

# Congress of the United States

## House of Representatives

COMMITTEE ON OVERSIGHT AND ACCOUNTABILITY

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July 7, 2023

The Honorable Lloyd Austin  
Secretary  
U.S. Department of Defense  
1000 Defense Pentagon  
Washington, D.C. 20301

Dear Secretary Austin:

The Committee on Oversight and Accountability is continuing to examine the federal government's administration of U.S. taxpayer-funded assistance to Ukraine.<sup>1</sup> The Committee is alarmed by the Pentagon's financial management practices, and recent reporting about how it tracks weapon and material stockpiles. On June 20, 2023, Pentagon spokesperson Sabrina Singh told reporters that the Department of Defense (DOD) massively overestimated the value of weapons it has sent to Ukraine by \$6.2 billion over the past two years.<sup>2</sup> This comes after DOD announced a \$3 billion "accounting error" in May 2023.<sup>3</sup> The Committee requests a briefing to understand how this most recent "accounting error" occurred and how DOD is ensuring stockpiles vital for our national security are being properly replenished.

Since 2014, the U.S. has invested more than \$39.7 billion in security assistance for the Ukrainian people.<sup>4</sup> \$36.9 billion of those funds have been provided since Russia invaded Ukraine in February of 2022.<sup>5</sup> \$21.1 billion of this funding has been sent to Ukraine through Presidential Drawdown Authority (PDA), which allows the President to provide direct military aid to Ukraine by sending military hardware out of the U.S. military's own stockpiles.<sup>6</sup> Since August 2021, President Biden has used PDA on 37 occasions to provide military assistance to Ukraine.<sup>7</sup>

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<sup>1</sup> Letter from Chairman James Comer, House Committee on Oversight and Accountability, to Sec'y Lloyd Austin, Sec'y of Def., et. al. (Feb. 22, 2023).

<sup>2</sup> Lolita C. Baldor & Tara Copp, *Pentagon accounting error provides extra \$6.2 billion for Ukraine military aid*, ASSOCIATED PRESS (Jun. 20, 2023).

<sup>3</sup> Lolita C. Baldor & Tara Copp, *\$3 billion accounting error means Pentagon can send more weapons to Ukraine*, ASSOCIATED PRESS (May 18, 2023).

<sup>4</sup> *U.S. Security Cooperation with Ukraine*, BUREAU POL.-MIL. AFF. (May. 9, 2023).

<sup>5</sup> *Id.*

<sup>6</sup> *Congress Approved \$113 Billion of Aid to Ukraine in 2022*, COMM. FOR A RESPONSIBLE FED. BUDGET (Jan. 5, 2023).

<sup>7</sup> *Id.*

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DOD's recently discovered "accounting error" of \$6.2 billion is yet another example of the failures within DOD's financial management systems, and raises more concerns about DOD's ability to protect taxpayer funds.<sup>8</sup> Financial management at DOD has been on the U.S. Government Accountability Office's High-Risk List since 1995.<sup>9</sup> Additionally, DOD has been unable to produce an accurate assessment of its spending or physical assets, an issue this Committee has been investigating.<sup>10</sup> Ensuring DOD is able to properly account for their assets and equipment is vital to ensuring military readiness and effectiveness, not only for our Ukrainian allies, but for our own services.

The Committee seeks to understand what caused this "accounting error," how DOD discovered it, and what is being done to prevent future errors of this magnitude. Additionally, the Committee would like to know how the Pentagon plans to use the \$6.2 billion in U.S. taxpayer funds now available due to the discovery of the "accounting error." As demonstrated by previous conflicts the U.S. has engaged in, spending money quickly with little diplomatic strategy has resulted in overspending and high risks of corruption. The Committee seeks insight into what accountability mechanisms are in place within DOD to ensure taxpayer funds are spent properly and similar errors do not occur in the future. Therefore, we request a staff-level briefing on this matter as soon as possible, but no later than July 21, 2023.

To schedule the briefing or ask any related follow-up questions, please contact the Committee on Oversight and Accountability Majority Staff at (202) 225-5074. The Committee on Oversight and Accountability is the principal oversight committee in the U.S. House of Representatives and has broad authority to investigate "any matter" at "any time" under House Rule X. Thank you in advance for your cooperation to this inquiry.

Sincerely,



James Comer  
Chairman  
Committee on Oversight and Accountability



Glenn Grothman  
Chairman  
Subcommittee on National Security,  
the Border, and Foreign Affairs

cc: The Honorable Jamie Raskin, Ranking Member  
Committee on Oversight and Accountability

The Honorable Robert Garcia, Ranking Member  
Subcommittee on National Security, the Border, and Foreign Affairs

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<sup>8</sup> *Supra*, n. 2.

<sup>9</sup> GOV'T ACCOUNTABILITY OFFICE, GAO-23-106203, GAO'S 2023 HIGH-RISK LIST (April 23, 2023).

<sup>10</sup> *Id.*; see also Letter from Chairman James Comer, House Committee on Oversight and Accountability, to Sec'y Lloyd Austin, Sec'y of Def. (Mar 6, 2023).