



## Ukraine: Lessons from Other Conflicts Can Improve the Results of U.S. Recovery Assistance

GAO-24-107180, April 2024

Applying lessons from prior U.S. efforts in countries engaged in recovery activities during and after a conflict can inform recovery efforts in Ukraine and increase the likelihood of sustainable results.

### The Big Picture

Recovery efforts can start while a conflict is ongoing. In Ukraine, such efforts have begun as the country seeks to stabilize areas under its control. The U.S. has already started funding and implementing projects to address short-term recovery needs and to plan for longer-term efforts, even during the conflict. Our work over the last 30 years illustrates lessons for improving the results of U.S. recovery assistance, which could aid these efforts in Ukraine.



Source: GAO (analysis); U.S. Agency for International Development (data as of February 2024); Map Resources (map). | GAO-24-107180

The U.S. is currently focusing on governance, rule of law, and economic reform assistance, which is vital for attracting private sector investment, preparing Ukraine for European Union membership, and ensuring the results of future reconstruction efforts.

The World Bank and other donors estimate total recovery needs at \$486 billion over 10 years. Donors expect that the private sector could fund a significant portion, including large infrastructure projects, if investment risks are manageable.

Applying lessons on (1) maintaining a clear strategy and financial plan, (2) ensuring political and civil society support, (3) promoting effective coordination, and (4) establishing and utilizing accountability

mechanisms increases the prospect that assistance will lead to sustainable outcomes and reduces fiduciary risks.

### What GAO's Work Shows



**A Clear Strategy and Financial Plan, Updated Regularly, Foster More Realistic Expectations**

U.S. assistance for recovery efforts should be guided by comprehensive strategies that, among other things, clearly define objectives and estimate costs.

Rule of law assistance to [countries of the former Soviet Union](#) had limited results and was unsustainable. We recommended that U.S. agencies create strategies with defined, sustainable outcomes.

In [Iraq and Afghanistan](#), challenges in rebuilding efforts underscored the importance of strategies that clearly articulate objectives and indicate the funding resources needed to achieve and sustain them.

In [Iraq](#), worsening security conditions led to delays and increased overall project costs beyond what was anticipated, emphasizing the need to revise timelines and estimated costs to reflect changes in security.



**Political Will and Civil Society Support Are Essential for Reforms to Succeed**

Political will and civil society support in the host (recipient) country are necessary for reforms to succeed. Opposition from powerful vested interests can slow reform or prevent it entirely. Enhancing political will and civil society support can increase the chances of assistance having the greatest benefit.

In [Bosnia](#), where U.S. assistance aimed to build basic government institutions and create a free market economy, we found Bosnian leaders' lack of

political will had impeded reform. We recommended conditioning aid on measurable progress.

In [Nigeria and other African countries](#), working with leaders who were committed to anti-corruption reforms was crucial. Public-private partnerships and campaigns by civil society groups are ways to raise awareness of problems and generate will for reform.



### Coordination among Stakeholders Promotes Quality and Efficiency of Assistance

Practices that facilitate coordination among U.S. agencies and with the host country and other international donors increase awareness of ongoing programs. They also increase the quality and efficiency of assistance through improved program design and reduced duplication.

Coordination mechanisms, such as [embassy-level working groups](#) or [interagency databases](#), may reduce duplication, overlap, or fragmentation in U.S. assistance. In 2020, we found embassy staff in [Ukraine](#) lacked full information on democracy assistance programs. We recommended that State Department develop an information-sharing mechanism for coordination, but it had not done so as of April 2024.

[Transferring information](#) to incoming embassy staff ensures continuity in decision-making, especially in conflict zones with high staff turnover and attrition.

International donors can better support host country priorities when the host government [identifies the type and amount](#) of assistance it needs.

[Coordination may be hindered](#) when other donors have their own mandates, funding, and priorities.



### Accountability Mechanisms Help Reduce Risk of Waste, Fraud, and Abuse, Especially in Insecure Environments

Establishing U.S. and host country accountability mechanisms for recovery assistance can increase transparency and the likelihood that any financial assistance is used as intended.

In [Iraq](#) and [Afghanistan](#), the U.S. increased oversight of recovery efforts by providing additional funding for departmental and government-wide oversight entities. Their work identified accountability issues and resulted in cost savings.

Limited monitoring of projects in [Afghanistan](#) due to security concerns heightened the risk of fraud, waste, and mismanagement of resources. In [Syria](#), third-party monitors promoted accountability in insecure situations but needed training, including on identifying fraud. [Remote monitoring](#) with digital tools such as videoconferencing can also be used where it is unsafe to conduct in-person oversight.

Security issues can reduce the quality of [foreign assistance evaluations](#) by limiting the ability to collect appropriate and reliable data.

[A preventive, strategic approach](#) to managing corruption and fraud risks is critical. It should include context-specific risk assessments, a risk mitigation plan emphasizing preventive controls, anti-corruption controls, and documentation requirements for transparent decision-making.

## Challenges and Opportunities

Policymakers need to consider several questions in applying lessons for improving the results of recovery assistance to Ukraine, including the following:

- Given that insecurity can threaten recovery, how can the U.S. make sustainable investments in Ukraine's recovery while the war is ongoing?
- Currently, Ukraine's government supports accountability reform. What actions can the U.S. take to sustain this support while managing uncertainty over continued funding?
- How can the U.S. best coordinate with other donors and Ukraine to avoid duplication or fragmentation of efforts?
- Amid volatile security conditions, what accountability measures can the U.S. implement to mitigate corruption, fraud, and diversion risks?

#### About GAO:

The Government Accountability Office, the audit, evaluation, and investigative arm of Congress, exists to support Congress in meeting its constitutional responsibilities and to help improve the performance and accountability of the federal government for the American people. This document is based on GAO audit products.

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>.

U.S. Government Accountability Office, 441 G Street NW, Washington, DC.

This work of the United States may include copyrighted material, details at <https://www.gao.gov/copyright>.

#### Contact Us:

For more information, contact: Latesha Love-Grayer, Director, International Affairs and Trade, [LovegrayerL@gao.gov](mailto:LovegrayerL@gao.gov), (202) 512-4409.

Chuck Young, Managing Director, Public Affairs, [YoungC1@gao.gov](mailto:YoungC1@gao.gov), (202) 512-4800.

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

Contributors: Valerie Nowak (Assistant Director), Jennifer Young (Analyst in Charge), Laronda Brown, Kay Halpern, Colson Sutherland, Debbie Chung, and Neil Doherty made key contributions to this Snapshot.

Source: DmyTo/adobe.stock.com (cover photo); Nurachmadi/adobe.stock.com (calendar icon); Janis Abolins/adobe.stock.com (building icon); martialred/adobe.stock.com (handshake icon); GAO (checkmark icon).