

U.S. FUNDING FOR IRAQ RECONSTRUCTION

Since 2003, the United States has appropriated or otherwise made available \$61.11 billion for reconstruction efforts in Iraq, including the building of physical infrastructure, establishment of political and societal institutions, reconstitution of security forces, and the purchase of products and services for the benefit of the people of Iraq.¹ For an overview of all U.S. appropriation supporting Iraq reconstruction, see Table 2.1 in the main body of this Quarterly Report.

Nearly \$52.18 billion in U.S. appropriations for Iraq reconstruction has been made available through five major funds:²

Active Funds

Recent appropriations to these funds are available for obligation to new projects:

- Iraq Security Forces Fund (ISFF)—\$20.54 billion appropriated, with \$1.28 billion available for obligation to new projects
- Economic Support Fund (ESF)—\$5.13 billion appropriated, with \$432 million available for obligation to new projects
- International Narcotics Control and Law Enforcement (INCLE)—\$1.68 billion appropriated, with \$669 million available for obligation to new projects

Inactive Funds

These funds are not available for obligation to new projects:

- Iraq Relief and Reconstruction Fund (IRRF)—\$20.86 billion appropriated
- Commander's Emergency Response Program (CERP)—\$3.96 billion appropriated

For status of funds and programmatic details for appropriations to these funds, see the Figures and Tables in this appendix. Data is presented as reported by the agencies and has not been audited.

Active Funds

Iraq Security Forces Fund

Since 2005, the Congress has appropriated \$20.54 billion to the ISFF to enable the U.S. Forces-Iraq (USF-I) and its predecessor, the Multi-National Force-Iraq (MNF-I), to support Iraq's Ministry of Defense (MOD) and Ministry of Interior (MOI) in developing the Iraqi Security Forces (ISF) and increasing ministerial capacity.³ As of March 31, 2012, \$703 million of obligated ISFF funds had not been expended. An additional \$1.90 billion had not been obligated, but \$616 million of this amount has expired, leaving \$1.28 billion available for obligation to new projects.⁴ For the status of the ISFF, including a breakdown of unexpended obligations, see Figure C.1. For the status and quarterly change of ISFF obligations and expenditures, by ministry and sub-activity group, see Table C.1.

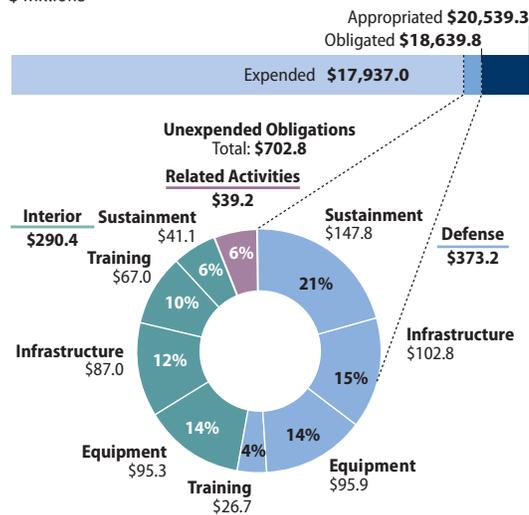
Economic Support Fund

Since 2003, the Congress has appropriated more than \$5.13 billion to the ESF to improve infrastructure and community security, promote democracy and civil society, and support capacity building and economic development.⁵ As of March 31, 2012, \$406 million of obligated ESF funds had not been expended. An additional \$689 million had not been obligated, but \$258 million of this amount has expired, leaving \$432 million available for obligation to new projects.⁶ For the status of the ESF, including a breakdown of unexpended obligations, see Figure C.2. For the status and quarterly change of the ESF, by track and program, see Table C.2.

International Narcotics Control and Law Enforcement

Since 2006, the Congress has appropriated \$1.68 billion to the INCLE in Iraq to support rule-of-law activities.⁷ As of March 31, 2012, \$119 million of obligated INCLE funds had not been expended. An additional \$669 million had not been obligated, nearly all of which is available for new projects. In total, \$669 million in available budget authority remained unexpended for the INCLE.⁸ For the

FIGURE C.1
ISFF: STATUS OF FUNDS, AS OF 3/31/2012
\$ Millions



Note: Data not audited. Numbers affected by rounding.

Sources: P.L. 109-13; P.L. 109-102; P.L. 109-234; P.L. 110-28; P.L. 110-92; P.L. 110-116; P.L. 110-137; P.L. 110-149; P.L. 110-161; P.L. 110-252; P.L. 111-32; P.L. 111-212; P.L. 112-10; OUSD(C), response to SIGIR data call, 4/2/2012.

TABLE C.1
ISFF: STATUS OF FUNDS, BY MINISTRY AND SUB-ACTIVITY GROUP, AS OF 3/31/2012
\$ Millions

MINISTRY	SUB-ACTIVITY GROUP	STATUS OF FUNDS		QUARTERLY CHANGE	
		OBLIGATED	EXPENDED	OBLIGATED	EXPENDED
Defense	Equipment	4,901.2	4,805.3		2.1
	Infrastructure	3,074.7	2,971.9		
	Sustainment	2,528.3	2,380.5	22.3	20.7
	Training	655.5	628.7	0.5	1.0
	Subtotal	11,159.7	10,786.5	22.8	23.8
Interior	Training	2,657.1	2,590.1		0.8
	Equipment	1,980.0	1,884.8		0.9
	Infrastructure	1,346.9	1,259.9		
	Sustainment	633.1	592.0		
	Subtotal	6,617.1	6,326.7		1.7
Varies	Related Activities Total	863.0	823.8		
Total		18,639.8	17,937.0	22.8	25.5

Note: Data not audited. Numbers affected by rounding.

Sources: OUSD(C), responses to SIGIR data calls, 1/18/2012 and 4/2/2012.

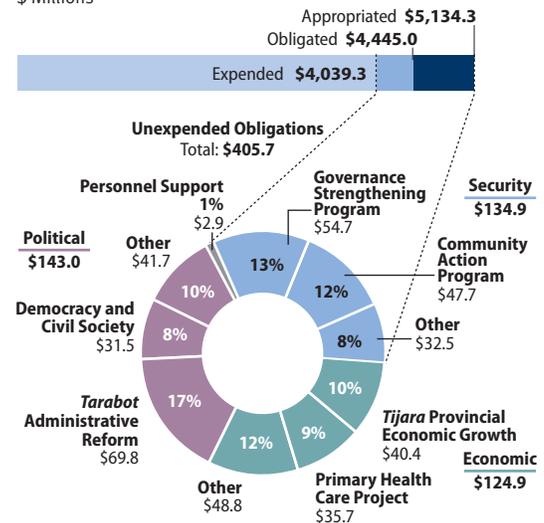
TABLE C.2
ESF: STATUS OF FUNDS, BY TRACK AND PROGRAM, AS OF 3/31/2012
 \$ Millions

TRACK	PROGRAM	STATUS OF FUNDS		QUARTERLY CHANGE		
		OBLIGATED	EXPENDED	OBLIGATED	EXPENDED	
Security	Community Stabilization Program	619.0	617.7			
	PRT/PRDC Projects	604.2	580.2	2.7	7.8	
	Local Governance Program	437.6	434.0			
	Community Action Program	450.4	402.7		23.7	
	PRT Quick Response Fund	286.4	282.7	-0.1	1.6	
	Infrastructure Security Protection	193.7	193.6	-0.5		
	Governance Strengthening Program	57.2	2.5		2.5	
	Subtotal	2,648.3	2,513.4	2.0	35.6	
Political	Tatweer National Capacity Development	309.4	308.6			
	Democracy and Civil Society	263.6	232.1	0.7	11.1	
	Iraqi Refugees	95.0	95.0			
	Economic Governance II, Policy and Regulatory Reforms	83.9	83.9			
	Ministerial Capacity Development	44.8	36.6			
	Regime Crimes Liaison Office	33.0	28.3			
	Elections Support	40.4	17.3		1.3	
	Tarabot Administrative Reform	82.3	12.5		7.6	
	Monitoring and Evaluation	13.7	8.9		0.4	
	Program Design & Learning	0.1				
	Subtotal	966.2	823.2	0.7	20.5	
	Economic	O&M Sustainment	275.2	274.6		0.1
		Inma Agribusiness Development	169.8	149.3		5.1
Tijara Provincial Economic Growth		156.1	115.6		15.8	
Targeted Development Program		60.4	51.5			
Plant-Level Capacity Development & Technical Training		50.4	50.4			
Izdihar Private Sector Development		32.8	32.2			
Financial Sector Development		31.6	16.4		3.2	
Primary Health Care Project		41.7	6.0		2.0	
Education, Health and Social Services		3.7	0.9		0.9	
Subtotal		821.7	696.8		27.0	
	Personnel Support	8.8	5.9		1.3	
Total		4,445.0	4,039.3	2.8	84.4	

Note: Data not audited. Numbers affected by rounding.

Sources: USAID, responses to SIGIR data calls, 12/29/2011, 1/16/2012, and 4/2/2012; NEA-I, responses to SIGIR data calls, 9/28/2011, 12/29/2011, 12/30/2011, 1/3/2012, and 3/27/2012; USACE, response to SIGIR data call, 4/3/2012.

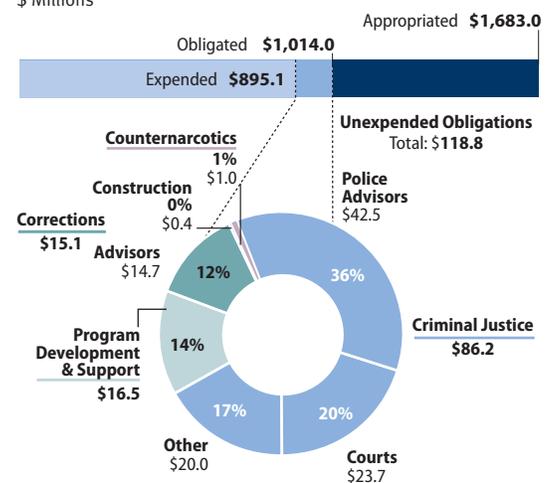
FIGURE C.2
ESF: STATUS OF FUNDS, AS OF 3/31/2012
 \$ Millions



Note: Data not audited. Numbers affected by rounding.

Sources: P.L. 109-102; P.L. 109-234; P.L. 110-28; P.L. 110-92; P.L. 110-137; P.L. 110-149; P.L. 110-161; P.L. 110-252; P.L. 111-32; P.L. 111-117; P.L. 112-10; P.L. 112-74; NEA-I, responses to SIGIR data calls, 9/28/2011 and 3/27/2012; USACE, response to SIGIR data call, 4/3/2012; USAID, response to SIGIR data call, 4/2/2012.

FIGURE C.3
INCLE: STATUS OF FUNDS, AS OF 3/31/2012
 \$ Millions



Note: Data not audited. Numbers affected by rounding.

Sources: P.L. 109-234; P.L. 110-5; P.L. 110-28; P.L. 110-161; P.L. 110-252; P.L. 111-32; P.L. 111-117; P.L. 111-212; P.L. 112-10; P.L. 112-74; INL, response to SIGIR data call, 4/9/2012.

INTERNATIONAL DONOR ASSISTANCE TO THE GOI

status of the INCLE, including a breakdown of un-expended obligations, see Figure C.3. For the status and quarterly change of the INCLE, by sector and program, see Table C.3.

Inactive Funds

Iraq Relief and Reconstruction Fund

The Congress provided \$20.86 billion to the IRRF through two appropriations: \$2.48 billion under IRRF 1 (passed in 2003) and \$18.39 billion IRRF 2 (passed in 2004). The IRRF funded a broad range of activities, including construction of large infrastructure projects, rehabilitation of the ISF, and elections support.⁹ As of March 31, 2012, \$268 million of obligated funds had not been expended from the IRRF 2; a portion of these funds remain available for expenditure until September 30, 2013.¹⁰ The IRRF1 was canceled, and, as of September 30, 2009, no funds remained available for expenditure. For the most recently available status and quarterly change of the IRRF, by appropriation and sector, see Table C.4.

Commander's Emergency Response Program

From 2004 to 2011, the Congress provided \$3.96 billion to the CERP in Iraq for the purpose of enabling military commanders to respond to urgent humanitarian relief and urgent reconstruction requirements within their areas of responsibility.¹¹ According to USF-I, the CERP program (as well as the Iraq Commander's Emergency Response Program, or I-CERP) has been officially closed out. As of September 30, 2011, when the final CERP budget authority expired, USF-I and its predecessor MNF-I had obligated and expended \$3.73 billion of CERP funds. As of that date, nearly \$230 million had expired.¹² For the status and quarterly change of the CERP, by project category, as of December 31, 2011, see Table C.5. As detailed in previous Quarterly Reports.

USF-I did not report on CERP projects during the five-year reporting and outlay phase that

TABLE C.3

INCLE: STATUS OF FUNDS, BY SECTOR AND PROGRAM, AS OF 3/31/2012
\$ Millions

SECTOR	PROGRAM	STATUS OF FUNDS		QUARTERLY CHANGE	
		OBLIGATED	EXPENDED	OBLIGATED	EXPENDED
Criminal Justice	Police Advisors	587.2	544.7	27.0	68.6
	Courts	109.3	85.6		1.2
	Public Integrity	31.7	25.9		1.9
	Rule of Law Advisors	26.1	18.6		-0.4
	Major Crimes Task Force	13.5	12.1		-0.1
	Justice Integration	6.8	6.2		
	Legal Framework	9.2	4.4	0.1	2.8
	Justice Programs	2.5	2.5		
	Subtotal	786.3	700.0	27.1	74.1
Corrections	Advisors	83.7	83.3		
	Construction	97.3	82.6		2.5
	Subtotal	181.0	165.9		2.5
Program Development and Support		45.7	29.2	7.7	3.3
Counternarcotics		1.0			
Total		1,014.0	895.1	34.7	79.9

Note: Data not audited. Numbers affected by rounding.

Sources: INL, responses to SIGIR data calls, 1/10/2012 and 4/9/2012.

TABLE C.4

IRRF: STATUS OF FUNDS, BY APPROPRIATION AND SECTOR, AS OF 12/31/2011
\$ Millions

APPROPRIATION	SECTOR	STATUS OF FUNDS	
		OBLIGATED	EXPENDED
IRRF 1	Subtotal	2,227.7	2,227.7
IRRF 2	Security & Law Enforcement	4,918.4	4,892.3
	Electric Sector	4,125.5	4,089.1
	Justice, Public Safety Infrastructure, & Civil Society	2,310.0	2,218.3
	Water Resources & Sanitation	1,965.0	1,961.4
	Oil Infrastructure	1,597.4	1,593.1
	Private Sector Development	860.0	830.0
	Health Care	808.6	805.4
	Education, Refugees, Human Rights, Democracy, & Governance	515.9	447.7
	Transportation & Telecommunications Projects	469.8	469.8
	Roads, Bridges, & Construction	280.9	280.7
	Administrative Expenses	219.5	217.9
	ISPO Capacity Development	44.9	42.0
	Subtotal	18,115.9	17,847.7
	Total		20,343.5

Note: Data not audited. Numbers affected by rounding.

Sources: DoS, response to SIGIR data call, 4/5/2007; USDA, response to SIGIR data call, 4/2/2009; U.S. Treasury, response to SIGIR data call, 4/2/2009; OSD, response to SIGIR data call, 4/10/2009; USAID, response to SIGIR data call, 7/8/2010; SIGIR Audit 11-007, "Iraq Relief and Reconstruction Fund 1: Report on Apportionments, Expenditures, and Cancelled Funds," 12/28/2010; NEA-I, response to SIGIR data call, 9/28/2011.

TABLE C.5
CERP: STATUS OF FUNDS, BY PROJECT CATEGORY, AS OF 12/31/2011
 \$ Millions

	PROJECT CATEGORY/FISCAL YEAR	STATUS OF FUNDS	
		OBLIGATED	EXPENDED
Status of Funds, by Project Category, According to the USF-I CERP Project Tracker	Water & Sanitation	673.8	227.8
	Protective Measures	490.6	268.1
	Electricity	444.7	134.5
	Education	428.8	180.1
	Transportation	386.1	150.0
	Civic Cleanup Activities	240.9	117.6
	Other Urgent Humanitarian or Reconstruction Projects	224.5	84.9
	Agriculture	208.5	76.2
	Economic, Financial, and Management Improvements	183.4	77.7
	Health Care	152.5	61.7
	Rule of Law & Governance	113.4	46.2
	Civic Infrastructure Repair	67.5	23.9
	Repair of Civic & Cultural Facilities	62.9	27.4
	Civic Support Vehicles	58.5	33.7
	Condolence Payments	50.8	35.5
	Telecommunications	39.6	10.2
	Temporary Contract Guards for Critical Infrastructure	35.6	35.3
	Battle Damage Repair	23.8	18.0
	Food Production & Distribution	21.2	8.2
	Non-FMR	5.8	
	Detainee Payments	1.0	0.6
	Iraqi Hero Payments	0.7	0.7
	Subtotal		3,914.4
Difference between ABO Financial Data and USF-I CERP Project Tracker, by Fiscal Year	FY 2004	-5.8	133.6
	FY 2005	-49.2	404.4
	FY 2006	136.7	499.8
	FY 2007	-181.5	324.2
	FY 2008	-91.6	513.5
	FY 2009	-9.5	116.2
	FY 2010	14.2	118.0
	FY 2011		
Subtotal		-186.6	2,109.7
Total, According to ABO Financial Data		3,727.9	3,727.8

Note: Data not audited. Numbers affected by rounding. Table compares project category totals from the USF-I CERP Project Tracker with financial data from ABO, by fiscal year. Project Categories reported in the USF-I CERP Project Tracker were inconsistent across fiscal years, but most aberrations could be matched with a Project Category provided for in the DoD FMR. Project Categories reported by USF-I that could not be matched to a Project Category provided for in the DoD FMR were classified as "Non-FMR" in this table.

Sources: ABO, responses to SIGIR data calls, 10/4/2010, 10/8/2010, 12/6/2010, 12/22/2010, 4/5/2011, 4/18/2011, 7/5/2011, 7/14/2011, 10/18/2011, and 1/18/2012; USF-I, response to SIGIR data call, 1/3/2012.

followed each appropriation's period of obligation. Consequently, the record of CERP obligations and expenditures remains incomplete and inaccurate. ♦

Endnotes

1. P.L. 108-7; P.L. 108-11; P.L. 108-106; P.L. 108-287; P.L. 109-13; P.L. 109-102; P.L. 109-148; P.L. 109-34; P.L. 109-289; P.L. 110-28; P.L. 110-92; P.L. 110-116; P.L. 110-137; P.L. 110-149; P.L. 110-161; P.L. 110-252; P.L. 111-32; P.L. 111-117; P.L. 111-118; P.L. 111-212; P.L. 112-10, P.L. 112-74; ABO, response to SIGIR data call, 1/18/2012; BBG, response to SIGIR data call, 3/7/2011; DCAA, response to SIGIR data call, 10/4/2011; ECA, response to SIGIR data call, 4/14/2010; OMB, response to SIGIR data call, 6/21/2010; PM, response to SIGIR data call, 7/6/2011; DoS, “Congressional Budget Justification, Volume 1: Department of State Operations, Fiscal Year 2013,” p. 81, and “Executive Budget Summary Function 150 & Other International Programs, Fiscal Year 2013,” p. 173; INL, response to SIGIR data call, 4/9/2012; DoJ, response to SIGIR data call, 4/3/2012; NEA-I, responses to SIGIR data calls, 10/4/2010, 10/6/2010, 9/28/2011, 4/15/2011, 3/27/2012, and 3/28/2012; SIGIR Audit 11-007, “Iraq Relief and Reconstruction Fund 1: Report on Apportionments, Expenditures, and Cancelled Funds,” 12/28/2010; USACE, responses to SIGIR data calls, 10/6/2008 and 4/3/2012; OUSD(C), responses to SIGIR data calls, 10/14/2010 and 4/2/2012, and “United States Department of Defense, Fiscal Year 2013 Budget Request, Overview,” 2/2012, p. 6-5; TFBSO, response to SIGIR data call, 1/4/2011; U.S. Treasury, OTA, “Office of Technical Assistance Overview,” 12/30/2005, ustreas.gov/offices/international-affairs/assistance/, accessed 10/16/2009; U.S. Embassy-Baghdad, response to SIGIR data call, 10/3/2009; USAID, “U.S. Overseas Loans and Grants [Greenbook],” 2008, http://gbk.eads.usaidallnet.gov/query/do?_program=/eads/gbk/countryReport&unit=N, accessed 4/15/2011, “Congressional Budget Justification, Foreign Assistance Summary Tables,” FY 2009–2011, and responses to SIGIR data calls, 1/12/2009, 4/8/2009, and 4/2/2012.
2. P.L. 108-7; P.L. 108-11; P.L. 108-106; P.L. 108-287; P.L. 109-13; P.L. 109-102; P.L. 109-148; P.L. 109-34; P.L. 109-289; P.L. 110-28; P.L. 110-92; P.L. 110-116; P.L. 110-137; P.L. 110-149; P.L. 110-161; P.L. 110-252; P.L. 111-32; P.L. 111-117; P.L. 111-118; P.L. 111-212; P.L. 112-10; P.L. 112-74; ABO, response to SIGIR data call, 1/18/2012.
3. P.L. 109-13; P.L. 109-234; P.L. 109-289; P.L. 110-28; P.L. 110-161; P.L. 110-252; P.L. 111-32; P.L. 111-212; P.L. 112-10.
4. OUSD(C), response to SIGIR data call, 4/2/2012.
5. P.L. 109-102; P.L. 109-234; P.L. 110-28; P.L. 110-92; P.L. 110-137; P.L. 110-149; P.L. 110-161; P.L. 110-252; P.L. 111-32; P.L. 111-117; P.L. 112-10; USAID, responses to SIGIR data call, 10/11/2011 and 10/12/2011; USACE, response to SIGIR data call, 10/4/2011; NEA-I, responses to SIGIR data call, 9/28/2011 and 9/30/2011.
6. NEA-I, responses to SIGIR data calls, 9/28/2011 and 3/27/2012; USACE, response to SIGIR data call, 4/3/2012; USAID, response to SIGIR data call, 4/2/2012.
7. P.L. 109-234; P.L. 110-5; P.L. 110-28; P.L. 110-161; P.L. 110-252; P.L. 111-32; P.L. 111-117; P.L. 111-212; P.L. 112-10.
8. INL, response to SIGIR data call, 4/9/2012.
9. P.L. 108-11; P.L. 108-106.
10. NEA-I, response to SIGIR data call, 3/28/2012; SIGIR Audit 11-007, “Iraq Relief and Reconstruction Fund 1: Report on Apportionments, Expenditures, and Cancelled Funds,” 12/28/2010.
11. ABO, response to SIGIR data call, 1/18/2012.
12. ABO, response to SIGIR data call, 1/18/2012.