

United States Senate
WASHINGTON, DC 20510-0908

COMMITTEES:
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SMALL BUSINESS AND ENTREPRENEURSHIP
SPECIAL COMMITTEE ON AGING

June 12, 2023

The Honorable Gene Dodaro
Comptroller General
U.S. Government Accountability Office
441 G Street, NW
Washington, D.C. 20548

Dear Comptroller General Dodaro:

I write with regard to the U.S. Department of Defense's (DoD) recent \$3 billion accounting "error" where the Biden Administration inconsistently calculated the value of the military equipment given to Ukraine as part of presidential drawdown authorities (PDA). Instead of consistently tabulating the value based on the replacement costs for all donated equipment, DoD appears now to be using the depreciated value of the equipment. As such, I request a full GAO review of DoD's accounting of all equipment provided to Ukraine, under PDA, since the Russian invasion in 2022 and how it compares with the valuation of equipment provided to other countries using PDA. This will ensure U.S. taxpayers are not footing an even larger bill to replace the equipment needed to defend the U.S. and its interests.

While 22 U.S.C. §2318 gives the President leeway in the valuation of equipment it donates, this inconsistent calculation enables DoD to skirt Congressional caps on donations. Additionally, because Congress will need to appropriate funds to replace the equipment, lawmakers should be aware of DoD's methodology when calculating equipment values.

DoD plays an important role in supporting our allies and partners, but Congress needs to know the true costs of the use of PDA. For this reason, I ask for a GAO review of DoD's accounting of all equipment provided to Ukraine under these authorities, and a review of the DoD's process for valuing the equipment and whether it was the depreciated or replacement value.

Thank you for your attention to this matter. I look forward to your prompt response.

Sincerely,



Marco Rubio
U.S. Senator