Endnotes

This section contains the endnotes for the Quarterly Report to Congress. They are listed numerically and consecutively, both in the Report and in the following section.
1. In this Report, unless otherwise noted, IRRF refers to the $18.4 billion of funds appropriated under Title II of the Emergency Supplemental Appropriations Act for Defense and for the Reconstruction of Iraq and Afghanistan, 2004 (P.L. 108-106). The SIGIR’s statutory duties are directly linked to this appropriation, which is funding current relief and reconstruction programs and operations in Iraq. It is distinguished from the $2.475 billion appropriation to the IRRF under the Emergency Wartime Supplemental Act, 2003 (P.L. 108-11). This appropriation is identified in this Report as IRRF (2003).

2. SIGIR Report No. 05-011, issued July 26, 2005
3. SIGIR Project Assessment Report No. PA-05-001, issued July 25, 2005
4. USAID Report E-267-05-003-P, issued June 29, 2005
5. SIGIR Report 05-011, issued July 26, 2005
7. SIGIR Report 05-010, issued July 26, 2005
9. SIGIR Report 05-007, issued April 30, 2005
10. SIGIR Report 05-011, issued July 26, 2005
15. Qui tam is an abbreviation of a Latin phrase that translates “Who sues on behalf of the King as well as for himself.” The qui tam provision of the False Claims Act allows private citizens who know of people or companies that are defrauding the government to sue on the government’s behalf and share in the proceeds of the suit. Citizens who bring these causes of actions are called qui tam relators or whistleblowers. 31 U.S.C. § 3729 et seq.

17. **Seized funds** consist of Iraqi state- or regime-owned cash, funds, or realizable securities that were found and seized by Coalition Forces in Iraq as an occupying force in accordance with the laws and usages of war. The President, in his delegation of authority to seize these assets, directed that the seized funds be used “only to assist the Iraqi people and support the reconstruction of Iraq, consistent with the laws and usages of war.” See Memorandum from President George W. Bush to Secretary of Defense Rumsfeld (April 30, 2003).

18. The Development Fund for Iraq was established by the United Nations and the Coalition Provisional Authority to fund relief and reconstruction efforts in Iraq. It includes (1) deposits from surplus funds in the U.N. “Oil for Food” program, (2) revenues from export sales of Iraqi petroleum and natural gas, (3) international donations, and (4) repatriated Iraqi assets seized by the United States and other nations. See Coalition Provisional Authority, Regulation No. 2, *The Development Fund for Iraq*, §3, as amended (June 15, 2003), available at http://www.iraqcoalition.org/regulations (last visited July 18, 2005).

19. Commission on Public Integrity, CPA Order No. 55, January 27, 2004; System of Iraqi Inspectors General, CPA Order No. 57, February 5, 2004; Board of Supreme Audit, CPA Order No. 77, April 24, 2004.