Thank you for your request dated June 6, 2023, to learn more about how lessons from the two-decades-long, $146 billion U.S. effort to rebuild Afghanistan can be applicable to “the current situation in Ukraine.” In addition to the 1,297 audit recommendations SIGAR has made to recover funds, improve agency oversight, and increase program effectiveness, we have also made 143 sector-specific recommendations to executive agencies as part of the agency’s Lessons Learned Program. Many of these recommendations are relevant to any U.S. reconstruction or security sector assistance effort.

Few could have predicted the eventual collapse of the Afghan government and security forces when U.S. troops first arrived in Afghanistan in 2001. Yet since its creation in 2008, SIGAR has raised serious concerns about weaknesses in the U.S. reconstruction effort in Afghanistan that could lead to failure. While Afghanistan and Ukraine are very different countries with a history of facing very different threats, many of the challenges U.S. agencies faced in Afghanistan—coordinating efforts, dealing with corruption, and effectively monitoring and evaluating projects and programs—will be the same as the ones they will face in Ukraine.

To that end, the enclosure includes seven lessons SIGAR identified over the course of the U.S. reconstruction effort in Afghanistan. Each is accompanied by a brief discussion of assistance to Ukraine, followed by recommendations to ensure that lessons from Afghanistan benefit similar efforts in Ukraine. These lessons were learned the hard way as part of a massive U.S. government effort that ultimately ended in failure. The recommendations presented here can help policymakers and program implementers avoid some of the pitfalls of the past and focus on efforts that have the greatest chance of leading to better outcomes.

To produce its lessons learned reports, SIGAR collects large amounts of data from audit and quarterly reports, research studies, and government documents. It also conducts hundreds of interviews with senior U.S. and former Afghan government leaders, program officers, contractors, experts, and civil society participants. SIGAR’s Lessons Learned Program has produced 12 comprehensive reports that cover a range of topics. The attached response highlights some of the lessons and recommendations from the following reports: Corruption in Conflict (September 2016); Reconstructing the Afghan National Defense and Security Forces (September 2017); Private Sector Development (April 2018); Stabilization (May 2018); Divided Responsibility (June 2019); and Monitoring and Evaluation of Reconstruction Contracting in Afghanistan (July 2021).

Thank you for providing SIGAR with the opportunity to address your concerns.

Sincerely,

John F. Sopko
Special Inspector General for Afghanistan Reconstruction

Enclosure: Response to letter from Senators Kennedy, Sinema, Cramer, and Braun
SIGAR Analysis of How Lessons from Rebuilding Afghanistan May Be Applicable to the Current Situation in Ukraine

Lesson 1: The U.S. government struggled to develop a coherent strategy for what it hoped to achieve in Afghanistan and imposed unrealistic timelines that led to wasteful and counterproductive programs.

When U.S. agencies devised and evaluated U.S. strategies in Afghanistan, they continuously asked the most fundamental questions: Who were America’s enemies and allies, and exactly what should the U.S. government try to accomplish? U.S. officials came to believe that even the narrow mission of preventing al-Qaeda from returning required rebuilding Afghan government and economic institutions. Yet these efforts were plagued by increasingly interconnected reconstruction problems.

Former National Security Advisor Stephen Hadley, who oversaw the strategy from 2001 to 2008, described it to SIGAR this way: “The goal was to help Afghanistan build a government, provide a prosperous life for the Afghan people, and thus create a resiliency against al-Qaeda’s return.” Beginning around 2003, however, the regrouped remnants of the Taliban regime launched a campaign of attacks that grew exponentially, leading U.S. officials to worry that al-Qaeda could once again find a safe haven in Afghanistan unless the Taliban itself was not also defeated. Yet adding the Taliban to the United States’ list of enemies also required convincing Afghan civilians who supported or tolerated the Taliban to shift their support to the U.S.-backed government. The flood of U.S. aid money which accompanied the shift in strategy overwhelmed the Afghan economy and fueled massive corruption from senior government officials in Kabul to low-level officials around the country. This corruption posed a critical threat to the mission.

Within the U.S. government, the responsibilities for developing different components of the reconstruction strategy were divided in problematic ways. In theory, State and USAID are the agencies responsible for leading reconstruction campaigns, but their resources and staff are dwarfed by those of the Department of Defense—which, in Afghanistan, stepped in to fill the void. With a particular focus on ends and means, U.S. officials paid little attention to the ways—that is, whether the U.S. government was equipped to undertake something this ambitious in such an uncompromising environment, no matter how well funded.

The U.S. government is poor at predicting the resources and length of time necessary to rebuild complex institutions in other countries. The timelines created by U.S. officials ignored conditions on the ground and created perverse incentives to spend quickly and focus on short-term goals. The U.S. government emphasized short-term, tangible projects where money could be spent rapidly and success claimed more immediately over less tangible but potentially more enduring, long-term programming, such as capacity building. Physical security, political stability, and immediate reconstruction needs took priority over the slow, iterative work of building good governance and the rule of law, the foundations for combating corruption.
By 2010, U.S. reconstruction spending was equivalent to more than 100 percent of Afghanistan’s GDP, or more than double the country’s estimated maximum absorptive capacity. The rampant corruption spawned by this influx of cash left the United States hesitant to fund the Afghan government directly, so much of its assistance was provided off-budget. This created parallel institutions that competed with the government and did not address the issue of building government capacity.

Thus the U.S. government ultimately achieved the opposite of what it intended: It fueled corruption and delegitimized the Afghan government, which in turn increased insecurity. The painstaking work of rebuilding institutions was simply never compatible with the urgency with which the U.S. government perpetually operated in Afghanistan. Political pressure to find quick solutions to problems which defy quick solutions is an inherent problem in reconstruction efforts, where success is usually measured in decades, not months—and even then is not guaranteed.

**Implications for Ukraine**

Rebuilding Ukraine will require patience and a long-term strategy. To put this into perspective, as a RAND report notes, the post-World War II transformation of Europe was bolstered by decades of supportive U.S. security and economic policies. The U.S. strategy may involve supporting Ukrainians in their effort not just to rebuild their country, but to modernize their economy, politics, and society. The United States will need to coordinate closely with other donors to condition aid on continued reform in areas such as anti-corruption, rule of law, and strengthening Ukrainian institutions. Any underwriting of the Ukrainian reconstruction strategy by the United States or other donors should also build in checks and balances on the Ukrainian government by ensuring that Ukrainian civil society leaders have a seat at the table.

Before the U.S. government can coordinate its Ukraine strategy with other donors, it should ensure that it is internally coordinated. To implement the Marshall Plan, the United States empowered a single senior reconstruction coordinator with broad administrative power, a model that may be worth replicating in Ukraine. A State Department official may be the logical choice, given the diplomatic nature of the job. However, despite the fact that several administrations have declared State as the lead reconstruction agency, State has never been granted the authorities and resources to properly

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oversee a large-scale reconstruction mission.\(^8\) Both State and USAID will need Congressional support to ensure they have the necessary staff to oversee the reconstruction of Ukraine.\(^9\)

State and USAID need a robust presence in Ukraine and the ability to move around the country to meet with their local counterparts and observe the implementation of U.S.-funded projects.\(^10\) As in many countries experiencing conflict, these civilian agencies are likely to face challenges getting permission to deploy enough staff.\(^11\) Once deployed, staff will need mobility to do their jobs—that is, meeting with their counterparts and visiting project sites. Ensuring this mobility means reforming the security and risk management systems that currently create a “bunker mentality” among our diplomats and development officials.\(^12\) These access restrictions also limit the amount of collaboration between U.S. officials and Ukrainian officials and partners.\(^13\) Without close cooperation with Ukrainians on the ground, it will be hard for U.S. officials and their partners to help Ukrainians take the lead in implementing U.S. assistance. “Localization,” as it is called, is something the U.S. aid bureaucracy has struggled to do for decades.\(^14\)

**Recommended Actions on Developing and Implementing Strategy in Ukraine**

1. State, USAID, and DOD should consider conditioning their assistance on Ukraine’s meeting concrete benchmarks related to fighting corruption, strengthening its institutions, and demonstrating its commitment to the rule of law, among others.

2. The U.S. Congress may wish to consider equipping State and USAID with the necessary authorities, resourcing, and staff to oversee a large-scale reconstruction mission in Ukraine. More aid funding without commensurate oversight is likely to create significant waste, fraud, and abuse.

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\(^8\) SIGAR, *What We Need to Learn: Lessons from Twenty Years of Afghanistan Reconstruction*, SIGAR-21-46-LL, August 2021, pp. 10–11.


\(^11\) The State Department Chief of Mission determines the total number of personnel who can work from a given country through the NSDD-38 process, which often caps staffing below the level at which agencies would be most effective. This challenge is worse in countries experiencing conflict, where the need to be able to quickly evacuate all staff is an added constraint, on top of considerations like budget and limited space. George Ingram, “Locally-Driven Development: Overcoming the Obstacles,” Brookings, May 2022, pp. 7, 36.


\(^14\) George Ingram, “Locally-Driven Development: Overcoming the Obstacles,” Brookings, May 2022, pp. 5, 7. The trend line is worrying. Between 2020 and 2022, funding for large international organizations increased nearly four-fold, while most of USAID’s largest partners saw stable or increased funding from 2018–2022. Former Senior Deputy USAID Administrator Patrick Fine assessed: “This is not what you would expect to see if localization was taking hold.” Patrick Fine, “Rethinking the Constraints to Localization of Foreign Aid,” Brookings, December 1, 2022.
Lesson 2: Lack of effective coordination—both within the U.S. government and across the international coalition—was a major obstacle to success in Afghanistan and resulted in a disjointed patchwork of ineffective efforts, rather than a united and coherent approach.

Perhaps no other coordination effort suffered as much as the international coalition’s attempt to build Afghanistan’s security sector. Our research showed that no single person, agency, military service, or country had ultimate responsibility for all U.S. and international activities to develop the Afghan security services or the ministries of defense and interior. Instead, responsibilities for developing the Afghan security forces’ capabilities were divided among multiple agencies and services, each of which assigned these tasks to advisors who were usually deployed for a year or less.

Coordination within the international coalition was also constrained by national caveats, restrictions that countries placed on the use of their military forces and civilian personnel. Caveats that were particularly inhibiting included those that banned night operations, restricted the mobility of national forces, and required that tactical decisions get approval from national capitals. These caveats hindered operational effectiveness and produced tension within the alliance by creating the perception that some countries were withholding their full support, thus placing a disproportionate burden on others. In some instances, caveats affected how the Afghans perceived their coalition counterparts. One study found that Afghan leaders preferred to partner with U.S. training teams rather than with international liaisons because U.S. trainers were able to join Afghans in combat.

However, shortcomings in coordination and coalition fractures were not limited to security sector assistance but were apparent throughout the reconstruction effort. For instance, opinions on the importance of counternarcotics often varied among U.S. government agencies, coalition partners, and Afghan authorities, and concern waxed and waned as priorities shifted and opium poppy cultivation levels rose. During the early stages of the reconstruction effort, the United Kingdom served as the lead nation for counternarcotics, while the United States played a minimal role. However, U.S. leaders soon became disillusioned with the UK approach, and by 2003 began to take a more dominant role in counternarcotics—far outspending the UK, which was still the de facto lead nation. As President George W. Bush later recalled, “The multilateral approach to rebuilding, hailed by so many in the international community, was failing.”

Fractures and division were apparent not just among international partners, but among U.S. government agencies as well. There was often significant tension between USAID and DOD over USAID’s reluctance or inability to work in the most contested and insecure districts—areas the military believed to be critical in reversing the Taliban’s momentum. One USAID official said that “the military expected us to be bags of cash,” and that DOD pressed the agency to begin costly and highly visible infrastructure projects in poor security conditions. Few at State or USAID felt they could push back. The dynamic was profoundly unequal; even when a disagreement involved a military officer and a civilian who were theoretically of the same rank, the officer often had the upper hand because of the overwhelming difference in size between the military and civilian contingents.
As a result of these coordination challenges, all types of stabilization programming were implemented during any stage of the “clear-hold-build” counterinsurgency strategy. This occurred even when USAID knew that the timing was inappropriate and that programs would be ineffective. Under pressure from the military, USAID built schools in places where they could not be monitored, the Afghan government could not maintain and staff them, and students attended only sporadically—if at all—due to insecurity. As one official noted, when USAID tried to stop implementing projects in areas where they could not be monitored or evaluated, the military simply used funds from its Commander’s Emergency Response Program to implement those projects anyway—often in less secure areas, where projects were unlikely to succeed.

Even within agencies, coordination between field and headquarters was a significant challenge. Civilian personnel in Kabul significantly outnumbered those in the field. Decision-making authority was disproportionately centered in Kabul and Washington. According to one report, experienced staff at State and USAID reported limited opportunities to provide feedback or felt that their feedback fell on deaf ears. This reliance on headquarters-based decision making, with limited influence from knowledgeable field staff, undermined coalition policy objectives. The ostensibly bottom-up stabilization strategy had few voices at the bottom.

Coordination with Afghan officials and civil society proved equally challenging, as U.S. officials and partners sometimes bypassed them or disregarded their concerns due to significant pressure to make progress. Such fast-paced “progress” came at the price of building Afghan capacity.

**Implications for Ukraine**

The failed reconstruction effort in Afghanistan serves as a stark reminder of the critical importance of donor coordination, particularly in a conflict setting. Afghanistan witnessed a massive influx of international aid following the fall of the Taliban, but the lack of effective coordination within the U.S. government and among international donors resulted in a disjointed and ineffective reconstruction process. In Ukraine, the involvement of multiple actors and substantial aid inflows could lead to similar challenges. Without proactive measures to foster effective coordination, information sharing, and strategic alignment, Ukraine risks encountering the same fragmented and ad hoc aid delivery that undermined Afghanistan’s reconstruction.

As Ukraine faces ongoing security challenges, effective coordination among international donors providing weapons and equipment is especially important. This is crucial for not only strengthening Ukraine’s defense capabilities but also for minimizing the risk of diversion or misuse. Inadequate donor coordination and oversight over the vast amounts of equipment and weapons being transferred may erode trust and confidence among donors and the public. It could also create a perception of disarray and inefficiency, hindering long-term goals and diminishing the full impact of donor assistance.

There are ongoing international efforts to coordinate aid to Ukraine, yet the extent of their effectiveness remains uncertain. If the historical pitfalls of donor coordination in Afghanistan are any indication, the number of donor institutions and the volume of their assistance in Ukraine presents risks of strategic misalignment and waste on the ground. The Multi-agency Donor Coordination Platform, launched in January 2023, is meant to serve as a means for coordinating support and fostering dialogue around assistance to Ukraine.¹⁵ High-level officials from the United States, Ukraine, the European Union, and G7 countries, as well as international financial institutions such as

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the European Investment Bank, the European Bank for Reconstruction and Development, the International Monetary Fund, and the World Bank, all participate in the forum. Coordinating donor assistance is also the job of the International Donor Coordination Center, which is based on a U.S. Army installation in Germany and is led by the United Kingdom. It acts as a central hub for managing the intake of donated weapons and equipment from over 50 donor nations and ensuring that they get to Ukrainian forces as quickly as possible.

Inspectors general from various U.S. agencies are working to provide oversight over the vast amount of U.S. assistance and to assess how the United States is coordinating with international partners. In June 2022, U.S. government oversight organizations established a working group to ensure communication and information sharing across agencies, avoid gaps in coverage and prevent duplicative oversight projects. By March 15, 2023, the 20 oversight organizations participating in the working group had issued 17 reports related to Ukraine response efforts and had 71 planned or ongoing projects in the pipeline.

Despite this comprehensive oversight effort, the current inspector general structure may not be sufficient to effectively oversee the substantial amount and complexity of aid flowing into Ukraine, as noted by the German Marshall Fund. Coordinating oversight work within the U.S. government inspector general community in Ukraine is vital to ensuring its efficiency and effectiveness. It would help avoid duplication of efforts and streamline investigations and audits; pool resources, expertise, and information; and enable a more comprehensive approach to detect fraud, waste, and abuse. Challenges may arise in navigating bureaucratic barriers, jurisdictional complexities, and differences in agency priorities.

These challenges are likely to be exacerbated as different donors conduct their own oversight work. For example, in 2014, we learned that the European Anti-Fraud Office recommended that the EU withhold half of its €200 million contribution to the Law and Order Trust Fund for Afghanistan (LOTFA)—the donor fund used for paying Afghan police salaries—due to financial mismanagement. The EU then withheld these funds until additional safeguards could be put in place. Yet in subsequent discussions with CSTC-A, the main DOD office charged with training Afghan security forces, we learned that they were completely unaware of the issue.

Recommended Actions on Coordinating Efforts in Ukraine

1. The U.S. Congress may wish to consider supporting a dedicated focal point or coordinator within the U.S. government specifically responsible for overseeing donor coordination efforts.

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for Ukraine. This position may enhance interagency coordination and establish clear channels for information sharing and collaborative decision making between agencies.

2. State and USAID should consider collaborating with international financial institutions, such as the European Investment Bank, the European Bank for Reconstruction and Development, the International Monetary Fund, and the World Bank, to foster effective coordination in providing financial assistance to Ukraine. Regular dialogue, joint planning, and the sharing of expertise would optimize the allocation of funds and ensure coherence in supporting Ukraine's economic development.

3. State and USAID should consider exploring the establishment of joint coordination mechanisms with Ukrainian counterparts, such as a high-level coordination committee or working group, to facilitate regular exchanges on reform priorities and align assistance efforts accordingly.

4. U.S. government inspectors general should consider establishing a formal framework for coordinating with oversight organizations internationally to share audit plans, investigative findings, and reporting on which contractors can be trusted and which cannot. Such coordination would also promote a comprehensive understanding of oversight priorities and challenges across the entire donor community working in Ukraine. The lack of effective oversight coordination among donors was a constant problem in Afghanistan.

**Lesson 3: Though viewed as our greatest strength, the level of financial assistance in Afghanistan was often our greatest weakness.**

In Afghanistan, the U.S. government spent too much money, too quickly, in a country that was unable to absorb it. Funding levels were often the only variable within the U.S. government’s control, and money became the easiest variable to modify as security consistently worsened. Each of the U.S. strategic reviews in 2003, 2006, 2008, and 2009 concluded that the mission required more time and resources. Each resulted in more of both—and still the requests kept coming. Progress was measured in dollars spent. As early as 2004, donor spending in Afghanistan far exceeded the country’s absorptive capacity, the well-established threshold beyond which aid becomes counterproductive. It stayed above that limit for another decade.

After the surge of 2009 to 2012, it became evident that donor investments were not sustainable, and aid began to dry up. According to the IMF, by 2016, all the jobs created during the surge had been lost. The flood of cash hurt donor efforts to foster economic development by inflating the value of the Afghan currency, making imports cheaper and exports less competitive, which in turn led to a trade imbalance that prevented sustainable economic growth. That, in turn, made growing poppy more attractive. Because it reduced government revenues, aid provision also exacerbated Afghanistan’s aid dependence.

Donor spending greatly exceeded the amount that the U.S. government could responsibly oversee. It proved impossible to surge oversight staff as quickly as we surged spending. New staff were often inexperienced and ineffective. Overwhelmed staff had no other choice but to cut corners; as a result, waste and fraud were left virtually unchecked. The waste was extraordinary: SIGAR found that 31
percent of capital assets the United States built in Afghanistan—worth $2.4 billion—were not used as intended or were abandoned or destroyed.

Much of the problem came down to how much money a single U.S. contracting officer or agreement officer could oversee and still effectively detect and act on problems—a challenge that continues to reverberate beyond Afghanistan. Agency-wide, USAID is currently facing a significant shortage of staff, according to USAID Administrator Samantha Power. Each of its contracting officers manages four times as much as their counterparts at DOD. This was especially acute in Afghanistan, where at one point, each USAID agreement officer was managing 10 times the amount of money recommended by internal protocols. Insufficient and inexperienced oversight staff was also a problem at State.

The U.S. government also faced significant challenges related to oversight of pooled funding, or funds donated through multilateral organizations like the UN and the World Bank. Funds sent through these organizations are subject to fewer U.S. oversight controls than money spent by the U.S. government directly through bilateral channels. Multilateral funding has the advantage of being more flexible but the distinct disadvantage of having fewer or poorly enforced information-sharing requirements. For example, in 2018, SIGAR found that a lack of transparency in the World Bank’s monitoring of the Afghanistan Reconstruction Trust Fund (ARTF) put billions of dollars at risk. At SIGAR’s request, the Bank made improvements, but a follow-up report found that problems remained.

Politically driven and compressed timelines also created excessive spending. This pressure originated with Congress and senior levels of the executive branch and trickled down through agency leadership to Kabul, impacting every decision. These timelines ignored conditions on the ground and forced reckless compromises, creating perverse incentives to focus on short-term goals. Because consulting Afghan government officials and beneficiaries only slowed things down, U.S. agencies and their contractors rarely bothered. Instead of taking the time to strengthen Afghan governing capacity, the United States often bypassed Afghan institutions.

**Implications for Ukraine**

In a little more than a year, U.S. appropriations for the Ukraine response nearly equal the amount the U.S. spent rebuilding Afghanistan between 2002 and 2015—and the amount spent in Afghanistan over those 14 years was so high it was impossible to ensure it was used appropriately and effectively. Since March 2022, Congress has appropriated more than $113 billion for Ukraine assistance through four emergency supplemental funding measures. A total of $35.4 billion of this went to security assistance alone, a steep increase from the $2.5 billion provided to Ukraine between 2014 and 2021.

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21 Samantha Power, testimony before the Senate Foreign Relations Committee, hearing on “Fiscal 2022 Budget Request for USAID,” July 14, 2021.
From the $113 billion appropriated, $62.3 billion went to DOD, and $46.1 billion to State and USAID (for a combined 96 percent of total funds), while other U.S. agencies received $5 billion.24 Notably, USAID has designated $18 billion in direct budget support for the government of Ukraine through pooled World Bank trust funds.25 This funding supplements the $3 to $5 billion in monthly donor assistance that Ukraine reportedly requires to alleviate an acute budget deficit and keep basic services functioning.26 These services include running hospitals, schools, and utilities, as well as paying teachers, firefighters and first responders.27 Another $4.9 billion in direct budget support will reportedly be made available in September 2023.28 Yet, as noted above, pooled multilateral donations are often challenging to track, especially without U.S. oversight on the ground.29 According to USAID’s Office of Inspector General, 90 percent of all USAID funding to Ukraine in 2022 was disbursed through such multilateral channels.30 During congressional testimony and in remarks to the media, USAID’s Acting Deputy Inspector General Nicole Angarella has warned that this facet of USAID funding is her primary oversight concern.31 Though the inspectors general from State, DOD and USAID all traveled to Ukraine in late January 2023, and consulting firm Deloitte is bolstering its oversight efforts of direct budget support, the lack of transparency and accountability in pooled funding, as well as the difficulty of measuring its impact, remains a risk.32

Ukraine’s need for assistance is likely to increase. In a recent joint statement, the Government of Ukraine, the European Commission, the World Bank Group, and the United Nations estimated that Ukraine’s recovery and reconstruction will cost $411 billion over 10 years.33 A separate Ukrainian government analysis suggests the costs will be closer to $750 billion over the same period.34

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10-year estimates are already roughly 3 to 5 times as high as what was spent rebuilding Afghanistan over two decades.

Moreover, government aid alone will be insufficient to meet the country’s vast reconstruction needs; donor investments will need to facilitate much larger private investments and foreign direct investment will be important. While no financial commitments have been made, the private sector has already demonstrated interest in supporting Ukraine’s reconstruction needs. Both Blackrock and JP Morgan have signed memorandums of understanding with the Ukrainian government promising to provide advisory support throughout the reconstruction process.

**Recommended Actions on Funding in Ukraine**

1. State and USAID should consider taking into account the amount of assistance the Ukrainian economy can absorb and keep aid levels beneath that threshold.
2. State, USAID, and DOD should consider significantly increasing agency staffing to oversee assistance to Ukraine. While unprecedented funding levels are not inherently problematic, if unprecedented funding is not accompanied by commensurate oversight, the risks of waste, fraud, and abuse grow substantially.
3. State and USAID should consider increasing and enforcing transparency requirements for U.S. assistance delivered through multilateral organizations to ensure the U.S. taxpayer knows how funds are being used.
4. State, USAID, and DOD should consider conditioning assistance on having access to relevant Ukrainian government records and contracts dealing with U.S. funds.
5. State, USAID, and DOD should consider reviewing the capacity of Ukrainian government institutions receiving direct budgetary support to ensure they have effective safeguards against corruption and misallocation.

**Lesson 4: Corruption was an existential threat to the reconstruction mission in Afghanistan.**

For many years, corruption was a significant blind spot for U.S. officials. They consistently prioritized short-term stability and counterterrorism and military clearing operations over the slow, painful process of building good governance and rule of law. To that end, the United States and its Afghan government partners allied itself with unsavory warlords who could deliver territorial control, albeit by carving out their own fiefdoms. Combined with the massive influx of aid into the country, these alliances fueled corruption. What had been a low-grade problem before the 2001 invasion became what amounted to potent and entrenched organized crime networks throughout the Afghan government. U.S. efforts to combat corruption saw only limited success in the absence of sustained Afghan and U.S. political commitment.

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Corruption damaged the legitimacy of the Afghan government, strengthened popular support for the insurgency, and channeled material resources to insurgent groups. A wide variety of studies surveyed by the Empirical Studies of Conflict project found that corruption was often the most important issue undermining support for the Afghan government and driving support for insurgents. Corruption also undermined faith in the international reconstruction effort. Public trust in the U.S.-led intervention eroded as international aid agencies, contractors, and military coalition partners came to be seen as complicit in the corrupt behavior of the Afghan government.

Under pressure to produce results quickly, agencies bypassed Afghan institutions and government channels when they encountered corruption, rather than slog through efforts at reform. When aid did flow through Afghan budgets and institutions, the United States prioritized the survival and short-term stability of the Afghan government over following through on anti-corruption efforts. At various points, U.S. officials tried imposing conditions on aid to incentivize reform, including measures to battle corruption within the Afghan government. Knowing the U.S. government ultimately would not withhold critical assistance that Kabul desperately needed to survive, Afghan officials essentially called the United States’ bluff. Thus, conditions were announced, but not enforced. At other times, attempts to combat corruption tended to focus on mid- to low-level corruption; targeting the high-level officials who most benefitted from corruption was viewed as largely futile.

Donor funding did contribute to the creation of bulwarks against corruption in the media and civil society sectors, however. For example, U.S. support was integral to the establishment of Integrity Watch Afghanistan, through which local communities monitored construction projects. Similarly, U.S. funding for the media sector, and particularly investigative journalism, made key contributions to the anti-corruption effort.

**Implications for Ukraine**

Corruption in Ukraine is likely to be a significant obstacle to the country’s recovery. Like Afghanistan, Ukraine has historically suffered from endemic corruption at the highest levels of government. For countries receiving U.S. assistance, entrenched patronage networks that involve senior officials can inhibit reconstruction and international aid by wasting assistance and damaging the government’s ability to deliver services. Combating corruption is difficult because it requires the cooperation and political will of those elites who benefit the most from it. Few cooperate willingly.37

As the most corrupt country in Europe (excluding Russia), Ukraine ranks 116th out of 180 countries on corruption—equivalent to Angola, El Salvador, and the Philippines.38 According to the Atlantic Council, before the Russian invasion, corruption in Ukraine cost about one-quarter of its annual GDP.39 USAID’s September 2022 Dekleptification Guide reports that costs for large state construction projects in Ukraine are inflated by 30 percent, including a 10 percent kickback for government officials and their friends.40

Since the Revolution of Dignity in 2014, Ukraine has—with U.S. assistance—established a plethora of specialized institutions to prevent, investigate, and prosecute government corruption, but it was not

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until President Volodymyr Zelensky was elected on promises to fight corruption in 2019 that these institutions began to have teeth.\(^{41}\) Still, according to USAID, rooting out corruption in Ukraine will be a generational challenge: “Mistakenly viewing the mission as having now been accomplished would invite risks of backsliding...as demonstrated by nearby Georgia.”\(^{42}\)

President Zelensky has taken positive steps to fight corruption in his government. In January 2023, he dismissed six deputy ministers and five regional administrators on charges of corruption.\(^{43}\) Then, in May 2023, the chair of Ukraine’s Supreme Court was removed from his post after being arrested and accused of taking millions in bribes.\(^{44}\) A trial is currently underway in the United Kingdom involving former co-owners of Ukraine’s biggest bank, who are accused of stealing $2 billion. As Ukraine pursues a bid to join the European Union, the Zelensky government has emphasized countering corruption and promoting the rule of law, but the effectiveness of those efforts remains to be seen.\(^{45}\) Some efforts have been encouraging. According to The Economist, “In the three-and-a-half years that [a special] anti-corruption court has been operating, 65 people have been convicted in it, including 20 judges and several [members of parliament] and senior officials.”\(^{46}\)

Just as warlords were a recurring source of corruption in Afghanistan, oligarchs are a concern in Ukraine. Since the fall of the USSR, a small group of oligarchic elites have dominated Ukraine’s politics and economy, using their enormous resources to undermine governance, according to the Center for Strategic and International Studies.\(^{47}\) The ongoing war with Russia also puts a considerable strain on the resources, personnel, and attention devoted to countering corruption.\(^{48}\) Inevitably, wartime efforts to promote integrity and hold oligarchs and dishonest officials accountable are often deprioritized in favor of safeguarding national security. At the same time, the urgency and secrecy of defense procurements and influx of foreign assistance create new opportunities for graft.\(^{49}\)

The U.S. government appears to recognize this threat, which is an important improvement over the early years in Afghanistan. Locally, USAID partners with government officials, civil society, and the private sector to push for effective and accountable local governance. At the national level, USAID is working with Ukraine’s parliament to strengthen the legislature’s role in providing independent


\(^{43}\) Julian Hayda, “President Zelensky Shakes up Ukraine's Cabinet Amid Corruption Allegations,” NPR, January 24, 2023.


\(^{46}\) The Economist, “War is reshaping the Ukrainian state—for the better,” June 22, 2023.


oversight of the presidential administration, the cabinet, and other public institutions. It also seeks to strengthen the legislative and constitutional framework for the decentralization of governance and to promote independent and transparent financial planning and management strategies. The United States has partnered with other donors and multilateral institutions, including the International Monetary Fund and the EU, to condition assistance on establishing comprehensive asset declarations for government officials, independent enforcement agencies run by leaders with integrity, reforms at the Ukrainian state energy company, and the firing of a corrupt prosecutor-general. Donors have repeatedly withheld loans for months to demonstrate their seriousness. It remains unclear how effective this tactic has been.

**Recommended Actions on Fighting Corruption in Ukraine**

1. State and USAID should consider making anticorruption efforts a top priority in Ukraine to prevent systemic corruption from undermining U.S. strategic goals.

2. State, USAID, and DOD should consider developing a shared understanding of the nature and scope of corruption in Ukraine through political economy and network analyses.

3. State, USAID, and DOD should consider limiting alliances with malign powerbrokers and aim to balance any short-term gains from such relationships against the risk that empowering these actors will lead to systemic corruption.

4. State and DOD should consider incorporating anticorruption objectives into their security strategies, rather than viewing anticorruption as imposing tradeoffs on those goals.

5. State, USAID, and DOD should consider recognizing that solutions to endemic corruption are fundamentally political. Therefore, the United States should consider bringing to bear high-level, consistent political will when pressing the Ukrainian government for reforms and ensuring U.S. policies and practices do not exacerbate corruption.

6. State, USAID, and DOD should consider sharing information regarding which partners, contractors, and vendors in Ukraine have proven good stewards of U.S. funds and which ones are prone to corrupt and otherwise problematic practices. State, USAID, and DOD should also share this information with international counterparts (including oversight offices) and encourage them to reciprocate.

**Lesson 5: Building and reforming the Afghan security forces was hindered by their corruption, predation, and chronic dependency on the United States.**

Corruption within the security forces and its associated ministries—ranging from the purchase of military promotions to the theft and sale of fuel—corroded the force readiness and battlefield performance of the Afghan National Defense and Security Forces (ANDSF). One of the most persistent forms of corruption was the fabrication of nonexistent personnel—“ghost soldiers”—on army and police payrolls so that others could pocket their salaries. Ghost personnel were an

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enduring challenge to ANDSF development by undermining recruiting and planning forecasts, undercutting battlefield performance, and leading to fraudulent budget forecasting and overstated force strength. A SIGAR audit from January 2015 warned that more than $300 million a year was spent paying salaries to ghosts in the ANDSF. To address this issue, CSTC-A implemented four different automated systems over the years to improve personnel and pay accountability. But such complex systems required substantial oversight—and even then, as CSTC-A acknowledged, the systems would not completely eliminate the problem of ghost soldiers.

This hollowing out of security institutions had direct implications for U.S. policy in Afghanistan. The schedule to transition security responsibility to the Afghans depended on training Afghan forces to be self-sufficient. Yet the poor performance and corruption of these security forces meant that U.S. officials had to take greater ownership of force development, contributing to Afghans’ chronic dependency on the U.S. military. By 2021, corruption robbed ANDSF personnel of critical supplies on the frontlines, eroded morale and unit cohesion, and created false impressions of force numbers.

Similarly, police assistance was a weak link in U.S. attempts to develop Afghanistan’s security sector and rule of law. After 20 years and over $20 billion in U.S.-provided police assistance, the U.S. government failed to construct a capable national police force in Afghanistan. Instead, the Afghan National Police (ANP) alienated Afghans and undermined the U.S. government’s overarching security goals for the country. Many factors contributed to this situation, but one of the most important lies in Afghan history: Afghanistan has never had an effective nationwide police force dedicated to protecting its citizens. Its police have existed to protect government power, often through corrupt or abusive means. Without meaningful reforms to the ANP, U.S. efforts to create a civilian police force merely exposed more Afghans to predatory and corrupt police practices, driving many ordinary Afghans into the arms of the insurgency.

Under DOD’s leadership, the mission and focus of the Afghan police also came to reflect the U.S. military’s counterinsurgency strategy. Instead of focusing on rule of law or community policing, most Afghan police units were focused on providing security and support to Afghan army operations, resulting in an overly militarized police. In many cases, Afghan police actually contributed to crime by engaging in extortion, assault, and human rights abuses, which in turn eroded the legitimacy of the entire Afghan governance system. In response to police brutality, some communities welcomed the Taliban back as liberators in 2021—just as they had in the 1990s.

Worse still, the Afghan government and international community rarely held police officers accountable for corruption and human rights abuses, especially if they were politically connected or commanded capable anti-Taliban militias. This rapidly diminished the population’s hope that the new government would serve their interests. The U.S. military’s approach to police training had the effect of preserving Afghanistan’s pervasive culture of police impunity by funding and providing technical assistance to Afghan police units that faced credible reports of committing gross human rights abuses. Afghanistan thus illustrated a key dilemma for U.S. advisors in stabilization and reconstruction missions: Is cooperation with brutal but militarily capable security forces worthwhile if it restores security—or does such cooperation create more conflict in the long run by undermining good governance and rule of law?

The police are only one pillar of the overall criminal justice system, yet police assistance programs were usually conducted independently from other donor-led programs focusing on two closely related pillars: developing courts and training prosecutors. This fractured approach had an adverse impact on police development and justice in Afghanistan. Emboldened in their positions, corrupt police chiefs and officers operated within a judicial system described as “arrest, bribe and release.” Even
reformed and well-intentioned police officers struggled to provide effective law enforcement when other parts of the justice ecosystem remained underdeveloped or corrupt.

Implications for Ukraine

The security and justice sectors in Ukraine have a history of predation that may worsen with an influx of recovery aid. According to media reports, decades of corruption had hollowed out the armed forces, rendering it powerless to stop Russia’s seizure of Crimea and aggression in eastern Ukraine in 2014. The government had to rely on militias organized and funded by individuals and groups, including oligarchs. According to corruption expert Sarah Chayes, much of this pervasive corruption was a deliberate attempt by the kleptocratic regime of former President Viktor Yanukovych to gut the army and enrich the ruling networks. Yanukovych feared his own people more than external enemies.

Ukraine’s military has come a long way since 2014, adopting a myriad of reforms and a meritocratic culture much less tolerant of corruption. Nevertheless, avenues for corruption and predation still exist, and incentives are likely to increase as reconstruction ramps up, particularly if Ukraine becomes heavily militarized in anticipation of future Russian aggression. For example, as Ukraine begins to rebuild its security institutions, transparency will be crucial in mitigating the potential emergence of ghost soldiers.

Meanwhile, as in Afghanistan, experts report that Ukraine’s internal security forces remain rife with corruption and require urgent reform. Going back many years, Ukraine’s police have been largely feared and distrusted by the people they are supposed to serve. In some areas of the country, the police have resembled a mafia-style organization that intimidates locals with impunity, according to the Wilson Center. Like the ANP, Ukraine’s police lack a strong tradition of community policing. Historically, they have been accountable to the regime, not the people, with democratic notions of “protect and serve” secondary to advancing one’s own material interests. This contributed to widespread bribery and extortion. Half-finished reforms from 2015 failed to overhaul the police. In recent years, the injection of fresh U.S.-trained officers was supposed to transform the system, but the absence of meaningful institutional reform undercut the effort, according to media reports.

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Similarly, impunity for corrupt officials has been baked into Ukraine’s justice system. Historically, an informal mutual protection arrangement among corrupt police, judges, and prosecutors guaranteed that they and their patrons escaped justice.\textsuperscript{60} For years, this arrangement ensured impunity for the police who murdered protesters during the Maidan Revolution, the judges who illegally imprisoned those protesters, and the public officials who gave the orders to arrest them.\textsuperscript{61} Moreover, the National Guard, situated in the interior ministry, has been characterized as the former interior minister’s private army.\textsuperscript{62} During Ukraine’s recovery, predation and impunity in the security sector will likely take on new and familiar forms. Volunteer paramilitary units since absorbed into the state military structure may function as illegal private militias for oligarchs,\textsuperscript{63} while corrupt officials may use laws prohibiting “collaboration” with Russia to unfairly target rivals.\textsuperscript{64}

**Recommended Actions on Reforming and Assisting Ukraine’s Military and Police Forces**

1. State and DOD should consider maintaining pressure to reform the Ukrainian security forces’ proclivity for corruption and predation, in part by emphasizing security sector governance. As addressing the threat of Russian aggression is understandably a top priority, it is tempting to leave Ukrainian institutional reform to a later date. But doing so in the early years of Afghanistan’s reconstruction undermined the sustainability and good governance of the security institutions the U.S. government sought to support. In the long run, postponing institutional reform significantly contributed to the government’s collapse.

2. State and DOD should consider consulting and empowering civil society actors before and during security sector assistance programming to hold security sector elites accountable.

3. State, USAID, and DOD should consider prioritizing reforms within judicial and law enforcement institutions, rather than relying exclusively on ad hoc anti-corruption bodies.

4. State and DOD should consider working with the Ukrainian government to prevent the emergence of ghost soldiers and police in Ukraine by strengthening accountability, implementing effective oversight mechanisms, and increasing financial controls. A rigorous system to track personnel recruitment, rosters, and salary distribution should be in place before any U.S. funds are spent to support the salaries of Ukrainian security forces.

\textsuperscript{2020; Yaroslav Trofimov, “Two Countries Dismantled Their Police to Start Fresh. It Worked—Up to a Point,” Wall Street Journal, June 13, 2020.}
Lesson 6: Tracking equipment provided to Afghan security forces proved challenging well before the government collapsed.

The United States spent approximately $18.6 billion arming and equipping the ANDSF. This included roughly 600,000 weapons of all calibers, nearly 300 fixed-wing and rotary-wing aircraft, over 80,000 vehicles of several models, communications equipment, and other advanced materiel such as night vision goggles and biometric systems. Yet the United States continuously struggled to track and monitor the use of the weapons and equipment it provided.

Several U.S. government oversight bodies, including SIGAR, chronicled problems with systems designed to track and monitor U.S.-provided equipment and weapons:

- In 2009, the Government Accountability Office reported that DOD did not have complete inventory records for an estimated 36 percent of weapons procured and shipped to Afghanistan from December 2004 through 2008.
- In 2012, the DOD Office of Inspector General found that the department did not maintain complete accountability of night-vision devices procured for the ANDSF.
- In 2014, SIGAR reported that a continued lack of DOD adherence to oversight procedures, along with unreliable weapons inventories, limited DOD’s ability to monitor weapons under ANDSF control and made it harder to identify missing weapons that could fall into the hands of insurgents.
- A 2015 DOD Office of Inspector General report found that the Combined Security Transition Command-Afghanistan (CSTC-A) could not provide a list of vehicles transferred to the ANDSF, and the ANDSF could not fully account for vehicles it received.
- A 2020 SIGAR report concluded that DOD did not meet its own oversight requirements for monitoring sensitive equipment transferred to the Afghan government, leaving the equipment susceptible to theft or loss.

DOD tracked its inventory in two separate—and incompatible—computer systems: the Security Cooperation Information Portal (SCIP) and the Operational Verification of Reliable Logistics Oversight Database (OVERLORD). SCIP was used to track shipments of weapons and equipment; OVERLORD tracked their receipt. According to findings from a 2014 SIGAR audit, discrepancies and gaps in the information contained in SCIP and OVERLORD limited CSTC-A’s ability to track weapons and equipment purchased and transferred to the ANDSF.

Tracking the equipment became more challenging after the weapons were transferred to the ANDSF. The ANDSF used the CoreIMS internet-based inventory management system to track U.S.-provided weapons. According to DOD officials, CoreIMS was a rudimentary system that was never intended to be used as the only way for the ANDSF to track weapons and vehicles. A 2020 DOD Office of Inspector General report concluded that CSTC-A expanded the system “beyond its intended purpose without full consideration of longstanding network challenges.” Ultimately, DOD officials acknowledged that the data contained in CoreIMS was generally incomplete and unreliable.

For sensitive equipment provided to the ANDSF, the Defense Security Cooperation Agency required enhanced end-use monitoring efforts for 100 percent of applicable articles every year. This was
meant to include a security assessment, an evaluation of the weapons storage facilities, and a documentation assessment. But according to CSTC-A officials, it never met its 100 percent inventory requirement because the security situation in Afghanistan prevented inventories from taking place.

**Implications for Ukraine**

Over the course of two decades in Afghanistan, the United States spent an average of $375 million each month on security assistance. By comparison, the United States is currently spending $2.5 billion each month—nearly seven times the average monthly amount it spent in Afghanistan—on security assistance in Ukraine. Since Russia’s invasion in February 2022, that has totaled $37 billion. This assistance to Ukraine includes more than 1,600 Stinger anti-aircraft systems, 20 Mi-17 helicopters, 38 High Mobility Artillery Rocket Systems and ammunition, at least 1,400 Unmanned Aerial Systems, 31 Abrams tanks, over 35,000 grenade launchers and small arms, hundreds of vehicles, and over 200,000,000 rounds of small arms ammunition.66 Nearly 50 other countries have provided or committed an additional $13 billion in security assistance to Ukraine. This includes air defense missiles, tanks, artillery systems, and unmanned aerial vehicles.67

This deluge of support has allowed Ukraine to defend itself against Russia’s larger and better-equipped military. But keeping track of an unprecedented volume of weapons and equipment going to Ukraine may be hindered by insecurity and access constraints, as was the case in Afghanistan. The rapid influx of weapons and equipment also presents risks: diversion to illicit markets, misuse amongst groups fighting in Ukraine, or their acquisition by Russia or other non-state actors. The advanced capabilities of some of the equipment being provided by the United States heightens these risks. For example, according to State, MANPADS - also known as shoulder-fired anti-aircraft missiles - “pose a serious threat to passenger air travel, the commercial aviation industry, and military aircraft around the world.” Since the 1970s, more than 40 civilian aircraft have been hit by MANPADS. To date, the United States has provided Ukraine with at least1,400 MANPADS. Russian Defense Minister Sergei Shoigu reportedly proposed giving captured MANPADS to Russia-backed separatists in eastern Ukraine—the same separatists who shot down Malaysian Airlines Flight 17 in 2014.68

Officials from DOD and State have expressed confidence in their ability to ensure proper oversight over weapons and equipment. But some official statements have delivered mixed messages. For example, Celeste Wallander, the assistant secretary of defense for international security affairs, told Congress in January 2023 that the Pentagon was using oversight mechanisms “that go above and beyond our standard practices.”69 A few months later, General Mark Milley, chairman of the Joint Chiefs of Staff, painted a different picture in congressional testimony: “There are some means and mechanisms of doing some accountability,” he said, but “it is not as rigorous as you might think.”70

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70 Micaela Burrow, “General Mark Milley Admits US Oversight of Weapons Going To Ukraine Is ‘Not As Rigorous As You Might Think,'” Daily Caller, March 28, 2023
Ultimately, most equipment monitoring protocols were not designed to operate in a conflict environment. As noted in a Stimson Center report, “The circumstances in Ukraine have almost entirely eliminated the viability of conventional [end-use monitoring]. . . . The overwhelming scale and pace of transfers, their frequent in-country movement along front lines, the rate at which these arms are being used, expended, or destroyed, and the inability of inspectors to reach areas enveloped with severe fighting has meant only a small fraction of U.S. military hardware has been subject to any meaningful oversight.” In October 2022, the DOD Office of Inspector General released summary findings of a report that assessed DOD’s ability to track security assistance to Ukraine. The report found that DOD was not able to meet its end-use monitoring obligations due to the limited presence of U.S. personnel in the country.

Aside from oversight challenges in a war zone, DOD is struggling to account for equipment even on its way to Ukraine, well before reaching the front lines. A DOD Office of Inspector General report from June 2023 claimed that its inspection of transfers of weapons and equipment at an aerial port in Poland revealed DOD “did not have the required accountability of the thousands of defense items that they received and transferred [and] could not confirm the quantities of defense items received against the quantity of items shipped for three of five shipments we observed.”

While inadequate monitoring of equipment presents risks of diversion, even well-tracked equipment can be ineffective. According to a May 2023 DOD Office of Inspector General report, equipment provided by the U.S. Army to the Ukrainian Armed Forces—including Humvees and howitzers—were in such poor condition that they required “unanticipated maintenance, repairs, and extended lead times [lasting many months] to ensure the readiness of the military equipment.” Some of the howitzers had not been maintained for 19 months, and one was in such disrepair that it could have killed members of the crew had it been used, the report concluded.

**Recommended Actions on Ensuring Accountability for Military Equipment Sent to Ukraine**

1. DOD should consider evaluating whether the current systems in place for identifying and transferring needed equipment are fit for their intended purpose. The longer inappropriate and ad hoc systems are in use, the more likely they are to become permanent and to undermine the effectiveness of the mission, as occurred in Afghanistan.

2. State and DOD should consider creating a joint working group dedicated to coordinating and overseeing weapons-related activities in Ukraine. This group could prioritize the use of advanced technologies and innovative solutions to bolster end-use monitoring. This may involve the implementation of tracking systems, remote sensing technologies, and other

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tools to improve real-time situational awareness, detect anomalies, and identify potential diversions or unauthorized use of weapons.

3. State and DOD should consider investing resources now to prepare for an enduring security sector assistance mission in Ukraine. If and when hostilities end, the threat of renewed Russian aggression and the prospect of Ukraine’s NATO membership may require U.S. policymakers to identify, train, and deploy large numbers of military and police advisors to Ukraine. Those advisors will be in the best position to determine what equipment Ukrainian security forces need. For perspective, the advisory mission in Afghanistan suffered from a chronic short-term mentality that made it harder to find qualified advisors and motivated them to provide poor advice and inappropriate equipment once on the ground. To avoid such compromises in Ukraine, the U.S. government should consider developing a robust personnel system now that can deliver qualified advisors when the time comes.

**Lesson 7: Monitoring and evaluation efforts in Afghanistan were weak and often measured simple inputs and outputs rather than actual program effectiveness.**

In Afghanistan, DOD, State, and USAID often failed to measure programs and projects against the ultimate outcomes and impacts they sought to achieve. Instead, how much money was spent, and how quickly, became the measure of success, regardless of the actual result. This poured money into a fragile environment with no concept of whether projects achieved their intended goal, or even necessarily where all the money was going. With M&E relegated to input and output measurement, it was often difficult to understand what was and was not working. This ultimately allowed ineffective projects to continue.

*Reliance on Third-Party Contractors*

Compounding this problem, USAID relied on third-party contractors to monitor programs and projects inaccessible to U.S. government personnel. As the number of U.S. government personnel declined, third-party monitoring became more important. However, the quality of third-party reporting was not always sound. Monitors were generally able to verify if a particular activity took place, but could not measure outcomes within the available timeframe. Furthermore, the integrity of this kind of reporting was sometimes questionable. In some cases, allegations of data fabrication arose, and remote management created a potential for inaccurate project data and reporting.

*Limited Personnel*

In Afghanistan, and in contingency environments generally, oversight typically cannot keep pace with spending increases. Numerous reports on reconstruction contracting have pointed out that contract oversight personnel are overworked or overburdened, largely because spending on programs outpaced spending on hiring oversight personnel. At one point, USAID determined that, to meet the U.S. government’s average ratio of dollars to contracting officers, it would have to send nearly its entire overseas workforce to work only in Afghanistan.

*External Pressure*

External pressure, whether political or interagency, to demonstrate immediate and tangible results frequently shifted the incentive structure surrounding M&E. If the perception is that there is a requirement (implicit or explicit) to demonstrate progress, M&E is both less likely to accept evidence
of failure and more likely to be biased towards favorable data. This can result in unsupported claims of success. Where real or perceived pressure incentivizes selective or inaccurate reporting, meaningful M&E becomes very difficult. In Afghanistan, this resulted in an aversion to acknowledging failed programming, sometimes coupled with shifting or irrelevant data metrics that obscured such failures.

**Implications for Ukraine**

Because the U.S. government is rapidly spending a massive amount of money on assistance in Ukraine, there is a potential for the same failings in monitoring and evaluation that occurred in Afghanistan. Other inspectors general have already raised concerns about program performance metrics and the difficulty of accessing most of the country, due to both security restrictions and lack of personnel.76

In addition to the $37 billion the U.S. government has spent on security assistance, USAID has pledged $22.9 billion in direct budget support to the government of Ukraine, which is being channeled through World Bank trust funds. USAID is reported to have established mechanisms of monitoring and oversight to improve coordination with the World Bank, including requiring it to provide donors with regular reports on the status of these funds.77 However, audits by SIGAR and USAID of the World Bank’s Afghanistan Reconstruction Trust Fund—to which the United States was the major donor—found several instances where the Bank failed to meet similar reporting requirements. In some cases, the World Bank did not even require its monitoring agent to physically verify that the Afghan government employees whose salaries it was paying actually existed. USAID also did not meet essential oversight responsibilities such as monitoring progress.78

In addition to the pitfalls of inadequate metrics, there are significant limitations to the direct observation of program activities by U.S. government personnel. As in Afghanistan, both security restrictions and a limited number of personnel in Ukraine have severely reduced access to project sites and created a reliance on contractors and third-party monitoring.79 As of October 2022, State estimated that it had 17,750 ongoing contracts in Ukraine with nearly 3,000 vendors, valued at approximately $384 million. Effective monitoring and oversight of these contracts will likely be vital to the success of Ukraine’s recovery. Similarly, State identified more than 300 federal assistance awards associated with approximately 230 vendors and valued at an estimated $1.7 billion that were ongoing throughout Ukraine.80

Recommended Actions on Ensuring Robust Monitoring and Evaluation Systems Are in Place and Sufficiently Resourced in Ukraine

1. Honesty is key—even in the face of pressure to make rapid progress. When their internal reporting identifies successes, State, USAID, and DOD should consider reporting to the Congress and public only those claims that can be supported by multiple data points, and acknowledge any important context, qualifications, and data limitations.

2. State, USAID, and DOD should consider matching spending in Ukraine with appropriate staffing levels such that oversight does not become an afterthought. Where movement restrictions for staff result in heavy reliance on third-party monitors, State, USAID, and DOD should be diligent in evaluating them and their standards.

3. State, USAID, and DOD should consider conducting both performance evaluations and impact evaluations to understand whether programs and projects are actually effective. These evaluations should be methodologically rigorous and unconstrained by preconceived conceptions about what will, and will not, produce desired results.