

## U.S. APPROPRIATED FUNDS

Public Law 108-106 (P.L. 108-106), as amended, requires the Special Inspector General for Iraq Reconstruction (SIGIR) to report on the oversight and accounting of the obligation and expenditure of funds used for Iraq reconstruction.

### Status of Reconstruction Funding

Reconstruction activities have been funded by three main sources:

- U.S. appropriated funds
- Iraqi funds
- donor funds

As of December 31, 2005, U.S. and international donors pledged approximately \$33.2

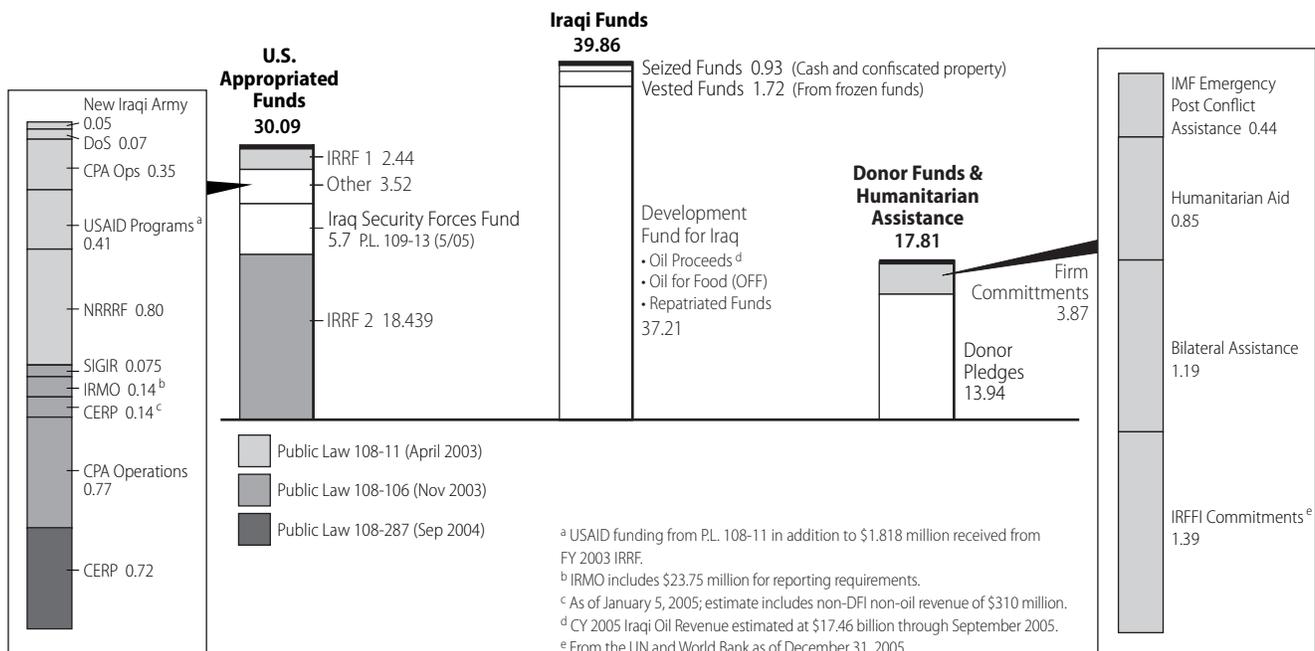
billion for Iraq's reconstruction (excluding pledged bilateral support and humanitarian aid). The continuing operation of the Iraqi government is funded primarily by oil revenues. Figure C-1 presents summary information about sources of funding for Iraq reconstruction, as of December 31, 2005.

### U.S. Appropriated Funds

This appendix provides an accounting of U.S. appropriated funds under these laws:

- P.L. 108-11, April 16, 2003
- P.L. 108-106, November 6, 2003
- P.L. 108-287, August 5, 2004
- P.L. 109-13, May 11, 2005

Figure C-1  
**SOURCES OF FUNDING**  
\$ Billions



**U.S. Appropriated Funds under Public Law 108-11**

In April 2003, Congress passed P.L. 108-11 to:

- fund the war in Iraq and to appropriate money to begin the relief and reconstruction effort
- establish the Natural Resources Risk Remediation Fund (NRRRF) “for expenses necessary, in and around Iraq, to address emergency fire fighting, repair of damage to oil facilities and related infrastructure...”
- create the Iraq Freedom Fund (IFF) “for additional expenses for ongoing military operations in Iraq...for stability operations...and for other costs...”

The IFF provided Coalition Provisional Authority (CPA) operating expenses, transferring \$300 million to NRRRF. The act also funded additional relief and reconstruction activities by the Department of State (DoS)

(\$66 million) and U.S. Agency for International Development (USAID) (\$412 million). Funds were available for obligation through December 31, 2004. Public Law 108-11 funded the daily operations of CPA until P.L. 108-106 was passed in November 2003. Although CPA ceased operations on June 28, 2004, contractual payment of obligations resulting from contracts awarded by the CPA during its tenure are still being made. Most of the funds (55%) allocated in P.L. 108-11 were used for the rehabilitation of Iraqi infrastructure—primarily oil production and electricity generation. Other major uses include humanitarian relief, governance initiatives, and health and social services. Table C-1 provides the status of P.L. 108-11 funds by agency. Tables C-2 and C-3 provide the status of P.L. 108-11 funds by program and by objective.

**STATUS OF SUPPLEMENTAL APPROPRIATION, P.L. 108-11, AS OF DECEMBER 31, 2005** (Millions)

SOURCE	AGENCY	APPORTIONED	OBLIGATED	EXPENDED
NRRRF	DoD	\$802.0	\$800.6	\$790.6
	USAID	1,781.4	1,781.3	1,662.3
	DoD IRRF 1	518.3	514.4	501.8
IRRF 1	DoS	125.4	125.4	116.0
	Treasury	6.0	6.0	4.8
	USTDA	5.0	5.0	2.8
	<i>Subtotal</i>	<i>2,436.1</i>	<i>2,432.1</i>	<i>2,287.7</i>
	USAID	411.8	391.1	389.1
Non-IRRF P.L. 108-11	DoS	66.0	66.0	60.4
	<i>Subtotal</i>	<i>477.8</i>	<i>457.1</i>	<i>449.5</i>
IFF	CPA-OPS	352.4	440.5	406.2
	New Iraqi Army	51.2	51.2	49.8
	<i>Subtotal</i>	<i>403.6</i>	<i>491.7</i>	<i>456.0</i>
<b>Total</b>		<b>\$4,119.5</b>	<b>\$4,181.5</b>	<b>\$3,983.8</b>

Note: data not formally reviewed or audited

TABLE C1

**STATUS OF P.L. 108-11 IRRF1 FUNDS BY PROGRAM AND BY USAID STRATEGIC OBJECTIVES,  
AS OF DECEMBER 31, 2005** (Millions)

AGENCY	PROGRAM NAME	APPORTIONED	OBLIGATED	EXPENDED
IRRF1 Funds				
USAID	Restore Critical Infrastructure	\$1,124.4	\$1,124.4	\$1,020.4
	Improve Efficiency & Accountability of Government	174.7	174.7	174.7
	Food Aid: Office of Food for Peace	124.8	124.8	124.8
	Support Education Health and Social Services	118.5	118.5	111.9
	Relief: Office of Foreign Disaster Assistance	70.5	70.5	65.1
	Office of Transition Initiatives	69.8	69.7	68.8
	Expand Economic Opportunity	65.9	65.9	64.8
	Program Support & Development of Gulf Region	18.0	18.0	17.7
	Administrative Expenses	14.9	14.9	13.9
	<i>Subtotal</i>	<i>1,781.4</i>	<i>1,781.3</i>	<i>1,662.3</i>
DoD	Restore Iraq Electricity (RIE)	300.0	299.9	299.9
	Restore Iraq Oil (RIO)	166.0	162.7	161.0
	First Responder Network/DIILS	52.3	51.8	40.9
	<i>Subtotal</i>	<i>518.3</i>	<i>514.4</i>	<i>501.8</i>
DoS	Police/Prison Programs	61.5	61.5	55.5
	Relief Efforts	27.0	27.0	26.9
	Law Enforcement	24.6	24.6	21.4
	Humanitarian Demining	12.3	12.3	12.3
	<i>Subtotal</i>	<i>125.4</i>	<i>125.4</i>	<i>116.0</i>
Treasury	Technical Assistance	6.0	6.0	4.8
	<i>Subtotal</i>	<i>6.0</i>	<i>6.0</i>	<i>4.8</i>
U.S. Trade and Dev. Agency	Technical Assistance/Training	5.0	5.0	2.8
	<i>Subtotal</i>	<i>5.0</i>	<i>5.0</i>	<i>2.8</i>
<b>Total IRRF1 Funds</b>		<b>\$2,436.1</b>	<b>\$2,432.1</b>	<b>\$2,287.6</b>

Note: data not formally reviewed or audited

TABLE C2

### Commander's Assistance Programs under Public Laws 108-106, 108-287, and 109-13

Military assistance programs continue to play a vital role in the reconstruction of Iraq. In a secure environment, area commanders can develop the necessary relationships with Iraqi civic leaders to initiate crucial projects. Initially funded with Iraqi assets [seized assets and

Development Fund for Iraq (DFI) monies], the Commander's Emergency Response Program (CERP) received its first U.S. appropriated funds in November 2003, with the passage of P.L. 108-106. Subsequent additional funding for CERP was provided under section 9007 of P.L.108-287. Later amendments to this act brought the total to \$718 million. In addition, the Iraqi Transitional Government (ITG)

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## STATUS OF P.L. 108-11 NRRRF AND NON-IRRF1 FUNDS BY PROGRAM AND BY USAID STRATEGIC OBJECTIVES, AS OF DECEMBER 31, 2005 (Millions)

AGENCY	PROGRAM NAME	APPORTIONED	OBLIGATED	EXPENDED
<b>NRRRF Funds</b>				
DoD	Restore Iraq Oil (RIO)	\$802.0	\$800.6	\$790.6
<b>Total NRRRF Funds</b>		<b>\$802.0</b>	<b>\$800.6</b>	<b>\$790.6</b>
<b>Non-IRRF1 Funds</b>				
USAID	Food Aid: Office of Food for Peace	\$138.1	\$118.5	\$117.7
	USDA <sup>a</sup>	106.8	106.8	106.8
	Restore Critical Infrastructure	51.6	51.6	51.6
	Support Education Health and Social Services	34.0	34.0	33.8
	Relief: Office of Foreign Disaster Assistance	33.1	32.2	31.6
	Operating Expenses	23.7	23.5	23.3
	Program Support & Development of Gulf Region	10.6	10.6	10.6
	Improve Efficiency & Accountability of Government	8.9	8.9	8.9
	Expand Economic Opportunity	5.0	5.0	5.0
	<i>Subtotal</i>	<i>411.8</i>	<i>391.1</i>	<i>389.1</i>
DoS	Coalition Support	66.0	66.0	60.4
	<i>Subtotal</i>	<i>66.0</i>	<i>66.0</i>	<i>60.4</i>
<b>Total Non-IRRF1 Funds</b>		<b>\$477.8</b>	<b>\$457.1</b>	<b>\$449.5</b>

Note: data not formally reviewed or audited

<sup>a</sup> Funds appropriated to the U.S. Department of Agriculture, then transferred to USAID

TABLE C3

## IRAQ CERP PROGRAM TOTALS FY 2004-2005, AS OF DECEMBER 31, 2005 (Millions)

FUND SOURCE	TOTAL PROGRAM FUNDING	CUMULATIVE FUNDS OBLIGATED	CUMULATIVE FUNDS DISBURSED
Seized Assets	\$180.19	\$178.48	\$177.40
U.S. Appropriated FY 2004 P.L. 108-106	\$140.00	\$137.37	\$128.22
U.S. Appropriated FY 2005 P.L. 108-287 P.L. 108-375 P.L. 108-447 P.L. 109-13	\$718.00	\$716.01	\$445.19
DFI	\$368.11	\$360.15	\$353.20
<b>Total</b>	<b>\$1,406.30</b>	<b>\$1,392.01</b>	<b>\$1,104.01</b>

Note: data not formally reviewed or audited

TABLE C4

SELECTED CERP PROJECTS BY TYPE, 1<sup>ST</sup> QUARTER ENDING DECEMBER 31, 2005

PROJECT TYPE	PROJECT TOTAL	COMPLETED PROJECTS	ESTIMATED FUNDS
Agriculture	2	0	\$189,450
Battle Damage Repair	21	5	\$392,500
Civic Cleanup Activities	25	6	\$364,877
Civic Support Vehicles	1	1	\$480,400
Condolence Payments	167	57	\$3,280,280
Economic, Financial, and Management Improvements	10	0	\$324,630
Education	74	14	\$4,075,547
Electricity	109	14	\$6,765,349
Food Production and Distribution	6	2	\$88,531
Healthcare	23	9	\$1,758,611
Infrastructure Hardening	1	1	\$21,000
Irrigation	4	0	\$269,043
Other Humanitarian or Reconstruction	53	17	\$11,522,130
Repair of Civic or Cultural Facilities	15	5	\$395,155
Rule of Law and Governance	87	43	\$5,586,936
Telecommunication	68	5	\$5,589,623
Transportation	60	14	\$3,870,777
Water and Sanitation	95	19	\$20,634,455
<b>Total</b>	<b>821</b>	<b>212</b>	<b>\$65,609,294</b>

Note: data not formally reviewed or audited

TABLE C5

funded a similar CERP-equivalent program, which was not subject to U.S. oversight.

### COMMANDER'S EMERGENCY RESPONSE PROGRAM

CERP is a program that coalition military commanders can use to rapidly respond to urgent humanitarian, relief, and reconstruction needs in their geographic areas of responsibility. Specifically exempt from the Federal Acquisition Regulation (FAR), CERP projects are relatively small—less than \$500,000—and meet these kinds of needs:

- repair and refurbishment of water and sewer lines
- cleaning of highways through removal of waste and debris
- transportation of water to remote villages
- purchase of equipment for local police stations
- upgrade of schools and clinics
- purchase school supplies
- remove ordnance from public places (including schools)
- refurbish playgrounds, youth centers, libraries, other recreational facilities, and mosques

## CHRRP AND ITG FUNDS, AS OF DECEMBER 31, 2005 (Millions)

FUND SOURCE	TOTAL PROGRAM FUNDING	CUMULATIVE FUNDS OBLIGATED	CUMULATIVE FUNDS DISBURSED
CHRRP Projects	\$84.00	\$83.69	\$49.13
ITG Projects	\$136.00	\$128.66	\$98.93
<b>Total</b>	<b>\$220.00</b>	<b>\$212.35</b>	<b>\$148.06</b>

Note: data not formally reviewed or audited

TABLE C6

The aim of CERP is more tactical than strategic, with a focus on smaller-scale, highly visible projects that yield immediate benefits and nurture positive relations with the local populace. The Iraqi CERP program received \$140 million in U.S. FY 2004 funds and has received to date \$718 million from FY 2005 money (P.L. 108-287, as amended). For a summary of CERP expenditures, see Table C-4.

Table C-5 provides a profile of selected CERP projects funded by U.S. appropriations, and a small segment of those funded by the DFI.

### COMMANDERS HUMANITARIAN RELIEF AND RECONSTRUCTION PROGRAM AND IRAQI RECONSTRUCTION ASSISTANCE PROGRAM

In response to an Iraqi demand to match the Iraqi Interim Government (IIG) grants for CERP, a separate program, the Commanders Humanitarian Relief and Reconstruction Program (CHRRP), was created. CHRRP was funded out of IRRF 2 monies, requiring adherence to the FAR. The IIG, which is now the ITG, initially funded CHRRP for \$86 million in response to a U.S. request. This was increased by an additional \$50 million on December 30, 2004. The U.S.-provided matching CHRRP fund was initially set at \$86 million; however, this was adjusted to \$84 million in February 2005. ITG projects must be selected from a project list approved by the ITG and the Multi-

National Force-Iraq (MNF-I). For a summary of CHRRP and ITG data, see Table C-6.

In the July 2005 *Section 2207 Report*, DoS reported that the U.S. government made \$241 million available for coordination with the Provincial Reconstruction Development Committees (PRDC) for these programs:

- \$80 million for CERP
- \$161 million for the USAID-administered Community Action Program
- USAID Local Governance Program funds

The October 2005 *Section 2207 Report* indicated that a great deal of coordination with PRDCs took place over the last few months, as determinations were made as to which projects were approved for local areas. In particular, the Ministry of Construction has continued to proceed with implementation of the \$72 million IRRF grant for construction of eight major road and bridge projects around Iraq.

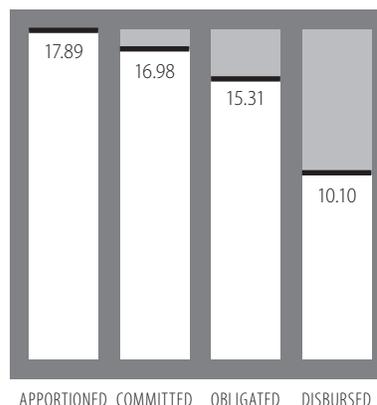


Figure C-2  
**STATUS OF FUNDING**  
\$ Billions

## IRRF2 PROGRAM STATUS, AS OF JANUARY 4, 2006 (Millions)

SECTOR	2207 REPORT SPENDING PLAN	APPORTIONED	COMMITTED	OBLIGATED	EXPENDED
Security & Law Enforcement	\$5,020.6	\$5,020.6	\$4,948.3	\$4,782.2	\$4,097.1
Electric Sector	4,309.8	4,077.2	3,832.9	3,052.3	1,799.0
Water Resources and Sanitation	2,131.1	1,819.1	1,585.0	1,433.1	695.1
Justice, Public Safety, and Civil Society	2,255.0	2,255.0	2,183.9	2,074.0	1,327.8
Oil Infrastructure	1,723.0	1,723.0	1,683.9	1,403.4	657.8
Private Sector Employment Development	795.3	795.3	793.5	782.3	556.2
Health Care	786.0	786.0	727.3	633.9	344.7
Transportation and Telecommunications Projects	508.5	508.5	446.3	396.7	209.5
Education, Refugees, Human Rights, and Governance	363.0	363.0	339.0	334.8	198.7
Roads, Bridges, and Construction	333.7	333.7	291.0	262.4	159.0
Administrative Expense	213.0	213.0	151.0	151.0	57.5
<b>Total by Sector</b>	<b>\$18,439.0</b>	<b>\$17,894.4</b>	<b>\$16,982.1</b>	<b>\$15,306.1</b>	<b>\$10,102.4</b>
Construction			9,723.0	8,393.8	5,046.0
Non-construction			6,290.8	5,944.5	4,402.2
Democracy			968.2	967.9	654.2
<b>Total by Program</b>			<b>\$16,982.0</b>	<b>\$15,306.2</b>	<b>\$10,102.4</b>

TABLE C7

### IRRF 2 Funds under Public Law 108-106

On November 6, 2003, Congress passed P.L. 108-106 to provide \$18.4 billion for IRRF 2 to address the extensive requirements for Iraq reconstruction identified during the summer and fall of 2003. The act mandates specific sector aid funding totals, with limitations on the transfer of funds among sectors without congressional notification or, in the case of larger modifications, without congressional approval. Apportioned funds are restricted to five departments or agencies: the Department of Defense (DoD), DoS, USAID, Department of the Treasury (Treasury), and the Department of Health and Human Services (HHS).

As of January 4, 2006, the IRRF 2 totals reported by the Resource Management Office were:

- \$17.89 billion had been apportioned (97.05%)
- \$16.98 billion had been committed (92.10%)
- \$15.31 billion had been obligated (83.01%)
- \$10.10 billion had been expended (54.79%)

Figure C-2 shows the current totals for IRRF 2.

Of the \$17.89 billion that have been apportioned, slightly more than \$10 billion of the funds have been apportioned to construction projects, \$6 billion have been apportioned

## APPENDIX C

to non-construction projects, and nearly \$1 billion have been apportioned for democracy building.

The current funding status for IRRF 2—with corresponding commitments, obligations, and expenditures—is outlined in Table C-7. Appendix D details IRRF apportionments by agency.

### IRRF FUNDING CHANGES

Since September 2004, a number of major reallocation efforts have occurred. On December 31, 2004, the first major reallocation shifted \$1.94 billion from the Water and Sanitation sector and \$1.07 billion from the Electricity sector to the Security sector (\$1.8 billion), the Justice sector (\$461 million), the Education sector (\$80 million), and the Private Employment Development sector (\$660 million). An additional \$450 million were reallocated entirely within the Oil sector.

In December 2004, an additional \$457 million were reallocated to meet emerging needs

in the Electricity sector (\$211 million) and to provide post-battle damage reconstruction and rehabilitation in Sadr City, Najaf, Samarra, and Fallujah (\$246 million). In March 2005, an additional \$832 million were reallocated for management initiatives. The management initiatives included money for operations and maintenance programs at various power and water plants, urgent work in the Electrical and Oil sectors, and cost growth incurred by design-build contractors.

The DoS July 2005 *Section 2207 Report* reallocated \$255 million for PRDC, security forces, and election support. In the DoS October *Section 2207 Report*, \$63 million in program reallocations were dedicated to three program activities that required congressional notification. In preparation for the December elections, \$35 million were reallocated to increase short-term work opportunities for Iraqis in several areas. Another \$15 million were reallocated to increase awareness regarding civil society, electoral, and constitutional processes. In

### FINANCIAL STATUS OF IRAQ SECURITY FORCES FUND, P.L. 109-13, AS OF JANUARY 2, 2006 (Millions)

SECTOR	APPORTIONED	COMMITTED	OBLIGATED	DISBURSED
<b>Ministry of Defense Forces</b>				
Sustainment	\$500.0	\$348.0	\$229.0	\$126.0
Infrastructure	942.0	706.0	553.0	186.0
Equipment and Transportation	1,499.0	728.0	435.0	59.0
Training and Operations	110.0	71.0	38.0	9.0
<b>Ministry of Interior Forces</b>				
Sustainment	179.0	86.0	55.0	20.0
Infrastructure	197.0	148.0	95.0	29.0
Equipment and Transportation	176.0	95.0	68.0	24.0
Training and Operations	754.0	617.0	389.0	165.0
Quick Response Fund	125.0	62.0	59.0	28.0
<b>TOTAL</b>	<b>\$4,482.0</b>	<b>\$2,861.0</b>	<b>\$1,921.0</b>	<b>\$646.0</b>

TABLE C8

## AGENCY-SPECIFIC IRRF-FUNDED OPERATING EXPENSES, AS OF DECEMBER 31, 2005 (Millions)

AGENCY	FY 2005 APPROPRIATED	FY 2005 OBLIGATED	FY 2005 EXPENDED	FY 2004 APPROPRIATED	FY 2004 OBLIGATED	FY 2004 EXPENDED
DoD <sup>a</sup>	\$12.80	\$12.80	\$11.90 <sup>b</sup>	\$198.90	\$198.90	\$52.62
USACE	\$0.05	\$0.04	\$0.442	\$12.58	\$9.33	\$6.41
Treasury	\$0	\$0	\$0	\$0.00	\$0.00	\$2.08
DHS	\$3.95	\$2.46	\$2.46	-	-	-
DoJ <sup>c</sup>	\$61	\$75.09	\$63.01	\$75.00	\$12.54	\$6.24
DoS <sup>d</sup>	NA	\$2.71	\$2.15	NA	\$3.01	\$2.47
HHS	\$0	\$0	\$0	\$0	\$0	\$0
DoT	\$0	\$0	\$0	\$0	\$0	\$0
DoC	\$0	\$0	\$0	\$0	\$0	\$0
DoL	\$0	\$0	\$0	\$0	\$0	\$0
USDA	\$0	\$0	\$0	\$0	\$0	\$0
	<b>IRRF2</b>	<b>IRRF2</b>	<b>IRRF2</b>	<b>IRRF1</b>	<b>IRRF1</b>	<b>IRRF1</b>
	<b>Appropriated</b>	<b>Obligated</b>	<b>Expended</b>	<b>Appropriated</b>	<b>Obligated</b>	<b>Expended</b>
USAID <sup>e</sup>	\$154.20	\$153.42	\$133.54	\$38.55	\$38.47	\$37.34

Note: Data not formally reviewed or audited. These operating expenses do not include mission-direct operating expenses.

<sup>a</sup>The majority of FY 2005 operating expenses cover PCO campus rehabilitation, which will be reclassified as reconstruction assets by 2007. This does not include logistics costs directed in FY 2005 by OMB as program costs for goods.

<sup>b</sup>FY 2005 expenditures include funds disbursed from FY 2004 obligated.

<sup>c</sup>Includes partial update only from DoJ.

<sup>d</sup> Figures provided for DoS INL only. Allocated figures not available.

<sup>e</sup> USAID reported information by fund type, not by fiscal year.

TABLE C9

STATUS OF SUPPLEMENTAL IRAQ RECONSTRUCTION FUNDING, P.L. 108-106,  
AS OF DECEMBER 31, 2005 (Millions)

SOURCE	APPROPRIATED	APPORTIONED	COMMITTED	OBLIGATED	EXPENDED
IRRF2	\$18,439.0	\$17,894.4	\$16,968.1	\$15,263.9	\$10,061.6
CPA-OPS	768.8	768.7	0.0	0.0	0.0
IRMO	139.2	139.2	139.0	139.0	123.7
SIGIR	75.0	44.3	0.0	0.0	0.0
<b>Total</b>	<b>\$19,422.0</b>	<b>\$18,846.6</b>	<b>\$17,107.1</b>	<b>\$15,402.9</b>	<b>\$10,185.3</b>

TABLE C10

addition, \$3 million helped to increase participation by women in the political process. The balance was dedicated to an electricity transmission project in the governorate of Suleimaniyah.

### **U.S. Appropriated Funds under Public Law 109-13: Iraq Security Forces Fund**

P.L. 109-13 provided \$5.7 billion for the Iraq Security Forces Fund, to remain available until December 31, 2006. This law supports the Multi-National Security Transition Command-Iraq (MNSTC-I), funding the provision of equipment, supplies, services, training, facility and infrastructure repair, renovation, and construction. The Secretary of Defense is authorized to transfer these funds to appropriations for military personnel, operations and maintenance, and other purposes. The status of these funds is described in Table C-8.

### **Operating Expenses**

Under P.L. 108-106, as amended, SIGIR is required to report information on the operating expenses funded by IRRF for U.S. government agencies or departments involved with the reconstruction of Iraq. Table C-9 provides the status of operating funds derived from the IRRF for each agency with operational activities in Iraq. IRRF funds can be apportioned only to DoD, DoS, Treasury, USAID, and HHS; therefore, other organizations receive funds only through one of these five organizations. This table does not include mission-direct operating expenses.

Since the establishment of U.S. Mission-Iraq and the transfer of governance authority on June 28, 2004, various groups involved with Iraq reconstruction received support from the budget of U.S. Mission-Iraq. This support is outside SIGIR's IRRF reporting requirements.

Since its inception as the Coalition Provisional Authority Inspector General (CPA-IG), SIGIR has tracked the operational expenses of CPA. CPA daily operations from April to November 6, 2003, were initially supported by the IFF, which was created by P.L. 108-11 in April 2003. From November 6, 2003, to June 28, 2004, CPA operations were funded from P.L. 108-106.

As U.S. Mission-Iraq became operational and the Iraq Reconstruction Management Office (IRMO) assumed the duties of CPA, \$105.75 million was transferred from CPA's P.L. 108-106 appropriation to DoS to fund these operations. The status of these transferred funds is included in Table C-10, as of December 31, 2005. Congress also authorized funding for CPA-IG operations (now SIGIR) with \$75 million from the 2004 Defense-wide operations and maintenance (O&M) appropriations.

### **Sources and Uses of Iraq Relief and Reconstruction Funding: Data Clarification**

SIGIR compiled data on the sources, uses, and status of Iraq reconstruction funds from The Office of Management and Budget (OMB), Defense Finance and Accounting Service, U.S. Army, DoS, USAID, Treasury, DoD Washington Headquarters Service, Multi-National Corps-Iraq, U.S. Trade and Development Agency, International Monetary Fund, and World Bank. SIGIR analyzed the data for reasonableness and consistency across sources of data. SIGIR did not review or audit the processes, controls, or systems in place at the providing agency or organization. SIGIR accepted the validity of the data provided and believes that the presentation of sources and uses of funds in this report is a reasonable compilation of the status of Iraq relief and reconstruction funding through December 31, 2005 (unless an alternative date is noted).