1. A recent report on Iraq's capacity to spend its money revealed the weak reliability of GOI economic performance data. The GAO found that various sources reported ranges of 2007 capital expenditure rates from 4% to 24%.


7. Disbursement data is from the DAD, as of January 16, 2008. DAD data is provided by donor countries to the Ministry of Planning and Development Cooperation. There is no standard timeframe for donor countries to provide updated figures; therefore, DAD data should not be considered as all inclusive and may not provide a complete picture of donor disbursements.


9. DoS, response to SIGIR data call, January 9, 2008; OSD-Policy noted on January 16, 2008, "The majority of this increase represents those who have received training at regional and provincial training centers, and they were not part of the programmed Coalition training and were not included in earlier DoD reports."


34. MNSTC-I, response to SIGIR data call, January 15, 2008.


40. MNSTC-I, response to SIGIR data call, January 4, 2008.

41. MNSTC-I, response to SIGIR data call, January 4, 2008.

42. MNSTC-I, response to SIGIR data call, January 4, 2008.

43. MNSTC-I, response to SIGIR data call, January 4, 2008.

44. MNSTC-I, response to SIGIR data call, January 4, 2008.

45. MNSTC-I, response to SIGIR data call, October 9, 2007; CMATT, response to SIGIR data call, October 17, 2007.

52. MNSTC-I, Section 3303 Report to Congress, January 7, 2008.
60. In response to SIGIR, MNSTC-I notes that the change in funding for the MOD’s “Logistical Self Reliance” Category reflects changes to “the RSU/GSU concept, which evolved into the logistics battalions concept: projects are currently underway;” MNSTC-I, Section 3303 Report to Congress, December 31, 2007.
64. MNSTC-I, “CMATT data on IASSI courses,” response to SIGIR data call, January 5, 2008.
75. IRMS, CERP Excel Workbook, January 3, 2008.
76. IRMS, CERP Excel Workbook, January 3, 2008.
78. IRMS, CERP Excel Workbook, January 14, 2008.
84. MNSTC-I, response to SIGIR data call, December 9, 2008.
86. MNSTC-I, response to SIGIR data call, December 18, 2007.
89. MNSTC-I, response to SIGIR data call, December 18, 2007.
100. IRMS, CERP Excel Workbook, January 3, 2008.
102. IRMS, CERP Excel Workbook, January 14, 2008.
102. Of the $3.287 billion in appropriations, SIGIR can account for obligations and expenditures for approximately 97% of funds. At the time of publication, funding details for obligations and expenditures were not available for about $18 million in FY 2007 Continuing Resolution Funds and the $15 million appropriated this quarter. Additionally, SIGIR does not have the expended amounts for the DoS FY 2006 base allocations, which total approximately $56 million. The Congress appropriated $60.39 million to the ESF for Iraq (of which $4.95 million was transferred to the IRRF) in the FY 2006 budget. According to the DoS April 2007 Section 2207 Report, DoS obligated approximately $56 million in ESF FY 2006 funds to the National Democratic Institute (NDI) and the International Republican Institute (IRI) for democracy-building activities. The expended amounts for these obligated funds were not available to SIGIR at time of publication.
103. ITAO, response to SIGIR data call, October 8, 2007.
105. GRD, response to SIGIR data call, October 11, 2007.
106. Details on executing agencies for ESF FY 2003 funds were not available.
107. ITAO, response to SIGIR data call, January 4, 2008.
108. ESF FY 2007 Supplemental funds could be obligated or expended only when the President certified progress on specific measures in Iraq. The President submitted two benchmark assessment reports (July 12, 2007, and September 14, 2007) that, in combination, released the $1.554 billion in FY 2007 Supplemental appropriations.
109. For more information on this program, see the discussion of Provincial Reconstruction Teams in Section 2b of this Report.
110. The ISFF funds a similar rapid response program specifically for projects for the ISF; this program is different than the ESF-funded QRF, which supports PRTs.
111. GRD, response to SIGIR data call, January 16, 2008.
114. GRD, response to SIGIR data call, January 16, 2008.
115. GRD, response to SIGIR data call, January 4, 2008.
121. USAID, response to SIGIR data call, January 4, 2008.
126. GRD, response to SIGIR data call, January 4, 2008.
127. GRD, response to SIGIR data call, January 4, 2008.
129. GRD, response to SIGIR data call, January 16, 2008.
130. ITAO, response to SIGIR data call, January 4, 2008.
131. GRD, response to SIGIR data call, January 4, 2008.
132. ITAO, response to SIGIR data call, January 4, 2008.
134. USAID, response to SIGIR data call, January 4, 2008.
135. ITAO, response to SIGIR data call, January 4, 2008.
142. SIGIR traditionally uses funding data provided by the Office of Management and Budget. However, data submitted by INL conflicts with OMB funding information. SIGIR only has visibility of data provided by INL for the purposes of relaying obligated and expended data and, therefore, includes INL's information in this section.
143. For the purposes of this report, INL refers to the Bureau itself, and INCLE refers to funding that the Congress has directly appropriated to the Bureau.
144. INL, response to SIGIR data call, January 4, 2008.
145. INL, response to SIGIR data call, January 4, 2008.
146. INL, response to SIGIR data call, January 15, 2008.
147. INL, response to SIGIR data call, January 15, 2008.
209. GRD, response to SIGIR data call, January 4, 2008.
212. ITAO, response to SIGIR data call, January 2, 2008.
222. USAID, response to SIGIR data call, January 4, 2008.
223. USAID, "Iraq PRTs,” October 22, 2007, p. iii.
235. DoS, Briefing on Reconstruction Progress, November 2, 2007, p. 3.
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295. For IRRF 1, these figures include only the Restore Iraq Electricity program. For ESF, these figures include only FY 2006 supplemental spending for the Capacity Development and O&M Sustainment projects related to electricity. SIGIR, Quarterly Report to the United States Congress, July 30, 2005; DoS, Iraq Weekly Status Report, January 3, 2008; IRMS, ESF Cost to Complete, January 11, 2008; MNC-I, response to SIGIR data call, January 4, 2008.
297. ITAO, IRMO Electric Daily Units Performance Report, 10/1/2007 to 12/31/2007. This number is an average of the actual average production for each day from October 1 to December 31, 2007. This number includes imports from Iran and Turkey.
300. ITAO, IRMO Electric Daily Units Performance Report, 10/1/2006 to 12/31/2006. This number is an average of the actual average production for each day from October 1 to December 31, 2006. These figures include imported electricity average for these periods. Import levels for this quarter last year averaged 282 MW. Import levels for last quarter were not available at time of publication.
303. Last quarter, ITAO noted that megawatt-hours is a superior measurement to megawatts because it more accurately measures output over time, which is how customers experience power usage. ITAO, response to SIGIR data call, October 16, 2007.
306. According to GAO, DoS set 110,000 MWh as the average daily generation goal for summer 2005. For summer 2006, DoS set a goal of 127,000 MWh. However, DoS continues to use the 110,000 MWh goal to track weekly progress. GAO Report 07-677, “Rebuilding Iraq: Integrated Strategic Plan Needed To Help Restore Iraq’s Oil and Electricity Sectors,” May 2007, p. 28.
308. ITAO, response to SIGIR data call, January 4, 2008.
310. ITAO, response to SIGIR data call, January 4, 2008.
311. ITAO, response to SIGIR data call, January 4, 2008.
312. ITAO, response to SIGIR data call, January 4, 2008.
313. ITAO, response to SIGIR data call, January 4, 2008.
315. This number was measured by taking all the feasible capacity numbers associated with the units installed or rehabilitated and adding them together. ITAO, response to SIGIR data call, January 4, 2008.
316. ITAO, response to SIGIR data call, January 4, 2008.
319. GRD, Bi-Weekly Programs SITREP, December 10, 2007, p. 3.
320. GRD, Bi-Weekly Programs SITREP, December 10, 2007, p. 3.
323. GRD, response to SIGIR data call, January 4, 2008.
324. GRD, response to SIGIR data call, January 4, 2008.
325. GRD, response to SIGIR data call, January 4, 2008.
327. GRD, response to SIGIR data call, January 4, 2008.
328. GRD, response to SIGIR data call, January 4, 2008.
329. GRD, response to SIGIR data call, January 4, 2008.
331. GRD, "Essayons Forward: Oil interdictions down since Pipeline Exclusion Zone construction began," December 2007, p. 11.
332. GRD, "Essayons Forward: Oil interdictions down since Pipeline Exclusion Zone construction began," December 2007, p. 11; GRD, response to SIGIR data call, January 4, 2008. GRD noted that—combined with improved security—this effort will save the GOI $30 million a day in lost revenue.
333. GRD, "Essayons Forward: Oil interdictions down since Pipeline Exclusion Zone construction began," December 2007, p. 11.
335. SIGIR Audit 06-009, "Review of Task Force Shield Programs," April 28, 2006, p. i.
415. GAO Report 08-153 calculated that 99% of Iraq’s 2006 salaries budget has actually been expended.

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423. White House, Benchmark Assessment Report, September 2007; GAO Report 08-153, “Iraq Reconstruction: Budget, Security, and Other Factors Limit Iraq’s Ability to Execute Capital Projects Budget and Track Spending,” January 2008, p. 6. Both Treasury and DoS questioned how GAO determined the 4.4% figure. Treasury noted that the data used in the White House Benchmark was preliminary and indicated “potential accuracy issues with the data.” Treasury also responded that more accurate figures would be unknown “for some time” because of “data limitations and changes in Iraqi financial procedures, [and] the pace of execution of capital projects for 2007...” DoS reiterated Treasury’s point that the White House Benchmark Report was unofficial and covered only the period between January 2007 and July 15, 2007. DoS also stated that the discrepancy is largely the result of a time lag between the official and unofficial data that GAO assessed.
430. ITAO, response to SIGIR data call, January 20, 2008.
432. U.S. Embassy, response to SIGIR data call, January 4, 2008; MNF-I, response to SIGIR data call, January 10, 2008. MNF-I reported that “The JCSTR was co-chaired by GOI National Security Council and the MNF-I DCS SPA. The committee comprises representatives from within the Iraqi Ministry of Defense, Ministry of Interior, and National Security Council, along with members from the U.S. Embassy, U.K. Embassy, and MNF-I... The process is collaborative at all levels and is transparent to both the Coalition and GOI. All levels provide input for the JCSTR to consider.”
434. MNF-I, response to SIGIR data call, January 10, 2008.
435. MNF-I, response to SIGIR data call, January 10, 2008.
436. MNF-I, response to SIGIR data call, January 10, 2008.
441. MNF-I, response to SIGIR data call, January 10, 2008.
443. MNF-I, response to SIGIR data call, January 10, 2008.
451. SIGIR, field visit to Thi-Qar, December 2007.
452. MNF-I, response to SIGIR data call, January 10, 2008.
463. USAID, response to SIGIR data call, January 4, 2008.
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525. The seven UN agencies are: UNDP, UNHABITAT, ILO, UNOPS, WHO, UNESCO, and UNIFEM. The program is also supported by UNEP and UNIDO.
528. IRFFI, UNDG Iraq Trust Fund Newsletter, November 2007.
536. EC, response to SIGIR data call, January 4, 2008.
555. EC, response to SIGIR data call, January 17, 2008.
561. EC, response to SIGIR data call, January 17, 2008.
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582. In the October 2007 Quarterly Report, SIGIR reported World Bank ITF contracted amount at $319 million. This figure represented the total grants that had been tendered or contracted. This quarter, SIGIR reports World Bank ITF contracted amount at $237 million—this represents the total contracted and does not include the amount tendered.


592. IRFFI, UNDG Iraq Trust Fund Newsletter, November 2007.

593. IRFFI, UNDG Iraq Trust Fund Newsletter, October 2007.


598. In June 2004, MNSTC-I assumed responsibility for building the capability of Iraqi Security Forces and institutions.

599. An approach that makes one contractor responsible for both the design and construction of a project, although the selected contractor may use others to complete the work.


601. The Development Fund for Iraq (DFI) was established in May 2003 by UNSC Resolution 1483 as a means to channel revenue from Iraqi oil sales, unencumbered Oil-for-Food deposits, and repatriated Iraqi assets to the relief and reconstruction efforts for Iraq.

602. SIGIR uses funding obligations in this report to provide the basis for depicting trends in project and program costs involving both ongoing and completed projects. SIGIR refers to these obligated amounts as estimated project costs.


604. Recent plans do not include actions to hire an Iraqi national for the program. For a listing of SIGIR audits and the number of recommendations per audit, see Appendix J.


606. The contract had a $500 million ceiling—$425 million for construction, a base fee of $15 million, and a maximum award fee of $60 million.


608. Formerly referred to as focused financial audits.

609. IIGC members: SIGIR (Chair), DoS OIG (Co-Vice Chair), DoD OIG (Co-Vice Chair), Army OIG, USAID IG, Treasury OIG, Department of Commerce OIG, DCAA, USAAA, GAO (observer member), and U.S. Army Corps of Engineers Chief Audit Executive (observer member).