

FUNDING FOR IRAQ RECONSTRUCTION

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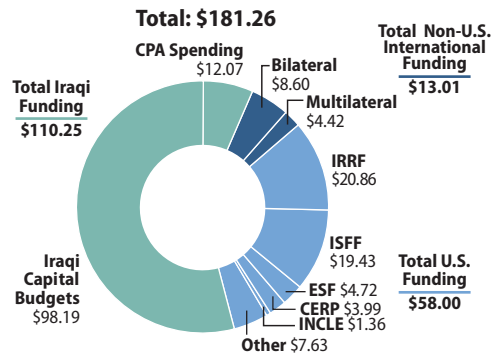
FUNDING OVERVIEW

As of December 31, 2010, \$181.26 billion had been made available for the relief and reconstruction of Iraq through three main sources:⁶⁷

- U.S. appropriations—\$58.00 billion
- Iraqi funds overseen by the Coalition Provisional Authority (CPA) and expenditures of the Iraqi capital budget—\$110.25 billion
- International commitments of assistance and loans from non-U.S. sources—\$13.01 billion

See Figure 2.1 for an overview of these funding sources. See Figure 2.2 for a historical comparison of U.S. and Iraqi support for reconstruction. ♦

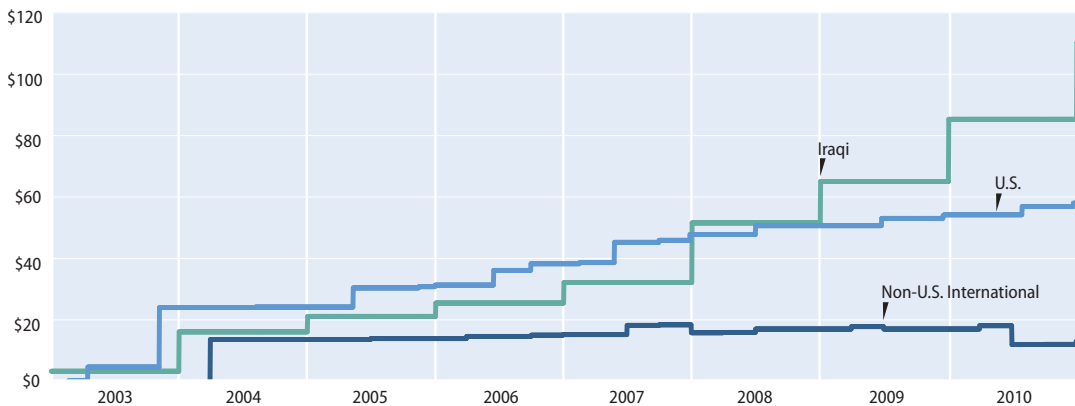
FIGURE 2.1
FUNDING SOURCES, 2003–2010
\$ Billions



Note: Data not audited. Numbers affected by rounding.

Sources: See Figure 2.2.

FIGURE 2.2
IRAQI, U.S., AND NON-U.S. INTERNATIONAL SUPPORT FOR RECONSTRUCTION, 2003–2010
\$ Billions



Note: Data not audited. Numbers affected by rounding. In the fiscal-year quarter ending on June 30, 2010, SIGIR switched its metric for tracking International support from pledged dollars to committed dollars, which accounts for the apparent drop in the International contribution on that date in this chart.

Sources: 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. 111-242; P.L. 111-290; P.L. 111-317; P.L. 111-322; OSD, response to SIGIR data call, 10/15/2010; USACE, response to SIGIR data call, 10/6/2008; USAID, responses to SIGIR data calls, 1/12/2009 and 4/8/2009; NEA-I, responses to SIGIR data call, 9/27/2010, 10/4/2010, 10/6/2010, 1/5/2011, and 1/13/2011; DoS, DRL, response to SIGIR data call, 9/22/2010; TFBSO, response to SIGIR data call, 10/4/2010; DoJ, Justice Management Division, response to SIGIR data call, 10/5/2010; DoS, ECA, response to SIGIR data call, 4/14/2010; OMB, response to SIGIR data call, 6/21/2010; OUSD(C), response to SIGIR data call, 10/14/2010; U.S. Embassy-Baghdad, response to SIGIR data call, 10/3/2009; DoJ, U.S. Marshals Service, response to SIGIR data call, 10/5/2010; DoS, PM, response to SIGIR data call, 9/21/2010; BBG, response to SIGIR data call, 10/5/2010; GOI, CoR, "Federal Public Budget Law for the Fiscal Year 2010," 1/27/2010; GOI, MOF, "Evaluation of the Iraqi Budget, 2006–2010," 8/2010; GOI, Presidency of the Iraqi Interim National Assembly, "The State General Budget for 2005," 2005; GOI, "Budget Revenues and Expenses 2003, July–December," 2003; GOI, CoM, "Draft Law of the Republic of Iraq (GOI) Federal Budget for the 2011 Financial Year," 11/30/2010; SIGIR, *Quarterly and Semiannual Reports to the United States Congress*, 3/2004–10/2010.

U.S. FUNDING

Since 2003, the United States has appropriated or otherwise made available \$58.00 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.⁶⁸

As of December 31, 2010, \$50.37 billion had been made available through five major funds:⁶⁹

- Iraq Relief and Reconstruction Fund (IRRF)—\$20.86 billion
- Iraq Security Forces Fund (ISFF)—\$19.43 billion
- Economic Support Fund (ESF)—\$4.72 billion
- Commander’s Emergency Response Program (CERP)—\$3.99 billion

- International Narcotics Control and Law Enforcement (INCLE)—\$1.36 billion

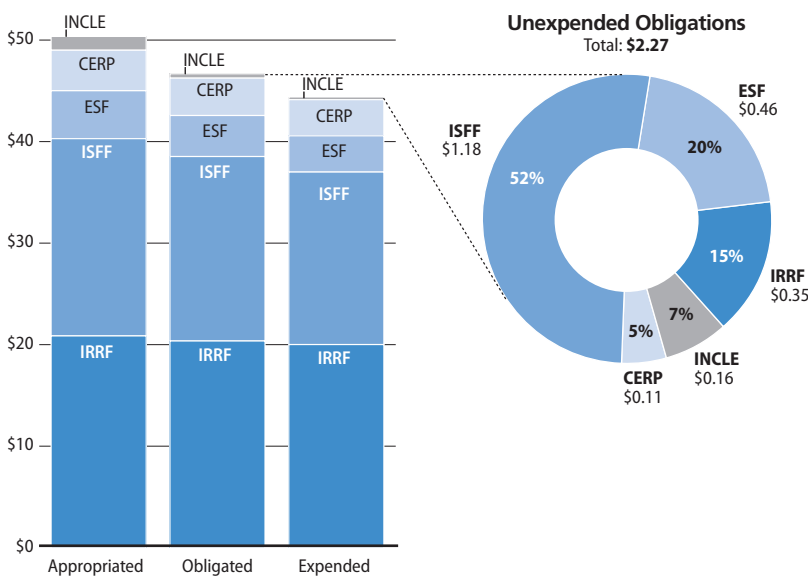
Of this amount, \$46.67 billion had been obligated, and \$44.40 billion had been expended.⁷⁰

Of the \$46.67 billion obligated from the major funds, \$2.27 billion had not been expended as of December 31, 2010. An additional \$3.70 billion had not been obligated, but \$1.55 billion of these funds had expired. Only funds that have not yet expired—\$2.15 billion as of December 31, 2010—may be obligated for new projects.⁷¹

The Congress also made \$7.63 billion available through several smaller funding streams.⁷²

For an overview of U.S. appropriations, obligations, and expenditures from the five major funds, as of December 31, 2010, see Figure 2.3. For details on appropriations and the status of all funds as of December 31, 2010, see Table 2.1.

FIGURE 2.3
STATUS OF MAJOR U.S. FUNDS
\$ Billions



Congressional Action

The Congress has not yet completed its consideration of the Administration’s FY 2011 appropriations request. Instead, to fund FY 2011 government operations, the Congress has passed four continuing appropriations acts.⁷³ On December 22, 2010, the President signed into law the most recent of those acts (P.L. 111-322), which generally provides funding at FY 2010 rates through March 4, 2011.⁷⁴ Appropriated totals for the five major funds discussed below incorporate the projected budget authority through that date.⁷⁵

On January 7, 2011, the President signed into law the National Defense Authorization Act for FY 2011, P.L. 111-383. In addition to extending the ISFF and CERP for another year, the NDAA authorizes \$1.5 billion in FY 2011 appropriations for the ISFF and \$100 million for the CERP in Iraq.⁷⁶

Note: Data not audited. Numbers affected by rounding.

Sources: 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. 111-322; P.L. 111-242, Sec. 101(8); USAID, response to SIGIR data call, 1/10/2011; USACE, response to SIGIR data call, 1/4/2011; NEA-I, responses to SIGIR data calls, 12/20/2010, 12/21/2010, 1/7/2011, and 1/10/2011; INL, response to SIGIR data call, 1/10/2011; OSD, response to SIGIR data call, 1/13/2011; ABO, response to SIGIR data call, 12/6/2011.

FUNDING FOR IRAQ RECONSTRUCTION

TABLE 2.1

U.S. APPROPRIATED FUNDS

\$ Millions

	APPROPRIATIONS BY FISCAL YEAR, FY 2003–FY 2009							
	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. 109-234	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. 110-252, P.L. 111-32	
	2003	2004	2005	2006	2007	2008	2009	
MAJOR FUNDS								
Iraq Relief and Reconstruction Fund (IRRF 1 and IRRF 2) ^a	2,475	18,389						
Iraq Security Forces Fund (ISFF)			5,490	3,007	5,542	3,000	1,000	
Economic Support Fund (ESF) ^b	50			1,545	1,478	664	439	
Commander's Emergency Response Program (CERP) ^c		140	718	708	750	996	339	
International Narcotics Control and Law Enforcement (INCLE)				91	170	85	20	
Subtotal	2,525	18,529	6,208	5,351	7,941	4,745	1,798	
OTHER ASSISTANCE PROGRAMS								
Migration and Refugee Assistance (MRA) and Emergency Refugee & Migration Assistance (ERMA)	40				78	278	260	
Natural Resources Risk Remediation Fund (NRRRF) ^d	801							
Iraq Freedom Fund (Other Reconstruction Activities) ^e	700							
P.L. 480 Food Aid (Title II and Non-Title II)	368		3			24		
Democracy Fund (Democracy)					190	75		
International Disaster Assistance (IDA) and International Disaster and Famine Assistance (IDFA)	24		7		45	85	51	
Iraq Freedom Fund (TFBSO)					50	50	74	
Department of Justice (DoJ)	37		2	10	23	25	7	
Nonproliferation, Anti-terrorism, Demining, and Related Programs (NADR)					19	16	36	
Child Survival and Health Programs Fund (CSH)	90							
Education and Cultural Exchange Programs (ECA)				7	5	7	7	
Overseas Humanitarian, Disaster and Civic Aid (OHDACA)	9	15	3					
International Affairs Technical Assistance				13	3			
U.S. Marshals Service		2		3	2	2	1	
International Military Education and Training (IMET)					1	2	2	
Alhurra-Iraq Broadcasting		5						
Subtotal	2,069	22	15	33	416	563	438	
RECONSTRUCTION-RELATED OPERATING EXPENSES								
Diplomatic and Consular Programs ^f								
Coalition Provisional Authority (CPA) ^g		908						
Project and Contracting Office (PCO) ^h				200	630			
USAID Operating Expenses (USAID OE)	21		24	79		46	52	
U.S. Contributions to International Organizations (IO Contributions)						38	30	
Iraq Freedom Fund (PRT Administrative Costs)					100			
Subtotal	21	908	24	279	730	84	82	
RECONSTRUCTION OVERSIGHT								
Special Inspector General for Iraq Reconstruction (SIGIR)		75		24	35	3	44	
USAID Office of Inspector General (USAID OIG)	4	2	3		3	7	4	
DoD Office of Inspector General (DoD OIG)				5		21		
DoS Office of Inspector General (DoS OIG)				1	3	4	6	
Defense Contract Audit Agency (DCAA)					16			
Subtotal	4	77	3	30	57	34	54	
Total	4,619	19,536	6,250	5,694	9,144	5,426	2,371	

^a The Congress initially appropriated \$18,649 million to IRRF 2, but earmarked \$210 million to be transferred to other accounts for programs in Jordan, Liberia, and Sudan. In FY 2006, the Congress transferred approximately \$10 million into the IRRF from the ESF. In FY 2008, P.L. 110-252 rescinded \$50 million.

^b FY 2003 reflects \$40 million from the ESF base account that was not reimbursed and \$10 million from P.L. 108-11.

^c Generally, the Congress does not appropriate the CERP to a specific country, but rather to a fund for both Iraq and Afghanistan. SIGIR reports DoD's allocation to the CERP for Iraq as an appropriation.

^d Includes funds transferred from the Iraq Freedom Fund (IFF).

^e Includes funds appropriated to the IFF by P.L. 108-11, Title I, and transferred to reconstruction activities, with the exception of funds transferred to NRRRF, which are recorded under that fund.

^f Diplomatic and Consular Programs comprises FY 2010 supplemental funding to support U.S. Embassy-Baghdad in establishing an enduring provincial presence.

^g Excludes \$75 million for the Special Inspector General for Iraq Reconstruction under P.L. 108-106.

^h Reconstruction support funding is provided for Project and Contracting Office (PCO) activities per the P.L. 109-234 and P.L. 110-28 conference reports.

	FY 2010			FY 2011		STATUS OF FUNDS		
	P.L. 111-117	P.L. 111-118	P.L. 111-212	P.L. 111-322	TOTAL APPROPRIATED	OBLIGATED	EXPENDED	EXPIRED
	12/16/09	12/19/09	7/29/10	12/22/10				
MAJOR FUNDS								
Iraq Relief and Reconstruction Fund (IRRF 1 and IRRF 2)					20,864	20,356	20,010	508
Iraq Security Forces Fund (ISFF)			1,000	388	19,427	18,167	16,988	435
Economic Support Fund (ESF)	383			161	4,720	4,037	3,574	289
Commander's Emergency Response Program (CERP)		240		101	3,992	3,675	3,560	317
International Narcotics Control and Law Enforcement (INCLE)	52		650	296	1,365	434	269	2
Subtotal	435	240	1,650	947	50,368	46,669	44,402	1,551
OTHER ASSISTANCE PROGRAMS								
Migration and Refugee Assistance (MRA) and Emergency Refugee & Migration Assistance (ERMA)	300			48	1,004	962	888	
Natural Resources Risk Remediation Fund (NRRRF)					801	801	801	
Iraq Freedom Fund (Other Reconstruction Activities)					700	680	654	
P.L. 480 Food Aid (Title II and Non-Title II)					395	395	395	
Democracy Fund (Democracy)					265	265	222	
International Disaster Assistance (IDA) and International Disaster and Famine Assistance (IDFA)	33		9	18	272	254	202	
Iraq Freedom Fund (TFBSO)					174	86	65	
Department of Justice (DoJ)	8			3	116	89	82	
Nonproliferation, Anti-terrorism, Demining, and Related Programs (NADR)	30			13	114	62	62	
Child Survival and Health Programs Fund (CSH)					90	90	90	
Education and Cultural Exchange Programs (ECA)	7			3	36			
Overseas Humanitarian, Disaster and Civic Aid (OHDACA)					27	27	10	
International Affairs Technical Assistance					16	16	14	
U.S. Marshals Service					9	9	9	
International Military Education and Training (IMET)	2			1	8	8	5	
Alhurra-Iraq Broadcasting					5	5	5	
Subtotal	380		9	86	4,032	3,748	3,504	
RECONSTRUCTION-RELATED OPERATING EXPENSES								
Diplomatic and Consular Programs			1,030		1,030			
Coalition Provisional Authority (CPA)					908	832	799	
Project and Contracting Office (PCO)					830			
USAID Operating Expenses (USAID OE)	57			24	303			
U.S. Contributions to International Organizations (IO Contributions)	33			14	115			
Iraq Freedom Fund (PRT Administrative Costs)					100			
Subtotal	90		1,030	38	3,286	832	799	
RECONSTRUCTION OVERSIGHT								
Special Inspector General for Iraq Reconstruction (SIGIR)	23			10	213	201	192	
USAID Office of Inspector General (USAID OIG)	7			3	32			
DoD Office of Inspector General (DoD OIG)					26			
DoS Office of Inspector General (DoS OIG)	7			3	24			
Defense Contract Audit Agency (DCAA)					16			
Subtotal	37			16	310	201	192	
Total	941	240	2,689	1,086	57,997	51,450	48,897	1,551

Sources: U.S. Treasury, OTA, "Office of Technical Assistance Overview," 12/30/2005, ustreas.gov/offices/international-affairs/assistance/, accessed 10/16/2009 and response to SIGIR data call, 4/2/2009; U.S. Embassy-Baghdad, response to SIGIR data call, 10/3/2009; U.S. Marshals Service, response to SIGIR data call, 10/5/2010; DoS, PM, response to SIGIR data call, 9/21/2010; BBG, response to SIGIR data call, 10/5/2010; OUSD(C), response to SIGIR data call, 10/14/2010; DoS, ECA, response to SIGIR data call, 4/14/2010; OMB, response to SIGIR data call, 6/21/2010; USAID, "U.S. Overseas Loans and Grants [Greenbook]," 2008, gbk.eads.usaidallnet.gov/query/do?_program=/eads/gbk/countryReport&unit=N, accessed 4/15/2010 and responses to SIGIR data calls, 1/12/2009, 4/8/2009, 7/8/2010, and 1/10/2011; DoJ, Justice Management Division, response to SIGIR data call, 10/5/2010; TFBSO, response to SIGIR data call, 1/4/2011; DoS, DRL, response to SIGIR data call, 9/22/2010; ABO, response to SIGIR data call, 12/6/2010; INL, response to SIGIR data call, 1/10/2011; USTDA, response to SIGIR data call, 4/2/2009; SIGIR Audit 11-007, "Iraq Relief and Reconstruction Fund 1: Report on Apportionments, Expenditures, and Cancelled Funds," 12/28/2010; DoS, response to SIGIR data call, 4/5/2007; OSD, responses to SIGIR data calls, 4/10/2009 and 1/13/2011; USACE, responses to SIGIR data calls, 10/6/2008 and 1/4/2011; NEA-I, responses to SIGIR data calls, 9/27/2010, 10/4/2010, 10/6/2010, 12/20/2010, 12/21/2010, 12/28/2010, 1/7/2011, and 1/10/2011.

SIGIR Forensic Audit

SIGIR has completed its initial forensic testing of Department of Defense (DoD), Department of State (DoS), and U.S. Agency for International Development (USAID) expenditures of funds appropriated for the reconstruction of Iraq. This testing involved nearly 180,000 transactions valued at approximately \$40 billion. SIGIR has reported on specific issues related to this work, such as questionable CERP transactions.⁷⁷

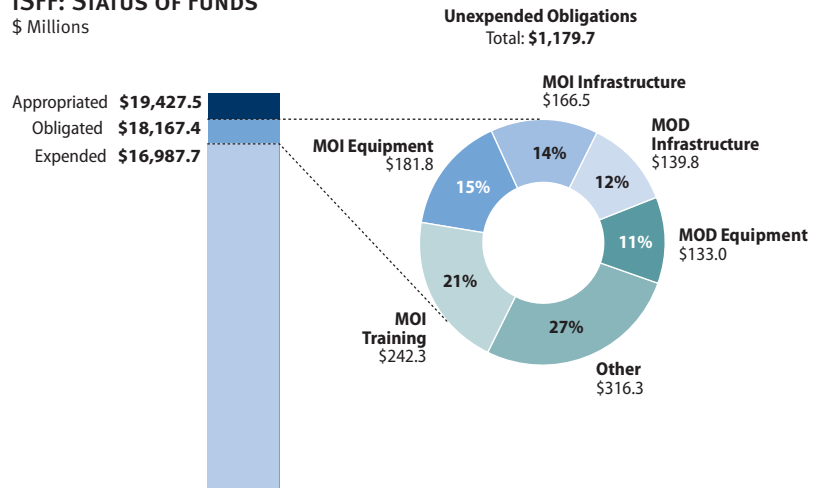
SIGIR's current objective is to identify possible cases of fraud in invoice preparation prior to voucher payment. Additionally, a SIGIR initiative involving auditors, analysts, and investigators reviewed programs that afforded easy access to cash, resulting in the opening of 54 criminal investigations. This quarter, SIGIR issued a report expressing concerns about data missing from the DoD Deployable Disbursing System. Because data is missing, SIGIR is prevented from fully completing its forensic audit mandate. Also, SIGIR is concerned that the missing data may contain Personally Identifiable Information and classified information.⁷⁸

Iraq Security Forces Fund

Since 2005, the Congress has appropriated \$19.43 billion to the ISFF to support Iraq's Ministry of Defense (MOD) and Ministry of Interior (MOI) in developing the Iraqi Security Forces (ISF) and increasing ministerial capacity.⁷⁹ This includes approximately \$388 million provided by the latest continuing appropriation for FY 2011.⁸⁰ The Congress has not completed its consideration of the Administration's request for \$2.00 billion in ISFF funding for FY 2011, but the FY 2011 NDAA authorizes appropriations to the ISFF of up to \$1.50 billion.⁸¹

As of December 31, 2010, \$1.18 billion of obligated ISFF funds had not been expended. An additional \$1.26 billion had not been obligated, but \$435 million of this amount has expired.

FIGURE 2.4
ISFF: STATUS OF FUNDS
\$ 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. 111-290; P.L. 111-317; P.L. 111-322; P.L. 111-242, Sec. 101(8); OSD, response to SIGIR data call, 1/13/2011.

This leaves \$823 million available for obligation to new projects.⁸²

For the status of the ISFF, including a breakdown of unexpended obligations, as of December 31, 2010, see Figure 2.4.

ISFF Quarterly Obligations and Expenditures

As of December 31, 2010, \$18.29 billion (94%) of the \$19.43 billion appropriated to the ISFF had been allocated to four major sub-activity groups: Equipment, Infrastructure, Sustainment, and Training. The remaining \$908 million (5%) of the ISFF has been allocated to smaller sub-activity groups. Collectively termed "Related Activities," they include the ISFF Quick Response Fund and construction of detention centers and rule-of-law complexes, among other programs.⁸³

For the status and quarterly change of the ISFF, by ministry and sub-activity group, as of December 31, 2010, see Table 2.2.

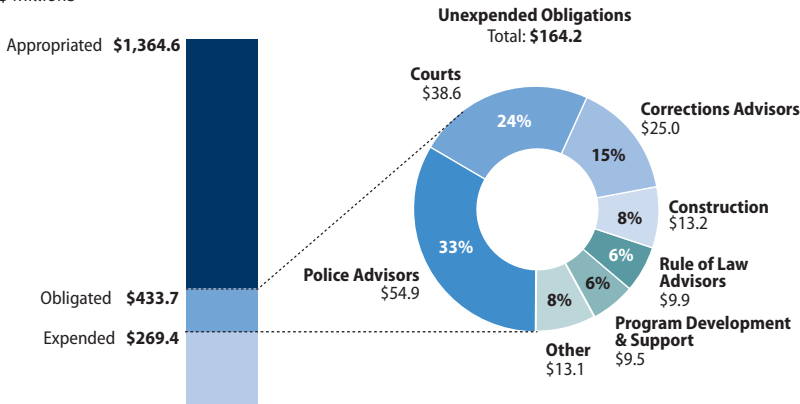
TABLE 2.2
ISFF: STATUS OF FUNDS, BY MINISTRY AND SUB-ACTIVITY GROUP
\$ Millions

MINISTRY	SUB-ACTIVITY GROUP	STATUS OF FUNDS		QUARTERLY CHANGE	
		OBLIGATED	EXPENDED	OBLIGATED	EXPENDED
Defense	Equipment	4,792.5	4,659.5	49.1 (1%)	100.3 (2%)
	Infrastructure	3,074.9	2,935.1	-0.9 (0%)	50.6 (2%)
	Sustainment	2,234.9	2,117.2	212.8 (11%)	226.9 (12%)
	Training	595.5	503.9	34.5 (6%)	31.8 (7%)
	Subtotal	10,697.8	10,215.6	295.5 (3%)	409.6 (4%)
Interior	Training	2,651.4	2,409.2	182.9 (7%)	11.5 (0%)
	Equipment	1,948.8	1,767.0	62.1 (3%)	56.2 (3%)
	Infrastructure	1,377.7	1,211.2	-22.6 (-2%)	31.2 (3%)
	Sustainment	629.2	562.3	5.9 (1%)	2.5 (0%)
	Subtotal	6,607.1	5,949.7	228.3 (4%)	101.4 (2%)
Varies	Related Activities	862.6	822.4	-11.2 (-1%)	6.5 (1%)
Total		18,167.4	16,987.7	512.6 (3%)	517.5 (3%)

Note: Data not audited. Numbers affected by rounding.

Sources: OSD, responses to SIGIR data calls, 10/14/2010 and 1/13/2011.

FIGURE 2.5
INCLE: STATUS OF FUNDS
\$ Millions



Note: Data not audited. Numbers affected by rounding.

Sources: P.L. 109-234; P.L. 110-5; P.L. 110-28; P.L. 110-252; P.L. 111-32; P.L. 111-117; P.L. 111-212; P.L. 111-242; P.L. 111-290; P.L. 111-317; P.L. 111-322; INL, response to SIGIR data call, 1/10/2011.

International Narcotics Control and Law Enforcement

Since 2006, the Congress has appropriated \$1.36 billion to the INCLE in Iraq to support rule-of-law activities.⁸⁴ This includes approximately \$296 million provided by the latest continuing appropriation for FY 2011.⁸⁵ The Congress has not yet completed its consideration of the Administration's request for \$315 million in INCLE funding for FY 2011.⁸⁶

As of December 31, 2010, \$164 million of obligated INCLE funds had not been expended. An additional \$929 million remains available for obligation to new projects.⁸⁷

For the status of the INCLE, including a breakdown of unexpended obligations, as of December 31, 2010, see Figure 2.5.

INCLE Quarterly Obligations and Expenditures

The INCLE has been allocated to 11 programs in four sectors: criminal justice, corrections, counter-narcotics, and other (which includes funding for program development and support). The majority

TABLE 2.3
INCLE: STATUS OF FUNDS, BY SECTOR AND PROGRAM
 \$ Millions

SECTOR	PROGRAM	STATUS OF FUNDS		QUARTERLY CHANGE	
		OBLIGATED	EXPENDED	OBLIGATED	EXPENDED
Criminal Justice	Courts	101.5	62.8		6.5 (12%)
	Police Advisors	56.6	1.6	47.6 (534%)	0.7 (84%)
	Public Integrity	33.7	26.8	4.0 (13%)	4.5 (20%)
	Rule of Law Advisors	22.3	12.4	0.3 (1%)	0.2 (1%)
	Major Crimes Task Force	13.1	8.3		2.9 (53%)
	Justice Integration	6.8	5.5		0.4 (9%)
	Legal Framework	2.5	2.5		
	Subtotal	236.5	119.9	51.9 (28%)	15.3 (15%)
Corrections	Advisors	86.5	61.5		3.7 (6%)
	Construction	83.7	70.5		0.8 (1%)
	Subtotal	170.2	132.0		4.5 (4%)
Other	Program Development & Support	27.0	17.5	1.4 (5%)	0.4 (2%)
Total		433.7	269.4	53.3 (14%)	20.1 (8%)

Note: Data not audited. Numbers affected by rounding.

Sources: INL, responses to SIGIR data calls, 9/30/2010 and 1/10/2011.

of INCLE obligations to date have been made to programs in the criminal justice sector.⁸⁸

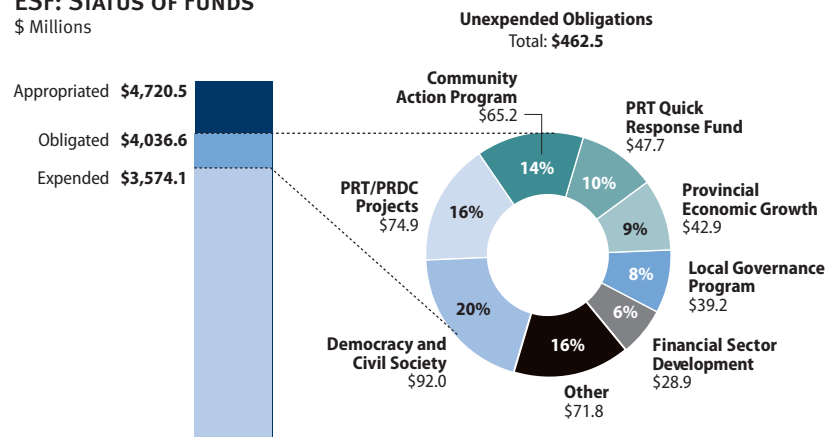
For the status and quarterly change of the INCLE, by program, as of December 31, 2010, see Table 2.3.

Economic Support Fund

Since 2003, the Congress has appropriated \$4.72 billion to the ESF to improve infrastructure and community security, promote democracy and civil society, and support capacity building and economic development.⁸⁹ This includes approximately \$161 million provided by the latest continuing appropriation for FY 2011.⁹⁰ The Congress has not completed its consideration of the Administration's request for \$383 million in ESF funding for FY 2011.⁹¹

As of December 31, 2010, \$463 million of obligated ESF funds had not been expended. An additional \$684 million had not been obligated, but \$289 million of this amount has expired. This

FIGURE 2.6
ESF: STATUS OF FUNDS
 \$ Millions



Note: Data not audited. Numbers affected by rounding.

Sources: P.L. 108-7; P.L. 109-102; P.L. 110-28; P.L. 110-161; P.L. 111-32; P.L. 111-117; P.L. 111-242; P.L. 111-290; P.L. 111-317, P.L. 111-322; USAID, response to SIGIR data call, 1/10/2011; USACE, response to SIGIR data call, 1/4/2011; NEA-I, responses to SIGIR data call, 12/20/2010, 12/21/2010, 1/7/2011, and 1/10/2011.

leaves \$395 million, appropriated by P.L. 111-117, available for obligation to new projects.⁹²

For the status of the ESF, including a breakdown of unexpended obligations, as of December 31, 2010, see Figure 2.6.

ESF Quarterly Obligations and Expenditures

The ESF has been allocated to programs in three tracks: Security, Political, and Economic. The majority of ESF allocations have been made to the Security track each year.⁹³

For the status and quarterly change of the ESF, by track and program, as of December 31, 2010, see Table 2.4.

Iraq Relief and Reconstruction Fund

The IRRF has been the largest source of U.S. reconstruction funds, comprising \$20.86 billion made available through two appropriations: IRRF 1 (\$2.48 billion) and IRRF 2 (\$18.39 billion).⁹⁴ As of December 31, 2010, \$346 million of obligated funds had not been expended from the IRRF 2.⁹⁵

TABLE 2.4
ESF: STATUS OF FUNDS, BY TRACK AND PROGRAM
\$ Millions

TRACK	PROGRAM	STATUS OF FUNDS		QUARTERLY CHANGE	
		OBLIGATED	EXPENDED	OBLIGATED	EXPENDED
Security	Community Stabilization Program	619.3	619.0		10.3 (2%)
	PRT/PRDC Projects	580.4	505.5	16.4 (3%)	19.3 (4%)
	Local Governance Program	435.5	396.3		48.2 (14%)
	Community Action Program	384.3	319.1		27.7 (10%)
	PRT Quick Response Fund	270.7	223.0	32.3 (14%)	37.9 (20%)
	Infrastructure Security Protection	194.7	188.1		1.4 (1%)
	Subtotal		2,485.0	2,251.0	48.7 (2%)
Political	Tatweer National Capacity Development	309.4	296.8		32.1 (12%)
	Democracy and Civil Society	260.6	168.6	15.1 (6%)	24.7 (17%)
	Iraqi Refugees	95.0	93.2		2.7 (3%)
	Economic Governance II, Policy and Regulatory Reforms	85.0	85.0		1.1 (1%)
	Ministerial Capacity Development	37.7	34.5	-0.1 (0%)	0.1 (0%)
	Regime Crimes Liaison Office	28.5	28.0		
	Elections Support	13.9	13.8		
	Monitoring and Evaluation	8.5	5.1		1.3 (36%)
Subtotal		838.7	725.1	15.1 (2%)	61.9 (9%)
Economic	O&M Sustainment	275.2	273.4	0.7 (0%)	0.1 (0%)
	Inma Agribusiness Development	144.8	124.0		15.4 (14%)
	Tijara Provincial Economic Growth	117.8	74.9	20.0 (20%)	15.8 (27%)
	Targeted Development Program	60.4	41.1		-2.1 (-5%)
	Plant-Level Capacity Development & Technical Training	50.4	50.1	0.3 (1%)	
	Izdihar Private Sector Development	32.8	31.8		0.5 (1%)
	Financial Sector Development	31.6	2.7		2.7
Subtotal		713.0	598.0	21.0 (3%)	32.3 (6%)
Total		4,036.6	3,574.1	84.8 (2%)	239.1 (7%)

Note: Data not audited. Numbers affected by rounding.

Sources: U.S. Embassy-Baghdad, response to SIGIR data call, 7/14/2010; USAID, responses to SIGIR data calls, 7/13/2010, 1/10/2011, and 1/11/2011; USACE, responses to SIGIR data calls, 10/6/2010 and 1/4/2011; NEA-I, responses to SIGIR data calls, 4/12/2010, 4/14/2010, 9/23/2010, 10/4/2010, 10/7/2010, 12/20/2010, 12/21/2010, 1/7/2011, and 1/10/2011.

TABLE 2.5
IRRF: STATUS OF FUNDS, BY APPROPRIATION AND SECTOR
 \$ Millions

APPROPRIATION	SECTOR	STATUS OF FUNDS		QUARTERLY CHANGE	
		OBLIGATED	EXPENDED	OBLIGATED	EXPENDED
IRRF 1	Subtotal	2,227.7	2,227.7	-31.0 (-1%)	-20.9 (-1%)
IRRF 2	Security & Law Enforcement	4,929.0	4,892.8	0.2 (0%)	
	Electric Sector	4,108.1	4,062.1	5.2 (0%)	3.4 (0%)
	Justice, Public Safety Infrastructure, & Civil Society	2,309.3	2,209.4	-3.3 (0%)	0.3 (0%)
	Water Resources & Sanitation	1,968.0	1,956.1	-0.2 (0%)	5.5 (0%)
	Oil Infrastructure	1,604.2	1,593.1	-0.1 (0%)	0.1 (0%)
	Private Sector Development	860.0	830.0		
	Health Care	816.7	802.4	0.1 (0%)	0.3 (0%)
	Education, Refugees, Human Rights, Democracy, & Governance	519.5	447.6		
	Transportation & Telecommunications Projects	468.8	461.4	2.1 (0%)	6.1 (1%)
	Roads, Bridges, & Construction	280.5	274.5	1.2 (0%)	3.1 (1%)
	Administrative Expenses	219.5	217.9		
	ISPO Capacity Development	44.9	35.2	-0.6 (-1%)	3.0 (9%)
	Subtotal	18,128.4	17,782.4	4.8 (0%)	21.7 (0%)
Total		20,356.0	20,010.0	-26.2 (0%)	0.8 (0%)

Note: Data not audited. Numbers affected by rounding.

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

The IRRF 1 was canceled on September 30, 2009, five years after the end of the period during which it was permissible to make new obligations; consequently, there is no longer authority to obligate or expend any funds from the IRRF 1.⁹⁶ For a summary of SIGIR's audit of the IRRF 1, released this quarter, see Section 5.

P.L. 109-234 and P.L. 110-28 extended the period of obligation for some of the IRRF 2 until September 30, 2008. Consequently, some IRRF 2 funds will remain available for expenditure until September 30, 2013.⁹⁷

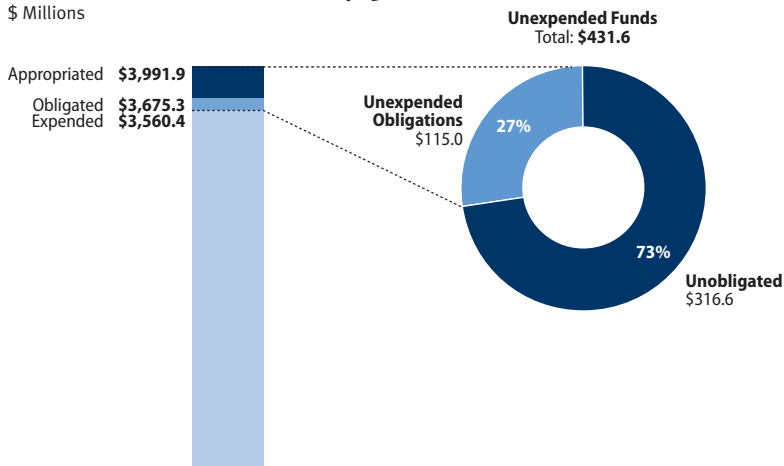
For the status of the IRRF, as of December 31, 2010, see Table 2.5.

Commander's Emergency Response Program

Since 2004, the Congress has provided \$3.99 billion to the CERP in Iraq for the purpose of enabling military commanders to respond to urgent humanitarian relief and reconstruction requirements within their areas of responsibility.⁹⁸ This includes approximately \$101 million provided by the latest continuing appropriation for FY 2011.⁹⁹ The Congress has not completed its consideration of the Administration's request for \$200 million in CERP funding for FY 2011, but the FY 2011 NDAA authorizes FY 2011 appropriations to the CERP in Iraq of up to \$100 million.¹⁰⁰

For the second consecutive quarter, the Office of the Under Secretary of Defense (Comptroller) OUSD(C) has not provided aggregate, "top-line" CERP allocation, obligation, and expenditure data as of the end of the current fiscal-year quarter.

FIGURE 2.7
CERP: STATUS OF FUNDS, AS OF 9/30/2010
 \$ Millions



Note: Data not audited. Numbers affected by rounding.

Sources: P.L. 111-242; P.L. 111-290; P.L. 111-317; ABO, response to SIGIR data call, 12/6/2010.

SIGIR cannot provide the top-line status of funds for the CERP as of December 31, 2010.

Consequently, SIGIR cannot provide the top-line status of funds for the CERP as of December 31, 2010, as it can with all other major U.S. funds.

As of September 30, 2010, \$115 million of obligated CERP funds had not been expended. An additional \$215 million had not been obligated from the FY 2004–FY 2010 appropriations, but this entire amount has expired. The only CERP funding available for obligation is the approximately \$101 million provided by the latest continuing appropriation for FY 2011.¹⁰¹

For the status of the CERP, including a breakdown of unexpended obligations, as of September 30, 2010, see Figure 2.7. For a summary of SIGIR’s audit of the CERP status of funds, released this quarter, see Section 5.

CERP Quarterly Obligations and Expenditures

The most current project- and category-level CERP data available from USF-I is one quarter old because USF-I and OUSD(C) do not provide information in time to meet SIGIR’s deadline to report to the Congress within 30 days of the end of the quarter. OUSD(C) submitted its quarterly CERP report to the Congress for the fourth quarter of FY 2010 on

December 30, 2010—91 days after the end of the fiscal quarter.¹⁰² For details on the availability of CERP data, see the discussion below.

SIGIR is unable to provide a complete “project-by-project” or “category-by-category” accounting of all CERP obligations and expenditures because USF-I only provides updates on the status of funds at a project- and category-level for the current fiscal-year appropriation. USF-I does not provide updates on the status of funds to SIGIR or to the Congress during the CERP’s reporting and outlay phase (the five-year period after an appropriation expires for new obligations).¹⁰³

For the status of the CERP, by project category, as of September 30, 2010, see Table 2.6. The table compares aggregate category-level data provided by USF-I through its quarterly CERP reports to the Congress with the accurate top-line financial data provided by the Army Budget Office (ABO). Because USF-I does not track CERP appropriations through their entire reporting and outlay phase, its reports overstate or understate actual obligations and expenditures for each fiscal-year appropriation.

Incomplete CERP Program Management Data

There are three primary sources of CERP data, each with a weakness that makes it insufficient for enabling SIGIR to provide a complete and accurate “project-by-project” or “category-by-category” accounting of the CERP:

- The Army Budget Office provides top-line data that aggregates financial data from every CERP fiscal-year appropriation. At the aggregate level, it is the most complete and accurate source of CERP data. However, it does not provide project- or category-level data.
- The Iraq Reconstruction Management System (IRMS) provided current data on a project-level from all fiscal-year appropriations (until it was shut down in September 2010). Its usefulness was limited because USF-I did not update all projects; but among the available sources, it came closest to providing complete data.

FUNDING FOR IRAQ RECONSTRUCTION

TABLE 2.6
CERP: STATUS OF FUNDS, BY PROJECT CATEGORY, AS OF 9/30/2010
\$ Millions

	PROJECT CATEGORY/FISCAL YEAR	STATUS OF FUNDS		QUARTERLY CHANGE		
		OBLIGATED	EXPENDED	OBLIGATED	EXPENDED	
Status of Funds, by Project Category, According to the USF-I CERP Project Tracker	Water & Sanitation	661.9	216.0	13.8 (2%)	8.4 (4%)	
	Protective Measures	489.1	266.8	1.1 (0%)	0.8 (0%)	
	Electricity	441.3	131.1	8.1 (2%)	5.5 (4%)	
	Education	424.6	175.8	8.6 (2%)	6.8 (4%)	
	Transportation	383.8	147.6	3.6 (1%)	2.5 (2%)	
	Civic Cleanup Activities	239.2	115.8	1.6 (1%)	1.5 (1%)	
	Other Urgent Humanitarian or Reconstruction Projects	216.8	81.2	3.6 (2%)	3.0 (4%)	
	Agriculture	206.4	74.0	6.8 (3%)	5.3 (8%)	
	Economic, Financial, and Management Improvements	181.3	75.4	14.8 (9%)	6.7 (10%)	
	Health Care	149.5	58.7	3.8 (3%)	3.5 (6%)	
	Rule of Law & Governance	93.0	43.6	1.3 (1%)	1.7 (4%)	
	Civic Infrastructure Repair	67.5	23.9			
	Repair of Civic & Cultural Facilities	62.6	27.1	2.9 (5%)	0.3 (1%)	
	Civic Support Vehicles	54.0	29.2	5.8 (12%)	3.1 (12%)	
	Condolence Payments	50.7	35.4	0.1 (0%)	0.1 (0%)	
	Telecommunications	39.6	10.1			
	Temporary Contract Guards for Critical Infrastructure	35.6	35.3		0.1 (0%)	
	Non-FMR	27.5	0.0			
	Battle Damage Repair	23.7	17.8	0.1 (0%)	0.1 (1%)	
	TFBSO	22.5	13.9	22.5	13.9	
	Food Production & Distribution	20.8	7.8	0.2 (1%)	0.6 (9%)	
	Detainee Payments	1.0	0.6			
	Iraqi Hero Payments	0.7	0.7	0.0 (4%)	0.0 (5%)	
	Subtotal		3,893.0	1,587.7	98.7 (3%)	63.9 (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	0.1 (0%)	0.2 (0%)	
FY 2006		136.6	498.6	-0.5 (0%)	0.3 (0%)	
FY 2007		-180.5	324.0	-0.4 (0%)		
FY 2008		-88.5	512.4	-0.3 (0%)	1.1 (0%)	
FY 2009		-7.7	113.6	-1.2 (18%)	6.9 (6%)	
FY 2010		-22.5	-13.9	-22.5	-13.9	
Subtotal			-217.6	1,972.7	-24.8 (13%)	-5.4 (0%)
Total, According to ABO Financial Data		3,675.3	3,560.4	73.9 (2%)	58.5 (2%)	

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. "TFBSO" is not a Project Category provided for in the DoD FMR, but DoD reported significant obligations under this heading this quarter.

Sources: ABO, responses to SIGIR data calls, 10/4/2010, 10/8/2010, 12/6/2010, and 12/22/2010.

- The CERP Project Tracker is a spreadsheet-based system used by USF-I for congressional reporting. According to USF-I, it includes complete project- and category-level data, but only for the current fiscal-year appropriation.

For details on the respective coverage of the three CERP data sources, see Figure 2.8.

DoD has acknowledged SIGIR's concerns about incomplete project- and category-level data, and has reportedly taken steps to overcome these limitations in Afghanistan through use of the Combined Information Data Network Exchange (CIDNE) for CERP data management. According to DoD, CIDNE provides program-management data for the current and prior-year CERP appropriations as well as existing financial data systems—specifically, the Army Standard Financial System (STANFINS) and Resource Management Tool (RMT). However, CIDNE also contains sensitive data and is therefore classified as secret. According to DoD, the data management solution in Afghanistan will, therefore, also involve a database system called INDURE, which will contain unclassified data from CIDNE, thereby avoiding obstacles to oversight caused by data inaccessibility.¹⁰⁴

SIGIR has used the IRMS to provide CERP project-level and category-level data for its Quarterly Reports, including the Insert of this Report. However, because the IRMS was shut down in September 2010, it can no longer serve this function. Over the past two quarters, ABO has worked cooperatively with SIGIR to match the complete financial data it provides to the abbreviated program-management data that USF-I provides. This could conceivably yield a complete data set that is both accurate at the aggregate level and detailed at the project- and category-level.

Building an accurate and complete CERP database necessitates matching financial records provided by ABO—which contain only obligations or expenditures denoted by a unique Document Reference Number (DRN)—to the CERP Project Tracker, which includes such details as a project

description, start and completion dates, location, and project category. However, SIGIR has discovered two potentially unresolvable obstacles while trying to create a new database:¹⁰⁵

- Prior to FY 2008, USF-I did not consistently include the DRN in its CERP Project Tracker, making it impossible to use ABO data to track individual projects to completion for FY 2004–FY 2007 CERP appropriations.
- For FY 2008–FY 2010 CERP appropriations, some projects (mostly CERP microgrants) are bundled under a single DRN, making it impossible to distinguish which specific projects or grants under that DRN have been paid out or canceled.

As of now, the ABO financial data cannot be readily or completely matched to individual project data provided by USF-I or, therefore, to project categories defined by DoD's Financial Management Regulation (FMR). SIGIR will continue working with ABO to resolve these problems. If successful, SIGIR will use this new database to replace the IRMS as SIGIR's data set of record for the CERP at a project and category level.

CERP Used To Support TFBSO Projects

On September 29, 2010, one day before the end of the fiscal year, the Deputy Secretary of Defense notified the Congress of waivers he issued to use the CERP to fund three DoD Task Force for Business and Stability Operations (TFBSO) projects in excess of \$2 million each. The projects had originally been funded by U.S. Army Operation and Maintenance funds, but DoD determined it was improper to do so and adjusted its accounts to charge these contracts to the CERP.¹⁰⁶

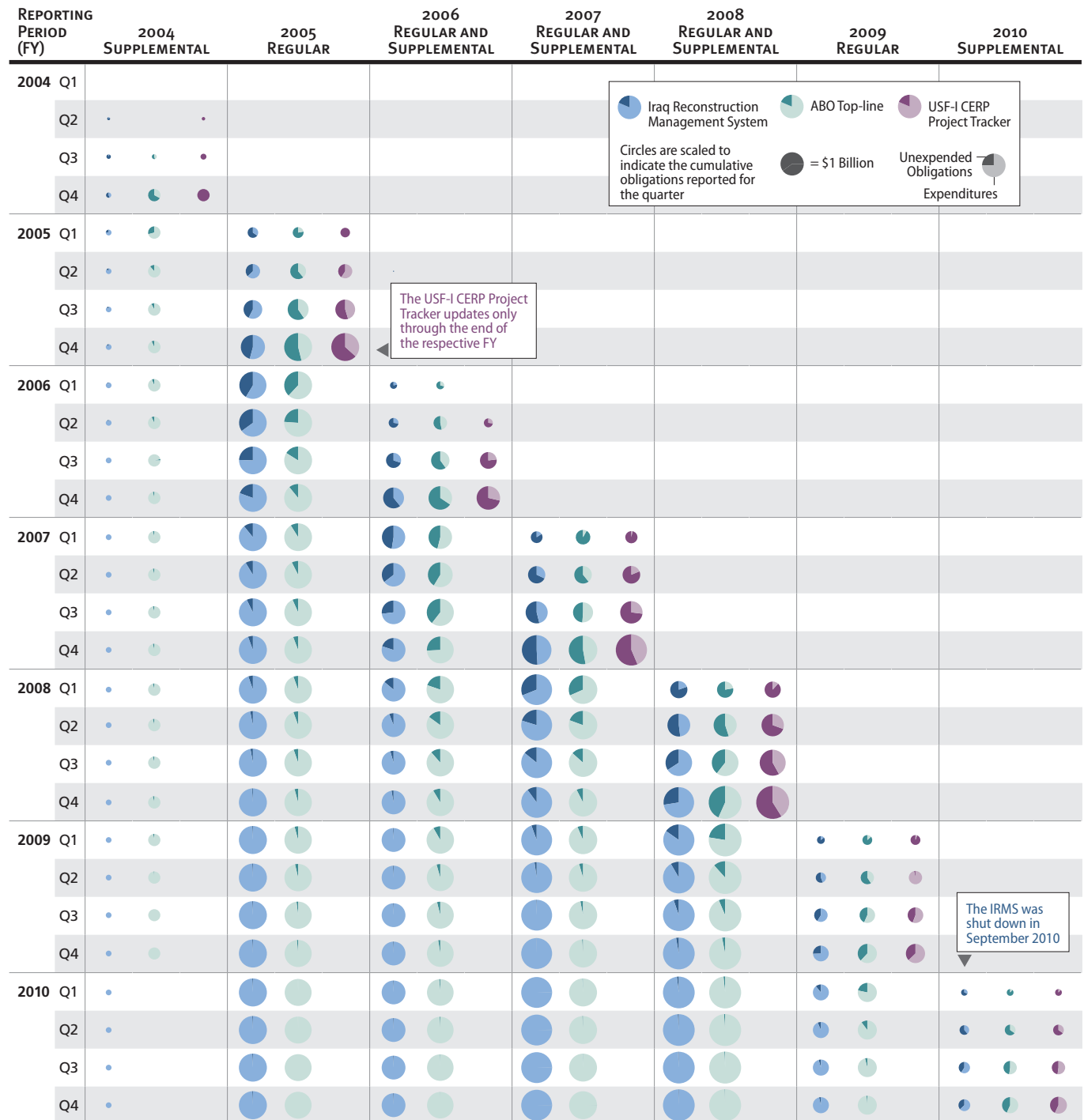
This is the first time that TFBSO has received CERP funding to support its activities. As recently as July 2010, TFBSO reported to SIGIR that it had no intention of using the CERP. According to USF-I, TFBSO projects funded by the CERP were coordinated directly between TFBSO and OSD. USF-I did not manage or account for any CERP funds used for TFBSO projects in Iraq. As a result,

DoD has acknowledged SIGIR's concerns about incomplete project- and category-level data, and has reportedly taken steps to overcome these limitations in Afghanistan.

FUNDING FOR IRAQ RECONSTRUCTION

FIGURE 2.8

COMPARISON OF THE REPORTING OF CERP OBLIGATIONS AND EXPENDITURES BY IRMS, ABO, AND THE USF-I CERP PROJECT TRACKER, BY FISCAL-YEAR APPROPRIATION AND QUARTER



Note: Data not audited.

Sources: IRMS, *Global Benchmark*, 9/3/2010; ABO, responses to SIGIR data calls, 10/4/2010, 10/8/2010, 12/6/2010, and 12/22/2010.

TABLE 2.7
CERP-FUNDED TFBSO PROJECTS IN IRAQ, AS REPORTED IN THE USF-I CERP PROJECT TRACKER
 \$ Millions

DATE OBLIGATED	DESCRIPTION	LOCATION	OBLIGATED	EXPENDED
11/6/2009	The USGS has conducted a series of multidisciplinary activities to develop information and tools that can be used to promote opportunities for business development in the natural resource sectors of Iraq. The work focused on assessing the nonfuel mineral and water resources of Iraq, on developing an agrometeorological network (Agromet) and on establishing a national spatial data infrastructure (NSDI).	Nationwide	9.84	3.24
12/22/2009	Grant Thornton—provides support services to the Government of Iraq Ministry of Industry and Minerals to assist in the restructuring of its legal directorate and policies IAW international best practice laws and advises the government on the revitalization effort.	Nationwide	9.12	8.37
1/26/2010	The purpose of the Iraq Graduate Studies Program is to provide graduate level training to future leaders in Iraq’s agricultural industry—in science, management, extension, and policy. These leaders will return to Iraq to ensure sustainability and long-term success of MNF-I, TFBSO, PRT and other agricultural development and sustainability initiatives. Students were selected from multiple provinces.	Baghdad, Erbil, Babylon, Tameem, Anbar, Najaf, Kerbala	1.00	0.00
3/1/2010	Price, Waterhouse, Coopers—investment support to the Iraqi National Investment Commission to assist in the development of the economy by partnering American and International businesses with Iraqi business officials.	Baghdad	2.49	2.26
9/30/2010	Estimated totals, corrected after 9/30/2010	Baghdad	0.05	0.00
Total			22.45	13.87

Note: Data not audited. Numbers affected by rounding.

Sources: USF-I, response to SIGIR data call, 1/7/2011; DoD, CMC, response to SIGIR data call, 1/13/2011.

no TFBSO projects funded by the CERP are referenced in the USF-I Commanders’ CERP Narratives that are reported to the Congress.¹⁰⁷

Two of the TFBSO projects, worth \$9.8 million and \$9.1 million, are among the ten largest projects ever funded by the CERP in Iraq. In total, \$22.45 million (9%) of the FY 2010 CERP appropriation was used to support TFBSO activities in Iraq.¹⁰⁸ For details on each of these projects, see Table 2.7.

According to the notification letter, DoD “should have requested specific authorization for TFBSO projects in FY 2010.” Although the DoD “would strongly prefer not to use CERP funds to pay for TFBSO activities,” the notification letter asserts that CERP was the only available source of funding for those projects. The notification letter also notes that DoD has sought the appropriate authorities for FY 2011 and stopgap authority in the Continuing Resolution, and “if [DoD] does not receive the authority, [it] will be forced to select one of two options, both undesirable: shut down the operations of the TFBSO or continue to fund portions of the Task Force using CERP.”¹⁰⁹ However,

the FY 2011 NDAA repeals the language cited by the DoD to permit CERP to be used for TFBSO. TFBSO reported that its operations will cease on January 31, 2011, but did not provide information regarding what agency will manage these large CERP-funded projects at that time.¹¹⁰

Smaller Funds

The Congress has appropriated or otherwise made available nearly \$7.63 billion in smaller funding streams for Iraq reconstruction. SIGIR has classified them into three categories:¹¹¹

- Other Assistance Programs—\$4.03 billion
- Reconstruction-related Operating Expenses—\$3.29 billion
- Reconstruction Oversight—\$310 million

As of December 31, 2010, at least \$4.78 billion (63%) of these funds had been obligated, and at least \$4.50 billion (59%) had been expended.¹¹² For details on the status of funds, see Table 2.1. ♦

The notification letter asserts that CERP was the only available source of funding for those projects.

IRAQI FUNDING

As of December 31, 2010, Iraq had provided \$110.25 billion for relief and reconstruction through Iraqi funding from the CPA era and its annual capital budgets.¹¹³

2011 Iraqi Budget

On November 30, 2010, the Iraqi Council of Ministers (CoM) approved the draft 2011 GOI budget. The draft budget projects \$67.27 billion in revenue, based mostly on an estimated oil price of \$73.00 per barrel and an estimated export rate of 2.25 million barrels per day (MBPD).¹¹⁴ This is an increase of \$10.50 (17%) per barrel in price and 0.15 MBPD (7%) in export volume over the estimates used to project the 2010 GOI budget.¹¹⁵

The draft budget projects \$79.47 billion in expenditures, leaving a projected deficit of \$12.20 billion. According to the draft budget, this deficit will be covered by unspent 2010 budget allocations and from internal and external borrowing. Accordingly, the draft budget authorizes the Minister of Finance to borrow \$4.5 billion from the International Monetary Fund (IMF), \$2.0 billion from the World Bank, \$1.8 billion in Special Drawing Rights (SDR) from the IMF, and an undefined amount of domestic treasury transfers. In addition, the draft budget notes that a \$500 million loan from the “British Oil Company” will also be used to help cover the deficit.¹¹⁶

The GOI’s draft budget broadly categorizes expenditures as those related to operations (\$54.72 billion) and capital investment (\$24.75 billion).¹¹⁷ For details on GOI budget allocations, see Table 2.8.

GOI Revenue for 2010

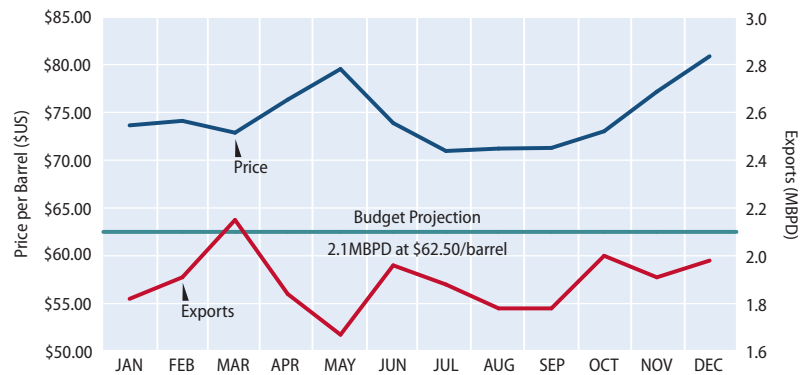
In 2010, the GOI received \$48.83 billion in oil receipts, 32% more than the \$37.02 billion in

2009 oil receipts,¹¹⁸ and just over the \$47.91 billion projected in the 2010 GOI budget.¹¹⁹

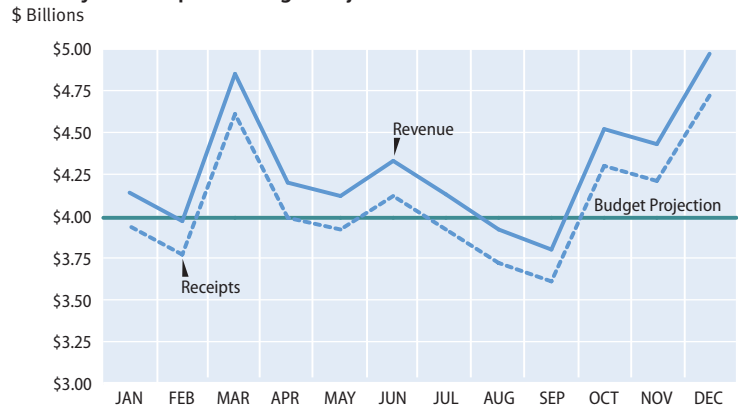
Over the course of 2010, Iraq has received an average of \$74.57 per barrel of oil exported,¹²⁰ well above the price of \$62.50 per barrel used to project Iraqi oil revenues for 2010.¹²¹ However, during 2010, Iraq’s export volume was 10% less than projected.¹²² For details, see Figure 2.9. ♦

FIGURE 2.9
MONTHLY OIL PRICE, EXPORTS, AND REVENUE VS. 2010 GOI BUDGET PROJECTIONS

Monthly Oil Price and Exports vs. Budget Projection



Monthly Oil Receipts vs. Budget Projection



Note: Data not audited. Numbers affected by rounding. Not all oil export revenue accrues to the GOI; 5% is paid in war reparations to Kuwait, which accounts for the difference between the Receipts and Revenue lines in this chart.

Sources: U.S. Treasury, response to SIGIR data call, 1/4/2011; GOI, CoR, “Federal Public Budget Law for the Fiscal Year 2010,” 1/27/2010.

TABLE 2.8
2011 IRAQI BUDGET ALLOCATIONS, WITH CHANGES FROM 2010 AND 2009
\$ Millions

CATEGORY	MINISTRY	2011 BUDGET ALLOCATIONS			TOTAL ALLOCATION, CHANGE FROM: 2010 2009													
		OPERATING	CAPITAL	TOTAL	-60%	-40%	-20%	0%	20%	40%	60%	80%	100%					
Republic Presidency	Subtotal	69.6	10.1	79.7														
Council of Representatives	Council of Representatives	247.7		247.7														
	Board of Supreme Audit	57.1	3.0	60.1														
	Commission on Integrity	28.9	0.5	29.3														
	Other	117.4		117.4														
	Subtotal	451.0	3.5	454.5														
Council of Ministries	Prime Minister and Secretariat	389.2	56.3	445.6														
	Institution of the Martyrs	276.8	196.2	472.9														
	Endowments	404.3	76.1	480.3														
	Iraqi National Intelligence Service	140.8	34.3	175.1														
	Joint Staff and National Security Council	66.7	1.3	68.0														
	Militia Disarm./Integration Directorate	195.5		195.5														447%
	Other	47.5	1.8	49.4														
	Subtotal	1,520.8	366.0	1,886.8														
Ministries	Finance	11,887.2	1,003.8	12,891.0														
	Oil	2,047.4	5,940.2	7,987.6														
	Interior	6,146.0	167.4	6,313.4														148%
	Electricity	2,400.1	3,197.9	5,598.1														
	Defense	5,348.8	170.9	5,519.7														
	Education	5,033.5	341.9	5,375.3														
	Health	3,993.5	854.7	4,848.2														
	Commerce	3,028.8	34.2	3,063.0														
	Higher Education and Scientific Research	1,700.8	299.3	2,000.1														
	Municipalities and Public Works	727.3	957.9	1,685.3														
	Water Resources	199.9	1,137.9	1,337.8														
	Agriculture	766.6	192.1	958.7														
	Housing and Construction	233.6	658.1	891.7														101%
	Labor and Social Affairs	867.9	15.4	883.2														285%
	Youth and Sports	77.8	652.5	730.3														
	Industry and Minerals	99.1	551.0	650.1														405%
	Foreign Affairs	309.0	232.4	541.4														
	Transportation	252.8	285.2	538.0														
	Justice	382.5	11.5	394.0														
	Other	695.0	312.0	1,007.0														
Subtotal	46,197.7	17,016.2	63,213.9															
Independent Offices	Local Councils in the Provinces	113.8		113.8														
	General Management in the Provinces	325.8	3,691.1	4,016.9														
	Investment Commissions in the Provinces	22.1		22.1														
	Independent High Electoral Commission	159.1	5.8	164.9														
	Iraqi Criminal Court	25.2		25.2														
	Securities Commission	3.2		3.2														
	Subtotal	649.1	3,696.9	4,346.0														
Higher Judicial Council	Subtotal	263.1	14.7	277.8														
Kurdistan Region	Subtotal	5,568.9	3,643.0	9,211.9														
Total		54,720.2	24,750.4	79,470.6														

Note: Data not audited. Numbers affected by rounding.

Sources: GOI, CoM, "Draft Law of the Republic of Iraq (GOI) Federal Budget for the 2011 Financial Year," 11/30/2010; GOI, Presidential Council, "Federal Public Budget Law for the Fiscal Year 2010," 2/10/2010; U.S. Treasury, response to SIGIR data call, 4/9/2009.

INTERNATIONAL SUPPORT

As of December 31, 2010, international donors other than the United States had committed \$13.01 billion for the relief and reconstruction of Iraq: \$6.51 billion in grant assistance and \$6.50 billion in loans.

This quarter, total commitments increased approximately \$1.00 billion (8%).¹²³ On October 1, 2010, the IMF completed the first review of Iraq's economic performance under the IMF's 24-month Stand-By Arrangement with Iraq, making an additional \$741 million available for disbursement.¹²⁴ Also contributing to the increase were the announcement of the European Commission's Iraq assistance budget of \$124 million as well as upward revisions of assistance

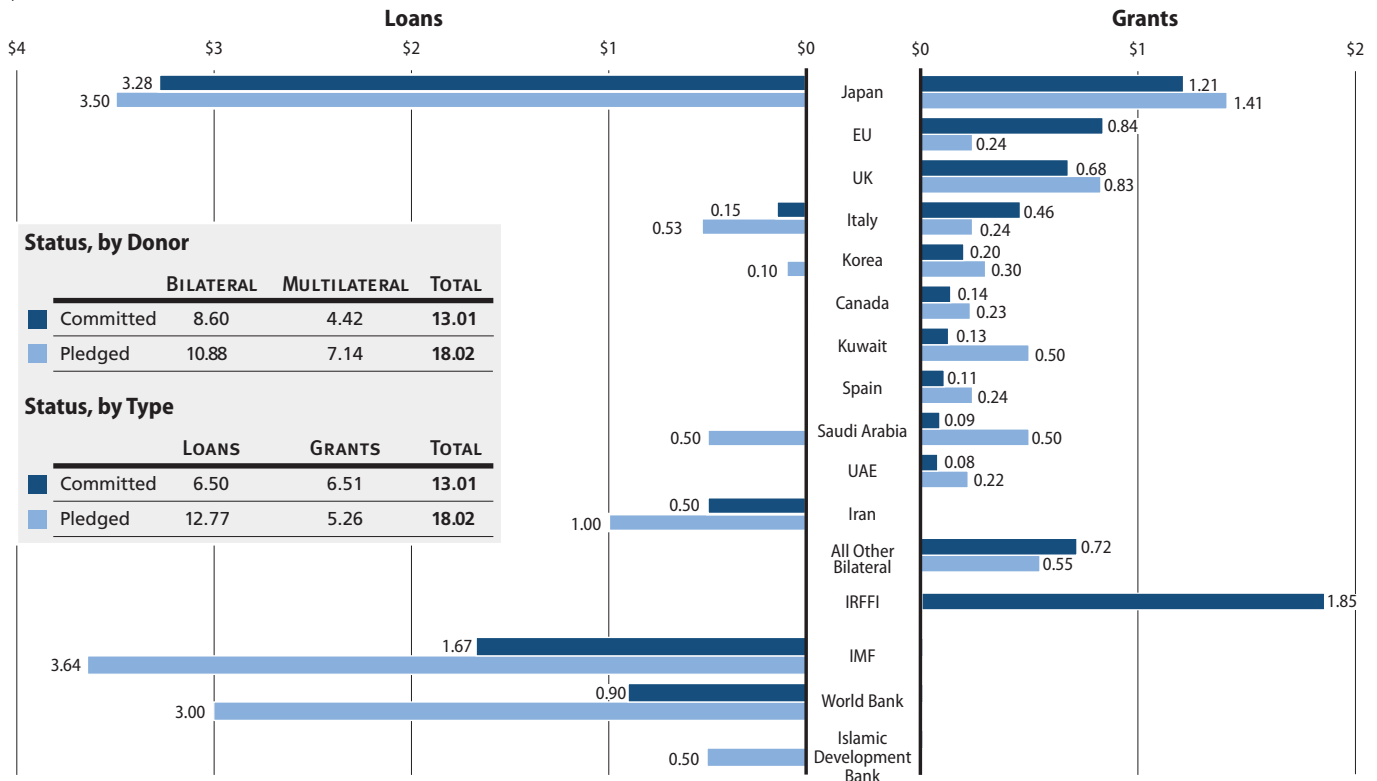
amounts from both Sweden (\$102 million) and Italy (\$133 million). Iran increased its commitments by \$50 million during the quarter.¹²⁵

As of December 31, 2010, international donors had pledged \$18.02 billion: \$5.26 billion in grant assistance and \$12.77 billion in loans.¹²⁶ As of December 31, 2010, commitments totaled 72% of pledges, up from 66% of pledges last quarter, but the percentage varied considerably among donors. Some donors, notably in the Middle East, have committed far less than they pledged.¹²⁷

For a breakdown of pledges and commitments, by type of assistance and donor, see Figure 2.10. ♦

FIGURE 2.10

INTERNATIONAL GRANTS AND LOANS, BY TYPE OF ASSISTANCE, STATUS, AND DONOR
\$ Billions



Note: Data not audited. Numbers affected by rounding. Bilateral commitments exclude IRFFI deposits. Amounts may differ from prior quarters due to changes in foreign exchange rates.

Sources: NEA-I, responses to SIGIR data call, 1/5/2011 and 1/13/2011.