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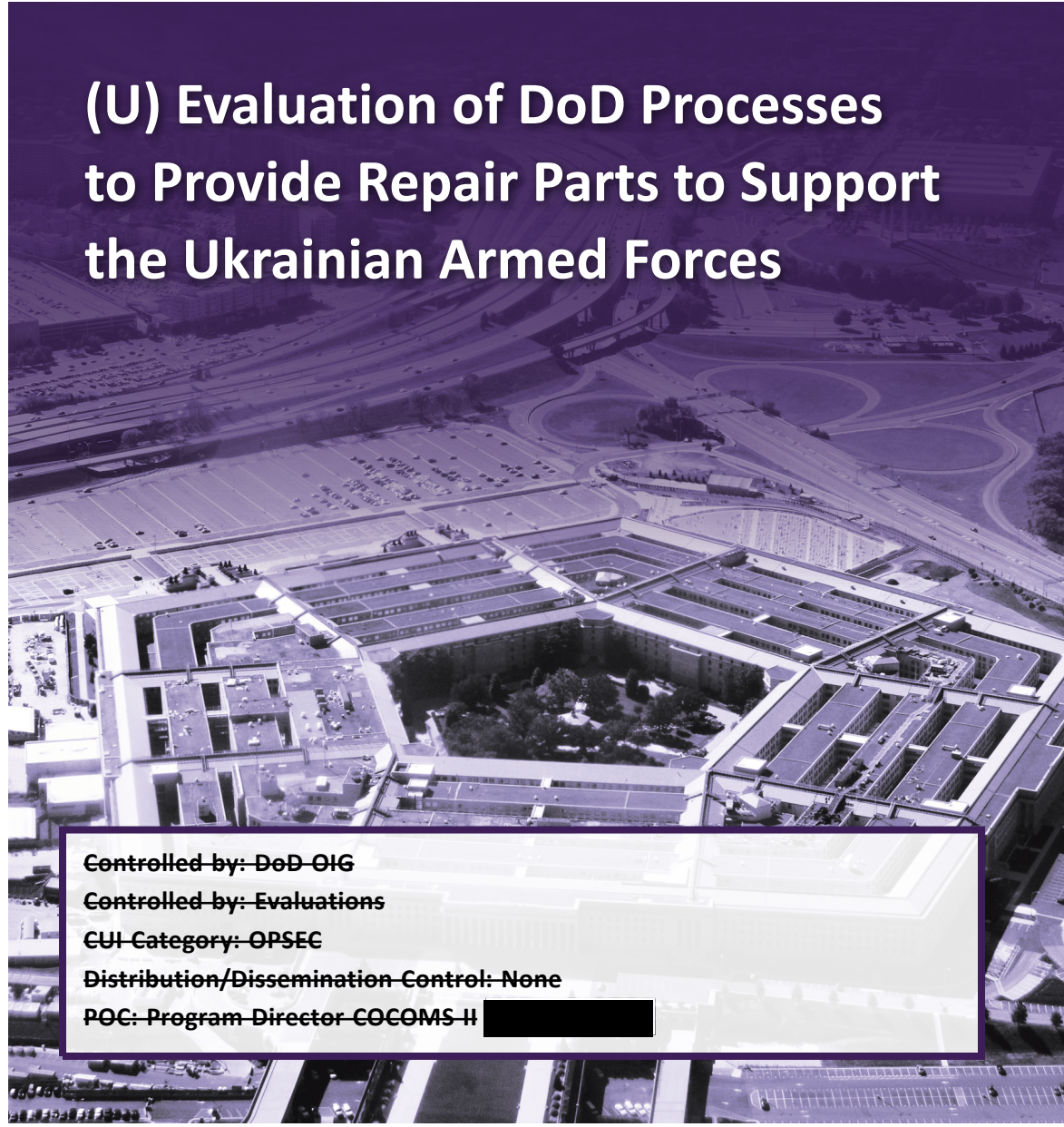
# INSPECTOR GENERAL

*U.S. Department of Defense*

SEPTEMBER 2, 2025



## (U) Evaluation of DoD Processes to Provide Repair Parts to Support the Ukrainian Armed Forces



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INDEPENDENCE ★ INTEGRITY ★ EXCELLENCE ★ TRANSPARENCY

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# (U) Results in Brief

## *(U) Evaluation of DoD Processes to Provide Repair Parts to Support the Ukrainian Armed Forces*

**(U) September 2, 2025**

### **(U) Objective**

(U) The objective of this evaluation was to assess the efficiency and effectiveness of DoD processes for providing repair parts for U.S. equipment to Ukraine. Based on information we learned during the evaluation, we narrowed the scope to focus on repair parts shipments delivered to the Remote Distribution Center-Ukraine (RDC-U) without a requisition. Specifically, we reviewed those shipments to determine whether DoD officials properly accounted for the parts for U.S.-provided equipment delivered to the Ukrainian Armed Forces (UAF), in accordance with Defense Security Cooperation Agency (DSCA) Manual 5105.38-M, also referred to as the SAMM.

### **(U) Background**

(U) The DoD used Ukraine Security Assistance Initiative (USAI) funds, subject to the Building Partner Capacity (BPC) case process, to purchase repair parts for Ukraine. The DSCA tasked the U.S. Army Security Assistance Command (USASAC) with requisitioning the USAI-funded repair parts that were delivered to the RDC-U.

### **(U) Finding**

(U) DoD officials did not consistently comply with requirements for transferring and accounting for repair parts for U.S.-provided equipment delivered to the UAF, the benefiting partner. USASAC officials requisitioned the 433 repair parts in our sample through the Centralized Integrated

### **(U) Finding (cont'd)**

(U) System for International Logistics in accordance with the SAMM. However, a Security Assistance Group-Ukraine (SAG-U) official requested that the repair parts be sent to the RDC-U for storage after title to the repair parts had already been transferred to the UAF and the repair parts were no longer U.S. Government-owned property. The officials involved in our evaluation were unable to provide additional information to support the decision or rationale to send the parts to the RDC-U. After the repair parts arrived at the RDC-U, contractor personnel recorded the repair parts as “found on installation” in the Global Combat Support System-Army (GCSS-Army) to comply with contract requirements and Army Regulation 710-4. The contractor should not have entered the parts in GCSS-Army because the parts belonged to the UAF when the transfer of title occurred.

(U) According to a former security cooperation organization representative, the SAG-U official who decided to have the UAF-owned repair parts shipped to the RDC-U was unaware that the contractor would add the items to GCSS-Army. Additionally, the SAMM did not describe how to segregate and store benefiting partner-owned items while in DoD possession to ensure that the items were not accounted for on DoD property records.

(U) As a result of not consistently complying with requirements for transferring and accounting for repair parts, the Army may be unable to rely on the accuracy of its UAF security cooperation data. Using inaccurate logistics data could misinform future purchase decisions, resulting in a lack of equipment to satisfy future operational requirements.

### **(U) Recommendation**

(U) We recommend that the DSCA Director revise the SAMM to address DoD storage of benefiting partner-owned items to prevent inaccurate accounting on property records.

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# (U) Results in Brief

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*(U) Evaluation of DoD Processes to Provide Repair Parts to Support the Ukrainian Armed Forces*

## (U) Management Comments and Our Response

(U) The DSCA Acting Assistant Director, International Operations, responding for the DSCA Director, agreed to address the recommendation; therefore, we consider the recommendation resolved but open. We will close the recommendation when we verify the DSCA's update to the SAMM. Please see the Recommendations Table on the next page for the status of the recommendation.



***(U) Recommendation Table***

<b>(U)</b> <b>Management</b>	<b>Recommendation Unresolved</b>	<b>Recommendation Resolved</b>	<b>Recommendation Closed</b>
(U) Director, Defense Security Cooperation Agency	None	1	None <b>(U)</b>

**(U) Note:** The following categories are used to describe agency management's comments to individual recommendations.

- **(U) Unresolved** – Management has not agreed to implement the recommendation or has not proposed actions that will address the recommendation.
- **(U) Resolved** – Management agreed to implement the recommendation or has proposed actions that will address the underlying finding that generated the recommendation.
- **(U) Closed** – The DoD OIG verified that the agreed upon corrective actions were implemented.



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**OFFICE OF INSPECTOR GENERAL**  
**DEPARTMENT OF DEFENSE**  
4800 MARK CENTER DRIVE  
ALEXANDRIA, VIRGINIA 22350-1500

September 2, 2025

MEMORANDUM FOR DIRECTOR, DEFENSE SECURITY COOPERATION AGENCY

SUBJECT: (U) Evaluation of DoD Processes to Provide Repair Parts to Support  
the Ukrainian Armed Forces (Report No. DODIG-2025-152)

(U) This final report provides the results of the DoD Office of Inspector General's evaluation. We previously provided copies of the draft report and requested written comments on the recommendation. We considered management's comments on the draft report when preparing the final report. These comments are included in the report.

(U) The Acting Assistant Director, International Operations, DSCA, responding for the DSCA Director, agreed to address the recommendation presented in the report; therefore, we consider the recommendation resolved and open. We will close the recommendation when you provide us documentation showing that all agreed-upon actions to implement the recommendation are completed. Therefore, please provide us within 90 days your response concerning specific actions in process or completed on the recommendation. Send your unclassified response to [REDACTED]

(U) If you have any questions, please contact [REDACTED]

*Bryan Clark*

Bryan T. Clark  
Assistant Inspector General for Evaluations  
Programs, Combatant Commands, and Operations

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## (U) Introduction

### (U) Objective

(~~CUI~~) The objective of the evaluation was to assess the efficiency and effectiveness of DoD processes for providing repair parts for U.S. equipment to Ukraine. [REDACTED]

[REDACTED] Therefore, we narrowed the scope of our evaluation to focus on the repair parts shipments delivered to the RDC-U shop stock list (SSL) without a requisition. Specifically, we reviewed those repair part shipments to determine whether DoD officials properly accounted for those repair parts for U.S.-provided equipment delivered to the Ukrainian Armed Forces (UAF), in accordance with Defense Security Cooperation Agency (DSCA) Manual 5105.38-M, also referred to as the SAMM.<sup>1</sup>

### (U) Background

(~~CUI~~) [REDACTED]  
[REDACTED]<sup>2</sup> As part of their mission, RDC-U officials filled repair part requests and provided repair parts to the UAF. The RDC-U warehouse stored repair parts in two sections, the SSL and the supply support activity. The DoD used Ukraine Security Assistance Initiative (USAI) funds to purchase repair parts delivered to the RDC-U SSL.<sup>3</sup> According to an Army official, as of April 2025, the RDC-U contractor was providing all RDC-U SSL repair parts to the UAF, and the repair parts that would have previously been sent to the RDC-U will be shipped to a new location in Poland going forward.<sup>4</sup>

<sup>1</sup> (U) DSCA Manual 5105.38-M, "Security Assistance Management Manual (SAMM)," April 30, 2012. According to the SAMM, a requisition is an order for materiel initiated by an established, authorized organization that is transmitted either electronically, by mail, or telephoned to a supply source within the DoD.

(U) This report contains information that has been redacted because it was identified by the DoD as Controlled Unclassified Information (CUI) that is not releasable to the public. CUI is Government-created or owned unclassified information that allows for or requires safeguarding and dissemination controls in accordance with laws, regulations, or Government-wide policies.

<sup>2</sup> (~~CUI~~) During our evaluation, [REDACTED]

<sup>3</sup> (U) According to Army Regulation 710-4, "Inventory Management Property Accountability," December 23, 2023 (effective January 26, 2024), an SSL includes repair parts and consumable supplies stocked within a support-level maintenance activity for internal use during accomplishment of maintenance requests.

<sup>4</sup> (~~CUI~~) Operations for the RDC-U SSL have been relocated to [REDACTED]

## ***(U) Ukraine Security Assistance Initiative and Building Partner Capacity Programs***

(U) The USAI is a DoD security cooperation program and funding source initiative. Through the USAI, the DoD provided security cooperation including training, equipment, logistics support, supplies, and services to military and other security forces of the Government of Ukraine. The USAI is subject to the Building Partner Capacity (BPC) case development and execution guidance outlined in the SAMM.

(U) BPC programs are security cooperation projects, programs, activities, and engagements funded by U.S. Government appropriations for the purpose of building partner security force capability.<sup>5</sup> The DoD uses BPC cases to provide defense articles, services, and training to partners. Unlike foreign military sales cases, which are funded with partner funds or foreign military financing funds and signed by the partner, BPC cases are funded using U.S. appropriated funds, such as the USAI, unless otherwise authorized by U.S. law and policy. The DSCA administers and executes BPC case authorities.

## ***(U) Defense Security Cooperation Agency***

(U) The DSCA is responsible for providing DoD-wide guidance for the management or implementation of the DoD's security assistance and security cooperation programs. The SAMM outlines the authorities and requirements of security cooperation programs that apply to USAI and BPC programs. The DSCA provides guidance to DoD Components, security cooperation organizations (SCOs), and the Military Departments' implementing agencies on the administration and execution of BPC program activities. According to the SAMM, a SCO is a DoD organization permanently located in foreign countries and is assigned responsibilities for carrying out security cooperation management functions. The DSCA is responsible for the management of the SCOs at U.S. embassies.

## ***(U) Office of Defense Cooperation–Ukraine***

(U) As the SCO for Ukraine, the Office of Defense Cooperation at U.S. Embassy Kyiv, Ukraine (ODC-U), assists in executing U.S. security assistance programs.<sup>6</sup> The ODC-U manages various programs designed to modernize Ukraine's defense capabilities, such as the BPC, which provides equipment and support. The ODC-U is responsible for confirming the physical delivery address for the U.S. Government point of contact and the Military Assistance Program Address Code before shipment of BPC items for the UAF.

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<sup>5</sup> (U) According to Joint Publication 3-20, "Security Cooperation," May 23, 2017, a partner is a nation with which the Department of Defense conducts security cooperation activities.

<sup>6</sup> (U) According to the SAMM, the generic term SCO encompasses all DoD elements located in a foreign country to carry out security cooperation and security assistance management functions. For the purposes of this evaluation, any representative carrying out these functions within the SCO is referred to as the SCO representative.



### **(U) Security Assistance Group–Ukraine**

~~(CUI)~~ The Security Assistance Group–Ukraine (SAG-U) is a dedicated headquarters element in Wiesbaden, Germany, that supports security assistance activities, coordinates training efforts, and oversees efforts to supply and equip the UAF.

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

### **(U) U.S. Army Security Assistance Command**

(U) The U.S. Army Security Assistance Command (USASAC) is responsible for developing and managing security assistance programs to build partner capacity for the Army. USASAC was responsible for requisitioning the USAI-funded repair parts for Ukraine included in our evaluation.

### **(U) U.S. Army Logistics Systems**

(U) The Army uses multiple systems for requisitions and logistics. Specifically, the Centralized Integrated System for International Logistics (CISIL) produces logistics requisitions, case status, status of delivery, repair status, and other management reports. According to the SAMM, CISIL provides the means to execute the security cooperation cases in accordance with applicable policies. According to a USASAC official, the Army used CISIL to requisition the BPC case repair parts we evaluated.

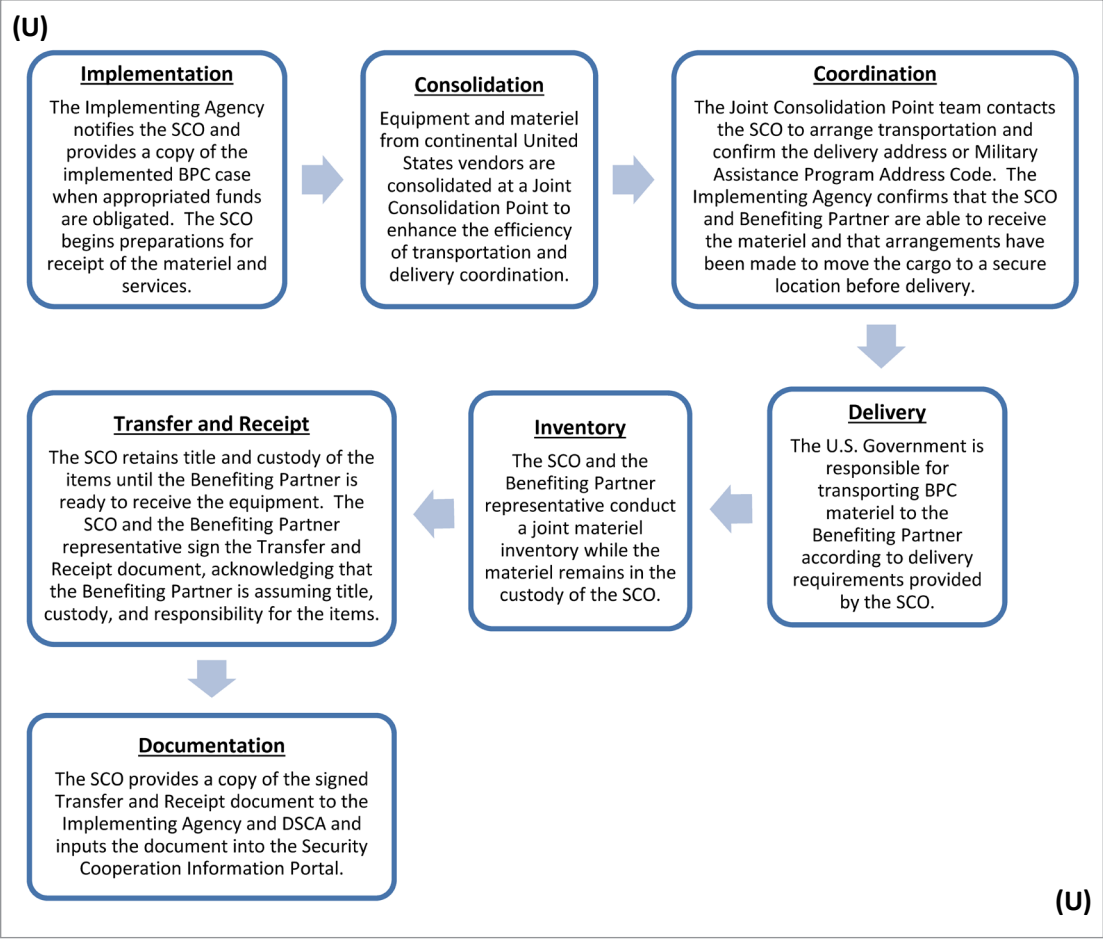
(U) In addition, the Global Combat Support System–Army (GCSS-Army) is the logistics system the Army uses to track unit maintenance, total cost of ownership, and other financial transactions related to logistics for units. According to an Army official, the RDC-U used GCSS-Army to track repair parts. Additionally, Army officials stated that if repair parts arrived at the RDC-U without proper documentation, the RDC-U contractor recorded those repair parts in GCSS-Army on the RDC-U SSL as found on installation (FOI).<sup>7</sup>

<sup>7</sup> (U) According to Army Regulation 710-4, “Inventory Management, Property Accountability,” December 26, 2023 (effective January 16, 2024), if property origin cannot be determined, it is recorded as an inventory gain to the property book record as FOI. Property is rarely FOI, but occasionally property may be discovered with no available record.

**(U) BPC Case Process Flow**

(U) A BPC case begins when accepted by the implementing activity with funds provided and obligation authority granted. See Figure 1 for the BPC case process flow.

(U) Figure 1. BPC Case Process Flow



(U) Source: The DoD OIG.

## (U) Finding

### (U) The DoD Did Not Consistently Comply with Requirements for Transferring and Accounting for Repair Parts for the Ukrainian Armed Forces

(U) DoD officials did not consistently comply with requirements for transferring and accounting for U.S.-provided repair parts delivered to the UAF, the benefiting partner. USASAC officials requisitioned the 433 repair parts in our sample for the UAF through the BPC case process in CISIL, in accordance with the SAMM. However, a SAG-U official requested that the repair parts be sent to the RDC-U after title to the repair parts had already been transferred to the UAF and were no longer U.S. Government-owned property. After the repair parts arrived at the RDC-U, contractor personnel recorded the repair parts as FOI in GCSS-Army between September 2023 and November 2024 to comply with contract requirements and Army Regulation 710-4.<sup>8</sup> The contractor should not have entered the 433 repair parts in GCSS-Army because the repair parts belonged to the UAF when the transfer of title occurred.

(U) This occurred because, according to a former SCO representative, the SAG-U official who decided to have the UAF-owned repair parts shipped to the RDC-U was unaware that the contractor would add the items to GCSS-Army. Additionally, the SAMM did not describe how to segregate and store benefiting partner-owned items while in the DoD's possession to ensure that the items were not accounted for on DoD property records.<sup>9</sup>

(U) As a result of not consistently complying with requirements for transferring and accounting for repair parts, the Army may be unable to rely on the accuracy of its UAF security cooperation data. By recording repair parts in both CISIL and GCSS-Army, the Army does not have an accurate account of all repair parts provided to the UAF and the sum of the quantities of these parts recorded in both systems may be twice the actual amount of parts. Furthermore, according to an Army official, when items are requisitioned through different systems, officials are unable to accurately capture the UAF demand. Using inaccurate logistics data could misinform future purchase decisions, resulting in a lack of equipment to satisfy future operational requirements.

<sup>8</sup> (U) W56HZV-22-D-ER04, December 5, 2022.

<sup>9</sup> (U) For this report, we defined "benefiting partner" as a partner nation that receives defense articles or services through the implementation of a BPC case.



## **(U) DoD Officials Did Not Consistently Transfer and Account for BPC Case Repair Parts**

(U) DoD officials did not consistently comply with requirements for transferring and accounting for U.S.-provided repair parts delivered to the UAF, the benefiting partner. USASAC officials requisitioned the 433 repair parts in our sample through the BPC case process in CISIL in accordance with the SAMM. However, a SAG-U official requested that the repair parts be sent to the RDC-U after title to the repair parts had already been transferred to the UAF and were no longer U.S. Government-owned property.

### ***(U) BPC Case Repair Parts Were Requisitioned in the Centralized Integrated System for International Logistics***

(U) According to a USASAC official, the DSCA tasked USASAC with the BPC case in our sample. The official stated that USASAC entered the repair part requisitions into CISIL, the Army's international logistics system. According to the SAMM, CISIL provides the means to execute the security cooperation cases in accordance with applicable policies. According to the official, the requisitions then went to the Defense Logistics Agency (DLA) for shipment to the Naval Supply Systems Command's Joint Consolidation Point.<sup>10</sup> A Naval Supply Systems Command official stated that when a DLA package or container reached the Joint Consolidation Point, Naval Supply Systems Command personnel located the shipment in the Security Cooperation Information Portal, which received data from CISIL. The official explained that the shipping labels were validated against the data from CISIL in the Security Cooperation Information Portal, and then the shipping location was coordinated with the SCO representative. We analyzed the Requisition and Invoice/Shipping Documents and Commercial Invoice and Packing List, as well as delivery briefs, shipment notifications, and advance-notice emails to the SCO representatives, and validated that Naval Supply Systems Command personnel coordinated the RDC-U shipments with the SCO representatives for all 433 repair parts.

### ***(U) Repair Parts Were Not Properly Transferred to the Ukrainian Armed Forces in Accordance with the SAMM***

(U) However, the 433 repair parts were not properly transferred to the UAF in accordance with the SAMM. According to the SAMM, "BPC defense articles and defense services are transported to the Benefiting Partner as [U.S. Government] USG-owned materiel and delivered to the SCO in the Benefiting Partner's territory,

<sup>10</sup> (U) According to the SAMM, the Joint Consolidation Point is used to consolidate equipment and materiel from the United States and is typically used for small items that need to be collected from various vendors.

(U) and the defense articles remain USG-owned materiel until they pass through the Benefiting Partner Customs and are physically transferred to the Benefiting Partner.” We analyzed the Transfer and Receipt documents for each of the parts in our sample and determined that the SCO representative and the Ukrainian representative signed the documents, acknowledging that the UAF assumed title to, custody of, and responsibility for the repair parts at the airport in Jasionka, Poland, between August 2023 and November 2024. In addition, the SAMM states that the SCO will retain title and custody of BPC equipment until the benefiting partner is ready to receive the equipment. However, we determined that all repair parts were sent to the RDC-U warehouse after the SCO representative and the Ukrainian representative signed the Transfer and Receipt documents, instead of being sent to Ukraine.

(U) According to the SAMM, the SCO was responsible for providing the physical address for delivery of the shipped items and for coordinating with the benefiting partner for sufficient ground handling, transportation, and security from the airport to the final destination. However, a former SCO representative stated that SAG-U requested the location the items should be shipped to and stored. In a July 7, 2023 email to a Naval Supply Systems Command official, the former SCO representative stated: “Do not send these items to the RDC-U. The spares need to go to the POLLOGHUB [Polish Logistics Hub] for transfer to Ukraine, unless the UAF has made an official request to the ODC [ODC-U] or SAG-U for installation on a particular platform at the RDC-U.” The former SCO representative emphasized that “sending items to the RDC-U marked for Ukraine causes confusion and delays in transfer.” However, in a July 8, 2023 email to the former SCO representative and a Naval Supply Systems Command official, a SAG-U official requested that the repair parts be shipped to the RDC-U.<sup>11</sup>

### ***(U) BPC Case Repair Parts Were Recorded as Found on Installation in a Second Army Logistics System***

(U) The contractor should not have entered the 433 repair parts in GCSS-Army because the repair parts belonged to the UAF when the transfer of title occurred. Specifically, after the repair parts arrived at the RDC-U, contractor personnel recorded the repair parts as FOI in GCSS-Army between September 2023 and November 2024 to comply with contract requirements and Army Regulation 710-4.<sup>12</sup> According to Army Regulation 710-4, Army property

<sup>11</sup> (U) Due to turnover, we did not meet with the SAG-U official who made the decision to deliver the items to the RDC-U. We requested additional documentation to support the decision or rationale; however, the officials involved in our evaluation were unable to provide such information.

<sup>12</sup> (U) The RDC-U contract stated that “the contractor shall receive, inventory, maintain, and manage repair parts using the GCSS-A”. The contract’s standard operating procedures stated that physical inventory changes can be made in the system, including items found on installation during inventory.

(U) includes all property under Department of the Army control. In addition, Army Regulation 710-4 states that unaccounted for property is nearly always an indication of a past procedural failure, and if the property's origin cannot be determined, it is added to property records as FOI. According to Army officials, if USAI-funded items showed up at the RDC-U without documentation, the only way to account for the items was to record them as FOI in GCSS-Army.

~~(CUI)~~ We validated that the 433 repair parts in our sample were added to GCSS-Army between September 2023 and November 2024 after arrival at the RDC-U. The repair parts were added to GCSS-Army in accordance with RDC-U contract requirements after the SCOs and UAF representatives signed the Transfer and Receipt documents between August 2023 and November 2024, which transferred title to the UAF. According to the SAMM, items are considered delivered when the materiel and title are transferred to a representative of the benefiting partner. Furthermore, CISIL is the system for executing security cooperation cases, not GCSS-Army. [REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

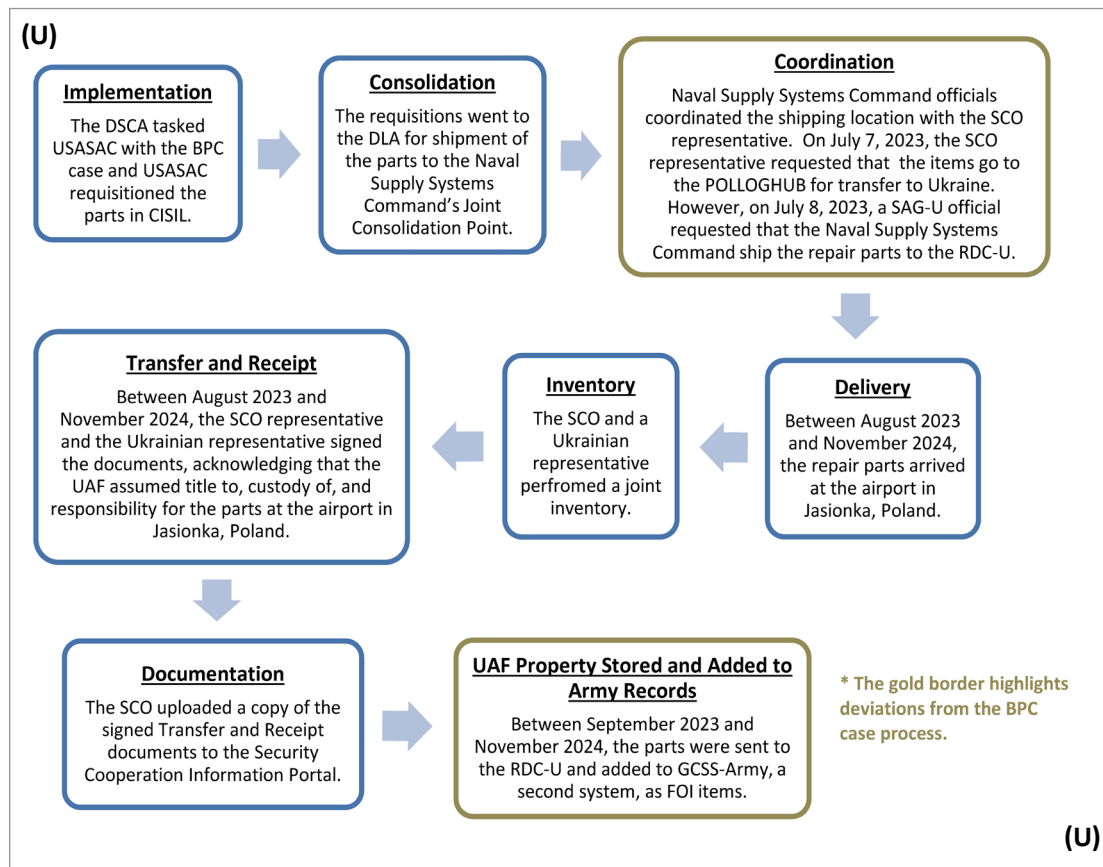
[REDACTED]<sup>13</sup> See Figure 2 for the process followed and deviations for the BPC case.

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<sup>13</sup> (U) We did not analyze documentation showing the transfer of title from the United States to the UAF for any of the items that were not included in our sample.



(U) Figure 2. BPC Case Process Flow and Deviations



(U) Source: The DoD OIG.

## (U) The SAMM Did Not Address DoD Storage of Articles from BPC Cases After Transfer to a Benefiting Partner Nation

(U) Not consistently complying with requirements for transferring and accounting for the BPC case repair parts occurred because, according to a former SCO representative, the SAG-U official, who decided to have the UAF-owned items shipped to the RDC-U, was unaware that the contractor would add the items to GCSS-Army and did not have a plan for this circumstance. According to a former SCO representative, SAG-U was not close to the process and was “removed from the embassy’s work and support with these cases,” and therefore would not have known the effect of adding the repair parts to GCSS-Army. Additionally, the former SCO representative stated that SAG-U saw this operation “as a combat operation, while the embassy officials saw this as moving spare parts,” or more of a logistical operation. According to the former SCO representative, SAG-U would not understand or instruct “how to account for the items received at the RDC-U”

(U) properly and the RDC-U officials “did not understand the security assistance” and believed that they were “accounting for items properly and putting them on the books [the Army’s records].”

(U) In addition, the SAMM did not specify transfer procedures for BPC cases where the DoD would maintain physical possession of items after title was transferred to the benefiting partner. Specifically, the SAMM did not describe how benefiting partner-owned items should be segregated and stored while in DoD possession to ensure that the items were not accounted for on DoD property records. For example, a former SCO representative stated that “much of what was going on in Poland was very informal” and that the turnover at SAG-U was quick, with “very little continuity.” The former SCO representative stated that they would have liked standard operating procedures so they “would not have had to make it up,” but the situation was “get it done now and figure out [the details] afterwards.” According to the former SCO representative, “it was handled that way because of need, and the planning parties outside only saw that the RDC-U had a storage area.” A second former SCO representative stated that SAG-U was a “four-star command” that was “in charge of support and assistance provided to Ukraine,” and explained that the SAG-U Commander issued orders and took charge of the situation. Therefore, additional guidance is needed to prevent improper transfers and incorrect accounting of DoD property from occurring in the future.

### **(U) DoD and Army Officials May Not Have an Accurate Accounting of All Spare Parts Provided to Ukraine**

(U) As a result of not consistently complying with requirements for transferring and accounting for repair parts, the Army may be unable to rely on the accuracy of its UAF security cooperation data. The repair parts were no longer U.S. Government-owned property once the transfer documentation was signed and should not have been recorded in GCSS-Army. By recording repair parts in both CISIL and GCSS-Army, the Army does not have an accurate account of all repair parts provided to the UAF, and the sum of the quantities of these repair parts recorded in both systems may be twice the actual amount of parts. Furthermore, according to an Army official, when items are requisitioned through different systems, officials are unable to accurately capture the UAF demand. Using inaccurate logistics data could misinform future purchase decisions, resulting in a lack of equipment to satisfy future operational requirements.

## **(U) Recommendation, Management Comments, and Our Response**

### ***(U) Recommendation 1***

**(U) We recommend that the Director of the Defense Security Cooperation Agency revise Defense Security Cooperation Agency Manual 5105.38-M to address DoD storage of benefiting partner-owned items. The revisions should address situations where benefiting partners cannot immediately receive items and should specify how the DoD should segregate and store these items to prevent incorrect accounting on DoD property records.**

### ***(U) Defense Security Cooperation Agency Comments***

(U) The Acting Assistant Director, International Operations, DSCA, responding for the DSCA Director, agreed with the recommendation. The Acting Assistant Director stated that the DSCA will update SAMM Chapter 15 to clarify how to handle situations where partner nations cannot immediately take possession of transferred items and will include the DoD's responsibilities for segregating and storing these items to ensure accurate tracking and prevent incorrect accounting on DoD property records. The Acting Assistant Director stated that all actions would be completed by December 31, 2025.

### ***(U) Our Response***

(U) Comments from the Acting Assistant Director addressed the specifics of the recommendation. Therefore, the recommendation is resolved but will remain open. We will close the recommendation when we verify that the DSCA's updates to the SAMM fully addressed the recommendation.

## (U) Appendix

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### (U) Scope and Methodology

(U) We conducted this evaluation from October 2024 through July 2025 in accordance with the “Quality Standards for Inspection and Evaluation,” published in December 2020 by the Council of the Inspectors General on Integrity and Efficiency. Those standards require that we adequately plan the evaluation to ensure that objectives are met and that we perform the evaluation to obtain sufficient, competent, and relevant evidence to support the findings, conclusions, and recommendations. We believe that the evidence obtained was sufficient, competent, and relevant to lead a reasonable person to sustain the findings, conclusions, and recommendations.

(U) This evaluation focused on whether Defense Logistics Agency (DLA) Land and Maritime-managed repair parts delivered to the RDC-U SSL were provided and properly accounted for in accordance with DoD policies. We specifically focused on DLA Land and Maritime-managed items recorded by RDC-U officials as FOI from May 2022 to January 2025. We non-statistically selected a sample of 20 DLA Land and Maritime-managed line items from the universe of 3,846 line items recorded as FOI in GCSS-Army at the RDC-U SSL.

(U) To determine whether DoD officials properly accounted for repair parts for U.S.-provided equipment delivered to the UAF in accordance with the SAMM, we evaluated the 20 RDC-U FOI line items, which included a total of 463 repair parts. We determined that 16 of the 20 line items were part of one BPC case and accounted for 433 of the 463 repair parts. We excluded the remaining four RDC-U FOI line items from our sample due to the following circumstances:

- (U) We determined that three of the four RDC-U FOI line items, accounting for four repair parts, represented singular and unique RDC-U issues that were not systemic and were not part of a BPC case.
- (U) We determined that for one of the four RDC-U FOI line items, accounting for 26 repair parts, the decision to deliver parts to the RDC-U was informal and undocumented.

(U) Therefore, we focused our evaluation on the sample of 433 BPC case repair parts.

(U) We met with stakeholders and obtained documentation from DLA Logistics Operations and the Department of the Army G-4, U.S. Army Security Assistance Command, Army Contracting Command, Security Assistance Group-Ukraine, Program Executive Office Ground Combat Systems, Naval Supply Systems

(U) Command, Defense Security Cooperation Agency, and Office of Defense Cooperation–Ukraine to determine whether the DLA Land and Maritime–managed repair parts delivered to the RDC-U SSL were provided and properly accounted for. In addition, we identified and reviewed the following specific criteria.

- (U) DoD Directive 5132.03, “DoD Policy and Responsibilities Relating to Security Cooperation,” December 29, 2016
- (U) DoD Instruction 4140.01, “DoD Supply Chain Materiel Management Policy,” March 6, 2019
- (U) Defense Logistics Agency, “Defense Logistics Management Standards 4000.25,” volumes 1 through 7, May 19, 2014
- (U) DSCA Manual 5105.38-M, “Security Assistance Management Manual (SAMM),” April 30, 2012
- (U) Army Regulation 710-1, “Centralized Inventory Management of the Army Supply System,” November 28, 2016
- (U) Army Regulation 710-2, “Inventory Management Secondary Item Policy and Retail Level Management,” August 1, 2024
- (U) Army Regulation 710-4, “Inventory Management Property Accountability,” December 23, 2023 (effective January 26, 2024)
- (U) Army Regulation 750-1, “Army Materiel Maintenance Policy,” March 2, 2023
- (U) Department of the Army Pamphlet 710-2-1, “Inventory Management–Using Unit Supply System (Manual Procedures),” December 1, 2016
- (U) Department of the Army Pamphlet 770-2, “Procedures for Materiel Fielding,” July 16, 2021
- (U) Remote Maintenance and Distribution Center–Ukraine, “Maintenance Standing Operation Procedures,” July 22, 2023
- (U) RDC-U Shop Stock Listing Standard Operating Procedures, “RDC-U PM7-701-1-001,” October 29, 2024

(U) To determine whether DoD officials properly accounted for repair parts, we obtained and reviewed the Naval Supply Systems Command Commercial Invoice and Packing List, Requisition and Invoice/Shipping Document, Shipping Reports, and Transfer and Receipt Documents, and compared the information in those documents to information for each of the DLA Land and Maritime–managed line items identified by the RDC-U as FOI in GCSS-Army. For the remaining DLA Land and Maritime–managed line items, we interviewed RDC-U officials and reviewed the items in the system. In addition, to determine the extent to which the BPC case



(U) repair parts in our scope were potentially recorded in two Army logistics systems, we compared a list of RDC-U items recorded as FOI in GCSS-Army from May 2022 to January 2025 against data from the Security Cooperation Information Portal.

(U) This report was reviewed by the DoD Components associated with this oversight project to identify whether any of their reported information, including legacy FOUO information, should be safeguarded and marked in accordance with the DoD CUI Program. In preparing and marking this report, we considered any comments submitted by the DoD Components about the CUI treatment of their information. If the DoD Components failed to provide any or sufficient comments about the CUI treatment of their information, we marked the report based on our assessment of the available information.

## **(U) Use of Computer-Processed Data**

(U) In January 2025, we received computer-processed data from Army officials in the form of spreadsheets generated from GCSS-Army related to the RDC-U. Specifically, the spreadsheets detailed the repair parts that were FOI. We compiled information from the provided GCSS-Army spreadsheets and two databases available on the DLA website to identify the associated federal supply class and national item identification number for the repair parts. In April 2025, an Army official also provided a shipped parts report generated from the Security Cooperation Information Portal for the BPC RDC-U shipments for 433 BPC case repair parts reviewed.

(U) We determined that the data provided a reasonable basis for our analysis. Specifically, we performed testing on the accuracy and completeness of the data from GCSS-Army and concluded that the data were sufficiently reliable for our purposes. The testing included ensuring that data fields were consistently completed and contained expected values. In addition, we verified the reliability and validity of the data from GCSS-Army and the Security Cooperation Information Portal by ensuring that the list of line items selected in our sample reliably traced back to the source documents.

## **(U) Use of Technical Assistance**

(U) A data scientist and a supervisory data scientist from the Data Analytics Team, Office of the Deputy Inspector General for Mission Support, assisted with this evaluation. The Data Analytics Team assisted by reviewing and combining multiple data sets containing different SSL inventories and FOI items from the RDC-U, and identified items managed by DLA Land and Maritime.

## (U) Prior Coverage

(U) During the last 5 years, the DoD Office of Inspector General (DoD OIG) issued seven reports related to our evaluation objective.

### (U) DoD OIG

(U) Report No. DODIG-2025-075, "Evaluation of the DoD's Validation of Repair Parts Requested by the Ukrainian Armed Forces," March 10, 2025

(U) The DoD OIG determined the effectiveness of DoD Components' processes for verifying the need for, and the accountability of, repair parts requested by the UAF to maintain military equipment provided by the DoD. The DoD OIG found that RDC-U officials made a substantial effort to validate and respond to UAF requests for repair parts. However, the DoD could improve its accountability for repair parts provided to the UAF and the process for validating the need for new repair parts requested by the UAF. Among other recommendations, the evaluation recommended that SAG-U update contract work orders to standardize information tracked by field service representatives, revise the standard operating procedures or develop separate business rules that provide detailed validation guidance for repair part requests with specific criteria and rationale for disapproving requests, establish a formal agreement with the UAF Logistics Command to provide routine updates on the inventory of U.S.-provided parts in UAF Logistics Command depots and warehouses, and develop a plan to assist the UAF in fully integrating an electronic, automated supply management system that enables the UAF to provide the DoD with the status of U.S. repair part stock on hand.

(U) DODIG-2024-056, "Evaluation of Sustainment Strategies for the PATRIOT Air Defense Systems Transferred to the Ukrainian Armed Forces," February 15, 2024

(U) The DoD OIG determined the extent to which the DoD developed and implemented sustainment strategies in support of Phased Array Tracking Radar to Intercept on Target (PATRIOT) air defense systems transferred to the UAF. The evaluation found that the DoD did not develop a sustainment strategy for the PATRIOT air defense systems transferred to the UAF. DoD officials provided basic operation and maintenance training courses for the UAF on the PATRIOT air defense systems, as well as initial parts and supplies. However, the DoD did not establish a process to anticipate sustainment needs or a supply system for providing replacement parts. Recommendations included a recommendation that the Under Secretary of Defense for Policy, in coordination with the Under Secretary of Defense for Acquisition and Sustainment, develop and implement a sustainment strategy for PATRIOT air defense systems transferred to the UAF. The report also

(U) recommended that the U.S. European Command, in coordination with the Under Secretary of Defense for Acquisition and Sustainment, identify requirements and facilities to provide life-cycle support to sustain the weapon system transferred to the UAF.

(U) DODIG-2024-057, “Evaluation of the DoD’s Sustainment Plan for Bradley, Stryker, and Abrams Armored Weapon Systems Transferred to the Ukrainian Armed Forces,” February 15, 2024

(U) The DoD OIG determined the extent to which the DoD developed and implemented sustainment plans to support Bradley, Stryker, and Abrams armored weapon systems transferred to the UAF. The evaluation found that the DoD had not developed or implemented a plan for sustaining the Bradleys, Strykers, and Abrams provided to the UAF. The DoD provided supply packages containing consumables and spare parts, as well as personnel and facilities to conduct field-level maintenance through the end of FY 2024, consistent with the challenges of fiscal authorities. However, DoD officials acknowledged that the existing efforts did not constitute a sustainment plan and had not yet identified sustainment efforts such as for spare parts, consumables, ammunition, and support equipment to facilitate Ukraine’s sustainment beyond the end of FY 2024. Recommendations included a recommendation that the Under Secretary of Defense for Policy, in coordination with the Under Secretary of Defense for Acquisition and Sustainment, provide recommendations to the Secretary of Defense to identify the policy goals, priorities, and objectives of U.S. sustainment support for weapon systems provided by the DoD to the UAF.

(U) DODIG-2025-002, “Audit of DoD Maintenance of Military Equipment Provided in Support of Ukraine,” October 8, 2024

(U) The DoD OIG determined the extent to which the DoD provided maintenance support for U.S. military equipment provided to Ukraine. The audit, conducted from February 2023 to July 2024, focused on maintenance support performed at the RDC-U. The DoD OIG identified a universe of 548,236 repair parts totaling \$159.7 million. The audit found that the DoD provided maintenance and repair on 649 military equipment items, as of August 15, 2023, to ensure that the equipment was fully mission capable before providing or returning the items to the UAF. However, several issues impacted maintenance and repair operations. For example, DoD units did not provide fully mission capable equipment in accordance with DSCA guidance, and the UAF’s increased use of Presidential Drawdown Authority-provided equipment resulted in a higher demand for repair parts, placing a strain on the supply chain. The report recommended that SAG-U, in coordination with the DSCA

(U) and the Military Services, establish a process and implement controls to mitigate challenges of non-mission capable military equipment arriving at the RDC-U and consider establishing a memorandum of understanding with the UAF to incentivize them to return reparables.

(U) DODIG-2024-041, "Management Advisory: Audit of Remote Maintenance and Distribution Cell-Ukraine Restructuring Contract Award," January 5, 2024

(U) The DoD OIG determined whether Army contracting personnel acted in accordance with Federal and DoD policies to properly award U.S. Army Tank-Automotive and Armaments Command Task Order W56HZV-23-F-0077, under Contract W56HZV-22-D-ER04, for the maintenance of equipment at the RDC-U. The audit found that Army Contracting Command contracting personnel properly awarded the task order for the maintenance of equipment at the RDC-U in accordance with Federal and DoD policies. The management advisory contained no recommendations.

(U) DODIG-2024-101, "Audit of Remote Maintenance and Distribution Cell-Ukraine Restructuring Contract Surveillance Planning and Contractor Oversight," June 25, 2024

(U) The DoD OIG determined whether Army contracting personnel acted in accordance with Federal and DoD policies to appropriately plan for and establish controls to conduct surveillance of contractor performance. The audit found that Army contracting personnel planned and established controls to conduct surveillance of contractor performance at the RDC-U in accordance with Federal and DoD policies. Army contracting personnel also adjusted the surveillance procedures and number of oversight personnel located onsite to adapt to changing requirements in the RDC-U's mission and to ensure continued surveillance of the contractor's maintenance efforts. In addition, Army contracting personnel performed adequate contract oversight to ensure satisfactory contractor performance.

(U) DODIG-2023-123, "Audit of the Reliability of Army Spare Parts Forecasts Submitted to the Defense Logistics Agency," September 20, 2023

(U) The DoD OIG reviewed the accuracy of the spare parts forecasts that the Army submitted to the DLA to support planned depot maintenance programs using the current process. The audit found that the Army did not submit accurate spare parts forecasts to the DLA. Specifically, in FY 2021 the Army overstated its forecasts for some spare parts by \$202 million and ordered \$148 million in other spare parts that it did not forecast. In addition, the Army's spare parts forecast accuracy rate averaged only 20 percent throughout

(U) FY 2021. Army process and system limitations prevented Army personnel from providing an audit trail to recreate forecasts, which impeded our ability to identify the root causes for the overstated and understated forecasts for specific spare parts. The report recommended that the Under Secretary of Defense for Acquisition and Sustainment require the Services, in coordination with the DLA, to conduct an in-depth review of their respective spare parts forecasting process for DLA-managed items. The review should determine how the Services can improve the process and establish a plan of action with milestones.



## (U) Management Comments

### (U) Defense Security Cooperation Agency Comments



**DEFENSE SECURITY COOPERATION AGENCY**  
2800 DEFENSE PENTAGON  
WASHINGTON, D.C. 20301-2800

18 August 2025

MEMORANDUM FOR DEPARTMENT OF DEFENSE OFFICE OF INSPECTOR GENERAL  
(DODIG)

SUBJECT: Response to the draft DODIG Report “Evaluation of DoD Processes to Provide Repair Parts to Support the Ukrainian Armed Forces” (Project No. D2024-DEV0PD-0182.000).

(U) Thank you for the opportunity to respond on the subject DODIG’s evaluation report titled “Evaluation of DoD Processes to Provide Repair Parts to Support the Ukrainian Armed Forces” (Project No. D2024-DEV0PD-0182.000). I appreciate DODIG’s open and collaborative process in performing this evaluation.

(U) DODIG’s recommends that the “Director of the Defense Security Cooperation Agency revise Defense Security Cooperation Agency Manual 5105.38-M to address DoD storage of benefiting partner-owned items. The revisions should address situations where benefiting partners cannot immediately receive items and should specify how the DoD should segregate and store these items to prevent incorrect accounting on DoD property records.”

(U) DSCA concurs with critical comments regarding DODIG’s recommendation:

- (U) DSCA will update SAMM Chapter 15 to clarify how to handle situations where partner nations cannot immediately take possession of transferred items. The updated chapter will include DoD’s responsibilities for segregating and storing these items to ensure accurate tracking and prevent incorrect accounting DoD property records.
- (U) The SAMM update will be published by 31 December 2025.

Please direct any questions to DSCA’s main point of contact for this matter, [REDACTED]

FERRARI.DAVI [REDACTED]

D [REDACTED]

DAVID FERRARI

Acting Assistant Director, International Operations  
Defense Security Cooperation Agency (DSCA)

# (U) Acronyms and Abbreviations

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- (U) **BPC** Building Partner Capacity
- (U) **CISIL** Centralized Integrated System for International Logistics
- (U) **DSCA** Defense Security Cooperation Agency
- (U) **FOI** Found on Installation
- (U) **GCSS-Army** Global Combat Support System–Army
- (U) **RDC-U** Remote Maintenance and Distribution Center–Ukraine
- (U) **SAG-U** Security Assistance Group–Ukraine
- (U) **SAMM** Security Assistance Management Manual
- (U) **SCO** Security Cooperation Organization
- (U) **SSL** Shop Stock List
- (U) **UAF** Ukrainian Armed Forces
- (U) **USAI** Ukraine Security Assistance Initiative
- (U) **USASAC** U.S. Army Security Assistance Command

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