

GAO

Testimony

Before the Committee on Appropriations,
Subcommittee on State, Foreign
Operations, and Related Programs,
U.S. House of Representatives

For Release on Delivery
Expected at 2:00 p.m. EDT
Tuesday, October 30, 2007

SECURING, STABILIZING, AND REBUILDING IRAQ

GAO Audits and Key Oversight Issues

Statement of Joseph A. Christoff, Director
International Affairs and Trade





Highlights of [GAO-08-231T](#), testimony before the Committee on Appropriations, Subcommittee on State, Foreign Operations, and Related Programs, House of Representatives

Why GAO Did This Study

Since 2003, the Congress has obligated nearly \$400 billion for U.S. efforts in Iraq, of which about \$40 billion has supported reconstruction and stabilization efforts. Congressional oversight of this substantial investment is crucial as the Administration requests additional military and economic funds for Iraq.

This testimony summarizes the results of recent GAO audit work and proposes three areas for which continued oversight is needed: (1) progress in improving security and national reconciliation, (2) efforts to develop clear U.S. strategies, and (3) Iraqi and international contributions to economic development.

We reviewed U.S. agency documents and interviewed agency officials, including the departments of State, Defense, and Treasury; and the U.S. Agency for International Development; the UN; and the Iraqi government. We also made multiple trips to Iraq as part of this work.

What GAO Recommends

GAO reports have recommended that the Administration, in conjunction with the Iraqi government, develop clear and complete strategic plans for overall and sector specific efforts in Iraq. The agencies generally agreed on the importance of having clear strategies but provided various comments on how best to implement these strategies.

To view the full product, including the scope and methodology, click on [GAO-08-231T](#). For more information, contact Joseph A. Christoff at (202) 512-8979 or christoffj@gao.gov.

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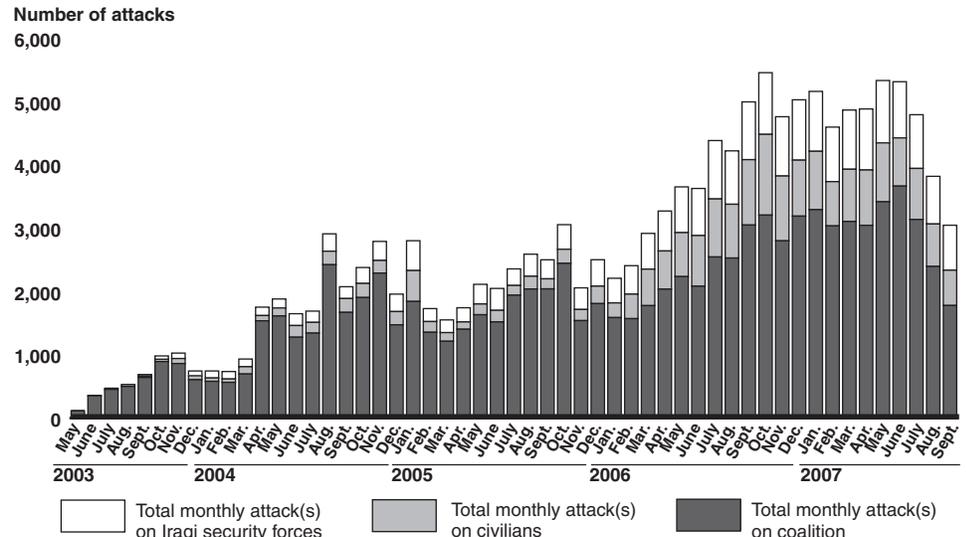
What GAO Found

Since GAO last reported in September 2007, on the status of the 18 Iraqi benchmarks, the number of enemy attacks in Iraq has declined. While political reconciliation will take time, Iraq has not yet advanced key legislation on equitably sharing oil revenues and holding provincial elections. In addition, sectarian influences within Iraqi ministries continue while militia influences divide the loyalties of Iraqi security forces.

U.S. efforts lack strategies with clear purpose, scope, roles, and performance measures. The U.S. strategy for victory in Iraq partially identifies the agencies responsible for implementing key aspects of the strategy and does not fully address how the United States would integrate its goals with those of the Iraqis and the international community. U.S. efforts to develop Iraqi ministry capability lack an overall strategy, no lead agency provides overall direction, and U.S. priorities have been subject to numerous changes. The weaknesses in U.S. strategic planning are compounded by the Iraqi government's lack of integrated strategic planning in its critical energy sector.

The U.S. strategy assumed that the Iraqis and international community would help finance Iraq's reconstruction. However, the Iraqi government has limited capacity to spend reconstruction funds. For example, Iraq allocated \$10 billion of its revenues for capital projects and reconstruction in 2007. However, a large portion of this amount is unlikely to be spent, as ministries had spent only 24 percent of their capital budgets through mid-July 2007. Iraq has proposed spending only \$4 billion for capital projects in 2008, a significant reduction from 2007. The international community has pledged \$15.6 billion for reconstruction efforts in Iraq, but about \$11 billion of this is in the form of loans.

Enemy-Initiated Attacks May 2003 through September 2007



Source: GAO analysis of DIA-reported Multi-National Force-Iraq data, September 2007.

Chairwoman Lowey, Ranking Member Wolf, and Members of the Subcommittee:

I am pleased to be here today to discuss GAO's recent work on U.S. efforts to secure, stabilize, and rebuild Iraq.

Over the last 4 years, the United States has provided thousands of troops and obligated nearly \$400 billion to help achieve the strategic goal of creating a democratic Iraq that can defend itself and be an ally in the war on terror. Of this amount, about \$40 billion has been used for reconstruction and stabilization purposes. Congressional oversight of these substantial investments is crucial particularly since the Administration is requesting additional military and economic funds for U.S. efforts in Iraq.

This testimony summarizes the results of recent GAO audit work and proposes three areas in which continued oversight is needed: (1) progress in improving security and enacting Iraqi legislation that promotes national reconciliation, (2) efforts to develop clear strategies for programs to rebuild and stabilize Iraq, and (3) Iraqi and international contributions to economic development in Iraq.

As part of this work, we reviewed U.S. agency documents and interviewed officials with the departments of State (State), Defense (DOD), and the Treasury (Treasury); the U.S. Agency for International Development (USAID); the Multinational Force-Iraq and its subordinate commands; the Embassy Iraq Transition Assistance Office (ITAO); the United Nations; the World Bank; and the Iraqi government. As part of this work, we made multiple visits to Iraq in 2006 and 2007, most recently in August 2007. Because of broad congressional interest in this issue, we performed our work under the authority of the Comptroller General of the United States to conduct reviews on his own initiative. We conducted our review in accordance with generally accepted government auditing standards.

Summary

In summary, we found that

- Since GAO last reported on the status of the 18 Iraqi benchmarks in September 2007, the number of enemy attacks in Iraq has declined. While political reconciliation will take time, Iraq has not yet advanced key legislation on equitably sharing oil revenues and holding provincial elections. In addition, sectarian influences within the Iraqi ministries

continue while militia influences divide the loyalties of Iraqi security forces.

- Key U.S. efforts to stabilize and rebuild Iraq lack strategies with clear purpose, scope, roles, responsibilities, and performance measures. The weaknesses in U.S. strategic planning are compounded by the Iraqi government's lack of integrated strategic planning in its critical energy sector.
- The U.S. strategy assumed that the Iraqi government and international community funds would help finance Iraq's development needs. However, the Iraqi government has limited capacity to spend reconstruction funds. In addition, the international community has provided funds for Iraq's reconstruction, but most of the funding offered has been in the form of loans that the Iraqis have not accessed.

Background

Iraq's national government was established after a constitutional referendum in October 2005, followed by election of the first Council of Representatives (Parliament) in December 2005, and the selection of the first Prime Minister, Nuri Kamal al-Maliki, in May 2006. By mid-2006, the cabinet was approved; the government now has 34 ministries responsible for providing security and essential services—including electricity, water, and education—for the Iraqi people. The Ministry of Finance is responsible for tracking and reporting government expenditures. The Iraqi government uses single-year budgeting, which generally requires that funds be used by December 31, the end of Iraq's fiscal year.

In March 2003, the United States—along with the United Kingdom, Australia, and other members of the coalition—began combat operations in Iraq. The original “coalition of the willing” consisted of 49 countries (including the United States) that publicly committed to the war effort and also provided a variety of support, such as direct military participation, logistical and intelligence support, over-flight rights, or humanitarian and reconstruction aid. Many nations and various international organizations are supporting the efforts to rebuild Iraq through multilateral or bilateral assistance. U.N. Security Council Resolution 1511 of October 16, 2003, urged member states and international and regional organizations to support the Iraq reconstruction effort. On October 23-24, 2003, an international donors conference was held in Madrid, with 76 countries, 20 international organizations, and 13 nongovernmental organizations participating.

Limited Progress Has Been Made in National Reconciliation

Since GAO last reported on the status of the 18 Iraqi benchmarks in September 2007, the number of enemy attacks in Iraq has declined. While political reconciliation will take time, Iraq has not yet advanced key legislation on equitably sharing oil revenues and holding provincial elections. In addition, sectarian influences within the Iraqi ministries continue while militia influences divide the loyalties of Iraqi security forces.

The January 2007 U.S. strategy, *New Way Forward in Iraq*, is designed to support Iraqi efforts to quell sectarian violence and foster conditions for national reconciliation by providing the Iraqi government with the time and space needed to help address differences among the various segments of Iraqi society. The number of enemy-initiated attacks on civilians, Iraqi Security Forces, and coalition forces increased dramatically after the February 2006 bombing of the Golden Mosque in Samarra. The increase in the number of monthly attacks generally continued through June 2007. To help quell the violence, the United States deployed about 30,000 additional troops to Iraq during the spring of 2007, bringing the total number of U.S. military personnel to about 164,700 as of September 2007.

As depicted in figure 1, enemy-initiated attacks declined from a total of about 5,300 in June 2007 to about 3,000 in September 2007. However, the recent decrease in monthly attacks was primarily due to a decrease in the number of attacks against coalition forces. Attacks against Iraqi Security Forces and civilians have declined less than attacks against coalition forces.

The Iraqi government continues to make limited progress in meeting eight legislative benchmarks intended to promote national reconciliation.¹ As of October 25, 2007, the Iraqi government had met one legislative benchmark and partially met another. Specifically, the rights of minority political parties in the Iraqi legislature were protected through existing provisions in the Iraqi Constitution and Council of Representatives' by-laws. In addition, the Iraqi government partially met the benchmark to enact and implement legislation on the formation of regions; this law was enacted in October 2006 but will not be implemented until April 2008.

The benchmark requiring a review of the Iraqi Constitution has not yet been met. Fundamental issues remain unresolved as part of the constitutional review process, such as expanded powers for the presidency, the resolution of disputed areas (such as Kirkuk), and power sharing between federal and regional governments over issues such as the distribution of oil revenue. In addition, five other legislative benchmarks requiring parliamentary action have not yet been met. Figure 2 highlights the status of the benchmarks requiring legislative enactment and implementation.

¹*Securing, Stabilizing, and Rebuilding Iraq: Iraqi Government Has Not Met Most Legislative, Security, and Economic Benchmarks*, [GAO-07-1195](#) (Washington, D.C.: Sept. 4, 2007).

Figure 2: Enactment and Implementation Status of Six Legislative Benchmarks, as of October 25, 2007

	Drafting laws										Enacting				Implementing	
	Laws drafted and reviewed	Draft referred to Council of Representatives/Committee	Draft placed on calendar by Speaker's Office	First reading completed	Draft amended by Committee, placed on calendar by Speaker's Office	Second reading completed	Draft amended by Speaker's Office	Third reading completed	Ratification completed; vote taken	Law published in Gazette	Guidance issued by Prime Minister/Minister/other	Directives drafted by Cabinet/General/other				
De-Ba'athification^a	✓	✓														
Hydrocarbon laws																
Framework ^b	✓	✓														
Revenue sharing	✓															
Ministry of Oil Restructuring	✓															
Iraq National Oil Company	—															
Formation of regions	✓	✓	✓	✓	✓	✓	✓	✓	✓	c						
Elections																
Electoral commission	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
Provincial authorities	✓	✓	✓	✓	✓	✓										
Provincial election law	—															
Provincial election date ^d	—															
Amnesty	—															
Disarmament and demobilization	—															

— No legislation drafted

Source: GAO analysis of Department of State, Department of Defense, UN and Iraqi government data.

^aThe Iraqi legislature is considering several competing drafts.

^bAccording to State, the Iraqi legislature has received competing drafts from the Council of Ministers and is awaiting clarification from the Council.

^cThe Iraqi constitution exempts the law on formation of regions from following the Presidency Council's ratification process, which is set out in Article 138 of the Constitution.

^dAccording to State, it is unclear if the Iraqi government needs legislation to set an election date.

Although State and Multinational Force-Iraq report progress in promoting reconciliation at local levels such as Anbar province, at the national level, sectarian factions within the Iraqi government ministries continue to undermine reconciliation efforts. For example, ministries within the Iraqi government continued to be controlled by sectarian factions and are used to maintain power and provide patronage to individuals and groups. According to an August 2007 U.S. interagency report, the withdrawal of members of the Iraqi cabinet ended the Shi'a-dominated coalition's claim to be a government of national unity and further undermined Iraq's already faltering program of national reconciliation. In late August 2007, Iraq's senior Shi'a and Sunni Arab and Kurdish political leaders signed a unity accord signaling efforts to foster greater national reconciliation. The accord covered draft legislation on de-Ba'athification reform and provincial powers laws, and established a mechanism to release some Sunni detainees being held without charges. However, these laws have not been passed as of October 25, 2007.

The Iraqi government has made limited progress in developing effective and non-sectarian forces. Since 2003, the United States has provided about \$19.2 billion to train and equip about 360,000 Iraqi soldiers and police officers, in an effort to develop Iraqi security forces, transfer security responsibilities to them and to the Iraqi government, and ultimately withdraw U.S. troops from Iraq. Iraqi security forces have grown in size and are increasingly leading counterinsurgency operations. However, only about 10 of 140 Iraqi army, national police, and special operations forces are operating independently as of September 2007.

Several factors have complicated the development of effective and loyal Iraqi security forces. First, the Iraqi security forces are not a single unified force with a primary mission of countering the insurgency in Iraq. Second, high rates of absenteeism and poor ministry reporting result in an overstatement of the number of Iraqi security forces present for duty. Third, sectarian and militia influences have divided the loyalties of Iraqi security forces. According to the Independent Commission on the Security Forces of Iraq, the Iraqi National Police is not viable and should be disbanded. Fourth, Iraqi units remain dependent upon the coalition for their logistical, command and control, and intelligence capabilities.²

²For more information, see *Stabilizing Iraq: Factors Impeding the Development of Capable Iraqi Security Forces*, [GAO-07-612T](#) (Washington, D.C.: Mar. 13, 2007).

United States and Iraq Lack Clear Strategies for Key Efforts

Three GAO reports illustrate a recurring problem with U.S. efforts in Iraq—the lack of strategies with clear purpose, scope, roles and responsibilities, and performance measures. Our reports assessing (1) the National Strategy for Victory in Iraq (NSVI), (2) U.S. efforts to develop planning and budget capacity in Iraq’s ministries, and (3) U.S. and Iraqi efforts to rebuild Iraq’s energy sector show that clear strategies are needed to guide U.S. efforts, manage risk, and identify needed resources.

Developing a National Strategy for Iraq

The National Strategy for Victory in Iraq was intended to clarify the President’s strategy for achieving overall U.S. political, security, and economic goals in Iraq. In our 2006 report, we found that the strategy was incomplete.³ First, it only partially identified the agencies responsible for implementing key aspects of the strategy. Second, it did not fully address how the United States would integrate its goals with those of the Iraqis and the international community, and it did not detail Iraq’s anticipated contribution to its future needs. Third, it only partially identified the current and future costs of U.S. involvement in Iraq, including maintaining U.S. military operations, building Iraqi government capacity, and rebuilding critical infrastructure. Without a complete strategy, U.S. efforts are less likely to be effective. We recommended that the National Security Council (NSC), along with DOD and State, complete the strategy by addressing all six characteristics of an effective national strategy, including detailed information on costs and roles and responsibilities. NSC, State, and DOD did not comment on GAO’s recommendations. In commenting on the report, State asserted that GAO misrepresented the NSVI’s purpose—to provide the public a broad overview of the U.S. strategy in Iraq, not to set forth details readily available elsewhere. However, without detailed information on costs and roles and responsibilities, the strategy does not provide Congress with a clear road map for achieving victory in Iraq.

In addition, we have provided the Congress classified reports and briefings on the Joint U.S. Embassy – Multinational Force-Iraq’s classified campaign plan for Iraq.

³*Rebuilding Iraq: More Comprehensive National Strategy Needed to Help Achieve U.S. Goals*, [GAO-06-788](#) (Washington, D.C.: July 11, 2006).

Building Capacity in Iraq's Ministries

The development of competent and loyal Iraqi ministries is critical to stabilizing and rebuilding Iraq.⁴ To help Iraq develop the capability of its ministries, the United States has provided about \$300 million between fiscal years 2005 to 2007. The Administration has requested an additional \$255 million for fiscal year 2008 to continue these efforts. However, U.S. efforts lack an overall strategy, no lead agency provides overall direction, and U.S. priorities have been subject to numerous changes. U.S. efforts also face four challenges that pose risks to their success and long-term sustainability. First, Iraqi government institutions have significant shortages of personnel with the skills to perform the vital tasks necessary to provide security and deliver essential services to the Iraqi people. Second, Iraq's government confronts significant challenges in staffing a nonpartisan civil service and addressing militia infiltration of key ministries. Third, widespread corruption undermines efforts to develop the government's capacity by robbing it of needed resources. Fourth, violence in Iraq hinders U.S. advisors' access to Iraqi ministries, increases absenteeism among ministry employees, and contributes to the growing number of professional Iraqis leaving the country.

Without a unified U.S. strategy that clearly articulates agency roles and responsibilities and addresses the risks cited above, U.S. efforts are less likely to succeed. We recommended that the State Department complete an overall integrated strategy for U.S. capacity development efforts. Congress should also consider conditioning future appropriations on the completion of the strategy. State recognized the value of such a strategy but expressed concern about conditioning further capacity development investment on completion of such a strategy.

Reconstructing Iraq's Energy Sectors

The weaknesses in U.S. strategic planning are compounded by the Iraqis' lack of strategic planning in its critical energy sector. As we reported in May 2007, it is difficult to identify the most pressing future funding needs, key rebuilding priorities, and existing vulnerabilities and risks given the absence of an overarching strategic plan that comprehensively assesses the requirements of the energy sector as a whole.⁵ While the Iraqis

⁴*Stabilizing and Rebuilding Iraq: U.S. Ministry Capacity Development Efforts Need an Overall Integrated Strategy to Guide Efforts and Manage Risk*, GAO-08-117 (Washington, D.C.: Oct. 2007).

⁵*Rebuilding Iraq: Integrated Strategic Plan Needed to Help Restore Iraq's Oil and Electricity Sectors*, GAO-07-677 (Washington, D.C.: May 15, 2007).

government has crafted a multiyear strategic plan for Iraq's electricity sector, no such plan exists for the oil sector. Given the highly interdependent nature of the oil and electricity sectors, such a plan would help identify the most pressing needs for the entire energy sector and help overcome the daunting challenges affecting future development prospects. For fiscal years 2003 to 2006, the United States made available about \$7.4 billion and spent about \$5.1 billion to rebuild Iraq's oil and electricity sectors. However, production in both sectors has consistently fallen below U.S. program goals of 3 million barrels per day and 6,000 megawatts of electrical peak generation capacity.

Billions of dollars are still needed to rebuild, maintain, and secure Iraq's oil and electricity infrastructure, underscoring the need for sound strategic planning. The Ministry of Electricity's 2006-2015 Electricity Master Plan estimates that \$27 billion will be needed to reach its goal of providing reliable electricity across Iraq by 2015. According to DOD, investment in Iraq's oil sector is "woefully short" of the absolute minimum required to sustain current production, and additional foreign and private investment is needed. Moreover, U.S. officials and industry experts estimate that Iraq would need \$20 billion to \$30 billion over the next several years to reach and sustain a crude oil production capacity of 5 million barrels per day. We recommended that the Secretary of State, in conjunction with relevant U.S. agencies and international donors, work with Iraqi ministries to develop an integrated energy strategy. State commented that the Iraqi government, not the U.S. government, is responsible for taking action on GAO's recommendations. We believe that the recommendations are still valid given the billions made available for Iraq's energy sector and the U.S. government's influence in overseeing Iraq's rebuilding efforts.

Iraqi and International Contributions Have Played a Limited Role in Rebuilding Iraq

From the onset of the reconstruction and stabilization effort, the U.S. strategy assumed that the Iraqis and the international community would help finance Iraq's development needs. However, the Iraqi government has a limited capacity to spend reconstruction funds, which hinders its ability to assume a more prominent role in rebuilding Iraq's crumbling infrastructure. The international community has provided funds for Iraq's reconstruction, but most of the funding offered has been in the form of loans that the Iraqis have not accessed.

Iraqi Government Has Spent a Small Portion of Its Funds on Reconstruction

The government of Iraq allocated \$10 billion of its 2007 revenues for capital projects and reconstruction, including capital funds for the provinces based on their populations. However, available data from the government of Iraq and analysis from U.S. and coalition officials show that, while 2007 spending has increased compared with 2006, a large portion of Iraq's \$10 billion in capital projects and reconstruction budget will likely go unspent through the end of this year.⁶ Iraq's ministries, for example, spent only 24 percent of their 2007 capital budgets through mid-July 2007.

U.S. government, coalition, and international agencies have identified a number of factors that affect the Iraqi government's ability to spend capital budgets. In addition to the poor security environment and "brain drain" issues, U.S. and foreign officials also noted that weaknesses in Iraqi procurement and budgeting procedures impede completion of capital projects. For example, according to the State Department, Iraq's Contracting Committee requires about a dozen signatures to approve projects exceeding \$10 million, which slows the process.

As a possible reflection of Iraq's difficulty in spending its capital budgets, Iraq's proposed 2008 capital budget declines substantially (57 percent) from 2007 (see table 1).

Table 1: Government of Iraq 2007 Budget and Proposed 2008 Budget

Dollars in millions			
	2007 Budget	Proposed 2008 Budget	Percentage change
Operating expenditures	\$31,002	\$31,040	0.1
Capital projects expenditures	10,052	4,286	-57
Total	\$41,054	\$35,326	-14

Source: GAO analysis of Iraqi government data provided by U.S. Treasury.

Note: Budget figures in Iraq dinars are converted to dollars using a constant exchange rate of ID 1260 per dollar. This preserves the growth rates in Iraq dinars. For budget purposes, U.S. Treasury assumes that the dinar will appreciate by 5 percent and uses an exchange rate of ID 1200 per dollar for the 2008 budget. This will add between 2 to 5 percentage points to the growth rates.

⁶Iraq's fiscal year is January 1 to December 31.

As a percentage of its overall budget, Iraq's capital expenditures will decline from 24 percent in 2007 to 12 percent in 2008. We are conducting a review of U.S. efforts to help Iraq spend its budget and will issue a separate report at a later date.

International Donor Contributions

As of April 2007, international donors have pledged about \$14.9 billion in support of Iraq reconstruction.⁷ In addition, some countries exceeded their pledges by providing an additional \$744 million for a total of about \$15.6 billion, according to the State Department. Of this amount, about \$11 billion is in the form of loans. As of April 2007, Iraq had accessed about \$436 million in loans from the International Monetary Fund. The remaining \$4.6 billion is in the form of grants, to be provided multilaterally or bilaterally; \$3 billion of that amount has been disbursed to Iraq. See appendix I for pledges made at Madrid and thereafter for Iraq reconstruction. In addition, 16 of the 41 countries that pledged funding for Iraq reconstruction also provided troops to the multinational force in Iraq.

In addition to funds, some countries also contribute troops to the U.S.-led coalition. As of September 2007, 26 countries were contributing 12,300 troops to multinational forces in Iraq. Compared with the 164,700 forces from the United States, other coalition countries represent about 7 percent of Multinational Forces in Iraq. From December 2003 through September 2007, the number of non-U.S. coalition troops decreased from 24,000 to 12,300 and the number of coalition nations contributing troops to military operations decreased from 33 to 26.⁸ See appendix II for a comparison of U.S. and coalition troops from December 2003 through September 2007.

Conclusion

As this committee is called upon to provide more resources to help stabilize and rebuild Iraq, continued oversight is needed of the key issues highlighted in today's testimony. While U.S. troops have performed courageously under difficult and dangerous circumstances, the continued violence and polarization of Iraqi society as well as the Iraqi government's

⁷*Stabilizing and Rebuilding Iraq: Coalition Support and International Donor Commitments*, GAO-07-827T (Washington, D.C.: May 9, 2007).

⁸In addition to multinational force contributions, six countries contribute troops to the NATO Training Mission in Iraq, which supports training of Iraqi security forces. As of September 2007, these countries were Hungary, Italy, Netherlands, Portugal, Slovenia, and Turkey.

continued difficulties in funding its reconstruction needs diminishes the prospects for achieving current U.S. security, political, and economic goals in Iraq.

Of particular concern is the lack of strategic plans to guide U.S. and Iraqi efforts to rebuild and stabilize the country. Our assessment of the U.S. strategy for Iraq and recent efforts to build central ministry capacity show that U.S. planning efforts have been plagued by unclear goals and objectives, changing priorities, inadequate risk assessments, and uncertain costs. Weaknesses in U.S. strategic planning are compounded by the lack of strategic planning in Iraq's energy sector, the sector that provides the most government revenues.

Madam Chair this concludes my statement. I would be pleased to answer any questions that you or other Members may have.

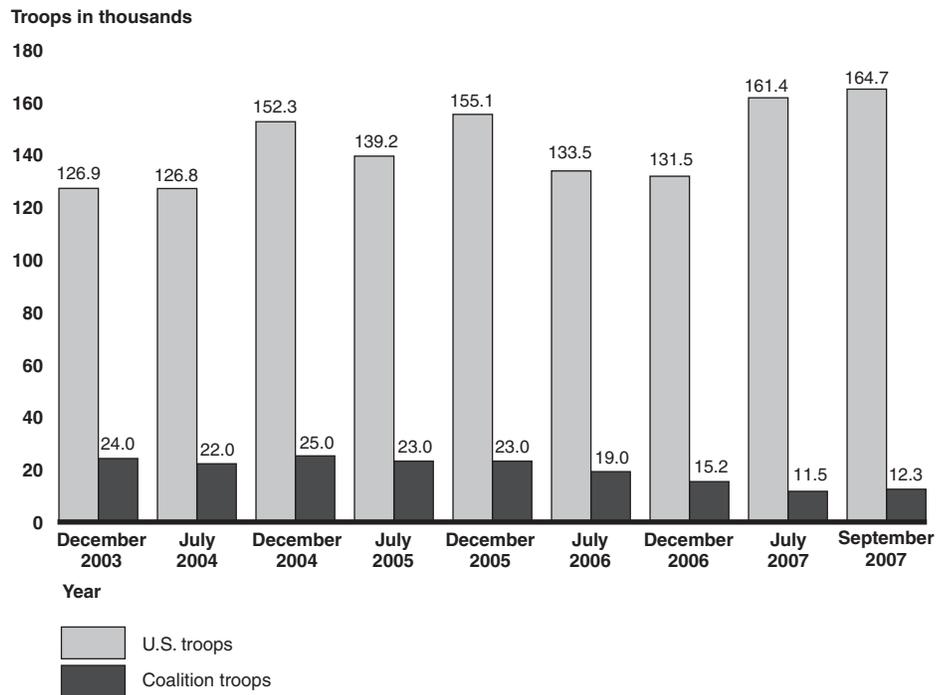
For questions regarding this testimony, please contact me on (202) 512-8979 or christoffj@gao.gov. Other key contributors to this statement were Stephen Lord, David Bruno, Thomas Costa, Lynn Cothorn, Mattias Fenton, Muriel Forster, Lisa Helmer, Dorian Herring, Patrick Hickey, Bruce Kutnick, Tetsuo Miyabara, Judith McCloskey, and Mary Moutsos.

Appendix I: Donor Pledges for Iraq Reconstruction (in thousands)

Donor	Madrid Pledges	Post-Madrid Pledges and Donations in Excess of Madrid Pledges	Total
Australia	45,590	28,680	74,270
Austria	5,480	0	5,480
Belgium	5,890	0	5,890
Bulgaria	640	0	640
Canada	187,470	0	187,470
China	25,000	6,500	31,500
Croatia	0	333	333
Cyprus	120	0	120
Czech Republic	14,660	0	14,660
Denmark	26,950	35,000	61,950
European Commission	235,620	685,685	921,305
Estonia	80	0	80
Finland	5,890	2,944	8,834
Germany	0	4,150	4,150
Greece	3,530	3,618	7,148
Hungary	1,240	430	1,670
Iceland	2,500	500	3,000
India	10,000	0	10,000
Iran	5,000	1,000,000	1,005,000
Ireland	3,530	0	3,530
Italy	235,620	0	235,620
Japan	4,914,000	0	4,914,000
Republic of Korea	200,000	0	200,000
Kuwait	500,000	0	500,000
Lithuania	0	30	30
Luxembourg	2,360	199	2,559
Malta	27	0	27
Netherlands	9,420	3,465	12,885
New Zealand	3,350	2,760	6,110
Norway	12,870	10,840	23,710
Oman	3,000	0	3,000
Pakistan	2,500	0	2,500
Portugal	0	600	600
Qatar	100,000	0	100,000

Donor	Madrid Pledges	Post-Madrid Pledges and Donations in Excess of Madrid Pledges	Total
Saudi Arabia	500,000	0	500,000
Slovenia	420	0	420
Spain	220,000	28,000	248,000
Sweden	33,000	0	33,000
Turkey	50,000	0	50,000
United Arab Emirates	215,000	0	215,000
United Kingdom	452,330	198,000	650,330
Vietnam	0	700	700
Lower end of planned World Bank lending	3,000,000	0	3,000,000
Lower end of planned IMF lending	2,550,000	0	2,550,000
Total non-US pledges and donations	13,583,087	2,012,434	15,595,521

Appendix II: U.S. and Coalition Troops in Iraq (in thousands)



Source: GAO analysis of DOD and State data.

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