

State Should Take Additional Actions to Improve Planning for Any Future Recovery Assistance

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A report to congressional requesters.

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What GAO Found

Following Russia's 2022 full-scale invasion, donors of recovery assistance, including the U.S., aimed to help Ukraine build a strong economy and stable democracy on a path to European Union membership. As of December 2024, donors reported having collectively committed more than \$130 billion in loans and grants for these objectives. Donors linked their assistance to Ukraine's implementation of reforms, such as governance for state-owned enterprises.

From February 2022 through December 2024, the Department of State successfully facilitated interagency collaboration as it led early recovery planning for Ukraine but did not fully develop ways to measure progress toward U.S. goals or estimate costs for its assistance strategy. The strategy does not contain indicators for measuring progress toward strategic goals, though State officials said they intended to develop them. In addition, State had not determined the funding resources needed to achieve these goals. Doing so would give the U.S. information it needs to make the most effective use of any future recovery assistance it provides to Ukraine.

Through December 2024, donors and the government of Ukraine (GoU) used a coordination mechanism called the Ukraine Donor Platform to support collaborative decisions and generate support for key recovery initiatives. These initiatives included financing and technical assistance to enhance Ukraine's ability to prepare and implement recovery projects. Donors cited U.S. leadership during this period as critical for coordination and advancing initiatives.

Ukrainian entities have been building a system for managing public projects and implementing reforms designed to strengthen institutions and spur economic growth, in support of recovery. However, effects of the war, such as population displacement, and continuing corruption risks may interfere with their efforts to manage recovery in an accountable and transparent manner.

Municipalities Present Recovery Projects at the 2024 Ukraine Recovery Conference



Source: GAO. | GAO-25-107043

Why GAO Did This Study

Ukraine, with support from the U.S. and other donors, has taken early steps toward recovery, despite the ongoing conflict. The World Bank estimated recovery could cost nearly \$524 billion over 10 years. The U.S. reported committing more than \$56 billion for Ukraine's recovery from 2022 through 2024. However, the U.S. has paused some assistance amid changes to its foreign assistance priorities.

GAO was asked to evaluate U.S. planning for assisting Ukraine's recovery. This report examines, from February 2022 through December 2024, (1) U.S. and other donor goals for Ukraine's recovery, (2) the extent to which U.S. government strategic planning and interagency collaboration for Ukraine's early recovery incorporated best practices, (3) mechanisms for coordination among donors and the GoU, and (4) Ukrainian efforts to improve transparency and accountability, supporting recovery.

GAO reviewed documents and interviewed officials from State and other federal agencies, the GoU, and other donors. GAO also conducted a site visit to Kyiv, Ukraine.

What GAO Recommends

GAO is making two recommendations to State to determine, for any ongoing and future Ukraine recovery assistance, estimated costs and ways to measure progress in achieving U.S. strategic goals. State agreed with both recommendations