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 131. DoD, response to SIGIR data call, 1/4/2011; USACE, TAD, response to SIGIR data call, 1/4/2011.
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617. The Marshall Center works to create a more stable security environment among the nations of North America, Europe, and Eurasia by advancing democratic institutions and relationships, especially in the field of defense; promoting active, peaceful security cooperation; and enhancing enduring partnerships.

SOURCES AND NOTES FOR THE INSERT

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Notes

Data source: Data from the IRMS *Global Benchmark* report formed the basis of the great majority of charts, tables, descriptive statistics, and other quantitative analysis in this Insert. SIGIR chose to use the IRMS because it is the most complete data source available for the CERP, accounting for \$3.45 billion (94%) of the \$3.68 billion in CERP obligations reported by the U.S. Army Budget Office (ABO) and \$3.43 billion (96%) of the \$3.56 billion in CERP expenditures reported by ABO, as of September 30, 2010.

USF-I disagreed with SIGIR's conclusion that IRMS was the most complete data source available for the CERP. According to USF-I vetting comments on the Insert:

USF-I is unable to validate/verify the numbers used in the insert as it is data SIGIR pulled from IRMS before IRMS was shut down August 2010. The report implies the reporting covers all FY 2004–FY 2010 CERP projects. However, the IRMS data from August 2010 is incomplete and does not include the remainder of FY 2010 CERP data.

As an example, the draft report shows 35,000 in total projects; USF-I tracks 51,000 in total projects from FY 2004–FY 2010. The draft report also shows expenditures of \$3.4 billion while USF-I tracks \$3.7 billion in obligations and \$3.6 billion in disbursements. The breakouts by project categories and provinces do not match USF-I numbers either.

Both USF-I and ABO have previously provided SIGIR with data pulled from ODS/STANFINS and our quarterly CERP Trackers, which provide more accurate information regarding CERP expenditures than IRMS. Additionally, the data in IRMS is subjective to what the USDs input into the system and only contains supporting documentation to the project. ODS/STANFINS tracks all of the dollar amounts associated with an individual project, including partial payments, final disbursement date and the dates funds were obligated and/

or disbursed. USF-I feels this is more accurate than IRMS or CIDNE data.

USF-I's response to the data contained in draft insert is that it is not representative, is missing roughly 11K in projects, \$224 million in obligations and \$141 million in disbursements, and contains incomplete project category information and provincial breakouts.

SIGIR has long recognized and reported on the limitations of the IRMS. SIGIR agrees with USF-I that the IRMS is limited by the accuracy and completeness of what U.S. Divisions input into the system, and SIGIR acknowledges that the quarterly and total fiscal-year appropriation values for obligations and expenses as reported in the IRMS do not equal top-line values provided through ABO. The discrepancy is explained in detail in Section 2 of this Quarterly Report.

However, SIGIR disagrees with the assertion that the USF-I CERP Project Tracker is a better source of data. In any given fiscal year, the USF-I CERP Project Tracker only tracks data for the respective fiscal-year appropriation. Creating a complete data set would necessitate matching project details from the USF-I CERP Project Tracker with financial records provided by ABO. However, SIGIR has identified potentially unresolvable obstacles to creating a new database by this method. Without the ability to match the CERP Project Tracker to ABO financial data—and in so doing correct mistakes apparent in the CERP Project Tracker and accurately record project completion or cancellation—the CERP Project Tracker is not an adequate source of CERP data for SIGIR's analysis. As of September 30, 2010, the USF-I CERP Project Tracker accounted for \$3.89 billion (106%) of the \$3.68 billion in CERP obligations reported by ABO and \$1.59 billion (45%) of the \$3.56 billion in CERP expenditures reported by ABO. In other words, the USF-I CERP Project Tracker overstates obligations (presumably because some obligations were canceled after the end of the respective fiscal years) and understates expenditures (because not all projects were completed before the end of the respective fiscal years).

For details, see Section 2 of this Quarterly Report. In the absence of complete and accurate project reporting from USF-I, SIGIR believes that the IRMS remains the least problematic available source of CERP data.

Data processing: Data has not been audited, and numbers are affected by rounding. The IRMS was shut down on September 1, 2010, after which date no new data was inputted into the system. SIGIR pulled all CERP records from the IRMS *Global Benchmark* report on September 3, 2010, for use in this Insert; it is therefore the most complete data set available from the IRMS. SIGIR then took the following steps to prepare the data for use:

- SIGIR excluded all CERP funding sources that were not U.S. appropriations—specifically those identified as "Interim Iraq Government Funds" [sic] and "Iraqi Cmdr's Emrgcy Resp Prog" in the *Fund Type* field.
- SIGIR excluded all records that did not strictly belong to the CERP program—specifically those identified as "FY05 - CHRRP" and "FY06 - CHRRP" in the report's *Fund Type* field.
- SIGIR excluded all projects (238 in total, valued at \$42.7 million) that did not have a start date.

Each of these projects was listed as "planned" or "proposed" in the report's *Status* field.

Project start and completion dates: Project costs are treated as obligated as of the date indicated in the *Actual Start* field and expended as of the date indicated in the *Actual Completion* field. In most graphics and tables, SIGIR included all projects that were started (that is, obligated) even if they had not been completed by the September 1, 2010, cut-off date. Projects with no project completion dates were assumed to be ongoing for the purposes of analysis in the box-plot chart. The CERP data used did not include any canceled projects, so there is, by definition, no counting of obligations that were terminated prior to completion. In one record, SIGIR replaced the date provided in the *Actual Start* field with the date provided in the *Projected Start* field because the former fell two years before CERP funding was available and therefore was clearly incorrect.

Project categories: Not all of the project categories defined in the DoD's FMR were contained in the IRMS database. Specifically, "Temporary Contract Guards for Critical Infrastructure" and "Hero Payments" were not represented. Analysis of individual records shows that projects that should have been classified as "Temporary Contract Guards for Critical Infrastructure"—particularly those supporting the Sons of Iraq and Daughters of Iraq programs—were classified under the project category "Protective Measures." SIGIR did not attempt to identify which projects belong in the former category; projects of both types are reported in the Insert under the "Protective Measures" heading. It is not clear under what project category in the IRMS "Hero Payments" were recorded.

A total of 161 projects, valued at \$24.7 million, were not assigned a CERP project category in the IRMS database; manual review indicated that they were exclusively irrigation or canal projects, and SIGIR classified them under the "Agriculture" project category.

In four records, the IRMS database incorrectly listed an IRRF Benchmark Category in place of a CERP Project Category. Based on the project descriptions in those four records, SIGIR reclassified:

- "Roads & Bridges (82000)" as "Transportation"
- "Nationwide Hospital & Clinic Improvements (90000)" as "Health Care"
- "Public Buildings - Construction & Repair (81000)" as "Civic Infrastructure Repair"
- "Security & Law Enforcement (900000)" as "Protective Measures"

Districts and provinces: There were several inconsistencies and apparent mistakes in assigned districts and provinces for records in the IRMS database. Based on analysis of project descriptions and actual locations of districts in Iraq, SIGIR reclassified:

- "HAMZA" district in "AN NAJAF" province as "Hamza" district in "Qadissiya" province
- "KHANAQIN" district in "BAGHDAD" province as "Khanaqin" district in "Diyala" province
- "BAGHDAD INTERNATIONAL AIRPORT" district in "BAGHDAD" province as "Karkh" district in "Baghdad" province
- "NAJAF" district in "NINAWA" province as "Sinjar" district in "Ninewa" province