

Highlights of [GAO-04-668](#), a report to congressional committees

Why GAO Did This Study

The Global War on Terrorism—principally involving operations in Afghanistan and Iraq—was funded in fiscal year 2003 by Congress’s appropriation of almost \$69 billion. To assist Congress in its oversight of spending, GAO is undertaking a series of reviews relating to contingency operations in support of the Global War on Terrorism. In September 2003, GAO issued a report that discussed fiscal year 2003 obligations and funding for the war through June 2003—*Military Operations: Fiscal Year 2003 Obligations Are Substantial, but May Result in Less Obligations Than Expected*, [GAO-03-1088](#). This report continues the review of fiscal year 2003 by analyzing obligations reported in support of the Global War on Terrorism and reviews whether the amount of funding received by the military services was adequate to cover DOD’s obligations for the war from October 1, 2002, through September 30, 2003. GAO will also review the war’s reported obligations and funding for fiscal year 2004.

In official oral comments on a draft of this report, DOD officials stated that there were no objections to the report.

www.gao.gov/cgi-bin/getrpt?GAO-04-668.

To view the full product, including the scope and methodology, click on the link above. For more information, contact Neal Curtin at (757) 552-8100 or curtinn@gao.gov.

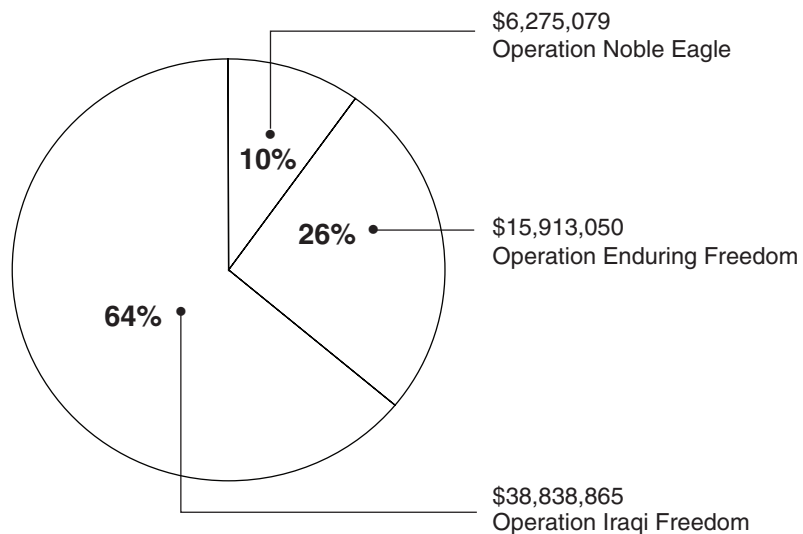
MILITARY OPERATIONS

DOD’s Fiscal Year 2003 Funding and Reported Obligations in Support of the Global War on Terrorism

What GAO Found

In fiscal year 2003, DOD reported obligations of over \$61 billion in support of the Global War on Terrorism. GAO’s analysis of the obligation data showed that 64 percent of fiscal year 2003 obligations reported for the war on terrorism went for Operation Iraqi Freedom; among the DOD components, the Army had the most obligations (46 percent); and among appropriation accounts the operation and maintenance account had the highest level of reported obligations (71 percent).

Global War on Terrorism Obligations by Operations for Fiscal Year 2003 as of September 30, 2003
Dollars in thousands



Total \$61,026,994

Source: The Defense Finance and Accounting Service’s Consolidated DOD Terrorist Response Cost Report as of September 30, 2003.

Note: GAO did not audit this data.

The adequacy of funding available for the Global War on Terrorism for fiscal year 2003 military personnel and operation and maintenance accounts varied by service. For military personnel, the Army, Navy, and Air Force ended the fiscal year with more reported obligations for the war than funding and had to cover the shortfalls with money appropriated for their budgeted peacetime personnel costs. For operation and maintenance accounts, the Army, Navy, and Air Force appeared to have more funding than reported obligations for the war. However, the Navy and Air Force have stated that the seeming excess funding (\$299 million and \$176.6 million respectively) were in support of the war on terrorism, but had not been recorded as such. Therefore, Navy and Air Force obligations exactly match funding. The Marine Corps used funds appropriated for its budgeted peacetime operation and maintenance activities to cover shortfalls in funding for the war.