GAO

U.S. Government Accountability Office

Ukraine: DOD Could Strengthen International Military Training Coordination by Improving Data Quality

GAO-24-107776
Q&A Report to Congressional Committees

September 26, 2024

Why This Matters

Since Russia's 2014 invasion of the Crimea region of Ukraine and its 2022 full-scale invasion of other areas of the country, the Government of Ukraine has undertaken significant efforts to develop its security forces to defend itself and retake its internationally-recognized territory. In support of these efforts, the U.S., primarily through the Departments of Defense (DOD) and State, has committed more than $55 billion in security assistance, including both training and defense articles, since the full-scale war began, according to DOD.

This review examines DOD's coordination with the Government of Ukraine, allies, and partner nations on international military training that occurred outside of Ukraine from February 24, 2022, to February 23, 2024—the first 2 years of full-scale war.[1] In January 2024, the commander of Ukraine's Ground Forces Command Training Department estimated that about 20 percent of Ukraine's military training took place outside of Ukraine, while 80 percent took place inside Ukraine. Training conducted inside of Ukraine was not part of the scope of our review.

The Additional Ukraine Supplemental 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.[2] This report is part of a series of reports that we have underway or have recently issued that evaluate U.S. agencies' security assistance programs in response to the war in Ukraine.[3]

This product is a public version of a sensitive report we issued in July 2024.[4] DOD deemed some of the information in our July report to be sensitive and in need of protection from public disclosure. Therefore, this report omits certain DOD data on the (1) number and percentage of Ukrainians who completed specific types of training outside of Ukraine; (2) percentage of Ukrainians who completed military training in each host country; (3) number of Ukrainians who completed training in the first and second years of the war; as well as (4) specific examples of challenges with providing international military training outside of Ukraine, as described by trainers from the U.S., allies, and partner nations. Although the information provided here is more limited, this report addresses the same questions as the sensitive report and uses the same methodology.

Key Takeaways

- DOD's Office of the Secretary of Defense and the U.S. European Command (EUCOM), through the Security Assistance Group-Ukraine (SAG-U), coordinate international military training for Ukraine with the Ukraine Defense Contact Group, other multinational groups, and individual countries.

- According to SAG-U data, during the first 2 years of the war following Russia's full-scale invasion (February 24, 2022–February 23, 2024), more than 30 countries helped train about 116,000 Ukrainians at training sites located outside of Ukraine. The U.S. provided training to about 16 percent of this total. As of May 17, 2024, the total number of Ukrainians trained outside Ukraine had increased to about 127,000, according to DOD officials.

- The overall numbers of Ukrainians trained outside of Ukraine increased substantially from the first to the second year of the war, with particularly significant increases in collective training (i.e., to develop proficiency in group operations) and leadership training, according to SAG-U data.

- SAG-U collects training data from the U.S. military, multinational groups, and allied or partner nations on a training tracker spreadsheet and uses the data to show a comprehensive picture of U.S., allied, and partner nation military training contributions outside of Ukraine. Although we found SAG-U's training data sufficiently reliable to report broad trends in the number of Ukrainians that completed military training outside of Ukraine, we found that the spreadsheet has some limitations, such as blank and inconsistently labeled data fields, that make more specific types of analyses difficult. We are recommending that DOD define the terms and variables for all data entered into the spreadsheet.

- Based on our review of international training providers' reports and interviews, we also identified key challenges associated with providing international military training outside of Ukraine. These key challenges relate to (1) training design, such as insufficient time for training and lack of standardized content and support; and (2) administrative problems with personnel, scheduling, equipment, and logistics, among others. To address these challenges, SAG-U has taken steps such as establishing training directives to help standardize delivery of training and collecting end-of-training reports to share lessons learned.

How does DOD coordinate international military training for Ukraine?

DOD coordinates the delivery of international military training for Ukraine through the Office of the Secretary of Defense and EUCOM, which delegated this function to SAG-U (see fig. 1).

Figure 1: Relationships between U.S. Department of Defense, Multinational Groups, and Individual Countries That Coordinate Military Training for Ukraine
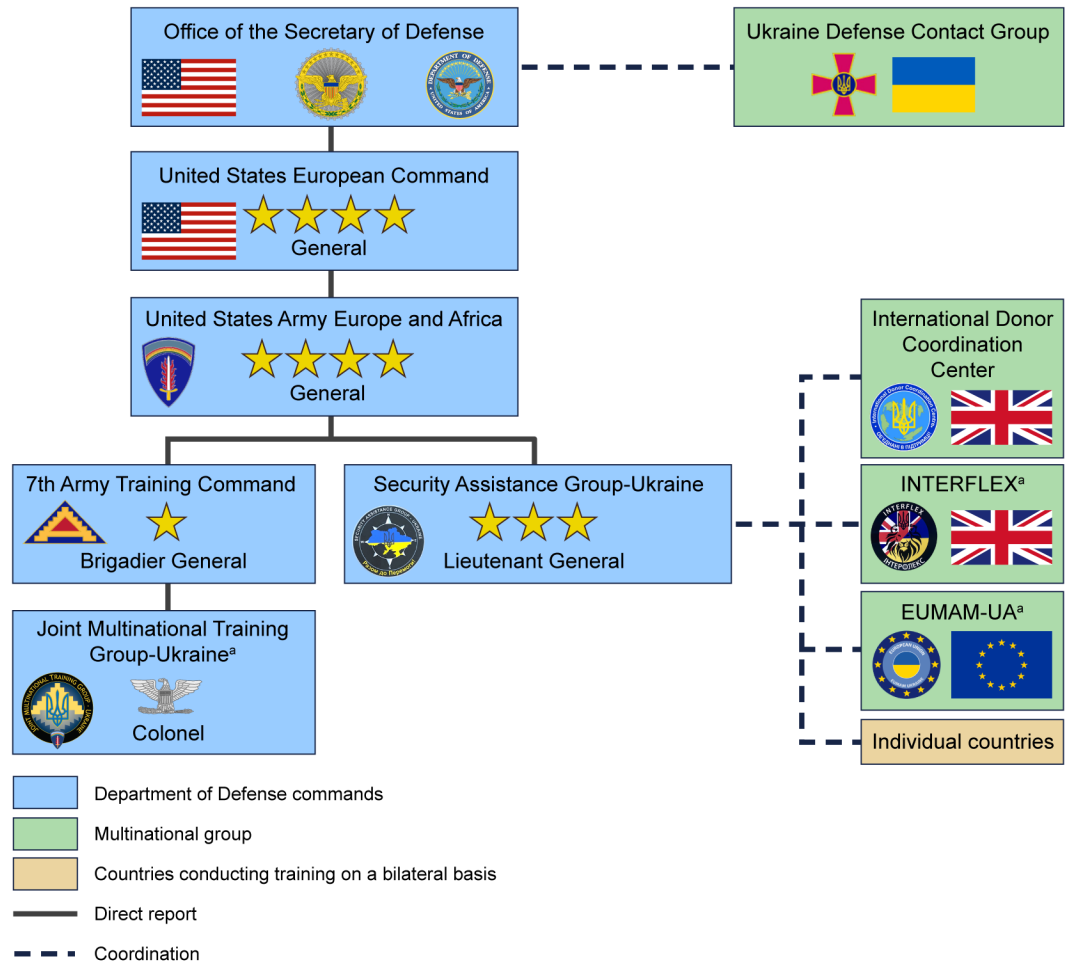
Legend: European Union Military Assistance Mission - Ukraine = EUMAM-UA; INTERFLEX = Operation INTERFLEX.

Source: Department of Defense (DOD) Office of Inspector General (data); DOD (icons); ravennka/stock.adobe (US flag).com; shtiel/stock.adobe (Ukraine flag); janaluchenko/stock.adobe (United Kingdom flag); 12ee12/stock.adobe (European Union flag). | GAO-24-107776

[a]Training organization.

The **Office of the Secretary of Defense** coordinates training at the political level through the U.S.-led Ukraine Defense Contact Group (UDCG). The UDCG, established in April 2022, is a group of ministers and chiefs of defense from over 50 countries who meet monthly to evaluate Ukraine's requests for security assistance, including training. During UDCG meetings, DOD highlights priority training needs, ensures mutual understanding of training requirements, and obtains resources for these requirements.

To further assist Ukraine, beginning in September 2023, the UDCG established eight capability coalitions in the areas of ground-based air defense, air force, armor, artillery, demining, drones, information technology, and maritime security. These coalitions aim to streamline assistance, create efficiency and coherence across the UDCG, and provide a network of resilient allies and partners to support Ukraine in the long term.[5] According to DOD officials, around 10 countries currently participate in these capability coalitions, either as country leads or supporting countries. Moreover, during our sensitivity review, DOD informed us that 30 countries have committed to one or more capability coalitions, and some of the leaders of these coalitions include Denmark, Estonia,

France, Germany, Latvia, Lithuania, Luxembourg, Netherlands, Norway, the United Kingdom (U.K.) and the U.S.

SAG-U is a U.S. military joint force headquarters located in Wiesbaden, Germany, that DOD established in November 2022 to coordinate military training at the operational level. SAG-U is a 3-star command under the operational control of the U.S. Army Europe and Africa command within EUCOM. SAG-U reviews and assesses Ukraine's training and equipping needs, coordinates with allies and partners on meeting these needs, and offers input on the requirements to be funded by the U.S., among other activities. From February 2022 until SAG-U's establishment, the U.S. Army's 18th Airborne Corps coordinated international military training for Ukraine in Germany.

Prior to Russia's full-scale invasion of Ukraine, DOD had provided training to Ukraine's military inside Ukraine. In 2015, after Russia invaded the Crimea and Donbas regions of Ukraine, the U.S. Army formed the Joint Multinational Training Group-Ukraine (JMTG-U) under EUCOM, U.S. Army Europe and Africa, and the 7th Army Training Command. From 2015 through 2022, U.S. forces under JMTG-U worked with Canadian and U.K. forces as part of Operation UNIFIER, a Canadian-initiated Ukrainian development federation that trained around 15,000 Ukrainians at remote sites throughout Ukraine, according to DOD. Beyond individual skills training, Operation UNIFIER provided special skills training and institutional capacity building through a "train-the-trainer" program and an academy where Ukrainian noncommissioned officers learned to train Ukrainian forces themselves and to exercise mission command, according to DOD.[6] Shortly before the full-scale invasion, DOD withdrew its training providers from inside Ukraine and moved them to training sites in Germany and elsewhere in Europe.

SAG-U also coordinates training with individual countries, through the International Donor Coordination Center (IDCC), and two multinational groups—the U.K.'s Operation INTERFLEX and the European Union's (EU) Military Assistance Mission in support of Ukraine (EUMAM-UA).

- In March 2022, the U.K. established the IDCC, a center collocated with SAG-U in Germany, where allies and partner nations voluntarily share information and synchronize security assistance efforts toward common goals. In addition to its staff of military personnel from partner nations, the IDCC includes several liaison officers from Ukraine. The IDCC is not a multinational command and does not provide equipment or training but rather facilitates the bilateral provision of both from allies and partner nations.

- In June 2022, the U.K. established Operation INTERFLEX, previously named Operation Orbital, to train and support Ukraine's security forces at sites throughout the U.K. By April 2024, 12 countries—Australia, Canada, Denmark, Estonia, Finland, Kosovo, Lithuania, the Netherlands, New Zealand, Norway, Romania, and Sweden—had assisted with INTERFLEX's Ukraine training efforts.

- In October 2022, the EU created EUMAM-UA to coordinate military support to Ukraine from 24 participating nations. The goal of EUMAM-UA is to strengthen the Ukrainian military's capabilities to defend their country and protect their civilian population. EUMAM-UA provides training primarily at training commands located in Germany and Poland but can also support training provided in individual EU member countries. EU members participating in EUMAM-UA efforts may receive EU funds to compensate them for their expenses or may choose to provide bilateral military training at their own expense.

We 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 consisted of 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;

- announced a Pledge of Long-Term Security Assistance for Ukraine with a minimum baseline funding of €40 billion within the next year to provide sustainable levels of security assistance for Ukraine to prevail; and

- established a NATO-Ukraine Joint Analysis, Training, and Education Centre in Poland to identify and apply lessons from Russia's war against Ukraine and increase Ukraine's interoperability with NATO.

According to NATO Secretary General Jens Stoltenberg, NSATU will be led by a three-star general, have around 700 personnel assigned, and be based in Wiesbaden, Germany, with other hubs in the eastern part of the alliance. NSATU is technically a NATO mission that will assume some of the U.S.-led coordination of security assistance and training roles filled by SAG-U and the IDCC that we describe in this report, according to the U.S. Mission to NATO.

What training have the U.S., allies, and partner nations provided for Ukraine's military?

Our analysis of SAG-U's data shows that more than 30 countries helped train about 116,000 Ukrainians at training sites located outside of Ukraine during the first 2 years after Russia's full-scale invasion (from February 24, 2022, to February 23, 2024).[7] As of May 17, 2024, the total number of Ukrainians trained outside of Ukraine increased to approximately 127,000, according to DOD officials. SAG-U organizes and tracks this training by line-of-effort, including basic (recruit), collective, platform, specialist, and leadership training, as seen in table 1. We omitted from this section data DOD deemed sensitive related to the number and percentage of Ukrainians who completed training outside of Ukraine by line-of-effort and by type of training (i.e., land, maritime, or air training.)
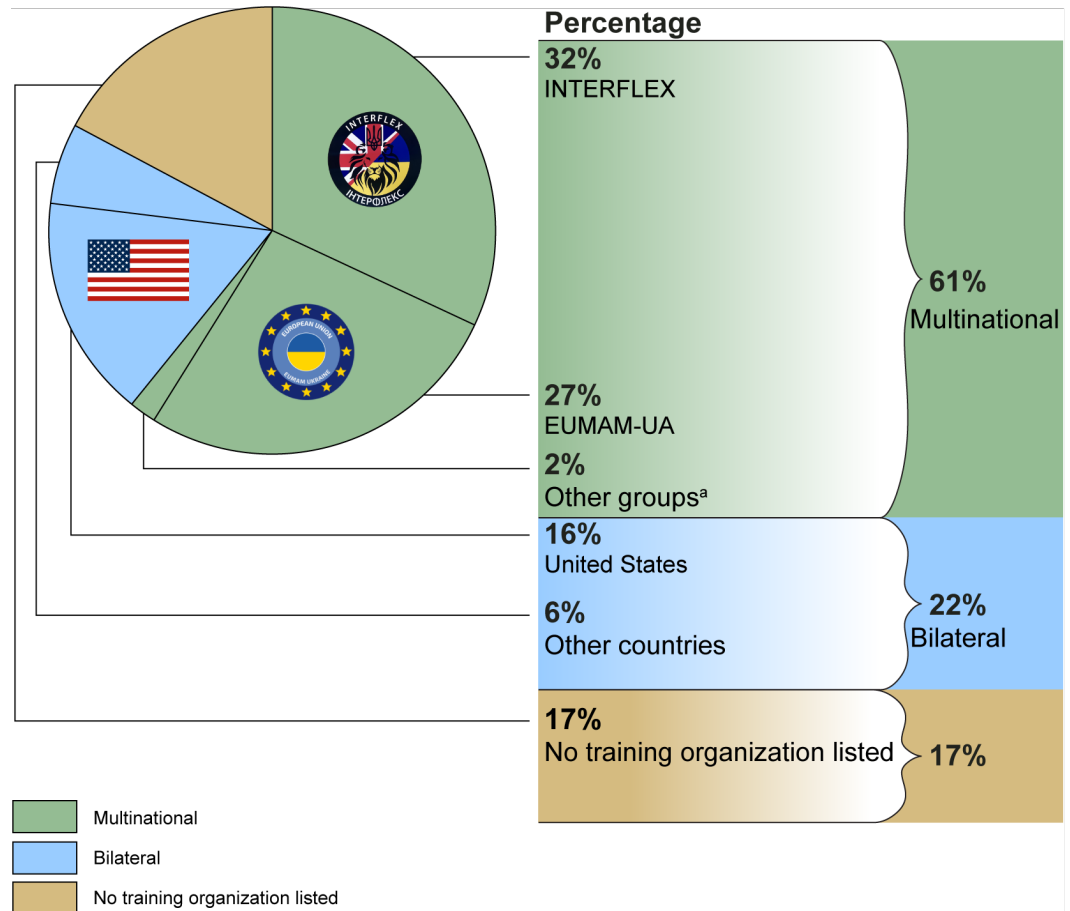
Table 1: Definitions of Each Line-of-Effort for Training Ukrainian Forces

Line-of-Effort	Definition
Basic (recruit)	Provides basic military training for recruits
Collective	Develops proficiency in more complex group operations (e.g., companies and battalions)
Platform	Develops skills needed for operating and maintaining defense articles
Specialist	Develops skills in military specialties such as combat medicine and engineering
Leadership	Develops fundamental skills needed to lead military units (e.g., companies and battalions)

Source: GAO analysis of Department of Defense Security Assistance Group – Ukraine (SAG-U) information. | GAO-24-107776

As seen in figure 2, during the first 2 years of the war, multinational groups—primarily INTERFLEX and EUMAM-UA—trained about 61 percent of the 116,000 Ukrainians that completed military training outside of Ukraine, according to our analysis of SAG-U data. The U. S. trained 16 percent of them.

Figure 2: Percentage of 116,000 Ukrainians Trained outside of Ukraine in the First 2 Years of the Full-Scale War, by Training Organization, as of February 23, 2024

Percentage

32% INTERFLEX

27% EUMAM-UA

2% Other groups[a]

16% United States

6% Other countries

17% No training organization listed

61% Multinational

22% Bilateral

17%

Multinational

Bilateral

No training organization listed

Legend: European Union Military Assistance Mission - Ukraine = EUMAM-UA; INTERFLEX = Operation INTERFLEX.

Source: GAO analysis of Security Assistance Group - Ukraine training data, as of February 23, 2024 (data); Department of Defense (icons); ravennka/stock.adobe (US flag). | GAO-24-107776

[a]Other multinational groups include training led by Canada or the United Kingdom with assistance from other partner nations.

As seen in figure 3, during the first 2 years of the full-scale war, Ukrainians received military training in several countries outside of Ukraine. These countries include the U.K., where INTERFLEX primarily conducts training; Germany, where EUMAM-UA and the U.S. primarily conduct training; and Poland, where EUMAM-UA also conducts training. We omitted from this section data on the percentage of Ukrainians who completed military training by host country, which DOD deemed sensitive. We omitted the table from appendix I with a list of host countries and training nations responsible for military training outside of Ukraine, as of February 23, 2024, because DOD deemed it sensitive.

Figure 3: Map of Host Countries Where Ukraine Military Training Has Taken Place, as of February 23, 2024

Source: GAO analysis of Security Assistance Group-Ukraine training data, as of February 23, 2024 (data); Map Art (map). | GAO-24-107776

How has international training for Ukraine's military changed over time?

International training for Ukraine's military has changed since Russia's invasion in February 2022 as Ukrainian-defined needs have changed, among other reasons. SAG-U works with Ukraine, allies, and partners to determine Ukraine's training priorities. For example, it hosts Joint Training Conferences to help coordinate and align their training efforts, share key outcomes and lessons learned, and agree on training priorities. From January 30, 2023, to April 10, 2024, SAG-U organized seven conferences where participants reviewed and re-ordered military training priorities based on Ukraine's changing circumstances.

From the first year of the war to the second year of the war, the overall numbers of Ukrainians that completed training outside of Ukraine increased substantially, particularly in collective and leadership training, as priorities changed. We omitted from this section data DOD deemed sensitive on (1) specific changes in Ukraine's training priorities over time; (2) how Ukraine defines its training needs for SAG-U and others, in addition to the Joint Training Conferences; and (3) the actual numbers of Ukrainians that completed training in the first and second year of the war, by line of effort.

How does SAG-U track international efforts to train Ukraine's military?

To track international training of Ukraine's military personnel, SAG-U collects data from the U.S. military, multinational groups, allies, and partner nations on completed, ongoing, and planned training efforts on a training tracker spreadsheet. EUCOM, through SAG-U, is responsible for monitoring all significant training initiatives by collecting data that is organized in a systematic way to facilitate analysis, and by tracking trends to support program-management decisions.[8]

Performance monitoring requires using tools to track progress towards results-oriented objectives, including outputs—such as number of people trained—and outcomes—such as improvement in an operational or institutional capability—among others, according to DOD's Joint Publication on Security Cooperation.[9] Federal internal control standards call for agencies to use quality information that is accurate and complete to evaluate performance in achieving intended objectives. When issues with accuracy and completeness occur, it may be appropriate to consider whether data fields in the system of record are well-defined in data documentation and training materials.[10]

The U.S., allies, and partner nations use SAG-U's training tracker spreadsheet in various ways. For example, the spreadsheet is intended to help display a comprehensive picture of U.S. and partner nations' contributions to Ukraine's defensive and offensive capabilities, according to DOD. Further, DOD and State use data from SAG-U's training tracker in their annual Foreign Military Training Report to Congress.[11] DOD and State officials said these reports will eventually have classified annexes on Ukraine that summarize all U.S. military training provided to Ukraine during the previous and current fiscal year.[12]

Although we found SAG-U data sufficiently reliable to report broad trends in the number of Ukrainians trained outside of Ukraine in the first 2 years of the war, we found that the training tracker spreadsheet has some data limitations, such as blank and possibly mislabeled data fields.

- **Blank or missing fields.** The spreadsheet's "training organization" field was left blank for almost 20 percent of Ukrainians that completed training in the first 2 years of the war. For example, according to a SAG-U official, blank entries were more prevalent at the beginning of the full-scale war due to the speed at which data managers were inputting data into the spreadsheet. We omitted from this section data that DOD deemed sensitive on other information missing from the spreadsheet.

- **Inconsistently labeled fields.** Some courses were inconsistently labeled. According to a SAG-U official, these inconsistencies may be due to character limits in the training descriptions that can lead to different interpretations about the focus of the training. We omitted from this section qualitative information that DOD deemed sensitive on how the lack of clear definitions for the data fields may contribute to inconsistencies in the spreadsheet.

As of April 2024, SAG-U had not established a clear, common definition for each data variable in its training tracker. Our review of the training tracker spreadsheet found that while it provides lists of terms that may be entered for various data elements, it does not provide definitions to assist staff in differentiating among these terms. The two SAG-U data managers responsible for entering data in the tracker rotate every 9 months, according to SAG-U officials, which presents a situation that could lead to inconsistent understanding of data to be entered and labeled. Despite staff turnover, SAG-U relies on verbal communication to develop a common understanding between staff members. SAG-U and Office of the Secretary of Defense officials agreed that the training tracker spreadsheet includes data entry errors and have assigned an additional SAG-U data manager to review, validate, and try to rectify these errors. However, DOD officials agreed that clarifying definitions for data could help ensure common understanding of terms and improve the quality of the training data.

Without collecting quality data that is organized in a systematic way, SAG-U cannot ensure consistent and complete tracking of the training received by Ukrainians to support decision making about future training needs.

What are the key challenges with providing international military training outside of Ukraine?

Based on our review of international training providers' reports and interviews, we identified key challenges associated with providing international military training outside of Ukraine, which were organized into four themes. These key themes include (1) training design, such as undertraining and lack of standardized training content and support; (2) administration problems with equipment, personnel, scheduling, and logistics; (3) individual challenges, such as trainees not completing course prerequisites before attending training; and (4) organization, such as differing military structures and approaches to warfighting.

Because DOD deemed the information sensitive, we omitted from this section our detailed analysis of the key challenges with providing international military training outside of Ukraine identified by trainers from the U.S., allies, and partner nations in end-of-training reports and in interviews with officials.

What steps has SAG-U taken to address these challenges?

In consultation with the Government of Ukraine, SAG-U developed training directives to help standardize the content of international training for Ukraine; created a template for end of training reports (ETRs); and convened working groups to identity lessons learned, clarify training requirements, and standardize training content across partner nations and coalitions.

Training directives. According to SAG-U documentation, training directives are authoritative documents approved and signed by an official from the Armed Forces of Ukraine and distributed by SAG-U as guidance to all allies and partner nations who train Ukrainian soldiers. As of April 2024, SAG-U had issued numerous training directives and was developing more, according to DOD documentation. Because DOD has deemed the information sensitive, we have omitted detailed information on SAG-U's training directives.

ETRs. To standardize the reports obtained from multiple training nations and facilitate submissions of lessons learned, SAG-U created a template for ETRs and worked with EUMAM-UA to improve ETR instructions. SAG-U officials review the observations, recommendations, and comments from the ETRs; summarize the major lessons learned; and share them with all allies' and partners' training providers through emails and monthly newsletters.

Working groups. SAG-U also established several working groups at the operational level for instructors to share lessons learned and refine training priorities on topics such as air, land, maritime, maintenance, and medical training. These working groups share information, data, and expertise to align their efforts with UDCG's capability coalitions.

In addition, SAG-U officials are planning lessons learned conferences in September and November 2024 to share the latest information from working groups and training providers. SAG-U is also engaging with other entities that gather lessons learned, such as NATO-related organizations and Ukrainian nonprofits that evaluate training inside Ukraine.

Conclusions

The U.S., allies, and partner nations trained about 116,000 Ukrainian forces outside of Ukraine in the first 2 years after Russia's full-scale invasion in February 2022. This training is important to Ukraine's continued ability to defend itself against Russian aggression and retake its internationally-recognized territory. DOD has coordinated international training efforts through various multinational groups and tracked training efforts on a spreadsheet (or system of record). However, we found that the spreadsheet includes missing and inconsistently labeled data fields. Without collecting quality data that is organized in a systematic way, SAG-U cannot ensure consistent and complete tracking of

the training that the U.S., allies, and partner nations provide to inform decisions about Ukraine's future training needs.

Recommendation for Executive Action

The Secretary of Defense should ensure that the Commander of EUCOM establishes clear written guidance defining the terms and variables for all data entered into the SAG-U training system of record for tracking the provision of international military training to Ukraine. (Recommendation 1)

Agency Comments

We provided a draft of this report to DOD and State for review and comment. In written comments, which are reproduced in appendix II, DOD concurred with our recommendation and cleared this report for public release. State had no comments on the draft report and also cleared this report for public release.

How GAO Did This Study

To understand how DOD coordinates with Ukraine, allies, and partner nations on military training, we requested and reviewed documents that describe the establishment of multinational groups that coordinate training among multiple countries and interviewed officials working for three training organizations: INTERFLEX, EUMAM-UA, and JMTG-U. We met with DOD officials from the Office of the Secretary of Defense, EUCOM, U.S. Army Europe and Africa, the Office of Defense Coordination-Kyiv, and SAG-U to understand DOD's command relationships. We also met with State officials from the Bureaus of European and Eurasian Affairs, International Organizations, and Political-Military Affairs to understand agency coordination of military training for Ukraine with multinational organizations, individual countries, and NATO.

To understand what military training the U.S., allies, and partner nations provide to Ukraine, we obtained and analyzed SAG-U quantitative data on completed, running, or planned training by organization, nation, and host country. We also analyzed the data by domain (land, air, maritime, and "joint-enabling") and line-of-effort (basic-recruit, platform, specialist, collective, and leadership), from February 24, 2022, to February 23, 2024. We interviewed SAG-U training staff to ensure proper interpretation of the data.

To understand how international training priorities for Ukraine's military have changed over time, we analyzed quantitative data in SAG-U's training tracker spreadsheet showing changes in the types of training provided by the U.S. and partner nations from the first to the second year of the full-scale war and qualitative data about training priorities in documentation from seven Joint Training Conferences. We attended the fifth conference at SAG-U in Wiesbaden, Germany.

To understand the extent to which DOD tracks international efforts to train Ukraine's military, we reviewed SAG-U data to identify data entry inconsistencies or errors, examined the guidance that SAG-U provides to its data entry staff to ascertain its clarity and completeness, and interviewed SAG-U staff. While we identified some limitations, we found the data, as of February 24, 2024, sufficiently reliable to report broad trends about the number of Ukrainians that completed military training outside of Ukraine for the first 2 years of the full-scale war (February 24, 2022, through February 23, 2024). We reviewed DOD and State's Ukraine annex of the fiscal years 2020-2021 and 2021-2022 Joint Military Training Report and interviewed State and DOD officials about the status of the fiscal year 2022-2023 report, which has not been released.

To understand the key challenges to coordinating Ukraine's military training, we interviewed SAG-U, INTERFLEX, and EUMAM-UA officials about lessons learned that are identified in ETRs. We defined key challenges as those subthemes most frequently cited within theme categories, as defined by DOD, on ETRs. We analyzed SAG-U's monthly training feedback summaries of ETRs collected from July 2023 through January 2024, which summarized data points across ETRs. We then corroborated the main themes and subthemes found on the summaries by examining SAG-U's ETR database of lessons learned, which included ETRs from two EUMAM-UA training sites.

To understand the steps DOD has taken to address these training challenges, we interviewed EUCOM, USAEUR-AF, and SAG-U officials and reviewed supporting documentation, including training directives and ETRs. We also monitored the development of UDCG capability coalitions, SAG-U working groups, and other training symposium activities and attended an INTERFLEX training symposium in the U.K. to better understand lessons learned for basic training.

The performance audit upon which this report is based was conducted from July 2023 to July 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.

Table 4: Host Countries and Training Nations That Provided Military Training outside Ukraine, from February 24, 2022–February 23, 2024

We omitted table 4 because DOD deemed it sensitive.

Appendix II: Comments from Department of Defense

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

INTERNATIONAL
SECURITY AFFAIRS

16 September 2024

Ms. Chelsa Kenney
Director, International Affairs & 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 GAO-24-107776, "UKRAINE: DOD Could Strengthen International Military Training Coordination by Improving Data Quality," dated July 30, 2024 (GAO Code 107776).

The Department appreciates GAO's interest in the coordination of international military training for Ukraine and the opportunity to review the draft report. DoD concurs with the recommendation made in the draft report. Our sensitivity review of the report recommends that the report be marked "Unclassified" and be released publicly.

My point of contact is Ms. Monica Bacheler who can be reached at monica.t.bacheler.civ@mail.mil and 703-571-0975.

Sincerely,

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

List of Addressees

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

The Honorable Sheldon Whitehouse
Chairman
The Honorable Chuck Grassley
Ranking Member
Committee on the Budget
United States Senate

The Honorable Ben Cardin
Chairman
The Honorable James Risch
Ranking Member
Committee on Foreign Relations
United States Senate

The Honorable Gary C. Peters
Chairman
The Honorable Rand Paul, M.D.
Ranking Member
Committee on Homeland Security and Governmental Affairs
United States Senate

The Honorable Jon Tester
Chair
The Honorable Susan Collins
Ranking Member
Subcommittee on Defense
Committee on Appropriations
United States Senate

The Honorable Chris Coons
Chair
The Honorable Lindsey Graham
Ranking Member
Subcommittee on State, Foreign Operations, and Related Programs
Committee on Appropriations
United States Senate

The Honorable Mike Rogers
Chairman
The Honorable Adam Smith
Ranking Member
Committee on Armed Services
House of Representatives

The Honorable Jodey Arrington
Chairman
The Honorable Brendan Boyle
Ranking Member
Committee on the Budget
House of Representatives

The Honorable Michael McCaul
Chairman
The Honorable Gregory Meeks
Ranking Member
Committee on Foreign Affairs
House of Representatives

The Honorable James Comer
Chairman
The Honorable Jamie Raskin
Ranking Member
Committee on Oversight and Accountability
House of Representatives

The Honorable Ken Calvert
Chairman
The Honorable Betty McCollum
Ranking Member
Subcommittee on Defense
Committee on Appropriations
House of Representatives

The Honorable Mario Diaz-Balart
Chairman
The Honorable Barbara Lee
Ranking Member
Subcommittee on State, Foreign Relations, and Related Programs
Committee on Appropriations
House of Representative

We are sending copies of this report to the above congressional committees and the Secretaries of Defense and State and other interested parties. In addition, this report will be available at no charge on the GAO website at http://www.gao.gov.

Related GAO Products

Ukraine: U.S. Agencies Should Improve Tracking of Authorized U.S.-Origin Defense Article Transfers Requested by Foreign Donors. GAO-24-106745. Washington, D.C.: August 20, 2024.

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 13, 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.

GAO Contact Information

For more information, contact: Chelsa Kenney, Director, International Affairs and Trade, KenneyC@gao.gov, (202) 512-2964.

Sarah Kaczmarek, Managing Director, Public Affairs, KaczmarekS@gao.gov, (202) 512-8590.

A. Nicole Clowers, Managing Director, Congressional Relations, ClowersA@gao.gov, (202) 512-4400.

Staff Acknowledgments: Judith McCloskey (Assistant Director), Julia Ann Roberts (Analyst-in-Charge), Neil Doherty, Mark Dowling, Scott Hiromoto, John Hussey, Chaz R. Jones, Michael McAtee, and Terry Richardson.

Connect with GAO on Facebook, Flickr, Twitter, and YouTube. Subscribe to our RSS Feeds or Email Updates. Listen to our Podcasts.

Visit GAO on the web at https://www.gao.gov.

Endnotes

[1]This report discusses international efforts to coordinate training provided to Ukrainian forces. We also have ongoing work reviewing DOD's efforts to train Ukrainian forces. We plan to issue a report on this topic later this year.

[2]Pub. L. No. 117-328, Div. M, Title VI, 136 Stat. 5195 (Dec. 29, 2022). About $113.4 billion was appropriated in fiscal years 2022 and 2023 under four initial Ukraine supplemental appropriations acts. In April 2024, Congress appropriated an additional $60.8 billion through the Ukraine Security Supplemental Appropriations Act, 2024. Pub. L. No. 118-50, Div. B, 138 Stat. 895 (Apr. 24, 2024). In this report, the "Ukraine acts" 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); and Consolidated Appropriations Act, 2023, Pub. L. No. 117-328, Div. M, 136 Stat. 5189 (Dec. 29, 2022).

[3]DOD considers Presidential Drawdown Authority and Foreign Military Financing to be security assistance, which the agency defines as a group of programs, authorized under Title 22 of the U.S. Code or pursuant to annual appropriations acts for Foreign Operations, Export Financing, and Related Programs, 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. DOD also considers the Ukraine Security Assistance Initiative (USAI) to be a security assistance program although USAI is separately authorized in annual National Defense Authorization Acts.

[4]*Ukraine: DOD Could Strengthen International Military Training Coordination by Improving Data Quality*, GAO-24-106964SU (Washington, D.C.: July 30, 2024).

[5]For the purpose of this report, "allies" are countries that are part of the NATO alliance and "partners" are countries that have a strategic partnership with the U.S. but do not have an alliance with NATO.

[6]For more information about international military training efforts in Ukraine that occurred prior to February 2022, see the Security Force Assistance (SFA) Quarterly, 25th Edition, December 2022, entitled *"A Critical Call for SFA Planning and Execution Foresight,"* by DOD's Joint Center for International Security Force Assistance. This center provides a full range of SFA support across DOD and other U.S. agencies for globally integrated operations.

[7]The Department of State also provides some security assistance training to Ukraine. According to a State official, 30 Ukrainians completed training through the International Military Education and Training program from February 24, 2022, through May 21, 2024.

[8]DOD Instruction 5132.14 Assessment, Monitoring, and Evaluation Policy for the Security Cooperation Enterprise, January 13, 2017.

[9]DOD Joint Publication 3-20 Security Cooperation, Chapter IV Security Cooperation Execution, (1)(f), September 9, 2022.

[10]For more information about system controls, and how specific controls contribute to internal control and the reliability of computer processed data, see: GAO, *Standards for Internal Control in the Federal Government*, GAO-14-704G (Washington, D.C.: September 2014); GAO, *Federal Information System Controls Audit Manual*, GAO-09-232G (Washington, D.C.: February 2009); and GAO and Council of the Inspectors General on Integrity and Efficiency, *Financial Audit Manual*, vol. 1, GAO-18-601G (Washington, D.C.: June 2018).

[11]This report shall include (1) the foreign policy justification and purpose for the training, number of foreign military personnel provided training, their units of operation, and the location of the training; and (2) for each country, the aggregate number of students trained and the aggregate cost of the military training activities. 22 U.S.C. § 2416. Section 7035(d)(2) of the Department of State, Foreign Operations, and Related Programs Appropriations Act for fiscal year 2020 clarified the meaning of "military training" for the purposes of 22 U.S.C. § 2416: "ANNUAL FOREIGN MILITARY TRAINING REPORT.—For the purposes of implementing section 656 of the Foreign Assistance Act of 1961, the term "military training provided to foreign military personnel by the Department of Defense and

the Department of State" shall be deemed to include all military training provided by foreign governments with funds appropriated to the Department of Defense or the Department of State, except for training provided by the government of a country designated by section 517(b) of such Act (22 U.S.C. § 2321k(b)) as a major non–North Atlantic Treaty Organization ally." Pub. L. No. 116-94, Div. G (Dec. 2019), 133 Stat. 2880.

[12]In February 2024, DOD and State submitted the fiscal year 2022-2023 Foreign Military Training Report to Congress, but the report excluded all Ukraine training data because DOD and State were in the process of developing a classified annex on Ukraine's military training.