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GAO	United States General Accounting Office Washington, D.C. 20548			
	National Security and International Affairs Division			
	B-245210			
	December 30, 1991			
	The Honorable Les Aspin Chairman, Committee on Armed Services House of Representatives			
	Dear Mr. Chairman:			
	As you requested, we reviewed the burden sharing efforts of allied countries during the recent Persian Gulf crisis. As discussed with your staff, we focused primarily on allied contributions to the United States. However, to the extent possible, we also verified reported information on allied contributions to the multinational force and other countries.			
	Under Public Laws 101-403 (Oct. 1, 1990) and 101-510 (Nov. 5, 1990), we are reviewing the adequacy of Department of Defense (DOD) controls over the deposit and disbursement of allied payments to the Defense Cooperation Account and DOD procedures for tracking and valuing allied in-kind contributions. We will issue a separate report on the results of this review.			
Results in Brief	As of November 15, 1991, allied countries had pledged about \$54 billion in cash and in-kind support, such as equipment and transportation, to the United States and contributed about \$50.5 billion, or 94 percent of their pledges. Major contributors were Saudi Arabia, Kuwait, the United Arab Emirates, Japan, Germany, and Korea. The executive branch ini- tially reported that allied pledges were about \$54.6 billion; however, it revised this figure, in July 1991, to about \$54 billion to reflect a reduc- tion in the 1991 Japanese and Korean pledges. According to executive branch officials, these pledges were reduced due to a misunderstanding between governments.			
	As of October 31, 1991, DOD reported receipts of in-kind support valued at about \$5.6 billion. In valuing the support, DOD officials generally relied on information from the contributing countries; however, in some cases, such data were not available and, therefore, they estimated the value. As a result, the assigned value may differ from the actual cost incurred by the contributor.			
	In addition to their U.S. contributions, allied countries provided various other types of support during the crisis. The European Commission and 24 countries participated in the Gulf Crisis Financial Coordination			

	Group, established by the U.S. President, and pledged about \$16.2 bil- lion in economic assistance to countries affected by the crisis. As of October 1991, actual contributions totaled about \$10.6 billion. Allied countries also became part of the multinational military force and pro- vided financial and other assistance, through bilateral arrangements, to affected countries and international organizations involved in refugee relief efforts.
Allied Commitments to the United States	In August and September 1990, high-level officials from the Depart- ments of State, Defense, and Treasury appealed to the international community to respond to the Iraqi invasion, including to provide sup- port for U.S. military efforts. In response, Saudi Arabia, Kuwait, the United Arab Emirates, Japan, Germany, and Korea pledged about \$9.7 billion in cash and in-kind support to the United States. In early 1991, the United States made a second appeal, and the six countries pledged an additional \$44.8 billion. The amount pledged for 1991, how- ever, was subsequently reduced to about \$44.2 billion; therefore, the total pledge for 1990 and 1991 was about \$54 billion. ¹
	In 1990, the major contributors pledged both cash and in-kind support. In 1991, Kuwait, Japan, and Germany pledged only cash, and the other countries pledged both cash and in-kind support. Of the major contribu- tors, Japan and Germany placed certain conditions on their commit- ments. They specified that cash contributed toward their 1990 pledge be used for transportation and related expenses. Japan also specified that in-kind airlift and sealift support contributed toward its 1990 pledge be used to transport cargo other than weapons and ammunition or per- sonnel and that cash contributed toward its 1991 pledge be used for logistics expenses.
Status of Contributions	As of November 15, 1991, DOD reported that, of the \$54 billion pledged, actual contributions totaled about \$50.5 billion, including \$44.9 billion in cash ² and \$5.6 billion in in-kind support (see table 1).
	¹ According to executive branch officials, these pledges were negotiated verbally and no formal agree- ments were signed. They stated that the administration had a general idea of how much each country should pledge and suggested these amounts.

 $^2 \text{Cash}$ contributions were deposited in the Defense Cooperation Account—a U.S. Treasury account established under Public Law 101-403 (Oct. 1, 1990) to accept contributions to DOD, including money and proceeds from the sale of any donated property.

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utions to the United Ctates (Dollars in Millions)

	Pledge		C	Contribution		Future	Percent of	
	1990ª	1991*	Total	Cash ^b	In-kind ^b	Total	receipt	pledge met
Saudi Arabia	\$3,339	\$13,500	\$16,839	\$11,052	\$3,910	\$14,962	\$1,877	89
Kuwait	2,506	13,500	16,006	14,590	39	14,629	1,377	91
United Arab Emirates	1,000	3,088	4,088	3,870	218	4,088	0	100
Japan	1,740	8,332	10,072	9,416°	571	9,987	85	99
Germany	1,072	5,500	6,572	5,772 [°]	782	6,554	18	99
Korea	80	275 ^d	355	150	91	241	114	68
Other ^e	3	23	26	4	22	26	0	100
Total	\$9,740	\$44,218	\$53,958	\$44,854	\$5,633	\$50,487	\$3,471	94
	1991. ^b Cash		-	-				through March of October 31,
	1991.							
	°Of th	ese amounts, Insportation e:	\$961 million a			ied by Japan a	ind Germany,	respectively,
	^c Of th for tra	insportation e	\$96 1 million a xpenses.		n were specifi	ied by Japan a	ind Germany,	respectively,

According to State, Treasury, and DOD officials, the Japanese and **Reductions in Pledges of** Korean pledges for 1991 were reduced by \$668 million and \$30 million, Japan and Korea respectively, due to a misunderstanding between governments. To our knowledge, no formal written agreements were signed regarding these pledges.

According to executive branch officials, U.S. and Japanese officials met during January 1991 to discuss Japan's pledge for 1991. Japan pledged \$9 billion in cash, and U.S. officials believed that this pledge was solely for the United States. However, in early February 1991, the Japanese government issued a press release stating that the pledge was for financial support of the multinational force, subject to its legislature's approval.

The Japanese legislature approved the pledge in March 1991; however, due to a decline in the yen, the dollar value of the pledge had decreased to about \$8.532 billion. Of this amount, \$7.832 billion was disbursed to the United States and \$700 million to other countries. In July 1991, Japan contributed an additional \$500 million to the United States to cover post-combat expenses, bringing the total to \$8.332 billion. On

	B-245210
	July 11, 1991, the U.S. President met with the Japanese Prime Minister and declared that Japan had fully met its pledge to the United States. Therefore, the United States considered the amount pledged for 1991 to be reduced by \$668 million, from \$9 billion to \$8.332 billion.
	The Korean government issued a statement on its 1991 pledge in Jan- uary 1991 and specified that its \$280 million pledge was "for the multinational force in the Gulf, the U.S. in particular." Korea had previ- ously reserved \$25 million of its 1990 pledge for 1991; therefore, U.S. officials believed that the additional \$280 million increased the total pledge to the United States to \$305 million. However, Korea disbursed \$30 million to the United Kingdom.
	In February 1991, the Korean Minister of Defense, in a letter to the U.S. Secretary of Defense, stated that the 1991 pledge was only for the U.S. government. However, in June 1991, the Vice Minister of Foreign Affairs, in a letter to the U.S. embassy charge d'affaires, stated that the pledge was for the multinational force, including the United States. In July 1991, the executive branch accepted this position, and considered the pledge to the United States to be reduced by \$30 million, to \$275 million.
Status of Future Receipts	As of November 1991, DOD expected to receive about \$3.3 billion in cash of the \$3.5 billion in future receipts, including \$1.9 billion from Saudi Arabia, \$1.4 billion from Kuwait, and part of the \$85 million due from Japan. The remainder will be in in-kind support or cash from Korea. Saudi Arabia and Kuwait have made regular payments, and DOD expects these payments to continue until the pledges are fulfilled. The amount of cash to be paid by Japan will be known after final deliveries ³ of in-kind support occur and Japan has paid contracted suppliers.
	Germany has completed deliveries of in-kind support. However, a bal- ance of \$18 million remains. The reported value, as of October 31, 1991, was \$782 million; however, this amount included only preliminary esti- mates of transportation support and the value of certain equipment pro- vided to the U.S. government. DOD is reviewing these estimates and, after completing its review, it plans to adjust the total value to reflect the actual transportation and equipment support provided.

³These deliveries consisted of engineering and other services that were contracted but not delivered before the war ended.

	Korea's balance of \$114 million reflects contributions against its revised 1991 pledge of \$275 million. This pledge consisted of \$100 million in cash and \$175 million in in-kind support. As of November 1991, Korea had met the cash portion of the 1991 pledge and had provided in-kind airlift, sealift, and material valued at \$61 million. Korea offered addi- tional lift and material; however, DOD did not have requirements to match this offer. Consequently, DOD and the Korean government are dis- cussing options to satisfy the pledge balance.
Valuation of In-Kind Support	 As of October 31, 1991, DOD reported receipts of in-kind support valued at about \$5.6 billion, based on cost data compiled by the U.S. Transportation Command and the U.S. Central Command. When command officials did not have access to actual expenditures, they estimated the value using information provided verbally from local suppliers, price paid under previously held U.S. contracts, or standard U.S. cost factors. As a result, the assigned value may differ from the actual cost incurred by the contributor. For example, Central Command officials used a standard price per gallon to value fuel supplied by Saudi Arabia based on the average price paid by DOD in September 1990 for jet fuel. The actual amount paid by the Saudi government is unknown. Appendix I provides additional infor-
Allied Support of the	mation on each country's in-kind contribution and DOD's basis for val- uing these contributions. According to Department of State and DOD reports, allied support of the
Multinational Force	multinational force and other countries, as of October 1991, included
and Other Countries	 deployment of combat and support units, pledges of \$16.2 billion in economic assistance to countries affected by the crisis and contributions of about \$10.6 billion, through the Gulf Crisis Financial Coordination Group, bilateral contributions of \$9.2 billion in military and financial support to countries that were participating in the multinational force and countries affected by the crisis, and bilateral pledges or contributions totaling \$404 million in financial and
	in-kind support to international organizations involved in refugee relief efforts. This support is summarized in appendixes II through V.

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Agency Comments	In commenting on a draft of this report, State and Treasury generally agreed with our findings and suggested minor modifications to some of the report language, which we have incorporated where appropriate. Although DOD did not provide written comments, we discussed the report with DOD officials and incorporated their views where appropriate.
Scope and Methodology	We interviewed officials and reviewed records at the Departments of State, Treasury, and Defense, the World Bank, the Embassy of Japan, and the Embassy of Germany in Washington, D.C. We also interviewed officials and reviewed records at the U.S. embassy and German Ministry of Defense in Bonn, Germany; the European Command in Stuttgart, Ger- many; the U.S. embassy and Japanese Ministry of Foreign Affairs in Tokyo, Japan; the U.S. embassy and Central Command headquarters in Riyadh, Saudi Arabia; and U.S. military units at other locations in Saudi Arabia. We conducted our review between October 1990 and October 1991 in accordance with generally accepted government auditing standards.
	Unless you publicly announce its contents earlier, no further distribu- tion of this report will be made until 30 days from its issue date. At that time, we will send copies to the appropriate congressional committees, the Secretary of State, the Secretary of Defense, and other interested parties.
	This report was prepared under the direction of Joseph E. Kelley, Director, Security and International Relations Issues, who may be reached on (202) 275-4128 if you or your staff have any questions. Other major contributors are listed in appendix VI.
	Sincerely yours,
	Frinh C. Conchan

Frank C. Conahan Assistant Comptroller General

GAO/NSIAD-92-71 Persian Gulf Burden Sharing

Contents

Letter		1
Appendix I Allied Contributions of In-Kind Support to the United States	Saudi Arabia Japan Germany United Arab Emirates Korea Kuwait	10 10 11 12 14 15 15
Appendix II Allied Participation in the Multinational Force		16
Appendix III Allied Economic Assistance to Frontline States and Other Countries		18
Appendix IV Allied Support to the Multinational Force and Countries Affected by the Crisis		19
Appendix V Allied Assistance to International Organizations		22

Contents

Appendix VI Major Contributors to This Report		23
Tables	Table 1: Allied Pledges and Contributions to the United States	3
	Table I.1: Japanese In-Kind Support	12
	Table I.2: German In-Kind Support	14
	Table II.1: Allied Participation in the Multinational Force	16
	Table III.1: Allied Economic Assistance to Frontline States and Other Countries	18
	Table IV.1: Allied Countries' Financial and Military Support to Multinational Force Countries and Other Countries	19
	Table IV.2: Allied Support to Multinational Force Countries and Other Countries	20
	Table V.1: Allied Assistance to International Organizations	22

Abbreviations

CENTCOM Central Command DOD Department of Defense ;

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Appendix I Allied Contributions of In-Kind Support to the United States

As of October 31, 1991, the Department of Defense (DOD) reported receipts of in-kind support valued at about \$5.6 billion. Major contribu- tors were Saudi Arabia, Japan, Germany, Kuwait, Korea, and the United Arab Emirates.
In 1990 and 1991, Saudi Arabia pledged a total of \$16.8 billion in cash and in-kind support to the United States, including about \$3.3 billion for 1990 ¹ and \$13.5 billion for 1991. In November 1990, Central Command (CENTCOM) and Saudi government officials signed a logistics implementa- tion agreement that outlined in-kind support for deployed U.S. forces. The Saudi government agreed to provide food, fuel, water, facilities, and transportation to U.S. forces in Saudi Arabia and its surrounding waters. ²
As of October 31, 1991, DOD reported receipts of in-kind support from Saudi Arabia valued at about \$3.9 billion. This support included supple- mental rations, bottled water, jet and diesel fuel, buses, trucks, and office space. CENTCOM officials were generally pleased with the quantity and quality of Saudi support. Although the Saudi government was unable to respond to every request due to the magnitude of U.S. require- ments, CENTCOM officials believed that the government provided essen- tial support that gave CENTCOM commanders additional flexibility and contributed significantly to the operation.
The reported value of Saudi in-kind support was based on CENTCOM's estimate of costs incurred because actual cost data were not available. CENTCOM developed monthly estimates for each support category by using data such as verbal information from local suppliers regarding payments from the Saudi government, price paid under prior U.S. contracts with local suppliers, or standard U.S. cost factors for similar goods or services. For example, CENTCOM applied a standard cost of \$1.08 per gallon to value fuel based on the average price that DOD paid for jet fuel in September 1990. It also applied a cost of \$16 per daily ration based on verbal information from the food supplier contracted by the Saudi government. The exact amount that the Saudi government paid for food and fuel was unknown.

¹The Saudi government initially made an open-ended pledge for 1990. DOD later estimated the pledge amount at about \$3.3 billion by calculating the sum of in-kind support provided through December 1990 and the reimbursements due for certain costs it had incurred.

 $^{^2 {\}rm The}$ Saudi government also agreed to reimburse the U.S. government for certain expenses, including the value of stocks issued from stateside depots, and payments made by CENTCOM to local suppliers. As of November 1991, these reimbursements totaled about \$887 million.

Japan

In 1990 and 1991, the Japanese government pledged a total of about \$10.1 billion, including about \$1.7 billion in cash and in-kind support for 1990 and \$8.3 billion in cash for 1991.³ As discussed on pages 3 and 4, U.S. officials initially believed that Japan had pledged \$9 billion for 1991, but this pledge was reduced to \$8.3 billion.

As of October 31, 1991, DOD reported receipts of in-kind support valued at about \$571 million, including \$489 million for material and services and \$82 million for transportation support. This value was calculated by the Japanese government based on the cost of contracts negotiated with suppliers.

The Japanese government provided various types of equipment, vehicles, and construction materials and services (see table I.1).⁴ Most of the equipment and vehicles were delivered between September 1990 and May 1991 to U.S. Army and Air Forces units located in Saudi Arabia. Items not delivered by the time that the war had ended were sent to U.S. stateside installations.

³Figures do not add due to rounding.

⁴The Japanese government contracted with suppliers in the United States, Japan, Saudi Arabia, Bahrain, and the United Arab Emirates. Using data provided by Japan to DOD, we estimated that about 73.5 percent of the value shown in table I.1 reflected items from American suppliers, 10.8 percent was from Japanese suppliers, and 15.7 percent was from other foreign suppliers.

Appendix I Allied Contributions of In-Kind Support to the United States

Table I.1: Japanese In-Kind Support

Description	Quantity	Value
Passenger vehicles	2,349	\$54,691,957
Water and refrigeration trucks	125	11,412,711
Fuel trucks	94	9,807,775
Medical equipment	а	32,286,155
Televisions and video recorders	6,874	5,456,242
Stereos and radios	2,500	615,789
Saber two-way radios	1,840	10,048,040
Communication equipment	а	22,333,334
Navigation equipment	168	2,077,154
Computers/computer support	3,621	57,993,934
Office equipment	177	11,171,762
Pallets and cargo nets	50,000	42,660,112
Construction materials/services	122	169,284,321
Construction equipment	77	37,768,775
Forklifts	170	4,293,159
Desalination plants	2	2,414,973
Temporary buildings	a	6,890,400
Cots	44,998	3,609,475
Other ^b	441	4,274,436
Total		\$489,090,504

^aData not available.

^bIncludes appliances, water tanks, and food preparation equipment.

CENTCOM officials praised the quality and timely delivery of the Japanese-funded items. For example, the fuel trucks provided units with resupply and storage capability. Also, Air Force units used the computers for planning. CENTCOM officials also stated that the Japanese construction support enabled facilities, such as base camps and helicopter landing pads, to be built quickly during deployment.

Japan also provided transportation support, valued at about \$82 million, to transport nonlethal equipment and supplies to Saudi Arabia and other Persian Gulf countries. Specifically, the Japanese government chartered aircraft and ships from American, Japanese, and Dutch companies. From September 1990 to March 1991, 129 missions were completed, including 119 airlift missions and about 10 sealift missions.

Germany

The German government pledged a total of about \$6.6 billion, including about \$1.1 billion in cash and in-kind support for 1990 and \$5.5 billion

Appendix I Allied Contributions of In-Kind Support to the United States

in cash for 1991. As of October 31, 1991, DOD reported receipts of in-kind support from Germany valued at about \$782 million, including \$681 million for material and \$33 million for air transportation support. This value was based on estimated and actual cost data provided by the German government.⁵ The remaining \$68 million was a preliminary U.S. estimate of transportation support and the value of weapon systems provided as part of Germany's material support. DOD is reviewing this estimate.

Germany's material support consisted of chemical detection vehicles, cargo and fuel trucks, ammunition, generators, and other items such as protective face masks and shipping containers. Most of these items were shipped to U.S. forces in Saudi Arabia during January 1991 and February 1991 (see table I.2).⁶ Transportation support included six C-160 cargo air support missions flown by the German Air Force within Europe to replace U.S. planes needed for other missions,

⁵The material included items from the former East German army. Because German officials did not have information on manufacturing costs or market value, they estimated the value, allowing for depreciation depending on the age and condition of the items.

⁶Items were shipped on 10 ships; however, two ships, carrying equipment valued at about \$39 million, did not arrive—one broke down and its cargo was unloaded in Greece, and the other was enroute when hostilities ended and was rerouted to Italy. DOD is considering disposition of the items.

Table I.2: German In-Kind Support

ltem	Quantity	Value
Heavy equipment transport trucks	342	\$47,392,155
Fuel trucks	248	57,078,431
Cargo trucks	457	66,803,920
Other trucks	307	24,895,424
Heavy equipment transport trailers	189	9,264,706
Other trailers	1,171	34,444,444
Chemical detection vehicles	60	137,200,000
Ambulances	107	6,225,490
Passenger vans	155	5,643,791
Generators	330	4,336,601
Construction equipment	298	46,480,392
Medical equipment and supplies	а	370,654
Air transport material (pallets/nets)	а	9,150,327
Containers	725	5,689,542
Portable shower	604	49,346,405
Hand-held radio	2,000	7,843,137
Chemical protective masks	25,000	3,594,771
Ammunition (120 mm rounds)	32,250	51,633,986
Weapon systems		102,576,471
Miscellaneous items ^b	65,925	11,193,565
Total		\$681,164,212

^aData not available.

^bIncludes sandbags, water cans, cots, and tarpaulin.

According to CENTCOM officials, most of the German equipment performed adequately and was useful to U.S. troops. CENTCOM officials were especially pleased with chemical detection vehicles, cargo trucks, and ambulances. U.S. Army units experienced operational and maintenance problems with some of the former East German heavy transport vehicles because some arrived in poor condition and the personnel trained to operate and maintain the items were reassigned to other duties.

United Arab Emirates

The United Arab Emirates pledged a total of \$4 billion, including \$1 billion in cash and in-kind support for 1990 and \$3 billion in cash plus an unspecified amount of in-kind support for 1991. As of October 31, 1991, DOD reported that the United Arab Emirates had provided support of about \$218 million, including fuel, food, water, air base and port services, transportation, utilities, and security services. The value was

	Appendix I Allied Contributions of In-Kind Support to the United States
	based on a combination of DOD estimates and actual cost data from the United Arab Emirates.
Korea	The Korean government pledged about \$355 million, including \$80 mil- lion for 1990 and \$275 million for 1991. Of the 1990 pledge, \$50 million was allocated in cash and \$30 million in in-kind support. As discussed on page 4, U.S. officials initially believed that Korea had pledged \$305 million for 1991 exclusively to the United States, but this pledge was subsequently reduced to \$275 million (\$100 million in cash and \$175 million in in-kind material and lift) to reflect disbursements to other countries. As of October 31, 1991, Korea had contributed in-kind support valued at about \$91 million based on actual contract costs. This support consisted of 89 airlift missions and 9 sealift missions, from Sep- tember 1990 to July 1991, to transport U.S. items to the Persian Gulf and stocks to replenish inventories that U.S. Forces Korea used during the war.
Kuwait	Kuwait pledged about \$16 billion in cash and agreed to provide an unspecified amount of in-kind support. As of October 31, 1991, Kuwait had provided in-kind support valued at \$38.8 million, including \$33.7 million for airlift and sealift support, from September 1990 to July 1991, and \$5.1 million for support to U.S. forces located in Kuwait after the war ended. DOD estimated the value of this support using standard U.S. cost factors. For example, the value of airlift and sealift was based on rates that U.S. airlift and sealift commands charged for similar missions.

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Appendix II Allied Participation in the Multinational Force

According to Defense and State Department reports, 36 countries sent ground, air, or naval forces or support units to the Gulf region during the crisis. These forces or units participated directly in the multinational force or provided support, including interdicting vessels suspected of violating the United Nations embargo, performing combat missions during Operations Desert Shield and Storm, and deploying medical personnel or chemical detection equipment (see table II.1).

Table II.1: Allied Participation in the Multinational Force	Country	Personnela	Unit/equipment
	Argentina	300	1 frigate and 1 destroyer
	Australia	1.230	1 destroyer, 3 frigates, and 2 support ships
	Bahrain	700	1 infantry company, 1 F-5 aircraft squadron, 1 F-16 aircraft squadron, and 1 helicopter squadron
	Bangladesh	2,330	1 brigade and 1 battalion
	Belgium	550	2 frigates, 2 minesweepers, and 1 support ship
	Canada	1,370	1 CF-18 aircraft squadron, 1 signal squadron, 1 detachment, 1 destroyer, 1 frigate, and 1 support ship
	Czechoslovakia	140	1 chemical weapons decontamination unit
	Denmark	90	1 frigate
	Egypt	39,160	2 battalions, 2 divisions, 1 regiment, and 1 logistics support command
	France	19,330	11 aircraft detachments (Atlantique, C-135, C-160, Mirage 2000, Mirage F-1, Mystere-Falcon, Puma helicopter, Transall C-160, and Tristar aircraft), 3 aircraft squadrons (F-1 and Jaguar aircraft), 16 ships, 1 brigade, 1 battalion, 3 batteries, 2 regiments, 2 support groups, 1 section, and 1 countermeasure detachment
	Germany	700 ^b	8 ships (to the eastern Mediterranean)
	Greece	210 ^b	1 frigate (to the eastern Mediterranean)
	Hungary	40	1 medical detachment
	Italy	1,310	1 Tornado aircraft squadron, 2 corvette ships, 3 frigates, and 1 support ship
	Korea	160°	Field hospital and 5 C-130 aircraft with crews
	Kuwait	7,800	3 aircraft detachments (C-13, C-9, and Hawk aircraft), 4 aircraft squadrons (A-4, Gazelle, F-1 aircraft), 1 Puma helicopter squadron, 2 ships, 2 marine teams, 5 brigades and 1 battalion
	Morocco	1,880	1 regiment and 1 battalion
	Netherlands	1,000	4 frigates and 1 support ship
	New Zealand	50 ^c	1 C-130 aircraft detachment
	Niger	480	1 battalion
	Norway	60	1 frigate
	Oman	940	1 brigade, 4 aircraft squadrons (Hunter, Jaguar and Strikemaster aircraft), 1 support aircraft detachment, 2 landing crafts, and 2 patrol boats

(continued)

Appendix II Allied Participation in the Multinational Force

Country	Personnel ^a	Unit/equipment
Pakistan	8,700	2 brigades
Philippines	300°	Medical team
Poland	200°	Medical team
Portugal	d	Medical team and field hospital
Qatar	1,580	1 helicopter squadron, 2 aircraft squadrons (Alpha and Mirage F-1 aircraft), 1 Hunter aircraft detachment, and 1 mechanized battalion
Romania	d	Field hospital
Saudi Arabia	137,160	Entire armed forces, including 4 aircraft detachments (F-15, F-5, and Tornado aircraft), 16 aircraft squadrons (C-130, E-3A, F-15, F-5, Hawk, KE-3A, RF-SE, Strikemaster and Tornado aircraft), 13 brigades, 37 battalions, and 23 ships
Senegal	500	1 infantry battalion
Sierra Leone	30°	Medical team
Spain	770	6 frigates
Syria	14,800	1 armored division, 1 special forces battalion, 1 brigade, and 1 regiment
Turkey	100,000 ^e	f
United Arab Emirates	1,450	1 battalion, 2 aircraft detachments (C-130, Mirage III aircraft), 1 helicopter squadron, and 7 aircraft squadrons (Aeromacchi, Hawk, Marchetti, and Mirage aircraft)
United Kingdom	31,930	5 aircraft squadrons (Buccaneer, Jaguar, and Tornado aircraft), 7 aircraft detachments (BAE-125, C-130, Nimrod, Tornado, VC-10 and Victor aircraft) 3 helicopter squadrons (Lynx, Puma, and Gazelle helicopters), 1 CH-47 helicopter detachment, 2 brigades, 2 batteries, 1 division, and 21 ships

^aMilitary personnel assigned in the Persian Gulf, Saudi Arabia, or other regional states unless otherwise noted.

^bAssigned to ships in eastern Mediterranean.

^cMedical personnel.

^dNumber not available.

^eMilitary personnel located on the Iraqi-Turkey border.

^fNumber of units and description of equipment not available.

Allied Economic Assistance to Frontline States and Other Countries

In September 1990, the U.S. President established the Gulf Crisis Financial Coordination Group to provide economic assistance for countries affected by the Iraqi invasion and the United Nations embargo. This group consists of representatives from the European Commission and 24 countries. As of October 1991, the Departments of State and Treasury reported that the group had pledged about \$16.2 billion, including \$11.8 billion for those countries considered to be the most affected— Turkey, Jordan, and Egypt—referred to as "frontline states." This assistance included concessional loans, balance-of-payment grants, and project loans. As of October 1991, actual contributions were about \$10.6 billion (see table III.1).

Table III.1: Allied Economic Assistance to Frontline States and Other Countries (as of October 1991) Dollars in millions

	Frontline states		Other countries ^a		Total ^b	
Donor	Pledge	Contribution	Piedge	Contribution	Pledge	Contribution
Gulf states	\$6,168	\$4,258	\$3,636	\$2,845	\$9,804	\$7,103
Saudi Arabia	2,848	2,283	1,833	1,463	4,681	3,746
Kuwait	2,500	1,155	1,184	763	3,684	1,918
United Arab Emirates	820	820	619	619	1,439	1,439
European Commission	3,027	1,498	178	10	3,205	1,508
Budget	805	757	0	0	805	757
Bilateral	2,223	741	178	10	2,401	751
France	200	0	30	0	230	0
Germany	1,195	576	137	0	1,332	576
Italy	650	56	9	9	659	64
Other ^c	177	110	2	1	179	111
Japan	2,202	1,623	477	96	2,679	1,719
Others	451	207	100	83	551	290
Korea	95	15	20	6	115	21
Norway	38	7	80	77	118	84
Switzerland	128		0	0	128	68
Other ^d	190	117	0	0	190	117
Total ^b	\$11,847	\$7,586	\$4,391	\$3,034	\$16,238	\$10,620

^aBangladesh, Djbouti, Lebanon, Morocco, Pakistan, Somalia, Syria, and Tunesia.

^bSome totals may not equal sum of components due to rounding

^cBelgium, Denmark, Ireland, Luxembourg, Netherlands, Portugal, Spain, and United Kingdom.

^dAustralia, Austria, Canada, Finland, Iceland, and Sweden.

Allied Support to the Multinational Force and Countries Affected by the Crisis

In addition to contributing to the United States and providing economic assistance through the Gulf Crisis Financial Coordination Group, allied countries provided financial and other types of support, through bilateral arrangements, to countries that were participating in the multinational force and other countries affected by the crisis. This support included cash contributions, military items, basing rights, and overflight clearances.

According to Department of State officials, dollar values were available for only some of these contributions, as shown in table IV.1. Table IV.2 provides a more detailed description of these contributions and those contributions for which no dollar value is available.

Table IV.1: Allied Countries' Financialand Military Support to MultinationalForce Countries and Other Countries

Country	Contribution
Belgium	\$34,500,000
Finland	78,600,000
Germany	2,803,000,000
Japan	1,000,000,000
Korea	45,000,000
Kuwait	1,300,000,000
Luxembourg	10,266,000
Netherlands	32,000,000
Saudi Arabia	3,400,000,000
United Arab Emirates	500,000,000
Total	\$9,203,366,000

Table IV.2: Allied Support toMultinational Force Countries and OtherCountries

Country	Contribution
Austria	Overflight clearance for U.S. transport flights
Bahrain	Host nation support to British and French forces
Belgium	1 squadron of Mirage aircraft to Turkey; \$30 million, two medical evacuation aircraft and 50 personnel to the United Kingdom; a field hospital and 10 ambulances to France; 12 C-130 transport aircraft to Western European Union ^a forces; automatic weapons valued at \$3 million; and \$1.5 million in costs for transit of U.S. material from Germany to the Persian Gulf
Cyprus	Transit and refueling rights for U.S. aircraft and several hundred hospital beds
Czechoslovakia	Overflight clearance for U.S. transport aircraft
Denmark	84 Sidewinder missiles, F-16 aircraft support equipment, and 45,000 gas masks to Turkey
Djibouti	Port and refueling facilities for U.S. and other countries' ships
Finland	1 field hospital to the United Kingdom and forgave \$78.6 million of Egyptian debt
France	Overflight rights for B-52 bombers, basing rights for KC-135 tanker aircraft, and transport vehicles for movement of U.S. tanks in Saudi Arabia
Germany	\$1 billion, 1 fighter aircraft squadron, air defense missile batteries and 900 troops to Turkey; \$533 million and ammunition, equipment and transport valued at \$289 million to the United Kingdom; equipment and transportation assistance valued at \$155 million to italy, France, and the Netherlands; \$687 million and equipment and transport valued at \$139 million; and humanitarian assistance and emergency aid valued at \$170 million to Israel
Greece	Facilitated charter of 4 vessels for military sealift, deployed maritime patrol aircraft and minesweepers under North Atlantic Treaty Organization command, and granted basing and overflight rights for U.S. aircraft and access to refueling and resupply facilities
Ireland	Overflight clearances and refueling for aircraft
Italy	Overflight clearances, basing, and full use of military facilities and civilian airports, and 1 fighter squadron and 50 Stinger missiles to Turkey
Japan	About \$1 billion to multinational force countries (United Kingdom, Egypt, France, Syria, Morocco, Bangladesh, Qatar, Senegal, Pakistan, and others)
Korea	\$30 million to the United Kingdom and \$15 million in supplies for Egypt and Morocco
Kuwait	\$1.3 billion to the United Kingdom
Luxembourg	\$2 million to the United Kingdom for refueling expenses, \$8 million to Western European Union forces, and \$266,000 to fund refugee facilities and the needs of persons affected by the crisis
Netherlands	2 Patriot fire units, 2 Hawk air defense squadrons, and 50,000 chemical-biological warfare suits to Turkey; Stinger missile teams for Belgian ships; Stinger missiles and training for Danish crews; field hospital to the United Arab Emirates; ammunition valued at over \$30 million to the United Kingdom; 2 Patriot fire units to Israel; use of port facilities; facilitated the transit of U.S. equipment from Germany; and \$2 million to fund the charter of salvage vessels for the U.S. Navy

(continued)

Country	Contribution
Norway	16 Sparrow missiles to Denmark, electronics equipment and field hospital staff for the United Kingdom, and 250 Sidewinder missiles to Turkey
Oman	Host nation support to the United Kingdom
Portugal	Overflight and transit clearance, tanker basing, base rights, 1 transport ship to the United Kingdom, and transport for Dutch Patriot missiles to Turkey
Qatar	Host nation support to Canadian and French forces, and basing for troops and planes
Romania	Overflight clearances
Saudi Arabia	\$3.4 billion in military support to countries other than the United States
Spain	Logistical assistance to United Kingdom and Czechoslovakian units; use of air bases and airspace, transport of U.S. forces and material, and provided port facilities, maintenance and repair of U.S. ships, anti-terrorism support, and evacuation assistance
Sweden	Field hospital to the United Kingdom
Turkey	Basing and transit rights for U.S. aircraft, closed lragi oil pipeline, and allowed air operations against lrag to be mounted from its territory
United Arab Emirates	\$500 million to the United Kingdom and host nation support for 800 Syrian troops and Italian air force units
United Kingdom	Overflight clearance, basing for B-52 bombers, and 2 ships for military sealift

^aPolitical organization consisting of the foreign and defense ministers from nine European countries.

Appendix V Allied Assistance to International Organizations

According to Department of State reports, allied countries pledged or contributed about \$404 million in funds and in-kind goods or services to international organizations involved in assisting refugees and displaced persons resulting from the Iraqi invasion. (See table V.1).

Table V.1: Allied Assistance to International Organizations* (as of October 1991)

Country	Amount ^b
Australia	\$13,755,837
Austria	3,544,000
Belgium	1,000,000
Canada	15,300,000
Denmark	8,990,000
European Commission	52,000,000
Finland	10,100,000
France	10,200,000
Germany	52,600,000
iceland	88,497
Ireland	278,342
Italy	3,350,423
Japan	143,000,000
Korea	560,000
Luxembourg	2,463,000
Morocco	1,000,000
Netherlands	39,600,000
New Zealand	247,000
Norway	9,000,000
Spain	533,676
Sweden	17,700,000
Switzerland	8,200,000
United Kingdom	10,195,000
Total	\$403,705,775

^aIncludes United Nations Children's Fund, United Nations Disaster Relief Organization, United Nations High Commissioner for Refugees, International Committee of the Red Cross, and International Organization for Migration.

^bAccording to Department of State officials, these amounts include pledges and contributions—a specific breakdown is not available. Also, the amounts are based on reports from various international organizations and include estimates of the value of in-kind contributions.

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