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 97. GAO Report GAO-10-304, “Iraqi-U.S. Cost-Sharing: Iraq Has a Cumulative Budget Surplus, Offering the Potential for Further Cost-Sharing,” 9/13/2010, pp. 26–27. The range reflects uncertainty regarding what portion of the advances for Foreign Military Sales (FMS) purchases and letters of

- credit has been recorded as an expenditure by the MOF and is therefore already reflected in total expenditures.
98. GAO Report GAO-10-304, "Iraqi-U.S. Cost-Sharing: Iraq Has a Cumulative Budget Surplus, Offering the Potential for Further Cost-Sharing," 9/13/2010, p. 30.
 99. GAO Report GAO-10-304, "Iraqi-U.S. Cost-Sharing: Iraq Has a Cumulative Budget Surplus, Offering the Potential for Further Cost-Sharing," 9/13/2010, pp. 58, 63–64.
 100. P.L. 108-7; P.L. 109-102; P.L. 110-28; P.L. 110-161; P.L. 111-32; P.L. 111-117.
 101. DoS, "FY 2011 Foreign Assistance Congressional Budget Justification: Summary Tables," 3/8/2010, p. 23.
 102. P.L. 108-7; P.L. 109-102; P.L. 110-28; P.L. 110-161; P.L. 111-32; P.L. 111-117; NEA-I, responses to SIGIR data calls, 4/12/2010, 4/14/2010, 7/8/2010, 9/23/2010, 10/4/2010, and 10/7/2010; USACE, response to SIGIR data call, 10/6/2010; USAID, response to SIGIR data call, 7/13/2010; U.S. Embassy-Baghdad, response to SIGIR data call, 7/14/2010; OMB Circular A-11, *Preparation, Submission, and Execution of the Budget*, 8/2009, Sec. 10, p. 3, and Sec. 20, pp. 15, 20. SIGIR calculates expired funds as appropriations less obligations, as of the expiration date. Some ESF was transferred to other agencies under the Foreign Assistance Act of 1961, Sec. 632(b). NEA-I did not indicate whether its reported obligations include such transfers, so SIGIR's calculations may overstate expired funds. In addition, NEA-I was not able to provide the complete status of funds for the \$50 million in FY 2003 appropriations to the ESF; only approximately \$9 million were reported obligated and expended as of September 30, 2010. It is likely that more of these funds were obligated and expended than reported, which would affect the overall status of funds and the amount of expired funds.
 103. U.S. Embassy-Baghdad, response to SIGIR data call, 7/14/2010; NEA-I, responses to SIGIR data calls, 4/2/2010, 4/12/2010, 4/14/2010, 6/30/2010, and 7/8/2010; USACE, response to SIGIR data call, 7/12/2010; USAID, response to SIGIR data call, 7/13/2010; SIGIR, *Quarterly and Semiannual Reports to the United States Congress*, 3/2004–7/2010.
 104. NEA-I, responses to SIGIR data calls, 4/2/2010, 4/12/2010, 4/14/2010, 6/30/2010, 7/8/2010, 9/23/2010, 10/4/2010, and 10/7/2010; USACE, responses to SIGIR data calls, 7/12/2010 and 10/6/2010; USAID, response to SIGIR data call, 7/13/2010; U.S. Embassy-Baghdad, response to SIGIR data call, 7/14/2010.
 105. NEA-I, responses to SIGIR data calls, 4/2/2010, 4/12/2010, 4/14/2010, 6/30/2010, 7/8/2010, 9/23/2010, 10/4/2010, and 10/7/2010; USACE, responses to SIGIR data calls, 7/12/2010 and 10/6/2010; USAID, response to SIGIR data call, 7/13/2010; U.S. Embassy-Baghdad, response to SIGIR data call, 7/14/2010.
 106. SIGIR Audit 10-018, "Most Iraq Economic Support Funds Have Been Obligated and Liquidated," 7/21/2010, pp. 12–13; U.S. Embassy-Baghdad, response to SIGIR data call, 7/2/2010. The Office of Provincial Affairs (OPA) at U.S. Embassy-Baghdad also administers ESF-funded projects, in the form of Provincial Reconstruction Team Quick Response Fund (PRT/QRF) grants. For a detailed discussion of PRT/QRF grant administration, refer to SIGIR, *Quarterly and Semiannual Report to the United States Congress*, 7/2010, pp. 30–34.
 107. U.S. Code, Title 22, Sec. 2346.
 108. U.S. Embassy-Baghdad, response to SIGIR data call, 7/2/2010.
 109. U.S. Embassy-Baghdad, response to SIGIR data call, 7/2/2010. For a detailed discussion of USAID's Iraq Rapid Assistance Program (IRAP), including grant administration, see: SIGIR, *Quarterly and Semiannual Report to the United States Congress*, 7/2010, pp. 30–34. The discussion in this Report focuses on USAID's management of larger projects.
 110. U.S. Embassy-Baghdad, response to SIGIR data call, 7/2/2010.
 111. USAID, "Contracts and Grants," www.usaid.gov/iraq/contracts/, accessed 10/4/2010.
 112. USAID, response to SIGIR data call, 10/13/2010.
 113. U.S. Embassy-Baghdad, response to SIGIR data call, 7/2/2010.
 114. U.S. Embassy-Baghdad, response to SIGIR data call, 7/2/2010.
 115. U.S. Embassy-Baghdad, response to SIGIR data call, 7/2/2010.
 116. SIGIR Audit 10-018, "Most Iraq Economic Support Funds Have Been Obligated and Liquidated," 7/21/2010, pp. 3–4, 13.
 117. USACE, response to SIGIR data call, 10/6/2010.
 118. U.S. Embassy-Baghdad, ISPO, response to SIGIR data call, 10/4/2010.
 119. SIGIR Audit 10-022, "Improved Oversight Needed for State Department Grants to the International Republican Institute," 7/29/2010, p. 1.
 120. SIGIR Audit 10-012, "Department of State Grant Management: Limited Oversight of Costs and Impact of International Republican Institute and National Democratic Institute Democracy Grants," 1/26/2010, p. 1.
 121. U.S. Embassy-Baghdad, response to SIGIR data call, 7/2/2010.
 122. SIGIR Audit 10-012, "Department of State Grant Management: Limited Oversight of Costs and Impact of International Republican Institute and National Democratic Institute Democracy Grants," 1/26/2010.
 123. SIGIR Audit 10-022, "Improved Oversight Needed for State Department Grant to the International Republican Institute," 7/29/2010.
 124. SIGIR Audit 11-001, "National Democratic Institute Grant's Security Costs and Impact Generally Supported, but Department of State Oversight Limited," 10/13/2010.
 125. SIGIR Audit 11-001, "National Democratic Institute Grant's Security Costs and Impact Generally Supported, but Department of State Oversight Limited," 10/13/2010.
 126. P.L. 108-287; P.L. 109-13; P.L. 109-148; P.L. 110-28; P.L. 110-161; P.L. 110-252; P.L. 111-118; OSD, response to SIGIR data call, 10/15/2010.
 127. DoD, "Fiscal Year 2011 Budget Request: Overview," 2/2010, Chapter 6, p. 9.
 128. OSD, response to SIGIR data call, 10/15/2010; OMB Circular A-11, *Preparation, Submission, and Execution of the Budget*, 8/2009, Sec. 10, p. 3, and Sec. 20, pp. 15, 20.
 129. OSD, response to SIGIR data call, 10/15/2010; OMB Circular A-11, *Preparation, Submission, and Execution of the Budget*, 8/2009, Sec. 10, p. 3, and Sec. 20, pp. 15, 20.
 130. IRMS, *USF-I CERP Category Report*, 9/20/2010.
 131. OUSD(C), response to SIGIR data call, 10/4/2010.
 132. OUSD(C), response to SIGIR data call, 1/14/2010.
 133. IRMS, *Global Benchmark*, 9/3/2010.
 134. The report was required by P.L. 111-118, "Defense of Defense Appropriations Act, FY 2010," Sec. 9005 and P.L. 111-84, "National Defense Authorization Act, FY 2010," Sec. 1222.
 135. SIGIR Audit 10-013, "Commander's Emergency Response Program: Projects at Baghdad Airport Provided Some Benefits, but Waste and Management Problems Occurred," 4/26/2010.
 136. SIGIR Audit 10-013, "Commander's Emergency Response Program: Projects at Baghdad Airport Provided Some Benefits, but Waste and Management Problems Occurred," 4/26/2010.
 137. P.L. 109-234; P.L. 110-5; P.L. 110-28; P.L. 110-161; P.L. 110-252; P.L. 111-32; P.L. 111-117; P.L. 111-212.
 138. DoS, "FY 2011 Foreign Assistance Congressional Budget Justification: Summary Tables," 3/8/2010, p. 23.
 139. P.L. 109-234; P.L. 110-5; P.L. 110-28; P.L. 110-161; P.L. 110-252; P.L. 111-32; P.L. 111-117; P.L. 111-212; INL, response to SIGIR data call, 9/30/2010; OMB Circular A-11, *Preparation, Submission, and Execution of the Budget*, 8/2009, Sec. 10, p. 3, and Sec. 20, pp. 15, 20. SIGIR will now be reporting INCLE as a "major" fund. Both the amount appropriated to that fund for activities in Iraq and the

- status of those funds may be refined in coming quarters as SIGIR continues to collect additional information.
140. NEA-I, responses to SIGIR data calls, 4/12/2010, 4/14/2010, 7/8/2010, 9/23/2010, 10/4/2010, and 10/7/2010; USACE, response to SIGIR data call, 10/6/2010; USAID, response to SIGIR data call, 7/13/2010; U.S. Embassy-Baghdad, response to SIGIR data call, 7/14/2010; SIGIR, *Quarterly and Semiannual Reports to the United States Congress*, 3/2004–7/2010.
 141. INL, responses to SIGIR data calls, 7/2/2010 and 9/30/2010.
 142. INL, responses to SIGIR data calls, 7/2/2010 and 9/30/2010.
 143. SIGIR, *Quarterly and Semiannual Report to the United States Congress*, 7/2010, pp. 24–25.
 144. DoS, “FY 2010 Supplemental Budget Justification,” 2/1/2010, p. 1.
 145. DoS, “FY 2010 Supplemental Budget Justification,” 2/1/2010, p. 1; SIGIR, *Quarterly and Semiannual Report to the United States Congress*, 7/2010, pp. 24–25.
 146. DoS, “FY 2010 Supplemental Budget Justification,” 2/1/2010, p. 1; P.L. 111-212.
 147. DoS, “FY 2010 Supplemental Budget Justification,” 2/1/2010, p. 1; SIGIR, *Quarterly and Semiannual Report to the United States Congress*, 7/2010, pp. 24–25.
 148. DoS, “Congressional Budget Justification: Foreign Operations, FY 2006,” 2/15/2005, p. 449; DoS, “Supplemental Budget Justification, FY 2006,” 2/16/2006.
 149. DoS, “Congressional Budget Justification: Foreign Operations, FY 2007,” 2/13/2006; DoS, “Congressional Budget Justification: Foreign Operations, FY 2007,” 2/13/2006, p. 460; DoS, “FY 2007 Global War on Terror (GWOT) Supplemental,” 2/14/2007, pp. 132–133; DoS, “Congressional Budget Justification: Foreign Operations, FY 2008,” 2/13/2007, p. 75; DoS, “FY 2008 Global War on Terror (GWOT) Emergency,” 2/13/2007, p. 139; DoS, “Congressional Budget Justification: Foreign Operations, FY 2009,” 2/2008, pp. 54, 542; DoS and USAID, “FY 2009 Supplemental Justification,” 5/13/2009, pp. 40–42.
 150. DoS and USAID, “FY 2009 Supplemental Justification,” 5/13/2009, pp. 40–42; DoS, “Congressional Budget Justification: Foreign Operations, FY 2010,” 5/28/2009, p. 47; DoS and USAID, “Supplemental Budget Justification, FY 2010,” 3/2010, pp. 31–32; DoS, “Congressional Budget Justification: Foreign Operations, FY 2011,” 3/10/2010, pp. 471–476.
 151. House Report 110-197 to accompany H.R. 2764, “State, Foreign Operations, and Related Programs Appropriations Bill, 2008,” 6/18/2007, pp. 99, 105.
 152. Conference Report 110-107 to accompany H.R. 1591, “Making Emergency Supplemental Appropriations for the Fiscal Year Ending September 30, 2007, and for Other Purposes,” 4/24/2007, p. 206; House Report 109-265 to accompany H.R. 3057, “Making Appropriations for Foreign Operations, Export Financing, and Related Programs for the Fiscal Year Ending September 30, 2006, and for Other Purposes,” 11/2/2005, pp. 97–98; House Report 110-197, to accompany H.R. 2764, “State, Foreign Operations, and Related Programs Appropriations Bill, 2008,” 6/18/2007, p. 105; Senate Explanatory Statement to accompany H.R. 2642, “Making Appropriations for Military Construction, the Department of Veterans Affairs, and Related Agencies for the Fiscal Year Ending September 30, 2008, and for Other Purposes,” 6/26/2008; Senate Report 110-425 to accompany S. 3288, “Department of State, Foreign Operations, and Related Programs Appropriations Bill, 2009,” 7/18/2008, pp. 53–54; House Report 111-151, to accompany H.R. 2346, “Making Supplemental Appropriations for the Fiscal Year Ending September 30, 2009, and for Other Purposes,” 6/12/2009, p. 131; Conference Report 111-366 to accompany H.R. 3288, “Departments of Transportation and Housing and Urban Development, and Related Agencies Appropriations Act, 2010,” 12/8/2009, pp. 1483–1484; Senate Report 111-188 to accompany H.R. 4899, “Making Emergency Supplemental Appropriations for Disaster and Relief and Summer Jobs for the Fiscal Year Ending September 30, 2010, and for Other Purposes,” pp. 64–65.
 153. 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, and 10/6/2010; 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.
 154. 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, and 10/6/2010; 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.
 155. 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.
 156. SIGIR, *Quarterly Report to the United States Congress*, 4/2010, p. 24.
 157. Expenditure data from 2003–2005 was not available; SIGIR will continue to rely on official budgets for that earlier period until audited data is available.
 158. GOI, MOF, “Evaluation of the Iraqi Budget, 2006–2010,” 8/2010. Unexpended capital budgets were either rolled over to later years (in effect resulting in double counting of those contributions to reconstruction) or canceled, depending on the budget category and year.
 159. SIGIR Audit 11-002, “Guidance Needed for Use of Residual Iraqi Vested and Seized Asset Funds,” 10/15/2010.
 160. U.S. Embassy-Baghdad, Treasury Attaché, response to SIGIR data call, 10/13/2010.
 161. GOI, MOF, “Evaluation of the Iraqi Budget, 2006–2010,” 8/2010.
 162. U.S. Embassy-Baghdad, Treasury Attaché, responses to SIGIR data calls, 6/8/2010, 7/13/2010, and 10/13/2010. The average oil price for 2010 was derived by dividing total revenues by the number of barrels exported. Not all oil export revenue accrues to the GOI; 5% is paid in war reparations to Kuwait.
 163. U.S. Embassy-Baghdad, Treasury Attaché, response to SIGIR data call, 7/15/2010.
 164. U.S. Embassy-Baghdad, Treasury Attaché, responses to SIGIR data calls, 7/15/2010 and 10/13/2010.
 165. GOI, MOF, Director General of Finance, meeting with SIGIR, 9/29/2010.
 166. Shakour A. Shaalan, Statement in IMF Country Report No. 10/316, “Iraq: First Review Under the Stand-By Arrangement, Request for Waiver of Nonobservance of a Performance Criterion, Waiver of Applicability, and Rephasing of Access,” 10/2010,

- www.imf.org/external/pubs/ft/scr/2010/cr10316.pdf, accessed 10/20/2010.
167. GAO Report GAO-10-304, "Iraqi-U.S. Cost-Sharing: Iraq Has a Cumulative Budget Surplus, Offering the Potential for Further Cost-Sharing," 9/13/2010, pp. 8–10. GAO based budget surpluses accumulated before 2005 on data included in the Board of Supreme Audit's report on the government's 2005 financial statements. For 2005 through 2007, GAO based its analysis of Iraq's revenues and expenditures on the Iraqi Board of Supreme Audit's reports on the annual financial statements of the Iraqi government. For 2008, GAO based its analysis of revenues and expenditures on the final accounts for the Iraqi government. For 2009, GAO based its analysis on monthly revenue and expenditure data obtained from the Ministry of Finance through the U.S. Department of Treasury.
 168. GAO Report GAO-10-304, "Iraqi-U.S. Cost-Sharing: Iraq Has a Cumulative Budget Surplus, Offering the Potential for Further Cost-Sharing," 9/13/2010, pp. 10–12. The GAO observed that estimated cumulative outstanding advances recorded by the GOI have grown considerably over time, from \$6.4 billion through 2004 to \$40.3 billion through September 2009. Advances include funds set aside for Foreign Military Sales (FMS) purchases, letters of credit, and advance payments to contractors. Records are housed at more than 250 government spending units in Iraq, and many advances are poorly defined. Moreover, the GAO reported that Iraq's Board of Supreme Audit (BSA) found weaknesses in the GOI's accounting of advances that resulted in inaccurate expenditure data and difficulty in settling advances. According to the BSA, these weaknesses could provide cover for GOI ministries and state-owned entities to exceed their budget allocations or hide the misappropriation of government funds.
 169. GAO Report GAO-10-304, "Iraqi-U.S. Cost-Sharing: Iraq Has a Cumulative Budget Surplus, Offering the Potential for Further Cost-Sharing," 9/13/2010, pp. 14–15. Iraqi deposits are held at the Central Bank of Iraq, the Development Fund for Iraq (DFI) in New York, and stated-owned banks in Iraq, primarily Rafidain and Rasheed. The \$15.3 billion–\$32.2 billion range does not account for approximately \$10 billion in JP Morgan Chase and Citibank accounts to cover Iraq's letters of credit and about \$3.2 billion in a Federal Reserve Bank of New York account for Iraq's FMS purchases.
 170. GAO Report GAO-10-304, "Iraqi-U.S. Cost-Sharing: Iraq Has a Cumulative Budget Surplus, Offering the Potential for Further Cost-Sharing," 9/13/2010, p. 14.
 171. GAO Report GAO-10-304, "Iraqi-U.S. Cost-Sharing: Iraq Has a Cumulative Budget Surplus, Offering the Potential for Further Cost-Sharing," 9/13/2010, pp. 56–71.
 172. NEA-I, response to SIGIR data call, 10/4/2010.
 173. NEA-I, response to SIGIR data call, 10/4/2010.
 174. NEA-I, response to SIGIR data call, 10/4/2010.
 175. IMF, Press Release No. 10/373, "IMF Executive Board Completes First Review Under Stand-By Arrangement with Iraq, Grants Waivers and Approves \$741 Million Disbursement," 10/1/2010, www.imf.org/external/np/sec/pr/2010/pr10373.htm, accessed 10/13/2010.
 176. NEA-I, response to SIGIR data call, 10/4/2010.
 177. White House, Remarks by the President, "Address to the Nation on the End of Combat Operations in Iraq," 8/31/2010, www.whitehouse.gov/the-press-office/2010/08/31/remarks-president-address-nation-end-combat-operations-iraq, accessed 9/23/2010.
 178. White House, Remarks of President Barack Obama as prepared for delivery, "Responsibly Ending the War in Iraq," 2/27/2009, www.whitehouse.gov/the_press_office/Remarks-of-President-Barack-Obama-Responsibly-Ending-the-War-in-Iraq/, accessed 9/23/2010.
 179. White House, Remarks by the President, "Address to the Nation on the End of Combat Operations in Iraq," 8/31/2010, www.whitehouse.gov/the-press-office/2010/08/31/remarks-president-address-nation-end-combat-operations-iraq, accessed 9/23/2010.
 180. White House, Remarks by the President, "Address to the Nation on the End of Combat Operations in Iraq," 8/31/2010, www.whitehouse.gov/the-press-office/2010/08/31/remarks-president-address-nation-end-combat-operations-iraq, accessed 9/23/2010.
 181. White House, Remarks by the President, "Address to the Nation on the End of Combat Operations in Iraq," 8/31/2010, www.whitehouse.gov/the-press-office/2010/08/31/remarks-president-address-nation-end-combat-operations-iraq, accessed 9/23/2010.
 182. DoD, "Press Availability with Secretary Gates," 9/1/2010, www.defense.gov/transcripts/transcript.aspx?transcriptid=4678, accessed 9/24/2010.
 183. "Agreement Between the United States of America and the Republic of Iraq On the Withdrawal of United States Forces from Iraq and the Organization of Their Activities during Their Temporary Presence in Iraq," 11/17/2008.
 184. CSIS, "The Next Phase in America's Relationship with Iraq," transcript of remarks delivered by Jacob J. Lew, Deputy Secretary of State for Management and Resources, 8/5/2010.
 185. "Strategic Framework Agreement for a Relationship of Friendship and Cooperation between the United States of America and the Republic of Iraq," 11/17/2008.
 186. DoD, *Measuring Stability and Security in Iraq*, 6/2010, pp. 40–41; U.S. Embassy-Baghdad, response to SIGIR data call, 10/4/2010.
 187. U.S. Embassy-Baghdad, "Ambassador James F. Jeffrey," iraq.usembassy.gov/iraq/ambassador.html, accessed 10/6/2010. Ambassador James F. Jeffrey was nominated in June 2010 and confirmed by the Senate on August 6, 2010.
 188. Roger Dey, "Austin Leads USF-I into New Dawn," 9/4/2010, www.army.mil/newsreleases/2010/09/04/44757-austin-leads-usf-i-into-new-dawn/, accessed 10/6/2010; DoD news release, "General Officer Announcements," 5/18/2010, www.defense.gov/releases/release.aspx?releaseid=13537, accessed 10/6/2010; 111th Congress, "Congressional Record-Senate," 6/30/2010, p. S5718, [www.access.gpo.gov/cgi-bin/getpage.cgi?dbname=2010_record&page=S5718&position=all](http://frwebgate.access.gpo.gov/cgi-bin/getpage.cgi?dbname=2010_record&page=S5718&position=all), accessed 10/6/2010. On May 18, 2010, Secretary Gates nominated Lieutenant General Lloyd Austin III to succeed General Raymond Odierno as the USF-I commander. He was confirmed by the Senate on June 30, 2010.
 189. SIGIR, *Quarterly Report to the United States Congress*, 4/2010, Insert.
 190. USF-I, response to SIGIR data call, 10/4/2010; The Brookings Institution, *Iraq Index*, 9/30/2010, www.brookings.edu/~media/Files/Centers/Saban/Iraq%20Index/index.pdf, accessed 10/6/2010, p. 19.
 191. CSIS, "The Next Phase in America's Relationship with Iraq," transcript of remarks delivered by Jacob J. Lew, Deputy Secretary of State for Management and Resources, 8/5/2010.
 192. CSIS, "The Next Phase in America's Relationship with Iraq," transcript of remarks delivered by Jacob J. Lew, Deputy Secretary of State for Management and Resources, 8/5/2010.
 193. U.S. Embassy-Baghdad, Deputy Chief of Mission, meeting with SIGIR, 9/20/2010.
 194. U.S. Embassy-Baghdad Staff Notice 010-297, "Talking Points on Iraq Transition," 8/24/2010.
 196. DoS and USF-I officials, meetings with SIGIR, 9/2010-10/2010.
 197. INL, response to SIGIR data call, 10/15/2010.
 198. INL, response to SIGIR data call, 10/15/2010.
 199. INL, response to SIGIR data call, 10/15/2010.
 200. INL, response to SIGIR data call, 9/30/2010.
 201. INL, response to SIGIR data call, 9/30/2010.

202. INL, response to SIGIR data call, 9/30/2010.
203. INL, response to SIGIR data call, 10/15/2010.
204. INL, response to SIGIR data call, 10/15/2010.
205. P.L. 111-212; Senate Report 111-188, to accompany H.R. 4899, "Making Emergency Supplemental Appropriations for Disaster and Relief and Summer Jobs for the Fiscal Year Ending September 30, 2010, and for Other Purposes," p. 64.
206. DoS, "FY 2010 Supplemental Budget Justification," 2/1/2010, p. 31. In February 2010, the Administration requested \$517 million in FY 2010 supplemental appropriations to the INCLE for Iraq to cover start-up costs of the police program.
207. INL, response to SIGIR data call, 10/15/2010.
208. INL, response to SIGIR data call, 10/15/2010.
209. U.S. Embassy-Baghdad, response to SIGIR data call, 10/14/2010.
210. U.S. Embassy-Baghdad, OPA, response to SIGIR data call, 10/4/2010.
211. U.S. Embassy-Baghdad, OPA, response to SIGIR data call, 10/4/2010.
212. U.S. Embassy-Baghdad, OPA, response to SIGIR data call, 10/14/2010.
213. U.S. Embassy-Baghdad, response to SIGIR data call, 10/14/2010.
214. U.S. Embassy-Baghdad, ISPO, response to SIGIR data call, 10/4/2010.
215. White House Executive Order, "Temporary Organization to Facilitate a Strategic Partnership with the Republic of Iraq," 5/10/2010.
216. U.S. Embassy-Baghdad, ISPO, response to SIGIR data call, 10/4/2010.
217. U.S. Embassy-Baghdad, response to SIGIR data call, 10/14/2010.
218. U.S. Embassy-Baghdad, ISPO, response to SIGIR data call, 10/4/2010.
219. DoS, Congressional Notification of Reprogramming, "Iraq Provincial Reconstruction Team (PRT) Activities; Iraq Infrastructure Security Program (ISP); Iraq Sustainment and Provincial Planning (SPP); and Iraqi Associates (IA) Program," not dated.
220. GOI, Deputy Minister of Electricity, meeting with SIGIR, 9/30/2010.
221. U.S. Embassy-Baghdad, RSO, responses to SIGIR data calls, 7/1/2010 and 10/4/2010; USF-I, responses to SIGIR data calls, 7/1/2010 and 10/4/2010; USAID, responses to SIGIR data calls, 7/2/2010 and 10/3/2010; USACE, response to SIGIR data call, 7/3/2010.
222. U.S. Embassy-Baghdad, RSO, response to SIGIR data call, 10/4/2010; USF-I, response to SIGIR data call, 10/4/2010; USAID, response to SIGIR data call, 10/3/2010.
223. GAO Report GAO-11-1, "Iraq and Afghanistan: DoD, State, and USAID Face Continued Challenges in Tracking Contracts, Assistance Instruments, and Associated Personnel," 10/2010, p. 23.
224. Steven Schooner and Collin Swan, "Contractors and the Ultimate Sacrifice," *Services Contractor*, 9/2010, pp. 16-18.
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ACRONYMS AND DEFINITIONS

This section contains all of the abbreviations and acronyms found in this Report.

| ACRONYM | DEFINITION |
|-----------|--|
| AAB | Advise and Assist Brigade |
| ACCO | Anti-Corruption Coordination Office (U.S. Embassy-Baghdad) |
| ACDI/VOCA | Agricultural Cooperative Development International/Volunteers in Overseas Cooperative Assistance |
| AFAA | Air Force Audit Agency |
| AMERCO | American Equipment Company |
| AQI | al-Qaeda in Iraq |
| AQM | Bureau of Administration's Office of Acquisitions Management (DoS) |
| Army | Department of the Army |
| ATF | Bureau of Alcohol, Tobacco, Firearms, and Explosives (DoJ) |
| BBA | Bilingual Bicultural Advisor |
| BBG | Broadcasting Board of Governors |
| BPA | blanket purchase agreement |
| BPD | barrels per day |
| BSA | Board of Supreme Audit |
| CAG | community action group |
| CAP | Community Action Program |
| CBI | Central Bank of Iraq |
| CCC-I | Central Criminal Court of Iraq |
| CEFMS | Corps of Engineers Financial Management System |
| CENTCOM | U.S. Central Command |
| CERP | Commander's Emergency Response Program |
| CHF | Cooperative Housing Foundation International |
| CID-MPFU | U.S. Army Criminal Investigation Command-Major Procurement Fraud Unit |
| CIGIE | Council of the Inspectors General on Integrity and Efficiency |
| CMIR | currency or monetary instruments transaction report |
| COI | Commission of Integrity (previously known as Commission on Public Integrity) |
| COIN | counterinsurgency |

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| ACRONYM | DEFINITION |
|---------|--|
| CoM | Council of Ministers |
| COM | Chief of Mission |
| CoR | Council of Representatives (GOI) |
| COSIT | Central Organization for Statistics and Information Technology (GOI) |
| CPA | Coalition Provisional Authority |
| CPJ | Committee to Protect Journalists |
| CRS | Congressional Research Service (Library of Congress) |
| CSH | Child Survival and Health Programs Fund |
| DCAA | Defense Contract Audit Agency |
| DCG-O | Deputy Commanding General for Operations |
| DCIS | Defense Criminal Investigative Service |
| DDS | Deployable Disbursing System (DoD) |
| DMRCN | Digital Microwave Radio Communications Network |
| DoD | Department of Defense |
| DoD OIG | Department of Defense Office of Inspector General |
| DoE | Department of Energy |
| DoJ | Department of Justice |
| DoL | Department of Labor |
| DoS | Department of State |
| DoS OIG | Department of State Office of Inspector General |
| DoT | Department of Transportation |
| DRL | Bureau of Democracy, Human Rights, and Labor (DoS) |
| EBO | Embassy Branch Office |
| ECA | Bureau of Educational and Cultural Affairs (DoS) |
| ECP | entry control point |
| EIA | Energy Information Administration (DoE) |
| EIU | <i>Economist</i> Intelligence Unit |
| EPC | engineering, procurement, and construction |
| ePRT | embedded Provincial Reconstruction Team |
| ERMA | Emergency Refugee & Migration Assistance |
| ESF | Economic Support Fund |
| FBI | Federal Bureau of Investigation |
| FCC | Freedom Consulting and Catering Co. |
| FMF | Foreign Military Financing |
| FMS | Foreign Military Sales |
| FPS | Facilities Protection Service (GOI) |
| FY | fiscal year |

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ACRONYMS AND DEFINITIONS

| ACRONYM | DEFINITION |
|---------|---|
| GAD | Government Assistance Database |
| GAO | U.S. Government Accountability Office |
| GDP | gross domestic product |
| GE | General Electric |
| GOI | Government of Iraq |
| GOR | grant officer representative |
| GRD | Gulf Region Division (USACE) |
| HJC | Higher Judicial Council |
| H.R. | House Resolution |
| IA | Iraqi Army |
| IACA | International Anti-Corruption Academy |
| IAU | UN Inter-Agency Information and Analysis Unit |
| IBI | Iraq Business Initiative |
| ICAA | Iraq Civil Aviation Authority |
| ICAO | International Civil Aviation Organization |
| ICE | U.S. Immigration and Customs Enforcement |
| ICI | <i>International Compact with Iraq</i> (GOI and UN) |
| ICOEE | Iraq Crude Oil Export Expansion Project |
| ICS | Iraqi Corrections Service |
| IDA | International Development Association (World Bank) |
| IDA | International Disaster Assistance (USAID humanitarian trust fund) |
| IDFA | International Disaster and Famine Assistance |
| IDMS | Iraq Development Management System |
| IDP | internally displaced person |
| IECI | Independent Election Commission of Iraq (later IHEC) |
| IED | improvised explosive device |
| IFF | Iraq Freedom Fund |
| IFMIS | Iraq Financial Management Information System |
| IG | inspector general |
| IIGC | Iraq Inspectors General Council |
| IHEC | Independent High Electoral Commission |
| IMET | International Military Education and Training |
| IMF | International Monetary Fund |
| INA | Iraqi National Alliance |
| INCLE | International Narcotics Control and Law Enforcement Fund (INL) |
| INL | Bureau of International Narcotics and Law Enforcement Affairs (DoS) |

Continued next column

| ACRONYM | DEFINITION |
|----------------|--|
| <i>Inma</i> | Agribusiness Program (USAID) |
| IP | Iraqi Police |
| IRFFI | International Reconstruction Fund Facility for Iraq |
| IRI | International Republican Institute |
| IRMS | Iraq Reconstruction Management System |
| IRR | Iraqi Republic Railway Company |
| IRRF | Iraq Relief and Reconstruction Fund |
| IRS-CI | Internal Revenue Service-Criminal Investigation |
| ISF | Iraqi Security Forces |
| ISFF | Iraq Security Forces Fund |
| ISOF | Iraqi Special Operations Force |
| ISP | Infrastructure Security Program |
| ISPO | Iraq Strategic Partnership Office (replaces ITAO) |
| ITAM | Iraq Training and Advisory Mission |
| ITAO | Iraq Transition Assistance Office |
| ITAO/ESD | Iraq Transition Assistance Office/Electric Services Division |
| ITF | Iraq Trust Fund |
| IZ | International Zone |
| JCC | Joint Coordinating Committee |
| JDI | Judicial Development Institute |
| km | kilometer |
| KRG | Kurdistan Regional Government |
| kV | kilovolt |
| LAOTF | Law and Order Task Force |
| LGP | Local Governance Program (USAID) |
| LOGCAP | Logistics Civil Augmentation Program |
| LPG | liquefied petroleum gas |
| LSA | Logistical Support Area |
| m ³ | cubic meter |
| MBPD | million barrels per day |
| MCF | million cubic feet |
| MEC | Minimum Essential Capability |
| MEES | <i>Middle East Economic Survey</i> |
| MEPI | Middle East Partnership Initiative (DoS) |
| MFI | microfinance institution |
| MMQA | Maturity Model Quarterly Assessment |
| MNC-I | Multi-National Corps-Iraq |
| MNF-I | Multi-National Force-Iraq |

Continued next column

ACRONYMS AND DEFINITIONS

| ACRONYM | DEFINITION |
|---------|---|
| MOD | Ministry of Defense |
| MoDM | Ministry of Displacement and Migration |
| MOE | Ministry of Electricity |
| MOF | Ministry of Finance |
| MOH | Ministry of Health |
| MoHR | Ministry of Human Rights |
| MOI | Ministry of Interior |
| MOJ | Ministry of Justice |
| MoPDC | Ministry of Planning and Development Cooperation |
| MOT | Ministry of Transportation |
| MRA | Migration and Refugee Assistance |
| MRAP | Mine Resistant Ambush Protected vehicle |
| MTOE | Modified Table of Organization and Equipment |
| MW | megawatt |
| MWh | megawatt-hour |
| NACS | <i>Iraq's National Anti-Corruption Strategy for 2010–2014</i> |
| NADR | Nonproliferation, Anti-terrorism, Demining, and Related Programs |
| NCD | National Capacity Development Program (USAID) (also referred to as <i>Tatweer</i>) |
| NCIS | Naval Criminal Investigative Service |
| NCO | non-commissioned officer |
| NDAA | National Defense Authorization Act |
| NDI | National Democratic Institute |
| NDP | <i>Iraq's National Development Plan (2010–2014)</i> |
| NEA-I | Bureau of Near Eastern Affairs-Iraq (DoS) |
| NGO | non-governmental organization |
| NRRRF | Natural Resources Risk Remediation Fund |
| O&M | operations and maintenance |
| OCHA | Office for the Coordination of Humanitarian Affairs (UN) |
| OFDA | Office of Foreign Disaster Assistance (USAID) |
| OHDACA | Overseas Humanitarian, Disaster and Civic Aid |
| OIF | Operation Iraqi Freedom |
| OMB | Office of Management and Budget |
| ORoLC | Office of the Rule of Law Coordinator (U.S. Embassy-Baghdad) |
| OPA | Office of Provincial Affairs (U.S. Embassy-Baghdad) |

Continued next column

| ACRONYM | DEFINITION |
|------------|--|
| OPDAT | Office of Overseas Prosecutorial Development and Assistance Training (DoS) |
| OSD | Office of the Secretary of Defense |
| OUSD(C) | Office of the Under Secretary of Defense (Comptroller) |
| P.L. | Public Law |
| PCO | Project and Contracting Office |
| PDP | Police Development Program |
| PDS | Public Distribution System |
| PEZ | Pipeline Exclusion Zone |
| PFB | Army Legal Services Agency's Procurement Fraud Branch |
| PM | Prime Minister |
| PM | Bureau of Political-Military Affairs (DoS) |
| PRDC | Provincial Reconstruction Development Council |
| PRM | Bureau of Population, Refugees and Migration (DoS) |
| PRT | Provincial Reconstruction Team |
| PSC | private security contractor |
| PSD | protective security detail |
| QRF | Quick Response Fund |
| RAC | Return Assistance Center (GOI) |
| RAISE PLUS | Rural and Agricultural Incomes with a Sustainable Environment (USAID) |
| RRT | Regional Reconstruction Team |
| RSO | Regional Security Office |
| RTI | Research Triangle Institute |
| SA | Security Agreement |
| Sadrist | Independent Liberals Trend |
| SBA | Stand-By Arrangement (IMF) |
| SBDC | Small Business Development Center |
| SFA | Strategic Framework Agreement |
| S/GWI | Office of Global Women's Issues (DoS) |
| SIGAR | Special Inspector General for Afghanistan Reconstruction |
| SIGIR | Special Inspector General for Iraq Reconstruction |
| SIGPRO | SIGIR Prosecutorial Initiative |
| SIV | special immigrant visa |
| SME | Small- and Medium-Enterprise |
| SOE | State-owned Enterprise |
| SOI | Sons of Iraq |
| SoL | State of Law Coalition |

Continued next column

ACRONYMS AND DEFINITIONS

| ACRONYM | DEFINITION |
|----------------|---|
| SOMO | State Oil Marketing Organization |
| SPOT | Synchronized Predeployment and Operational Tracker |
| STT | Stability Transition Team |
| <i>Tatweer</i> | National Capacity Development Program (USAID) |
| TFBSO | Task Force for Business and Stability Operations (DoD) |
| TGA | Total Government Allegiance |
| <i>Tijara</i> | Provincial Economic Growth Program (USAID) |
| TNA | Transitional National Assembly |
| Treasury | U.S. Department of Treasury |
| TWISS | Theater-wide Internal Security Services (DoD) |
| UK | United Kingdom |
| UN | United Nations |
| UNAMI | UN Assistance Mission for Iraq |
| UNDAF | <i>UN Development Assistance Framework for Iraq 2011–2014</i> |

Continued next column

| ACRONYM | DEFINITION |
|-----------|---|
| UNDP | UN Development Programme |
| UNHCR | UN High Commissioner for Refugees |
| UNOPS | UN Office of Project Services |
| USAAA | U.S. Army Audit Agency |
| USACE | U.S. Army Corps of Engineers |
| USAID | U.S. Agency for International Development |
| USAID OIG | U.S. Agency for International Development Office of Inspector General |
| USF-I | U.S. Forces-Iraq |
| USMC | U.S. Marine Corps |
| USRAP | U.S. Refugee Admissions Program |
| USSOF | U.S. Special Operations Forces |
| USTDA | U.S. Trade and Development Association |
| WG | working group |
| WTO | World Trade Organization |
| WTP | water treatment plant |