

U.S. APPROPRIATED FUNDS

This appendix provides a brief description and accounting of the largest accounts appropriated for Iraq relief and reconstruction under these laws:

P.L. 108-7, February 20, 2003
 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
 P.L. 109-102, November 14, 2005
 P.L. 109-148, December 30, 2005
 P.L. 109-234, June 15, 2006
 P.L. 109-289, September 29, 2006
 P.L. 110-28, May 25, 2007
 P.L. 110-92, P.L. 110-116, P.L. 110-137,
 P.L. 110-149, December 21, 2007
 P.L. 110-161, December 26, 2007
 P.L. 110-252, June 30, 2008

The first section of this appendix provides a brief history and summary of each fund, and the second section provides the status of funding.

Summaries of U.S. Appropriated Funds

Iraq Relief and Reconstruction Fund 1 and Other Funding under P.L. 108-11

The first U.S. appropriation specifically for the relief and reconstruction of Iraq occurred in April 2003. The Congress passed P.L. 108-11, creating the Iraq Relief and Reconstruction Fund (IRRF 1). Through IRRF 1, \$2.475 billion was made available to the U.S. Agency for International Development (USAID), Department of Defense

(DoD), Department of State (DoS), Department of Treasury (Treasury), and U.S. Trade and Development Agency (USTDA).

Initially, IRRF 1 reconstruction managers were focused on the immediate humanitarian needs of post-conflict environments and addressing the rehabilitation and reconstruction of Iraq.¹ IRRF 1 was intended to provide a rapid, short-term infusion of funds to help jumpstart the recovery of Iraq in the post-conflict period. To address this focus, most funding was apportioned to USAID (71.2%), followed by DoD (22.8%), DoS (5.5%), Treasury (0.3%), and USTDA (0.2%).

IRRF 1 funds expired in September 2004; however, an account balance remains available to make legitimate obligation adjustments, to document previously unrecorded obligations, and to make upward adjustments in previously under-recorded obligations.

USAID's IRRF 1 programs, funded by \$1.617 billion, are now complete. The major program areas are an extension of the overall goals of the fund:

- Restore Economically Critical Infrastructure
- Improve Efficiency and Accountability of Government
- Support Education, Health, and Social Services Relief: Office of Foreign Disaster Assistance Office of Transition Initiatives (OTI), Expand Economic Opportunity

DoD is the second-largest implementer of IRRF 1 funds, apportioned \$518.28 million. Nearly all of these funds have been obligated, and

\$517.94 million has been expended.² The agency administered programs to aid in the restoration of critical infrastructure, including:

- Restore Iraqi Electricity (RIE)
- Restore Iraqi Oil (RIO)
- First Responder Network/DIILS

The Gulf Region Division (GRD) reported that many of the projects started under the IRRF 1 were subsumed by IRRF 2 programs. Therefore, outputs and outcomes from the IRRF 1 are covered by the stated outputs and outcomes of IRRF 2 programs.³

DoS was apportioned just more than \$125 million of the IRRF 1, and all of these monies have been obligated. As of December 31, 2008, just more than \$116 million had been expended.⁴ IRRF 1 expenditures by DoS were largely for rule-of-law efforts, including:⁵

- Police/Prison Programs: Reconstruction and Modernization of Detention Facilities
- Relief Efforts: Migration and Refugee Assistance
- Law Enforcement: Bureau of International Security and Nonproliferation and Bureau of International Narcotics and Law Enforcement Affairs (INL)
- Humanitarian Demining: minefield and battle-area clearance operations

All of Treasury's \$6 million apportionment has been obligated for technical assistance. As of December 31, 2008, more than \$5 million had been expended.⁶ The USTDA was apportioned \$4.9 million via the IRRF 1. As of December 31,

2008, it had obligated all of its IRRF 1 funding and expended \$4.7 million to provide economic-related assistance and capacity development for Iraqi officials.

Other Funds under P.L. 108-11

P.L. 108-11 also created the Natural Resources Risk Remediation Fund (NRRRF) and made \$489 million available "for expenses necessary, in and around Iraq, to address emergency fire fighting, repair of damage to oil facilities and related infrastructure."

Funds for the daily operations of the Coalition Provisional Authority (CPA) were made available as well. In November 2003, P.L. 108-106 made more substantial funding available for CPA, and although it ceased operations on June 28, 2004, contractual payment of obligations resulting from contracts awarded during its tenure are still being fulfilled. 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.

Iraq Relief and Reconstruction Fund 2 under P.L. 108-106

Under P.L. 108-106, \$18.439 billion in funds were made available to further support U.S. agencies managing the reconstruction effort. After assessing the state of Iraq's infrastructure, the United States set additional priorities for IRRF 2 projects in core areas to address years of critical neglect, entailing large projects in the oil,

electricity, and water sectors. The act mandates specific funding totals by sector, with limitations on the transfer of funds among sectors and guidelines for congressional approval of larger modifications.

Apportioned funds are restricted to six departments or agencies: DoD, DoS, USAID, Treasury, the U.S. Institute of Peace (USIP), and Department of Health and Human Services (HHS). DoD oversees the largest percentage of IRRF 2—more than \$13 billion of the total.⁷

On September 30, 2008, authority for obligating funds for new projects under the IRRF 2 expired. To date, more than \$17.92 billion has been obligated, and \$17.35 billion has been expended for reconstruction efforts in Iraq. All unobligated funds remain available only for modifications and adjustments to existing contract obligations.⁸

Commanders' Assistance Programs

Military assistance programs continue to play a vital role in the reconstruction of Iraq. In an insecure environment, area commanders can develop the necessary relationships with Iraqi civic leaders to initiate crucial local projects.

Commander's Emergency Response Program

Since May 2003, the Commander's Emergency Response Program (CERP) has been used to produce targeted local relief and reconstruction efforts throughout Iraq. Initially, CPA created the fund with seized Iraqi assets and oil revenue from the Development Fund for Iraq (DFI). By late 2003, the Congress began to appropriate U.S.

funds to these projects—the most recent, in June 2008.

Unlike the large-scale infrastructure work funded by the IRRF 2, CERP projects were intended to be smaller and more responsive to the immediate priorities of maneuver commanders.⁹ The Multi-National Corps-Iraq (MNC-I), which coordinates use of the CERP, issues guidance for the selection and use of the funds in its publication *Money as a Weapons System* (MAAWS). Included in MAAWS, MNC-I publishes the CERP Standard Operating Procedures (SOP) for proposing projects, awarding contracts, and managing activities.¹⁰ The SOP indicates that key elements for project selection are speed of execution, ability to employ Iraqis, benefit to the Iraqi people, and visibility to the community.¹¹

TABLE E.1

U.S. APPROPRIATIONS TO THE CERP

\$ MILLIONS

APPROPRIATION	DATE	AMOUNT
P.L. 108-287	8/5/2004	\$140
P.L. 109-13	5/11/2005	\$718
P.L. 109-148	12/30/2005	\$408
P.L. 109-234	6/15/2006	\$300
P.L. 109-289	9/29/2006	\$375
P.L. 110-28	5/25/2007	\$375
P.L. 110-161	12/26/2007	\$370
P.L. 110-252	6/30/2008	\$910
Total		\$3,596

The CERP was initially intended primarily for small-scale projects that would benefit the local population.¹² These projects often supplement the long-term benefits produced by large infrastructure projects and reinforce economic efforts on a local level.¹³ Overall funding trends are consistent with these priorities; however, the use of CERP funds has evolved both numerically and categorically.

In addition, the GOI funded a similar CERP-equivalent program, which is executed from GOI funds through the U.S.-administered CERP mechanisms. For appropriations to the CERP, see Table E.2.

Commanders Humanitarian Relief and Reconstruction Program and Iraqi Interim Government Fund

In 2004, Iraq’s governing body established the Iraqi Interim Government Fund (IIGF), with \$136 million from the DFI, to support U.S. military commanders in responding to the urgent humanitarian relief and reconstruction requirements of the local population in their areas of responsibility. In response to an Iraqi demand to match the IIGF, a separate program—the Commanders Humanitarian Relief and Reconstruction Program (CHRRP)—was created with \$86 million of the IRRF 2.

The Multi-National Force-Iraq (MNF-I) maintains IIGF and CHRRP funding. Iraqi government projects must be selected from a project list approved by the Iraqis and MNF-I.

Economic Support Fund (ESF)

Since 2003, the U.S. Congress has appropriated nearly \$3.74 billion to the Economic Support Fund (ESF). The ESF is a bilateral economic assistance account for use by U.S. allies and countries in democratic transition to promote U.S. foreign policy objectives.¹⁴ “Funding to the ESF was intended to continue programs to sustain U.S.-funded infrastructure and to support democracy, governance, civil society, economic policy reform, private sector, and agriculture programs.”¹⁵

Several ESF programs are continuing work that was started with funding from the IRRF. They address work to stabilize communities, provide support to the victims of violence, and fund critical sustainment work to protect the U.S. investment allocated to infrastructure construction.

DoS is responsible for managing project identification, priorities, requirements, and funding for ESF projects. Under policy guidance from DoS, USAID and the Gulf Region Division

TABLE E.2

U.S. APPROPRIATIONS TO THE ESF
\$ MILLIONS

APPROPRIATION	DATE	AMOUNT
P.L. 108-7	2/20/2003	\$40
P.L. 108-11	4/16/2003	\$10
P.L. 109-102	11/14/2005	\$60
P.L. 109-234	6/15/2006	\$1,485
P.L. 110-28	5/25/2007	\$1,478
P.L. 110-92, 110-116, 110-137, 110-149	12/26/2007	\$123
P.L. 110-161	12/21/2007	\$15
P.L. 110-252	6/30/2008	\$527
Total		\$3,738

(GRD) of the U.S. Army Corps of Engineers implement most ESF programs. As the primary executing agencies, GRD and USAID received approximately 89% of ESF allocations.

ESF program funding is aligned with security, economic, and political objectives:

- The **security track** receives the largest allocation of funds, about 48%, to strengthen the coordination between the GOI and local groups and assist in securing critical infrastructure to improve the GOI's ability to deliver essential services.
- The **economic track** receives 16% of ESF funding, promoting development through sustainment of assets, training programs, increased access to finance, and other economic and capacity-building activities.
- The **political track** receives 36% of total funding, assisting the GOI in strengthening core ministry functions and supporting governance-building initiatives.

For a list of appropriations to the ESF, see Table E.3.

Iraq Security Forces Fund (ISFF)

On May 11, 2005, the Congress authorized creation of the Iraq Security Forces Fund (ISFF) in P.L. 109-13. Administered by DoD, the ISFF is now the second-largest U.S. reconstruction fund created for Iraq. This fund allows the Commander, Multi-National Security Transition Command-Iraq (MNSTC-I), to provide assistance to the Iraqi Security Forces (ISF).

The ISF is made up of the Police Service, the National Police, and the Directorate of Border Enforcement, under the Ministry of Interior; the

Ground Forces (Army), the Navy, and the Air Force; and Support Forces, under the Ministry of Defense; and the Special Operations Forces under the Counter-Terrorism Bureau. ISFF projects support the ISF—through the Ministry of Defense (MOD) and Ministry of Interior (MOI)—with equipment, supplies, services, and training, as well as repair, renovation, and construction of facilities and infrastructure.¹⁶ Approximately 96% of ISFF obligations fund four primary sub-activities:¹⁷

Equipment and Transportation
Training and Operations
Infrastructure
Sustainment

A small portion of ISFF funding is also divided among these programs:¹⁸

- Quick Response Fund¹⁹
- Detainee Operations
- Lift and Sustain²⁰
- Disarmament, Demobilization, and Reintegration
- Prosthetics

TABLE E.3

U.S. APPROPRIATIONS TO THE ISFF

\$ MILLIONS

APPROPRIATION	DATE	AMOUNT
P.L. 109-13	5/11/2005	\$5,490
P.L. 109-234	6/15/2006	\$3,007
P.L. 109-289, P.L. 110-28	9/26/2006, 5/25/2007	\$5,542
P.L. 110-161	12/21/2007	\$1,500
P.L. 110-252	6/30/2008	\$2,500
Total		\$18,039

Just more than 35% of all U.S. reconstruction funding has been appropriated to the ISFF. For a list of these appropriations, see Table E.4.

Status of Funding

SIGIR compiled data on the sources, uses, and status of Iraq reconstruction funds from the Defense Finance and Accounting Service, USACE, DoS, USAID, Treasury, DoD, Washington Headquarters Service (WHS), MNC-I, USTDA, Iraq Transition Assistance Office (ITAO), Overseas Private Investment Corporation (OPIC), USIP, DoJ, and Corps

of Engineers Financial Management System. SIGIR analyzed the data for reasonableness and consistency across sources of data to the extent practical but did not independently validate the data. SIGIR did not review or audit the processes, controls, or systems in place at the providing agency or organization. SIGIR accepted 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, 2008 (unless an alternative date is noted).

Endnotes

- 1 P.L. 108-11, Emergency Wartime Supplemental Appropriations Act, 2003, 4/16/2003.
- 2 USAID, response to SIGIR data call, 1/12/2009; GRD, response to SIGIR data call, 10/6/2008; Treasury, response to SIGIR data call, 4/3/2008; USTDA, response to SIGIR data call, 12/31/2008; DoS, response to SIGIR data call, 4/5/2007; WHS, response to SIGIR data call, 4/1/2008; DFAS response to SIGIR data call, 10/10/2008.
- 3 GRD, response to SIGIR data call, 3/20/2008.
- 4 USAID, response to SIGIR data call, 1/12/2009; GRD, response to SIGIR data call, 10/6/2008; Treasury, response to SIGIR data call, 4/3/2008; USTDA, response to SIGIR data call, 12/31/2008; DoS, response to SIGIR data call, 4/5/2007; WHS, response to SIGIR data call, 4/1/2008; DFAS response to SIGIR data call, 10/10/2008.
- 5 DoS, *Section 2207 Report*, 12/2004; DoS, *Section 2207 Report*, 1/2008.
- 6 USAID, response to SIGIR data call, 1/12/2009; GRD, response to SIGIR data call, 10/6/2008; Treasury, response to SIGIR data call, 4/3/2008; USTDA, response to SIGIR data call, 12/31/2008; DoS, response to SIGIR data call, 4/5/2007; WHS, response to SIGIR data call, 4/1/2008; DFAS response to SIGIR data call, 10/10/2008.
- 7 P.L. 108-106, Emergency Supplemental Appropriations Act for Defense and for the Reconstruction of Iraq and Afghanistan, 11/6/2003.
- 8 Embassy, response to SIGIR data call, 10/3/2008.
- 9 MNC-I, *Money as a Weapon System*, 6/2007, p. 9.
- 10 MNC-I, *Money as a Weapon System*, 6/2007, Appendix C.
- 11 MNC-I, *Money as a Weapon System*, 6/2007, p. C4.
- 12 SIGIR Audit 08-006, "Commander's Emergency Response Program in Iraq Funds Many Large-Scale Projects," 1/25/2008.
- 13 MNC-I, *Money as a Weapon System*, 6/2007, Appendix C.
- 14 <http://www.usaid.gov/policy/budget/cbj2007/an/esf.html>
- 15 GAO, Iraq: Reconstruction Assistance, Updated 11/12/2007.
- 16 P.L. 109-13, Emergency Supplemental Appropriations Act for Defense, the Global War on Terror, and Tsunami Relief, 5/11/2005.
- 17 SIGIR is using MNSTC-I's classification of these topics as sub-activity groups.
- 18 MNSTC-I, response to SIGIR data call, 4/12/2008. Note: ISFF has also been used to fund the quick response fund and disarmament, demobilization, and reintegration. However, the most recent data sent by MNSTC-I does not include these funds.
- 19 The ESF program also has a program called the Quick Response Fund. This program differs from the ISFF's Quick Response Fund, which primarily supports projects for the ISF.
- 20 Lift and Sustain refers to ISFF funding that goes toward supporting Iraq's counterinsurgency efforts, including food, fuel, and other logistical support services.

SUMMARY OF TABLES

TABLE REFERENCE	RELATED FUND	DESCRIPTION
E-4	NRRRF, IRRF 1, Non-IRRF, and IFF	Status of Supplemental Appropriation, P.L. 108-11
E-5	IRRF 1	Status of P.L. 108-11 IRRF 1 Funds by Program and by USAID Strategic Objectives
E-6	Non-IRRF 1	Status of P.L. 108-11 Non-IRRF 1 Funds by Program and by USAID Strategic Objectives
E-7	CERP	CERP Projects by Type for FY 2004 and FY 2005
E-8	CERP	CERP Projects by Type for FY 2006 and FY 2007
E-9	CERP	CERP Projects by Type for FY 2008 and FY 2009
E-10	CHRRP and IIGF	CHRRP and IIGF Funding
E-11	IRRF 2	Funding Status of the IRRF 2
E-12	ISFF	Financial Status of Iraq Security Forces Fund (FY 2005)
E-13	ISFF	Financial Status of Iraq Security Forces Fund (FY 2006)
E-14	ISFF	Financial Status of Iraq Security Forces Fund (FY 2007)
E-15	ISFF	Financial Status of Iraq Security Forces Fund (FY 2008)
E-16	ESF	Financial Status of Economic Support Fund (FY 2006)
E-17	ESF	Financial Status of Economic Support Fund (FY 2007)
E-18	ESF	Financial Status of Economic Support Fund (FY 2008)

TABLE E.4

STATUS OF SUPPLEMENTAL APPROPRIATION, P.L. 108-11, AS OF 12/31/2008

\$ MILLIONS

SOURCE	AGENCY	APPORTIONED	OBLIGATED	EXPENDED
NRRRF	DoD	\$800.65	\$800.65	\$800.65
IRRF 1	USAID	1,616.99	1,606.52	1,604.51
	DoD	518.28	518.26	517.94
	DoS	125.35	125.35	116.74
	Treasury	6.00	6.00	5.01
	USTDA	4.94	4.94	4.72
	Subtotal		2,271.56	2,261.07
Non-IRRF P.L. 108-11	USAID	482.16	462.53	461.22
	DoS	66.00	66.00	60.40
	Subtotal	548.16	528.53	521.62
IFF	CPA-OPS	N/A	433.15	409.17
	New Iraqi Army	51.20	51.20	49.80
	Subtotal	51.20	484.35	458.97
Total		\$3,671.57	\$4,074.60	\$4,030.16

Notes: 1. DoS data is as of March 31, 2007. Updated information was not received from DoS at the time of publication. 2. Under P.L. 108-11, the Congress funded NRRRF through transfers, including up to \$489.3 million from the Iraq Freedom Fund. 3. Numbers affected by rounding. 4. Data not formally reviewed or audited.

Sources: USAID, response to SIGIR data call, January 12, 2009; GRD, response to SIGIR data call, October 6, 2008, 2008; Treasury, response to SIGIR data call, January 5, 2009; USTDA, response to SIGIR data call, December 31, 2008; DoS, response to SIGIR data call, April 5, 2007; WHS, response to SIGIR data call, October 1, 2008; DFAS, response to SIGIR data call, October 10, 2008.

TABLE E.5

STATUS OF P.L. 108-11 IRRF 1 FUNDS BY PROGRAM AND BY USAID STRATEGIC OBJECTIVES,
AS OF 12/31/2008

\$ MILLIONS

AGENCY	PROGRAM NAME	APPORTIONED	OBLIGATED	EXPENDED
USAID	Restore Economically Critical Infrastructure	\$1,124.41	\$1,114.49	\$1,112.76
	Improve Efficiency and Accountability of Government	174.71	174.71	174.65
	Support Education, Health, and Social Services	118.48	118.16	118.16
	Relief: Office of Foreign Disaster Assistance	43.47	43.27	43.11
	Office of Transition Initiatives	57.48	57.48	57.42
	Expand Economic Opportunity	65.90	65.90	65.90
	Program Support and Development of Gulf Region	18.00	18.00	18.00
	Administrative Expenses	14.54	14.51	14.51
	Subtotal	1,616.99	1,606.52	1,604.51
DoD	Restore Iraq Electricity (RIE)	299.94	299.92	299.92
	Restore Iraq Oil (RIO)	165.04	165.04	165.04
	First Responder Network/DIILS	53.30	53.30	52.98
	Subtotal	518.28	518.26	517.94
DoS	Police/Prison Programs	61.50	61.50	56.21
	Relief Efforts	26.98	26.98	26.90
	Law Enforcement	24.60	24.60	21.36
	Humanitarian Demining	12.27	12.27	12.27
	Subtotal	125.35	125.35	116.74
Treasury	Technical Assistance	6.00	6.00	5.01
	Subtotal	6.00	6.00	5.01
U.S. Trade and Dev. Agency	Technical Assistance/Training	4.94	4.94	4.72
	Subtotal	4.94	4.94	4.72
Total IRRF 1 Funds		\$2,271.56	\$2,261.07	\$2,248.92

Sources: USAID, response to SIGIR data call, January 12, 2009; Treasury, response to SIGIR data call, January 5, 2009; USTDA, response to SIGIR data call, December 31, 2008; DoS, response to SIGIR data call, April 5, 2007; DFAS, response to SIGIR data call, January 9, 2008.

Notes: 1. DoS data is as of March 31, 2007. Updated information was not received from DoS at the time of publication. 2. Data not formally reviewed or audited. 3. Numbers affected by rounding.

TABLE E.6

STATUS OF P.L. 108-11 NON-IRRF 1 FUNDS BY PROGRAM AND BY USAID STRATEGIC OBJECTIVES, AS OF 12/31/2008

\$ MILLIONS

AGENCY	PROGRAM NAME	APPORTIONED	OBLIGATED	EXPENDED
USAID	Food Aid: Office of Food for Peace	\$242.88	\$242.84	\$242.62
	Improve Capacity of National Government	21.19	21.19	21.19
	Restore Economically Critical Infrastructure	42.78	24.09	24.09
	Support Education, Health, and Social Services	34.00	33.78	33.78
	Relief: Office of Foreign Disaster Assistance	72.14	71.74	70.95
	Operating Expenses	23.32	23.32	23.32
	Program Support and Development of Gulf Region	11.18	10.91	10.80
	Improve Efficiency and Accountability of Government	8.90	8.89	8.89
	Office of Transition Initiatives	11.82	11.82	11.63
	Expand Economic Opportunity	4.96	4.96	4.96
	Expand Private Sector Economic Opportunities	8.99	8.99	8.99
Subtotal	482.16	462.53	461.22	
DoS	Coalition Support	66.00	66.00	60.40
	Subtotal	66.00	66.00	60.40
Total Non-IRRF 1 Funds		\$548.16	\$528.53	\$521.62

Source: USAID, response to SIGIR data call, January 12, 2009; DoS, response to SIGIR data call, April 5, 2007.

Notes: 1. DoS data is as of March 31, 2007. Updated information was not received from DoS at the time of publication. 2. Under PL 108-11, the Congress funded NRRRF through transfers, including up to \$489.3 million from the Iraq Freedom Fund. 3. Data not formally reviewed or audited. 4. Numbers affected by rounding.

TABLE E.7

CERP PROJECTS BY TYPE FOR FY 2004 AND FY 2005, AS OF 1/7/2009

\$ MILLIONS

PROJECT TYPE	FY 2004		FY 2005	
	OBLIGATIONS	DISBURSEMENTS	OBLIGATIONS	DISBURSEMENTS
Agriculture	\$0.00	\$0.00	\$15.01	\$9.42
Battle Damage	0.92	0.92	7.89	7.55
Civic Cleanup Activities	0.05	0.05	15.42	15.24
Civic Infrastructure Repair	0.49	0.49	16.32	15.91
Civic Support Vehicles	0.20	0.20	6.38	6.08
Condolence Payments	3.47	3.47	15.01	14.66
Economic, Financial, and Management Improvements	2.96	2.96	14.57	14.22
Education	5.57	5.56	69.44	65.06
Electricity	0.87	0.87	85.57	67.99
Food Production & Distribution	0.99	0.99	1.93	1.83
Healthcare	3.82	3.59	28.85	26.71
Law & Governance	2.02	2.02	36.39	34.35
Other Humanitarian and Reconstruction Projects	1.16	1.16	51.83	38.35
Protective Measures	0.00	0.00	13.22	13.22
Telecommunications	0.59	0.59	14.83	10.74
Transportation	1.95	1.95	84.80	74.82
Water & Sanitation	5.15	5.15	254.74	232.13
Total	\$30.23	\$29.99	\$732.21	\$648.29

Source: IRMS, MNC-I Quarterly Report, 1/7/2009.

Notes: 1. Data not formally reviewed or audited. 2. Numbers affected by rounding. 3. Obligations and expenditures will vary from top-line obligations and expenditures reported in the *Iraq Reconstruction Funding*. SIGIR did not receive current project- or sector-level reporting from all agencies.

TABLE E.8

CERP PROJECTS BY TYPE FOR FY 2006 AND FY 2007, AS OF 1/7/2009

\$ MILLIONS

PROJECT TYPE	FY 2006		FY 2007	
	OBLIGATIONS	DISBURSEMENTS	OBLIGATIONS	DISBURSEMENTS
Agriculture	\$24.46	\$21.57	\$19.82	\$16.65
Battle Damage	1.51	1.39	13.19	9.27
Civic Cleanup Activities	29.43	26.96	74.92	63.34
Civic Infrastructure Repair	18.53	13.40	37.28	28.28
Civic Support Vehicles	1.71	1.71	9.12	8.46
Condolence Payments	8.01	7.91	12.04	10.87
Detainee Release Payments	0.08	0.08	0.43	0.37
Economic, Financial, and Management Improvements	15.79	14.58	25.99	20.68
Education	47.96	35.32	105.39	84.68
Electricity	68.80	63.32	121.24	104.58
Food Production & Distribution	1.08	1.06	4.18	3.57
Healthcare	25.87	21.81	23.25	21.74
Law & Governance	9.92	9.35	36.12	31.75
Other Humanitarian and Reconstruction Projects	28.06	16.88	24.87	20.71
Protective Measures	1.56	1.00	37.27	28.37
Telecommunications	7.67	7.25	3.65	2.51
Transportation	68.76	64.35	107.47	82.11
Water & Sanitation	123.88	112.80	165.35	138.23
Total	\$483.08	\$420.75	\$821.60	\$676.17

Source: IRMS, MNC-I Quarterly Report, 1/7/2009.

Notes: 1. Data not formally reviewed or audited. 2. Numbers affected by rounding. 3. Obligations and expenditures will vary from top-line obligations and expenditures reported in the *Iraq Reconstruction Funding*. SIGIR did not receive current project- or sector-level reporting from all agencies.

TABLE E.9

CERP PROJECTS BY TYPE FOR FY 2008 AND FY 2009, AS OF 1/7/2009

\$ MILLIONS

PROJECT TYPE	FY 2008		FY 2009	
	OBLIGATIONS	DISBURSEMENTS	OBLIGATIONS	DISBURSEMENTS
Agriculture	\$27.05	\$17.21	\$0.72	\$0.53
Battle Damage	14.58	12.59	0.18	0.03
Civic Cleanup Activities	31.55	26.04	0.63	0.22
Civic Infrastructure Repair	17.98	12.55	0.51	0.00
Civic Support Vehicles	2.29	1.08	0.00	0.00
Condolence Payments	8.03	5.67	0.43	0.10
Detainee Release Payments	0.35	0.08	0.04	0.01
Economic, Financial, and Management Improvements	17.70	10.22	1.27	0.52
Education	53.36	34.03	0.41	0.24
Electricity	40.03	21.80	1.45	0.50
Food Production & Distribution	4.09	2.32	0.66	0.12
Healthcare	15.41	9.17	0.45	0.12
Law & Governance	11.81	9.93	0.23	0.00
Other Humanitarian and Reconstruction Projects	20.30	18.74	1.00	0.58
Protective Measures	285.77	225.84	15.34	2.11
Telecommunications	1.76	1.65	0.04	0.00
Transportation	52.27	36.50	0.31	0.01
Water & Sanitation	46.18	30.22	0.75	0.63
Total	\$650.51	\$475.63	\$24.44	\$5.70

Source: IRMS, *MNC-I Quarterly Report*, 1/7/2009.

Notes: 1. Data not formally reviewed or audited. 2. Numbers affected by rounding. 3. Obligations and expenditures will vary from top-line obligations and expenditures reported in the *Iraq Reconstruction Funding*. SIGIR did not receive current project- or sector-level reporting from all agencies.

TABLE E.10

CHRRP AND IIGF FUNDING, AS OF 3/31/2008

\$ MILLIONS

FUND SOURCE	OBLIGATED	EXPENDED
CHRRP (FY 2005 and 2006)	\$76.11	\$75.77
IIGF	125.12	118.40
Total	\$201.23	\$194.17

Notes: 1. Data not formally reviewed or audited. 2. Numbers are affected by rounding. 3. SIGIR did not receive CHRRP or IIGF funding data at a project level this quarter.

Source: Multi-National Corps-Iraq, response to SIGIR data call, April 9, 2008.

APPENDIX E

TABLE E.11

FUNDING STATUS OF THE IRRF 2, AS OF 1/12/2009

\$ MILLIONS

SECTOR	ALLOCATED	COMMITTED	OBLIGATED	EXPENDED
Security and Law Enforcement	\$4,960	\$4,937	\$4,937	\$4,872
Electricity Sector	4,178	4,041	4,040	3,972
Oil Infrastructure	1,717	1,605	1,605	1,589
Justice and Civil Society	2,299	2,283	2,281	2,186
Education, Refugees, and Human Rights	470	498	498	410
Roads, Bridges, and Construction	320	282	282	259
Health Care	810	793	793	747
Transportation and Communications	462	449	448	427
Water and Sanitation	2,054	1,978	1,975	1,866
Private Sector Development	838	844	844	814
Administrative Expense	220	219	219	210
Total by Sector	\$18,328	\$17,928	\$17,922	\$17,352
Construction	-	9,347	9,346	9,050
Non-Construction	-	8,061	8,056	7,785
Overhead	-	520	520	517
Total by Program	\$18,328	\$17,928	\$17,922	\$17,352

Source: ITAO, response to SIGIR data call, 1/12/2009.

Notes: 1. Appendix D of this Report includes a crosswalk between the DoS Iraq Weekly Status Report and SIGIR sectors.
2. Numbers affected by rounding.

TABLE E.12

FINANCIAL STATUS OF IRAQ SECURITY FORCES FUND (FY 2005), AS OF 1/16/2009

\$ MILLIONS

SECTOR	ALLOCATED	OBLIGATED	EXPENDED
Defense Forces			
Sustainment	\$632.46	\$627.80	\$622.37
Infrastructure	1,100.44	1,064.45	1,057.36
Equipment and Transportation	1,376.00	1,355.33	1,350.11
Training and Operations	131.10	128.67	127.25
Interior Forces			
Sustainment	248.00	241.67	236.17
Infrastructure	426.80	399.98	396.77
Equipment and Transportation	386.90	374.35	371.82
Training and Operations	944.30	936.17	934.20
Other			
Related Activities	244.00	242.46	234.09
Undistributed	0.00	0.00	-0.67
Total	\$5,490.00	\$5,370.87	\$5,329.48

Source: OSD, response to SIGIR data call, 1/16/2009.

Notes: 1. Data not formally reviewed or audited. 2. Numbers affected by rounding.

TABLE E.13

FINANCIAL STATUS OF IRAQ SECURITY FORCES FUND (FY 2006), AS OF 1/16/2009

\$ MILLIONS

SECTOR	ALLOCATED	OBLIGATED	EXPENDED
Defense Forces			
Sustainment	\$177.79	\$177.64	\$176.66
Infrastructure	777.58	660.91	637.50
Equipment and Transportation	599.67	587.12	580.52
Training and Operations	17.43	16.99	16.95
Interior Forces			
Sustainment	149.51	148.55	141.71
Infrastructure	475.51	462.28	404.06
Equipment and Transportation	495.98	489.82	459.53
Training and Operations	208.12	207.69	206.12
Other			
Related Activities	105.41	97.77	91.34
Undistributed	0.00	0.00	2.71
Total	\$3,007.00	\$2,848.75	\$2,717.11

Source: OSD, response to SIGIR data call, 1/16/2009.

Notes: 1. Data not formally reviewed or audited. 2. Numbers affected by rounding.

TABLE E.14

**FINANCIAL STATUS OF IRAQ SECURITY FORCES FUND (FY 2007),
AS OF 1/16/2009**

\$ MILLIONS

SECTOR	ALLOCATED	OBLIGATED	EXPENDED
Defense Forces			
Sustainment	886.11	883.43	649.56
Infrastructure	1,080.00	1,079.73	657.36
Equipment and Transportation	1,525.83	1,523.71	895.62
Training and Operations	77.38	77.23	48.39
Interior Forces			
Sustainment	127.00	126.99	99.41
Infrastructure	430.00	420.80	125.28
Equipment and Transportation	464.17	464.17	193.27
Training and Operations	552.49	552.32	543.28
Other			
Related Activities	399.33	391.86	222.70
Undistributed	0.00	0.00	-4.99
Total	\$5,542.30	\$5,520.24	\$3,429.88

Source: OSD, response to SIGIR data call, 1/16/2009.

Notes: 1. Data not formally reviewed or audited. 2. Numbers affected by rounding.

TABLE E.15

**FINANCIAL STATUS OF IRAQ SECURITY FORCES FUND (FY 2008),
AS OF 1/16/2009**

\$ MILLIONS

SECTOR	ALLOCATED	OBLIGATED	EXPENDED
Defense Forces			
Sustainment	\$163.90	\$24.93	\$4.48
Infrastructure	298.50	78.53	7.16
Equipment and Transportation	902.90	213.99	40.13
Training and Operations	118.40	72.63	49.41
Interior Forces			
Sustainment	106.00	10.84	0.93
Infrastructure	110.00	11.41	0.04
Equipment and Transportation	392.00	18.95	1.64
Training and Operations	650.00	200.99	186.56
Other			
Related Activities	258.30	19.22	2.65
Undistributed	0.00	0.00	-3.84
Total	\$3,000.00	\$651.49	\$289.18

Source: OSD, response to SIGIR data call, 1/16/2009.

Notes: 1. Data not formally reviewed or audited. 2. Numbers affected by rounding.

TABLE E.16

FINANCIAL STATUS OF ECONOMIC SUPPORT FUND (FY 2006), AS OF 12/31/2008

\$ MILLIONS

TRACK	FY 2006 STATE			FY 2006 SUPPLEMENTAL		
	ALLOCATED	OBLIGATED	EXPENDED	ALLOCATED	OBLIGATED	EXPENDED
Security Track						
PRT/PRDC Projects				\$315.00	\$243.85	\$176.80
Infrastructure Security Protection (Oil, Water, and Electric)				217.00	177.78	147.21
Local Governance Program				155.00	155.00	155.00
Community Action Program				45.00	45.00	45.00
Community Stabilization Program				135.00	135.00	135.00
Marla Ruzicka Iraqi War Victims Fund (transferred to IRRF)	\$5.00	\$5.00	\$5.00	4.95	4.95	4.95
Subtotal	5.00	5.00	5.00	871.95	761.58	663.96
Economic Track						
Operations and Maintenance Sustainment				289.01	266.57	247.72
Plant-Level Capacity Development and Technical Training				47.44	46.78	42.68
Subtotal				336.45	313.35	290.40
Political Track						
Democracy and Civil Society (USAID)	55.44	55.44	55.44	18.00	18.00	14.34
Democracy and Civil Society (DRL)				32.00	32.00	29.46
National Capacity Development (USAID)				60.00	60.00	60.00
Ministerial Capacity Development (ITAO)				45.00	37.22	27.07
Iraqi Refugees				58.00	58.00	36.00
Regime Crimes Liaison Office				33.00	31.9	27.69
Policy, Subsidy, Legal, and Regulatory Reforms				20.00	20.00	20.00
Subtotal	55.44	55.44	55.44	266.00	257.12	214.56
Grand Total	\$60.44	\$60.44	\$60.44	\$1,474.40	\$1,332.05	\$1,168.92

Sources: ITAO, responses to SIGIR data call, 10/2/2008 and 1/15/2009; GRD, response to SIGIR data call, 1/5/2009; USAID, response to SIGIR data call, 1/8/2009; ITAO, *Essential Indicators Report*, 1/1/2009.

Notes: 1. Data not formally reviewed or audited. 2. Numbers affected by rounding.

TABLE E.17

FINANCIAL STATUS OF ECONOMIC SUPPORT FUND (FY 2007), AS OF 12/31/2008

\$ MILLIONS

TRACK	FY 2007 SUPPLEMENTAL			FY 2007 CR		
	ALLOCATED	OBLIGATED	EXPENDED	ALLOCATED	OBLIGATED	EXPENDED
Security Track						
PRT/PRDC Projects	\$385.00	\$185.97	\$52.90			
PRT/QRF (DoS)	35.05	35.05	25.75			
PRT/QRF (USAID)	100.00	100.00	45.18			
Local Governance Program	99.50	99.50	83.72			
Community Action Program	90.00	90.00	87.70			
Community Stabilization Program	354.00	354.00	342.59	25.00	25.00	25.00
Marla Ruzicka Iraqi War Victims Fund (transferred to IRRF)	5.00	5.00	5.00	5.00	5.00	5.00
Subtotal	1,068.55	869.52	642.84	30.00	30.00	30.00
Economic Track						
Inma	55.00	55.00	10.21	37.50	37.50	37.50
Provincial Economic Growth (PEG)	35.77	35.77	14.47			
Targeted Development Program	57.40	57.40	7.00			
Izdihar	9.23	9.23	7.83	14.60	14.60	14.60
Subtotal	157.40	157.40	39.51	52.10	52.10	52.10
Political Track						
National Capacity Development	144.50	144.50	85.18			
Policy, Subsidy, Legal, and Regulatory Reforms	50.00	50.00	45.67	15.00	15.00	15.00
Democracy and Civil Society (USAID)	67.60	67.60	17.68	2.55	2.55	1.16
Democracy and Civil Society (DRL)				15.30	15.30	15.30
Subtotal	262.10	262.10	148.53	32.85	32.85	31.46
Grand Total	\$1,488.05	\$1,289.02	\$830.88	\$114.95	\$114.95	\$113.56

Sources: ITAO, response to SIGIR data call, 1/6/2009; GRD, response to SIGIR data call, 1/5/2009; USAID, response to SIGIR data call, 1/8/2009; ITAO, *Essential Indicators Report*, 1/1/2009.

Notes: 1. Data not formally reviewed or audited. 2. Numbers affected by rounding.

TABLE E.18

FINANCIAL STATUS OF ECONOMIC SUPPORT FUND (FY 2008), AS OF 12/31/2008

\$ MILLIONS

TRACK	ALLOCATED	FY 2008 OBLIGATED	EXPENDED
Security Track			
Marla Ruzicka Iraqi War Victims Fund (transferred to IRRF)	\$9.96	\$9.96	\$0.00
Community Stabilization Program	100.00	100.00	0.00
Community Action Program	75.00	75.00	3.99
Local Governance Program	68.00	68.00	0.00
Subtotal	252.96	252.96	3.99
Economic Track			
Provincial Economic Growth (PEG)	25.00	25.00	0.00
Subtotal	25.00	25.00	0.00
Political Track			
National Capacity Development	59.83	59.83	0.00
Iraqi Refugees (Jordan) - transferred to Migration and Refugee Assistance	45.00	45.00	0.00
Democracy and Civil Society	13.12	13.12	0.00
Subtotal	117.95	117.95	0.00
Totals	\$395.91	\$395.91	\$3.99

Sources: ITAO, response to SIGIR data call, 10/14/2008; USAID, response to SIGIR data call, 1/8/2009.

Note: 1. Data not formally reviewed or audited. 2. Numbers affected by rounding.