

Declassified ONP 14/1

Sec(Iraq)/3/3

30 March 2003

PS/Secretary of State

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Policy Director

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D News

IRAQ: BASRAH – COALITION CAMPAIGN STRATEGY

1. I attach a short note, which CDS has approved, on coalition strategy in respect of Basrah.

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DCMC room 136

CHOTS: DCMC CCT2AD-S

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BASRAH - COALITION CAMPAIGN STRATEGY

Summary

1.

2. In the meantime, whilst delivering the main coalition priorities, 1 UK Armoured Division is implementing, with the forces available to it, a proactive strategy to develop coalition control over Basrah. This is conditioned by the need to avoid large UK or civilian casualties, and progress will be determined by effects and events, rather than a set timetable. But regular aggressive action is being taken in Basrah and its outskirts. Some significant successes have already been scored. It is increasingly apparent that the enemy are reinforcing Basrah - effectively reinforcing failure. While this continues, we are very usefully eroding much of their conventional and unconventional combat power.

Detail

3.

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5.

6. UK Strategy in Basrah. In the meantime, whilst delivering the coalition's main priorities for the south, the commander of 1 UK Div is continuing with constant, aggressive activity in and around Basrah. His overall aims for Basrah are two-fold:

- To divide Iraqi irregulars from the regime in Baghdad and the civilian population in Basrah and Az Zubayr (on Basrah's outskirts), and to exploit internal differences
- To encourage any popular uprisings that might enable British forces to enter and take control of the cities, with acceptable risk.

7. Constraints. He has assessed that - even if he wanted to at this stage - it would be extremely difficult and highly risky to attempt to enter Basrah whilst the irregulars remained well organised, and whilst the population are only supporting the coalition passively at best. To compensate for these factors he would have to resort to attritional tactics relying on heavy firepower. This would guarantee significant casualties - both British forces and civilians - and widespread damage to infrastructure, both of which could only have a negative impact on domestic and international support, and on Iraqi perceptions of the UK both in the short term and in the aftermath. Commander 1 UK Div is also conscious of the continuing threat posed by Iraqi forces within missile range of Basrah, which might be triggered if the city fell into British/coalition hands. And most importantly, entry to Basrah is a decision for the coalition land commander, and is not Commander 1 UK Div's call.

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8. The specific actions being undertaken by British forces in support of this overall concept of operations are designed to:

- Secure those areas already held, such as oil nodes and routes. This is the coalition land commander's main effort and Commander 1 UK Div will not prosecute operations that put this at risk;
- Find enemy forces, both those within urban areas and those on routes into and out of them;
- Fix enemy forces and deny them freedom of manoeuvre, by patrolling aggressively, controlling access into the city, and by denying enemy communications. Operations around Basrah are designed to threaten the minds of the enemy commanders and create uncertainty;
- Strike enemy forces with intelligence-led, surgically executed raids, artillery and air strikes;
- Provide refuge to coerced regular forces and the civil population;
- Isolate the community from regime propaganda, and replace it with our own information. UK information operations are being conducted by radio broadcasts (using our own equipment at present, but with a view to exploiting local facilities in due course). These broadcasts carry messages to the population that:
 - ❑ the Coalition's aim is to minimise civilian casualties and damage to the city;
 - ❑ we are progressively dealing with resistance from regime forces;
 - ❑ unlike 1991, we will not stop until we have overcome this resistance and overthrown the regime;
 - ❑ we will enter Basrah when the time is right; and
 - ❑ we will work to relieve the population's hardship when we do enter.

It is important to ensure that we do not undermine our credibility by making promises we cannot fulfil.

9. Intelligence-led raids and attacks are at the heart of this approach, and as the intelligence picture builds up, they are becoming more effective. To give some recent examples:

- 7 Armoured Brigade conducted a successful raid on the State Security Organisation HQ in Az Zubayr (on the outskirts of Basrah) and the Ba'ath Party HQ in Basrah was bombed, both last week.

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- On 28 March, two more attacks took place:
 - Based on intelligence, an air strike was carried out on the intelligence headquarters in Basrah, and it is reported that more than 100 irregular and SSO personnel were killed.
 - Separately, troops from the Black Watch conducted a raid some 7km into Basrah, attacking the TV station and destroying two statues of Saddam (the 1991 uprising began with a T55 tank putting a shell through a statue of Saddam)
- Early on 29 March, 3 Commando Brigade attacked the area of Abu Al Khasib to the south-east of Basrah. At the time of drafting, this attack was making good progress, with a number of PWs taken including 5 senior officers (including a General). The objective was expected to be achieved in the course of the day. This represents a further encroachment into the outskirts of Basrah, further threatens the enemy and demonstrates coalition intent.

10. With more intelligence sources coming forward, two to three such operations are expected to be conducted each day, although they are not without risk. One Challenger 2 tank returned from a raid into Az Zubayr having been struck by 6 rocket-propelled grenades. And the irregulars are resorting to desperate tactics, including making attacks from behind civilians and feigning surrender prior to shooting at British forces.

11. The flow of good intelligence is paying off in other ways. Ba'ath Party members in Basrah are now increasingly suspicious of one another, and we believe around 12 have been executed by 'Chemical Ali' as a result.

12. As 1 UK Div continue to gain the confidence of people in and around Basrah, they are hopeful that they will get more and more useful intelligence, which may open up further opportunities for surgical strikes.

13. Commander 1 UK Div has developed contingency plans in the event of the situation within Basrah disintegrating into chaos. First and foremost, he hopes to avoid this by leaving the route to the north of Basrah open, to enable irregular forces to leave – he has troops positioned further north who would engage them a safe distance from Basrah itself – and to forestall accusations that he is laying siege to the city. He is also prepared to facilitate access by NGOs and IOs to allow the delivery of humanitarian aid and repairs to key infrastructure as necessary. But should it prove necessary, he would deploy 7 Armoured Brigade into the city to seize key points with tanks, and to engage the irregulars with troops on the ground.

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The first part of the document discusses the importance of maintaining accurate records of all transactions. It emphasizes that proper record-keeping is essential for the integrity of the financial system and for the ability to detect and prevent fraud. The text also mentions the need for regular audits and the role of independent auditors in ensuring the reliability of financial statements.

In addition, the document highlights the significance of transparency and accountability in financial reporting. It states that stakeholders, including investors and creditors, rely on accurate and timely information to make informed decisions. Therefore, organizations must adhere to established accounting standards and provide clear disclosures of all material information.

Furthermore, the text addresses the challenges associated with the globalization of financial markets. It notes that cross-border transactions and the integration of financial systems across different countries have increased the complexity of financial reporting and risk management. Organizations must therefore develop robust internal controls and risk assessment frameworks to address these challenges effectively.

Finally, the document concludes by emphasizing the role of technology in modern financial reporting. It suggests that the adoption of advanced software and data analytics can significantly improve the efficiency and accuracy of financial processes. However, it also cautions that organizations must ensure that their technology investments are secure and that data privacy is maintained throughout the reporting process.

In summary, the document provides a comprehensive overview of the key principles and practices of financial reporting. It stresses the importance of accuracy, transparency, and accountability, and offers practical guidance on how to address the challenges of a globalized and technologically advanced financial environment. By following these guidelines, organizations can ensure the reliability and integrity of their financial statements, thereby maintaining the trust of their stakeholders.