2. GAO, Testimony of International Affairs and Trade Director Joseph A. Christoff Before the Subcommittee on the Middle East and South Asia and the Subcommittee on International Organizations, Human Rights, and Oversight, Committee on Foreign Affairs, House of Representatives, July 18, 2007.
3. MNF-I, GOI Budget Execution Monitoring Unit, "Ministry Budget Execution," July 7, 2007. However, U.S. officials reported that Iraq's Ministry of Oil "has simply moved funds from out of the central ministry to subsidiaries like the state oil marketing organization (SOMO)" in order to report its current budget execution rate of 23%. The Ministry of Oil reported 23% of its capital budget executed in July 2007.
9. U.S. Department of Labor, Defense Base/War Hazards Act Summary by Employer: For Iraq 03/01/03 to 06/03/07 and 04/01/07 to 06/30/07.
18. SIGIR Fact Sheet 07-005, "Fact Sheet on Sources and Uses of U.S. Funding Provided in Fiscal Year 2006 for Iraq Relief and Reconstruction," July 2007, p. 12.
19. The Congress appropriated $60.39 million to the ESF for Iraq (of which $4.95 million was transferred to IRRF) in the FY 2006 budget. According to the DoS April 2007 Section 2207 Report, DoS obligated ESF FY 2006 funds of approximately $56 million in ESF funds to the National Democratic Institute (NDI) and the International Republican Institute (IRI) for democracy-building activities. SIGIR's fact sheet released this quarter noted that the first disbursement of these funds for DoS's Democracy, Governance, and Rule of Law Program was on June 15, 2006. SIGIR does not have additional details about the project-level breakdown of these obligations.
22. Several of the ESF funding lines—PRDC/PRT, ISP, O&M Sustainment and Training, and INL—are obligated with 632b agreements. A 632b interagency transfer obligates all the funds at the time of the agreement. DoS, response to SIGIR, June 29, 2007.
24. These amounts are the contractual obligations as reported by USAID, GRD, and ITAO—the implementing agencies for approximately 96% of the $1.485 billion in ESF FY 2006 supplemental appropriated funds.
25. Calculation: ($470 million +$315 million) / $1,485 million.
29. Calculation: $932 million / $1,485 million.
30. Calculation: $345 million / $1,485 million.
32. INCLE, another fund that received monies in FY 2006, took 230 days to allot funds to field activities. SIGIR Fact Sheet 07-005, "Fact Sheet on Sources and Uses of U.S. Funding Provided in Fiscal Year 2006 for Iraq Relief and Reconstruction," July 2007, p. 45.
33. SIGIR Fact Sheet 07-005, "Fact Sheet on Sources and Uses of U.S. Funding Provided in Fiscal Year 2006 for Iraq Relief and Reconstruction," July 2007, p. 23.
34. SIGIR Fact Sheet 07-005, "Fact Sheet on Sources and Uses of U.S. Funding Provided in Fiscal Year 2006 for Iraq Relief and Reconstruction," July 2007, p. 23.
35. SIGIR Fact Sheet 07-005, "Fact Sheet on Sources and Uses of U.S. Funding Provided in Fiscal Year 2006 for Iraq Relief and Reconstruction," July 2007, p. 12.
202. GRD, response to SIGIR, July 6, 2007. GRD provided information on eleven activities.
203. ITAO, response to SIGIR, June 15, 2007.
204. ITAO, Weekly Status Report, June 12, 2007, p. 5.
205. Actual peak production capacity is a measurement of domestically available electricity production capacity. ITAO also compiles "total available capacity," which includes domestically available electricity production plus imports of electricity from outside of Iraq.
206. Demand is equal to the measure reported by ITAO from April 17, 2007, to June 30, 2007.
207. GRD, response to SIGIR, July 19, 2007, notes that ITAO reports "hours of power equivalent," which differentiates the measurement from hours received at typical Iraqi households, which is often much less.
211. NEA, response to SIGIR, July 13, 2007.
212. ITAO, Weekly Status Report, May 22, 2007, p. 4
214. IRMO electricity expert, SIGIR interview, May 3, 2007, p. 2
217. USACE, response to SIGIR, July 9, 2007.
219. GRD, response to SIGIR, April 18, 2007, notes that "4,500 MW represents a short-term peak and that the full pre-war average for 2002 was 4,300 MW."
221. GRD, response to SIGIR, July 19, 2007, p. 9.
233. IRMO, response to SIGIR, April 13, 2007, notes that crude oil production is measured in gross and net amounts. Gross production does not include oil re-injection, and net production subtracts crude oil re-injection. Oil re-injection occurs when oil is pumped back into the ground because of a lack of storage capacity. IRMO/ITAO and NEA/I report gross production. DOE/EIA reports net production.
238. The Economist Intelligence Unit, Country Report: Iraq, June 2007, p. 27.
244. GAO, "Rebuilding Iraq: Serious Challenges Impair Efforts To Restore Iraq's Oil Sector and Enact Hydrocarbon Legislation," July 18, 2007, p. 2.
251. USACE, response to SIGIR, July 9, 2007, p.7.
252. ITAO oil expert, response to SIGIR, June 12, 2007, p.2.
264. GRD, Bi-Weekly Strategic Cities Report, June 19, 2007, p. 3.
266. GRD, Bi-Weekly Strategic Cities Report, June 19, 2007, p. 16.
278. NEA, response to SIGIR, July 13, 2007.
293. GRD, response to SIGIR, July 19, 2007.
305. NEA, response to SIGIR, July 13, 2007.
308. NEA, response to SIGIR, July 13, 2007.
310. GRD, response to SIGIR, July 9, 2007.
311. GRD, response to SIGIR, July 9, 2007.
313. GRD, response to SIGIR, July 9, 2007.
316. GRD, response to SIGIR, July 9, 2007.
319. GRD, response to SIGIR, April 19, 2007.
320. GRD, response to SIGIR, April 19, 2007.
321. GRD, response to SIGIR, July 9, 2007.
322. GRD, response to SIGIR, July 9, 2007.
325. GRD, response to SIGIR, July 9, 2007.
326. GRD, response to SIGIR, April 7, 2007; GRD, response to SIGIR, July 9, 2007.
329. GRD, response to SIGIR, April 18, 2007.
335. GRD, response to SIGIR, July 9, 2007.
337. GRD, response to SIGIR, October 4, 2006.
338. GRD, response to SIGIR, July 9, 2007.
341. GRD, response to SIGIR, April 18, 2007; GRD, response to SIGIR, July 9, 2007.
347. GRD, response to SIGIR, July 9, 2007.
348. GRD, response to SIGIR, July 9, 2007.
349. GRD, response to SIGIR, July 9, 2007.
351. GRD, response to SIGIR, April 18, 2007.
353. GRD, response to SIGIR, July 9, 2007.
354. GRD, response to SIGIR, April 18, 2007.
357. GRD, response to SIGIR, July 9, 2007.
359. GRD, response to SIGIR, October 4, 2006.
360. GRD, response to SIGIR, July 9, 2007.
361. GRD, response to SIGIR, April 18, 2007.
363. GRD, response to SIGIR, January 4, 2007; GRD, response to SIGIR, April 7, 2007.
364. GRD, response to SIGIR, July 9, 2007.
367. GRD, response to SIGIR, July 9, 2007.
368. GRD, response to SIGIR, April 18, 2007.
369. GRD, response to SIGIR, July 9, 2007.
371. GRD, response to SIGIR, April 7, 2007; GRD, response to SIGIR, July 9, 2007.
373. GRD, response to SIGIR, July 9, 2007.
378. GRD, Bi-Weekly Strategic Cities Report, June 19, 2007, p. 3.
380. GRD, response to SIGIR, July 9, 2007.
382. GRD, response to SIGIR, July 9, 2007.
387. Calculation: $930 million/$1,000 million.
388. Calculation: $90 million/$1,000 million.
389. Calculation: $8 million/$63 million.
392. CAP was also allocated $5 million in FY 2006 base ESF funds. USAID, response to SIGIR, July 18, 2007.
401. Approximately $36 million was allocated to democracy and civil society programs in the FY 2006 ESF budget.
433. USDA, response to SIGIR, July 2, 2007.
434. USDA, response to SIGIR, April 5, 2007.
438. This does not include what ITAO has spent on FMIS-related modules. USAID, response to SIGIR, July 18, 2007.
443. USAID, response to SIGIR, July 9, 2007.
448. The $100 million figure includes CPA/IRMO DFI funds provided before Izdihar began microfinance efforts in November 2006. USAID, response to SIGIR, July 18, 2007.
450. USAID, response to SIGIR, July 9, 2007.
452. USAID, response to SIGIR, July 9, 2007.
454. USAID, response to SIGIR, July 9, 2007.
460. USAID, response to SIGIR, July 9, 2007.
ENDNOTES

491. ITAO, IRMO Rollup, June 29, 2007.
494. This figure includes $10.7 billion that was pledged by the United States. DoS, response to SIGIR, June 18, 2007.
495. This figure includes the loan made available to the GOI through the Stand-by Arrangement.
502. The Paris Club creditors are Australia, Austria, Belgium, Canada, Denmark, Finland, France, Germany, Italy, Japan, South Korea, Netherlands, Russian Federation, Spain, Sweden, Switzerland, United Kingdom, and the United States.
507. The United States pledged $10.7 billion to Iraq within the framework of the Compact.
509. The source for the International Donor Pledges figure is the same as Donor Grants and Loans to Iraq table, table note a.
515. Donor-funded project sectors are defined by the GOI through the Ministry of Planning Development Assistance Database.
520. On May 8, 2007, by Executive Order 13431, the President established the Iraq Transition Assistance Office (ITAO) as the successor to the Iraq Reconstruction Management Office (IRMO).
521. Section 9010 of the Department of Defense Appropriations Act, 2007 (Public Law 109-289) requires quarterly reports from the Secretary of Defense to the Congress on the military operations of the Armed Forces and DoD’s reconstruction activities in Iraq.
522. The Iraq Reconstruction Management Office’s Procedure for the Transfer and Recognition of USG-Funded Capital Assets to the Government of the Republic of Iraq, dated April 23, 2006, defines capital asset as “physically tangible property which cannot be easily converted into cash and which is expected to be held for a long period—generally five years or more—including buildings, real estate, equipment, etc.”
523. Documentation includes such items as facility as-built drawings, preventive maintenance plans, spare parts lists, operations and maintenance plans, and cost estimates for annual operations and maintenance costs.
524. GOI principals include the Prime Minister, Deputy Prime Minister, Minister of Finance, and the Minister of Planning.
530. On July 20, 2007, USAID told SIGIR that it cannot determine the final cost of the contract at this time, as Bechtel has not yet submitted its final invoice and the contract costs have not been audited.
531. For a detailed discussion of the startup of the PRT Program in Iraq, see SIGIR Audit 06-034, "Status of the Provincial Reconstruction Team Program in Iraq," October 29, 2006.
533. IIGC members: SIGIR (Chair), DoS OIG (Co-Vice Chair), DoD IG (Co-Vice Chair), Army IG, USAID IG, Treasury IG, DoC IG, DCAA, USAAA, GAO (observer member), USACE Chief Audit Executive (observer member).