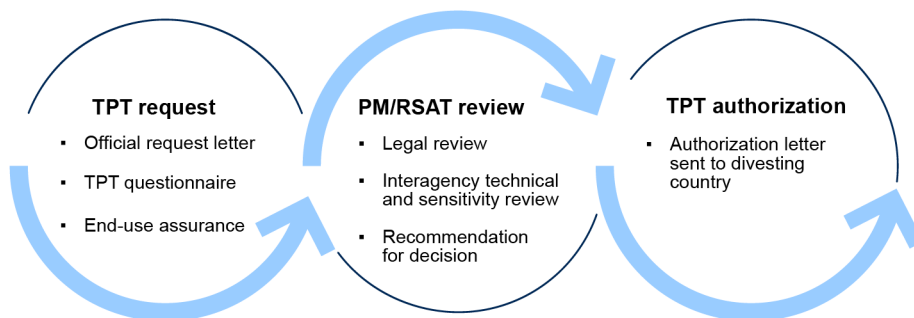
The U.S. process for adjudicating TPT requests has several requirements for documentation, including completion of a standard questionnaire, technical and legal reviews for sensitivity, and provision of end-use

²⁹Not all TPT requests are for equipment transfers between nations. According to DSCA, TPTs can be used for access to a U.S. defense article for use at trade shows, among other purposes.

³⁰The authorization of TPTs does not guarantee that the transfers were completed.

assurances (see Figure 5).³¹ Some of these requirements are outlined in U.S. laws and regulations, others in State Department policies and guidance, and all apply to TPT requests regardless of origin or recipient.³²

Figure 5: Third Party Transfer (TPT) Process



Legend: TPT = Third party transfer, PM/RSAT = Bureau of Political Military Affairs/Office of Regional Security and Arms Transfer.

Source: GAO analysis of Department of State documentation (data); Viacheslavikus/stock.adobe.com (icons). | GAO-24-106745

In response to the urgent need for security assistance to Ukraine, RSAT expedites the adjudication of TPTs for Ukraine by prioritizing these requests and coordinating expedited technical reviews and approval by the Assistant Secretary for Political-Military Affairs. According to officials, this accelerates the adjudication process without sacrificing documentation and review requirements.

Our analysis of TPT documentation found that State authorized nearly all TPT requests to Ukraine, on average within 12 days of receipt. According to officials, TPT request processing takes 30-90 days on average but RSAT tries to expedite TPT requests for Ukraine within one week. RSAT procedures for TPTs to Ukraine note that requests for urgent review, on average, take between two and five days, but can take up to two weeks, depending on the defense articles being transferred. As of April 2024,

³¹State officials told us that documents outlined in State procedures and guidance serve to obtain the necessary information for a TPT adjudication. However, State officials said that they will accept sufficient information in other formats for review.

³²See 22 U.S.C. §§ 2314 and 2753 for the legal requirement for the U.S. government to provide authorization for third party transfers, as well as the requirement for the foreign country to have agreed not to use or permit the use of defense articles for purposes other than those for which furnished unless the consent of the President has first been obtained.

there had been no denials of TPT requests and four requests that were returned without action or withdrawn by the divesting government.

U.S. Agencies Need Additional Data to Meet Monitoring Requirements for U.S.-Origin Defense Article Transfers to Ukraine

U.S. officials are unable to consistently fulfill end-use monitoring requirements for some defense articles transferred to Ukraine through third party transfers. As previously described, DOD officials monitor EUM items to determine whether these items have been expended, lost, or destroyed. Certain defense articles, depending on technical sensitivity, are subject to annual enhanced end use monitoring (EEUM).

Of the 212 TPTs to Ukraine authorized by State between January 2022 and May 2024, 44 included EEUM articles. The majority of EEUM TPT requests were authorized in 2022. Examples of EEUM items authorized for transfer to Ukraine include Stinger anti-aircraft systems, advanced mid-range air-to-air missiles, night vision devices and Javelin anti-armor systems. The most common EEUM items in TPT authorizations for Ukraine were Stinger systems.

A January 2024 DOD Inspector General report concluded that DSCA has not fully complied with EEUM program requirements to account for all EEUM items, including some TPTs, sent to Ukraine from February 2022 through June 2, 2023.³³ For example, ODC-Kyiv identified several hundred EEUM items incorrectly recorded in SCIP in 2023. Our analysis of SCIP data confirmed that, as of March 2024, SCIP records for Ukraine and divesting countries did not have accurate information on some EEUM items provided to Ukraine via the TPT process. Specifically, errors were present in both divesting country and Ukraine SCIP inventories for EEUM items for which State has authorized transfer and delivery verification documents exist. In other cases DSCA officials indicated they had no awareness of the TPT authorization.

The SAMM notes that DSCA and SCOs are responsible for maintaining an accurate baseline of all EEUM-designated defense articles and documenting deliveries and inventory to the recipient nation in SCIP. This includes coordination with State PM/RSAT regarding information on TPT authorizations, such as serial numbers for EEUM defense articles. However, we identified three areas of concern that make it difficult to

³³DODIG-2024-043 "(U) Evaluation of the DoD's Enhanced End-Use Monitoring of Defense Articles Provided to Ukraine" Jan 10, 2024.
<https://www.dodig.mil/reports.html/Article/3642299/evaluation-of-the-dods-enhanced-end-use-monitoring-of-defense-articles-provided/>

maintain an accurate SCIP record and thus conduct required monitoring for EEUM items in Ukraine.

First, while the SAMM holds SCOs responsible for providing supporting documents about TPTs, DOD entities do not consistently receive information about TPTs from State. According to the SAMM, SCOs are supposed to provide supporting documentation about completed TPTs to DCSA. DCSA then updates SCIP with this information.³⁴ However, officials from both DCSA and SCOs in divesting countries told us that State does not routinely notify DOD entities responsible for EEUM of authorized, pending, or completed transfers. The SAMM requires SCOs to conduct regular inventory by serial number and to record EEUM articles' disposition in the SCIP.³⁵ According to RSAT TPT guidance, divesting governments must provide serial numbers for EEUM defense articles requested for transfer as part of their TPT request package. However, State officials told us that they do not provide TPT authorizations to DCSA as a policy, citing concerns that authorization letters should not be the sole source for information on EEUM items that are transferred. State officials explained that authorized TPT articles may not actually be delivered, or the specific quantity and serial numbers of the articles transferred may differ from those initially identified. State officials told us that authorization letters are routed through the divesting country's SCOs for requests that were initially submitted by the SCOs; however, some countries elect to submit TPT requests via their Embassies or other government offices. Of the 24 SCOs for divesting nations authorized for TPTs to Ukraine that we spoke with, less than half had received TPT authorization letters, some received related information from other U.S. entities, and several reported receiving no information from State, DCSA, or the divesting country.

³⁴See C8.7.3 in Department of Defense, *Security Assistance Management Manual*, Chapter 8, End-Use Monitoring, accessed November 14, 2023, <https://samm.dsca.mil/chapter/chapter-8> which states "After the transfer is complete, the SCO should upload to the SCIP-EUM module all pertinent documents. If the transfer involves enhanced end-use monitoring (EEUM)-designated items, the SCO must contact the EUM Help Desk to update the EEUM baseline for the partner nations involved in the TPT."

³⁵Chapter 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 February 3, 2024, <https://samm.dsca.mil/chapter/chapter-8>. Further, C8.5.5 outlines processes for conducting end-use monitoring in a hostile environment, such as Ukraine, which modify inventory requirements and accountability procedures for EEUM articles in restricted areas.

Because SCOs are not always involved in the TPT adjudication process, they may not have access to information, such as serial numbers, that would help identify completed transfers. The SAMM requires this information to be updated in SCIP, which DSCA cannot do until the SCOs provide them with the information.³⁶ Officials from the DSCA EUM Help Desk, responsible for updating SCIP records, stated that they do not consistently receive notification from divesting countries that authorized transfers are completed. DOD officials emphasized that they do not adjust SCIP inventories without documentation of deliveries. However, they believe that awareness of authorized transfers would help both DSCA and SCOs track related deliveries and update the status of transferred EEUM articles in SCIP once deliveries are confirmed.

While the SAMM indicates the SCO is responsible for tracking TPTs, it does not identify any formal communication process between State and DOD on TPTs, including TPT items subject to EEUM. SCO officials told us that some monitoring processes and procedures outlined in the SAMM rely on working relationships and ad hoc communication between the SCO, State, and the divesting country for TPTs.

In January 2024, the DOD Office of Inspector General recommended that State and DOD develop and implement a process to provide DSCA, and the SCOs in the divesting and receiving countries, documentation of third party transfer authorizations for EEUM defense articles.³⁷ As of May 2024, challenges related to TPT documentation sharing persisted. According to federal standards for internal control, management should communicate quality information externally to help achieve objectives and address related risks.³⁸ While DOD and State continue to address DODIG's recommendation, providing historical TPT authorization records for Ukraine would allow for DOD to proactively seek information from divesting nations on the delivery status of defense articles authorized for TPT to correct SCIP records.

Second, we found that State's document management procedures for TPT authorizations may hinder State's ability to efficiently provide pertinent information to DOD entities responsible for EEUM. DOD officials said TPT authorization information provided by State is insufficient for its

³⁶Department of Defense, *Security Assistance Management Manual*, Chapter 8, End-Use Monitoring, accessed November 14, 2023, <https://samm.dsca.mil/chapter/chapter-8>.

³⁷DODIG-2024-043

³⁸[GAO-14-704G](#)

end-use monitoring responsibilities. Federal Internal Control Standards state that documentation of transactions should be readily available for examination.³⁹ This helps organizations operate efficiently and effectively and report reliable information about their operations. EUCOM officials noted that it would be helpful if RSAT would provide a copy of all TPT authorizations to DSCA and divesting SCOs on a timely basis to ensure information is accurate and current. During our review, State developed a standard operating procedure for TPT case file management and was in the process of finalizing and training their team on these procedures. Improved procedures for archiving TPT authorizations and related information would facilitate document sharing between relevant U.S. agencies.

Third, challenges with required end-use monitoring for defense articles delivered to Ukraine via TPT may be due in part to an absence of information on the status of defense articles authorized for TPT, as neither State nor DOD tracks their delivery. State's part in the TPT process ends once they have notified the divesting country that a TPT has been authorized or denied, and divesting countries are not required to notify additional U.S. entities of completed transfers. While State does not require divesting countries to provide confirmation of transfer completion, State has sometimes requested that divesting countries provide delivery information to State or DSCA. State did request notification in some but not all the authorization letters we reviewed. For example, we found that 39 of the 79 authorization letters we reviewed requested the divesting country notify the DSCA EUM Help Desk, while 31 requested the divesting country notify RSAT.⁴⁰ Nine did not include any request for notification after the transfer was complete. State officials told us that requests for this information depend on the type of transfers involved, DOD requirements for these notifications, and the designation of the defense articles to be transferred. In May 2024, State officials told us that, based on our inquiry, RSAT began taking steps to ensure authorization letters consistently request divesting countries to provide delivery information. As of May 2024, State had updated their template for authorization letters to include instructions that the divesting government directly notify the DSCA EUM Help Desk once authorized transfers are

³⁹[GAO-14-704G](#)

⁴⁰The DSCA EUM Help Desk is a dedicated office within DSCA to managing SCIP records and SCIP service support.

complete and copy the SCOs for divesting and recipient countries. State officials told us that implementation of this updated template was ongoing.

In addition, DOD's SAMM similarly does not have a formal requirement for tracking TPT deliveries, and therefore DSCA has no consistent source of information on foreign deliveries of U.S.-origin defense articles via TPT. SCO officials noted that these delivery information gaps can result in incorrect EEUM item data in the SCIP inventories for divesting countries, Ukraine, or both. EUCOM and DSCA officials agreed that there was insufficient information regarding third party transfers to Ukraine and that this presents an agencywide EEUM concern. EUCOM officials noted that it would be helpful if divesting countries notified SCOs directly once TPTs are complete.

As DSCA and SCOs are responsible for end-use monitoring of EEUM articles, it is important to obtain delivery information from divesting countries to fulfill monitoring requirements. Federal Internal Control Standards state that agencies should develop information requirements and collect relevant data to meet its objectives.⁴¹ Without confirming delivery, DSCA may not become aware of transferred EEUM items unless each individual item is identified either (1) upon arrival at the advanced point of departure for Ukraine, located in Jasionka, Poland, or (2) as part of ongoing monitoring efforts in Ukraine.

State and DOD aim to facilitate TPTs and fulfill EEUM responsibilities, respectively, to ensure transfers meet requirements outlined in federal law and to guard against the risk of misuse and diversion. State can take several steps to ensure that it can provide DOD with timely, complete, and accurate information on TPT authorizations, both past and present. Further, both agencies can improve collection and sharing of information on the completion of transfers. But without better information on TPT deliveries from divesting governments and routine communication between RSAT (responsible for transfer authorization) and DSCA/SCOs (responsible for end-use monitoring), TPT defense articles may not be effectively monitored.

Conclusions

The U.S. and international donors have delivered a significant amount of security assistance to Ukraine since Russia's invasion in February 2022. This assistance is key to Ukraine's continued defense against Russian aggression. To ensure this aid addresses Ukraine's evolving needs, the

⁴¹[GAO-14-704G](#)

U.S. and international donors coordinate equipment donations through a variety of forums and funding mechanisms. These mechanisms, such as third party transfers (TPTs) and Foreign Military Financing (FMF), can facilitate timely security assistance to Ukraine and mitigate barriers for potential donors.

DOD and State have led efforts to coordinate and incentivize international security assistance to Ukraine. TPTs alone account for over \$2 billion of defense articles pledged by international donors. DOD, however, is unable to conduct end-use monitoring on some of these articles, even when required to do so. As a result, key data about the extent and status of U.S.-origin defense articles in Ukraine are limited. State is not consistently providing records to DOD about TPT authorizations. Improved information sharing would inform DOD efforts to track Ukraine-bound transfers of U.S.-origin defense articles for (1) SCIP reconciliation efforts and (2) required end-use monitoring. Similarly, both State and DOD must establish procedures for communicating about the completed deliveries of U.S.-origin defense articles authorized for transfer, particularly those involving EEUM items, to ensure that third-party transfers to Ukraine are accounted for. Without timely and accurate notification of TPT authorizations, or formal guidance on agency responsibilities for confirming TPT deliveries and sharing such information, DOD may not have the information it needs to effectively conduct required end-use monitoring in both Ukraine and divesting countries.

Recommendations

We are making a total of six recommendations, including five to State and one to DOD.

The Secretary of State should require the Bureau of Political Military Affairs to request that divesting countries notify appropriate officials within U.S. Embassies' Offices of Defense Cooperation of donation deliveries to Ukraine when those donations were a condition of FMF assistance to the divesting country. (Recommendation 1)

The Secretary of State should ensure that RSAT take steps to consistently share TPT authorizations with Security Cooperation Offices for divesting and recipient countries. (Recommendation 2)

The Secretary of State should instruct RSAT to further strengthen its document management system for authorizations of TPTs, and implement processes outlined in its standard operating procedures to

improve its ability to share information with other U.S. agencies.
(Recommendation 3)

The Secretary of State should take steps to ensure that RSAT's TPT authorizations include a request for divesting countries to notify DSCA and Security Cooperation Offices of related defense article deliveries.
(Recommendation 4)

The Secretary of State should require RSAT to request that divesting governments that have received TPT authorizations from January 2022 to July 2024 notify DSCA and Security Cooperation Offices of related defense article deliveries to Ukraine. (Recommendation 5)

The Secretary of Defense should establish a formal process to verify deliveries of defense articles provided through authorized TPTs and ensure SCIP is updated as appropriate. (Recommendation 6)

Agency Comments and Our Evaluation

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

State concurred with recommendations 1 through 5. DOD partially concurred with recommendation 6, stating that the effectiveness of DSCA's TPT delivery verification process is dependent upon communication from State's Office of Regional Security and Arms Transfers. We acknowledge both agencies' roles in the TPT process. As described in the report, there is no formal process for communicating information between relevant DOD and State entities. Establishment of such a process would ensure DOD obtains the information it needs to effectively conduct its end-use monitoring.

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 V.

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

List of Committees

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

The Honorable Sheldon Whitehouse
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The Honorable Mario Diaz-Balart
Chair
The Honorable Barbara Lee
Ranking Member
Subcommittee on State, Foreign Operations, and Related Programs
Committee on Appropriations
House of Representatives

Appendix I: Objectives, Scope, and Methodology

This report examines (1) information on U.S. and international security assistance donations to Ukraine since January 1, 2022, (2) how U.S. agencies coordinate with international donors to provide security assistance to Ukraine and what key factors they consider; and (3) how State authorizes third party transfers to Ukraine and the extent to which U.S. agencies can track these transfers for end-use monitoring.

To examine known U.S. and international security assistance donations to Ukraine since January 1, 2022, we analyzed public and U.S. government data sources to determine the availability of quality data. We spoke with U.S. officials and confirmed that the U.S. does not independently track all foreign donation pledges or deliveries. We identified the Kiel Institute's Ukraine Support Tracker as the most comprehensive and reliable data source for pledges of security assistance to Ukraine by foreign countries.

We reviewed data maintained by the Kiel Institute's Ukraine Support tracker and interviewed Kiel Institute experts responsible for collecting and entering the data and maintaining the data system. We found the data to be sufficiently reliable to provide a general overview of the types of security assistance that governments have committed to Ukraine but not the extent to which donor countries have delivered this assistance. The Kiel Institute expanded its data in June 2024 to measure the allocation of support to Ukraine, representing committed funds that have been earmarked for specific implementation. This data is one step closer to delivery data but does not represent a confirmation of actual delivery. We also collected data maintained by the World Bank on gross domestic product and military expenditures of foreign governments and compared this information to the donations data from the Kiel Institute to provide relevant context for the scale and volume of donations pledged. See appendix II for a complete listing of donations data obtained from the Kiel Institute's Ukraine Support Tracker.

To examine the extent to which U.S. agencies coordinate with international donors on Ukraine security assistance and the key facts they consider, we reviewed U.S. agency documentation and interviewed Department of Defense (DOD) and Department of State (State) officials. We also interviewed DOD officials and observed coordination processes in Poland and Germany during site visits in May 2023. In Poland, we spoke with U.S. officials responsible for assisting with the logistics and delivery of defense articles destined for Ukraine. In Germany, we visited the Security Assistance Group Ukraine (SAG-U), an organization that, in part, oversees the coordination and delivery of defense articles.

To examine the processes the U.S. government has used to support donation and delivery of defense articles to Ukraine since 2022, we reviewed relevant documentation and interviewed State officials to gain an understanding of the processes used to authorize the transfer of defense articles for donation 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 supporting and incentivizing the transfer of donated 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 security needs and battlefield requirements to the U.S. government and foreign partners for potential fulfillment.

To determine how State has authorized third party transfers (TPT) to Ukraine, we reviewed State guidance to identify the processes and requirements for TPT authorization. We then reviewed TPT requests submitted to State by foreign countries for donation to Ukraine.

We initially requested the full set of information for all 188 TPT requests from January 2022 through December 2023. However, RSAT was unable to provide the full set of information. Officials said identifying the TPT documents was a lengthy, burdensome process, and we only received information for 51 TPT requests. Given these constraints, we reviewed, selected, and requested a non-generalizable sample of 26 additional cases selected with consideration to the overall composition of the 51 cases we received using fiscal year, EEUM item, and divesting country as criteria to simulate the frequency of these criteria across all TPTs to ensure we had a cross section for our analysis. RSAT provided 34 additional cases before the end of our review. Although findings from these 85 cases provided by RSAT are not generalizable to all TPT requests, we analyzed the average time between receipt of TPT request and RSAT authorization, the type and volume of defense articles transferred, and the countries requesting authorization. By reviewing the authorization letters for each case, we were also able to determine whether RSAT requests a divesting country to notify DSCA EUM help desk or SCOs upon completion of a transfer. We identified issues within the 85 cases we reviewed and found sufficient evidence to support our findings. However, because we were not able to review all or a generalizable sample of TPT requests, we cannot estimate the full magnitude of the challenges in the TPT monitoring process. In addition, there may be potential inherent bias in the selection and provision of the 85 cases provided by RSAT since we did not control the selection of these cases.

To determine the extent to which DOD and State can track these transfers for end-use monitoring, we reviewed documents to identify the types of defense articles divesting countries provided to Ukraine and related end-use monitoring (EUM) requirements. We interviewed officials who manage security assistance and EUM responsibilities 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. During our team's site visits to Germany and Poland in May 2023, we interviewed officials from SAG-U to discuss their roles in the delivery of donated defense articles to Ukraine. We also met with Polish officials who help with the deliveries of defense articles to Ukrainian officials.

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.

We sent a list of standardized questions to Security Cooperation Office officials from each country that received a TPT authorization to Ukraine to determine the extent to which they are in communication with RSAT and can complete required monitoring of TPT articles.¹ We conducted a content analysis of these responses and identified common themes across responses to support summary conclusions.

Finally, we analyzed data from DOD's Security Cooperation Information Portal (SCIP), a database used by DOD to track EUM efforts, to determine whether transferred items that require enhanced end-use monitoring (EEUM) were correctly recorded in the SCIP inventories of both Ukraine and divesting countries. To assess the reliability of these data, we conducted several validity checks and interviewed DOD officials. We found that the SCIP data related to the equipment subject to EUM and the EUM completed for equipment provided to Ukraine were sufficiently reliable for the purpose of selecting and describing examples of EUM equipment recorded for Ukraine and divesting countries, and identification of any items recorded for the incorrect country following a

¹We requested information from the Chief of the SCOs for each of the 24 countries with TPT authorizations to Ukraine. Some of these SCOs are called Offices of Defense Cooperation.

TPT. We cross-checked serial numbers for EEUM defense articles listed in TPT authorization letters with the serial numbers listed in Ukraine's SCIP inventory to see if each defense article was marked "active." We then cross-checked these same serial numbers with those listed in the divesting country's SCIP inventory to see if each defense article was marked "inactive." This analysis allowed us to determine whether EEUM articles authorized for TPT were correctly included in DSCA's data, and isolate where information was missing. All analyses were performed by two independent analysts at GAO, with the second analyst providing a verification and cross-check of the first analyst's results.

We conducted this performance audit from April 2023 to August 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: Table of Security Assistance Pledges to Ukraine, January 2022-April 2024

Table 1: Security Assistance Pledges to Ukraine January 2022- April 2024

Country	Security Assistance Pledge (\$ billion)
Australia	0.62
Belgium	1.68
Bulgaria	0.02
Canada	2.98
Croatia	0.20
Czech Republic	1.30
Denmark	9.60
Estonia	0.96
Finland	2.23
France	3.87
Germany	19.83
Greece	0.15
Iceland	0.03
Italy	1.07
Japan	0.06
Latvia	0.42
Lithuania	0.73
Luxembourg	0.19
Netherlands	8.82
New Zealand	0.02
Norway	4.01
Poland	2.59
Portugal	0.18
Slovakia	0.72
Slovenia	0.05
South Korea	0.01
Spain	0.57
Sweden	2.77
Turkey	0.06
United Kingdom	10.49
United States	72.25

Source: GAO analysis of Kiel Institute data and U.S. agency data. | GAO 24 106745

Note: The foreign security assistance pledges listed reflect data collected by the Kiel Institute from January 2022-April 2024. The U.S. pledge listed reflects funds appropriated for the Ukraine Security Assistance Initiative and Foreign Military Financing program as well as funds authorized for Presidential Drawdown Authority assistance for Ukraine, from February 2022 through April 2024. Pub. L. No. 117-103, Div. N, 136 Stat. 776 (Mar. 15, 2022); Pub. L. No. 117-128, 136 Stat. 1211 (May

**Appendix II: Table of Security Assistance
Pledges to Ukraine, January 2022-April 2024**

21, 2022); Pub. L. No. 117-180, Div. B, 136 Stat. 2114 (Sept. 30, 2022); Pub. L. No. 117-328, Div. M, 136 Stat. 5189 (Dec. 29, 2022); and Pub. L. No. 118-50, Div. B, 138 Stat. 895 (Apr 24, 2024).

Appendix III: Comments from the Department of Defense



POLICY

OFFICE OF THE UNDER SECRETARY OF DEFENSE
2000 DEFENSE PENTAGON
WASHINGTON, DC 20301

August 6, 2024

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

Dear Ms. Kenney,

This is the Department of Defense (DoD) response to the GAO Draft Report, "UKRAINE: U.S. Agencies Should Improve Tracking of Authorized U.S. - Origin Defense Article Transfers Requested by Foreign Donors." (GAO Code 106745).

The Department appreciates the GAO's interest in the tracking of U.S.-origin defense articles to Ukraine and the opportunity to review the draft report. DoD partially concurs with recommendation #6, the one recommendation for DoD in the report. The Department of State (DoS) is responsible for authorizing third party transfers (TPTs) of all U.S.-origin defense articles and/or services worldwide. The effectiveness of the Defense Security Cooperation Agency's (DSCA) TPT process of verifying and recording deliveries is dependent upon open and timely communications from the DoS Office of Regional Security and Arms Transfers (RSAT) on approved transfer authorizations. DSCA does not consistently receive timely TPT authorization notifications from RSAT and often needs to obtain information from different sources to complete DoD accountability requirements. DoD continues to ensure that the Security Cooperation Information Portal (SCIP) is kept up-to-date with the most recent data available.

Our sensitivity review of the report recommends that the GAO defer to the State Department on the security classification requirements for TPT.

My point of contact for this matter is Monica Bachelier (monica.t.bachelier.civ@mail.mil, (703) 571-0975).

Sincerely,

A handwritten signature in black ink, appearing to read "Laura K. Cooper".

Laura K. Cooper
Deputy Assistant Secretary of Defense
Russia, Ukraine, & Eurasia

Appendix IV: Comments from the Department of State



United States Department of State
Comptroller
Washington, DC 20520

July 17, 2024

Kimberly Gianopoulos
Managing Director
International Affairs and Trade
Government Accountability Office
441 G Street, N.W.
Washington, D.C. 20548-0001

Dear Ms. Gianopoulos:

We appreciate the opportunity to review your draft report, "UKRAINE: U.S. Agencies Should Improve Tracking of Authorized U.S.-Origin Defense Article Transfers Requested by Foreign Donors." GAO Job Code 106745.

The enclosed Department of State comments are provided for incorporation with this letter as an appendix to the final report.

Sincerely,

A handwritten signature in blue ink, appearing to read "William B. Davisson".

William B. Davisson, Acting

Enclosure:
As stated

cc: GAO – Chelsa Kenney
OIG - Norman Brown

Department of State Comments on GAO Draft Report

**UKRAINE: U.S. Agencies Should Improve Tracking of Authorized U.S.-
Origin Defense Article Transfers Requested by Foreign Donors**
(GAO-24-106745)

Thank you for the opportunity to comment on your draft report, *Ukraine: U.S. Agencies Should Improve Tracking of Authorized U.S.-Origin Defense Article Transfers Requested by Foreign Donors*. Thank you as well for engaging with the Department as the GAO prepared this report. The Department provided multiple rounds of documents and interviews covering the Department's procedures regarding the transfer of donated defense articles and funding to Ukraine in response to Russia's invasion of the country starting in February 2022. These documents and interviews covered the Department's role in authorizing security assistance funding to Ukraine, incentivizing foreign governments to donate defense articles to Ukraine, and authorizing the foreign government transfers of U.S.-origin defense articles to Ukraine. The Department acknowledges the GAO's five recommendations resulting from this study and provides its response below.

Recommendation 1: The Secretary of State should require the Bureau of Political Military Affairs to request that divesting countries notify appropriate officials within U.S. Embassies' Offices of Defense Cooperation of donation deliveries to Ukraine when those donations are a condition of FMF assistance to the divesting country.

Department Response: The Department agrees with the GAO's first recommendation and PM/SA will ensure U.S. Embassy stakeholders are notified of donation deliveries to Ukraine when these donations are tied to FMF assistance to divesting countries. This notification process will facilitate transparency and effective coordination.

Recommendation 2: The Secretary of State should ensure that RSAT take steps to consistently share TPT authorizations with Security Cooperation Offices for divesting and recipient countries.

Department Response: The Department agrees with the GAO's second recommendation to ensure that PM/RSAT takes steps to consistently share TPT authorizations with Security Cooperation Offices for divesting and recipient countries. The Department acknowledges that sharing such information with the SCOs will help ensure that the countries' End Use Monitoring (EUM) baselines inventories on the Security Cooperation Information Portal (SCIP) are accurate. The Department, however, will limit the sharing of TPT authorizations to those that authorize permanent transfers only as those authorizations would impact recipient government EEUM requirements. Temporary transfer authorizations have no impact on the accuracy of the baseline EUM inventories for foreign governments.

Recommendation 3: The Secretary of State should instruct RSAT to further strengthen its documentation management system for authorizations of TPTs and implement processes outlined in its standard operating procedures to improve its ability to share information with other U.S. agencies.

Department Response: The Department agrees with the GAO's third recommendation to instruct PM/RSAT to further strengthen its documentation management system for TPT authorizations and to implement existing standard operating procedures to improve its ability to share information with other U.S. agencies as appropriate.

Recommendation 4: The Secretary of State should take steps to ensure that RSAT's TPT authorizations include a request for divesting countries to notify DSCA and Security Cooperation Offices of related defense article deliveries.

Department Response: The Department agrees with the GAO's fourth recommendation to ensure that PM/RSAT's TPT authorizations include a request for divesting countries to notify the DSCA SCIP Help Desk and their SCOs of the delivery of TPTs to recipient governments.

Recommendation 5: The Secretary of State should require RSAT to request that divesting governments that have received TPT authorizations from January 2022 to July 2024 notify DSCA and Security Cooperation Offices of related defense article deliveries to Ukraine.

Department Response: The Department agrees with the GAO's fifth recommendation for the Department to require RSAT to request divesting governments that have received TPT authorizations from January 2022 to notify DSCA and their SCOs of defense articles that have been delivered to Ukraine since January 2022.

Appendix V: GAO Contact and Staff Acknowledgements

GAO Contact

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

Staff

Acknowledgments

In addition to the contact named above, Katie Bolduc (Assistant Director), Katie Bassion (Analyst-in-Charge), Jimmy Toscano, N'dea Petinak-Moore, Kayli Westling, Larissa Barrett, Bahar Etemadian, Terry Richardson, and Ashley Alley made key contributions to this report.

Related GAO Products

Ukraine: Status and Use of Supplemental U.S. Funding, as of First Quarter, Fiscal Year 2024. [GAO-24-107232](#). Washington, D.C.: May 30, 2024.

Ukraine: Status and Challenges of DOD Weapon Replacement Efforts. [GAO-24-106649](#). Washington, D.C.: April 30, 2024.

Ukraine: Status of Foreign Assistance. [GAO-24-106884](#). Washington D.C.: March 28, 2024.

Ukraine: DOD Should Improve Data for Both Defense Article Delivery and End-Use Monitoring. [GAO-24-106289](#). Washington, D.C.: March 12, 2024.

European Deterrence Initiative: DOD Should Establish Performance Goals and Measures to Improve Oversight. [GAO-23-105619](#). Washington, D.C.: July 10, 2023.

National Security Snapshot: U.S. Support for the War in Ukraine. [GAO-22-106079](#). Washington, D.C.: September 8, 2022.

Decision B-331564: Office of Management and Budget—Withholding of Ukraine Security Assistance. GAO Decision-331564. Washington, D.C.: January 16, 2020.

Security Assistance: Guidance Needed for Completing Required Impact Assessments Prior to Presidential Drawdowns. [GAO-17-26](#). Washington, D.C.: October 20, 2016.

Security Assistance: Better Records Management and More Reporting Needed on Presidential Drawdowns. [GAO-16-291](#). Washington, D.C.: April 12, 2016.

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