

University of New Mexico
UNM Digital Repository

Faculty and Staff Publications

Anderson School of Management

7-1-2008

Rendering Death and Destruction Visible: Counting the Costs of War

Michele Chwastiak

Follow this and additional works at: https://digitalrepository.unm.edu/mgmt_fsp

Recommended Citation

Volume 19 Issue 5

This Article is brought to you for free and open access by the Anderson School of Management at UNM Digital Repository. It has been accepted for inclusion in Faculty and Staff Publications by an authorized administrator of UNM Digital Repository. For more information, please contact disc@unm.edu.

Rendering Death and Destruction Visible: Counting the Costs of War

Michele Chwastiak
University of New Mexico
Anderson School of Management
MSC05 3090
Albuquerque, NM 87131
Chwastiak@mgt.unm.edu

Published in *Critical Perspectives on Accounting*, July, 2008, pp. 573-590.

The author would like to thank Tom Hackney for asking the question that prompted this research, “How does the government cost a war?” I would also like to thank Joni Young, Aida Sy, the anonymous reviewers and participants at the 2006 American Accounting Association Annual Meeting, Washington, DC for helpful comments.

Rendering Death and Destruction Visible: Counting the Costs of War

Abstract

This paper examines what costs are included and which are excluded from a war budget and why it is in the best interests of the US political elite to under-cost warfare. It provides a social accounting for war that goes beyond the economic by documenting the human and social consequences of conflict. In so doing, it demonstrates the potential of social reporting for emancipation. If the US government was required to disclose the social and human costs of a war, the horror would be revealed, making it difficult to rationalize violence as a means to an end.

Rendering Death and Destruction Visible: Counting the Costs of War

While horror and devastation dominate personal accounts of war, these same subjects almost never appear in the strategic or political rhetoric of warfare. This is due to the fact that war planners use a techno-strategic discourse that renders the impact of fighting on humans invisible (Cohn, 1987; Scarry, 1985). If death and destruction is vanquished from official representations, then it must be the case that a state's ability to convince its citizens to wage war depends on silencing these horrors. According to Nordstrom:

Part of (the modern state's) power rests on the optics of deception: focusing attention on the need for violence while drawing attention away from both the war-economy foundations of sovereign power and the price in human life this economy of power entails. This is the magician's trick: the production of invisible visibility (2004, p. 34).

This paper examines how government accounting practices contribute to the creation of the invisible visibilities needed by the state to promote violence by concealing the human and social costs of war. When the executive branch of the U.S. government requests appropriations for war it only has to account for the short term financial expenditures, making warfare appear to cost the nation a few extra dollars for salaries, ammunition, transportation, etc..¹ The long term social, political, physical, psychological, environmental, and economic costs to both the victor and the vanquished are ignored by these official accounts. Yet, it is these latter costs that matter the most. To a mother such as Cindy Sheehan, the Iraq war has been far more costly than the monetary resources the U.S. government expended to transport her son to Iraq. As Szymanski eloquently wrote:

There is nothing more painful or more heart breaking than a parent losing a child. And for Sheehan to lose her 24-year-old son, Casey, must have been like someone taking her very own heart and soul and, without warning, ripping them out and throwing them into the depths of hell. No

one should have to experience such pain, but the cold reality of war is that someone's child actually dies and there are actual parents left living with the hopeless task of trying to cope with the pain (2005, p. 1).

The purpose of this research is to render visible the toll of war on humans and society. In so doing, it contributes to the emancipatory potential of social accounting by attempting to address "what really matters to people" (Gallhofer & Haslam, 2003). Social accounting covers all forms of accounts and surpasses the purely economic in order to challenge the elitist interests served by the dominant discourses of instrumental rationality and economic efficiency that conventional accounting sustains (Gray, 2002; Mathews, 1997; Parker, 2005). This paper argues that if the government was required to do a social account for war, the tremendous human costs would become visible to the President, Congress and US citizens, making it difficult to use a discourse of abstraction to hide the serious consequences from using violence.

In order for the paper to retain its radical intent, no attempt will be made to monetize the social and human costs for doing so would structure war as an economic rather than human problem. For the following quotes illustrate how the moment war is discussed within the dominant discourse of economy, production, contracting, costs, etc., the travesty and human tragedy disappear:

What the American military is good at knocking down – bridges, telephone exchanges, silos – the Army Corps of Engineers and their commercial contractors, such as Halliburton and Bechtel, are good at building back up (Anonymous, 2004, p. 1).
Iraq's defeat would add 3 million to 5 million barrels a day of production to world supply, and actually be good for the world economy, Lindsey said (Neikirk, 2002, p. 1).
Why is Iraq such a prize? Not only does it have the potential to become the world's largest producer, but no other country can do it as cheaply (from an article entitled "Iraq's Crude Awakening," Barlett & Steele, 2003, p. 2).

Financing an invasion of Iraq would cause an already hobbling economy to fall on its face, right? Maybe not. Consider the war as a hostile takeover with an upside, where you eventually recoup the costs - ... - in lower, more stable oil prices that result from toppling Saddam, lifting sanctions and raising production (Cook, 2003, p. 48).

The research proceeds as follows. First, the paper discusses how the full cost of war is rendered invisible and who benefits from the lack of clarity. Second, it examines some of the hidden costs of war to the U.S. and its victims, in particular the consequences of physical and psychological injury, death and social trauma. The research predominantly focuses on the Vietnam War and Gulf War (Iraq War) I and II. These wars were chosen because they are relatively recent, and therefore still in the social consciousness. This enhances the chance that the paper will have emotive appeal and hence generate the dialogue and action required for social change, demonstrating the potential of social accounting for emancipation (Gallhofer & Haslam, 1997, 2003).

Rendering a War's Cost Invisible

If a topic is invisible in a given discourse, it cannot become political. According to Scarry:

...the relative ease or difficulty with which any given phenomenon can be verbally represented also influences the ease or difficulty with which that phenomenon come to be politically represented. ... while the central activity of war is injuring and the central goal in war is to out-injure the opponent, the fact of injuring tends to be absent from strategic and political descriptions of war... (1985, p. 12).

In order for wars to be rationally discussed, the horrific consequences must be contained in strategic discourses. One method by which this is accomplished is through the use of obfuscating language. For instance, the Nazi's did not commit mass murder during World War II, they enacted the "final solution." The U.S. did not slaughter innocent civilians with aerial bombs during the Vietnam War, they engaged in "air

interdictions of hostiles,” nor did they drop bombs on Iraqis during Operation Desert Storm, they “delivered the ordinance” (Harris, 1996; Jensen, 2004; Kingsolver, 1998). Lastly, dead soldiers are no longer returned to the U.S. in “body bags” but rather “transfer tubes” (Harper, 2003).

Further, in the strategic discourse of war, if killing and injury is mentioned it is in relation to things not people. For instance, an arsenal of tanks can receive “massive injuries,” the government can “kill a base” and nuclear weapons can commit “fratricide” however, soldiers, enemy combatants, and civilians remain unscathed in the banter of war (Cohn, 1990; Scarry, 1985). Language which obfuscates death and destruction loses its ability to touch us morally and disables our capacity to care. As Ruddick (1990, pp. 247-248) states, “Dying bodies stumble, smell, forget, swell, waste away, fester and shake. But whereas military ideology masks these realities, the practice of care depends upon grasping them accurately.” Hence, the strategic discourse of war enables the enactment of unspeakable horrors towards others by denying human agency in actions or consequences.

Another way in which the government denies human agency in war is by creating an abstract and dehumanized entity against which war is waged – “the enemy” (Bethke Elshtain, 1985; Keen, 1986). This is done in order to distinguish as sharply as possible the act of killing from the act of murder. For acknowledging that war kills living, breathing people with hopes and dreams just like us, and not some lifeless abstraction, would bring into full relief the horrendous consequences of our actions.

The extent to which the U.S. government needs to annihilate death in order to rationalize and justify war to the civilian population is evident in the actions the Bush

Administration has taken to minimize the public's awareness of the Iraq War's carnage. For instance, journalists were prohibited from publishing photographs of coffins of dead soldiers returning from Iraq until Russ Kick filed a Freedom of Information Act request and won permission (Harper, 2003; Kamiya, 2005; Kirschbaum, 2003; Stark, 2004; www.militarycoffins.bootnetworks.com). President Bush has yet to attend a funeral of a soldier killed in Iraq or sit at the bedside of a wounded soldier in the Walter Reed Army Hospital in Washington D.C. (Harper, 2003; Kamiya, 2005; Stark, 2004). There is virtually no national coverage of the stories of wounded soldiers. If their stories are told at all they are in hometown papers (Harper, 2003; Stark, 2004). Further, the U.S. government does not maintain official statistics on the number of dead and wounded Iraqis. According to General Tommy Franks of the U.S. Central Command, "We don't do body counts" (quoted in Dority & Edwards, 2004, p. 16). It is as if the Bush Administration is trying to replace the reality of the war with an idea of reality that is bloodless and bodiless and hence, not political.

In sum, the official discourse and actions of war disavow death, destruction, crime and inhumanity, and in so doing makes war appear to be emotionally and physically costless to the perpetrator and victims. Yet, as the following sections will show, this is a great untruth. The next segment presents the cost the U.S. government does include in a war budget, using the Iraq War as an example. The remaining sections disclose numerous hidden costs. While it would be impossible to present every conceivable cost of war in one paper, the divergence between what is accounted for and what is not and the political importance of the concealed costs will become clear.

How the U.S. Budgets for War

In September, 2002 President Bush's former chief economic advisor, Lawrence Lindsey, created a stir when he estimated that a war with Iraq would cost between \$100 and \$200 billion. This was much higher than the preliminary Pentagon estimate of \$50 billion (Davis, 2002). However, history has proven that even Lindsey was conservative. As of November 24, 2006 the official cost of the Iraq War has exceeded \$344.9 billion and we are still counting (www.costofwar.com). According to the Congressional Budget Office, by 2010, authorized war expenses may total \$600 billion (Grier, 2005). This section will discuss how the U.S. government arrives at this sanctioned cost of war.

The official U.S. budget for war includes only incremental costs, or those additional funds expected to be expended due to the war (Congressional Budget Office, 2002; Nordhaus, 2002; www.costofwar.com). For instance, the basic pay of active-duty military personnel is not included. Soldiers receive the same basic pay if they are in North Carolina or Iraq. However, the additional combat pay for these soldiers as well as the pay for reservists recalled to full-time duty are included. The budget also includes the incremental costs associated with operating and maintaining air, land and sea forces such as the increased fuel consumption from additional flying hours and ship steaming days created by the war (Congressional Budget Office, 2002; Nordhaus, 2002).

In March, 2003, when the Bush administration requested an additional \$62.6 billion for the military operations in Iraq and the global war on terror, Secretary of Defense Rumsfeld outlined some of the expenditures as follows:

- \$7.1 billion for the round trip costs of transporting our forces and equipment to and from the theater of operations;
- \$13.1 billion to provide war fighters in theater with the fuel, supplies, repair parts, maintenance and other operations support they need to prevail;

- \$15.6 billion for incremental personnel costs, such as for special pay and compensation for mobilized reservists;
- \$7.2 billion to start reconstituting our forces by replacing the cruise missiles, smart bombs, and other key munitions being expended in the course of the conflict ... (Rumsfeld, 2003, pp. 2-3)

In sum, the official budget for war includes only short term incremental costs. As discussed in the next section, even obvious future costs such as veteran's benefits for soldiers wounded in war, postwar reconstruction and equipment replacement are not included (Bender, 2005; Hartung, 2003).

The Cost of Injury

Stevens (1976) research into the full economic cost to the U.S. of the Vietnam War demonstrates the extent to which the official budget undercosts war. Stevens included in his estimate four categories of costs:

1. The budgetary cost to the U.S. government incurred at the time of fighting the war
2. Budgetary costs that the government will have to meet in the future because the war was fought
3. The various extra-budgetary economic costs that the war imposed upon the American people and the American economy
4. Some indirect social costs and burdens that are properly attributable to the war (1976, p. 164).

Stevens (1976, p. 187) estimated that the budgetary cost incurred (category one) for the Vietnam War was between \$128.4 and \$171.5 billion; future budgetary costs (category two), which consisted predominantly of war veterans' benefits, totaled \$304.8 billion; extra-budgetary costs (category three), which included the cost of drafting service personnel and the foregone earnings of personnel killed, were \$70.7 billion; and lastly, indirect costs and burdens (category four), primarily as a result of the Vietnam War recession and excess inflation, were \$378 billion. The total economic cost to the U.S.

from the Vietnam War was between \$882 and \$925 billion, which is approximately 687% of the official budgeted cost. Of the future unaccounted for costs, war veterans benefits estimated to be \$232 billion were the largest (Stevens, 1976, p. 181).ⁱⁱ

While it is obvious that veterans benefits are a huge unacknowledged cost of war, the 1991 Persian Gulf War probably illustrates this more than any other. The Persian Gulf War at first appeared to be a relatively low cost conflict for the U.S. because most of the direct costs were paid for by foreign pledges. The estimates of costs to the U.S. range from a \$7 billion loss to an \$8 billion profit (Quinn, 1994, p. 41). However, shortly after the war ended many service members began experiencing “fatigue, muscle and joint pain, gastrointestinal complaints, headaches, memory loss and sleep disturbances” (General Accounting Office, 1999, p. 2). This sickness became dubbed gulf war illness or syndrome. As of September 10, 2002 of the 572,833 veterans of the Persian Gulf War, more than one third filed claims for medical disabilities. This far exceeds the rate for World War II (6.6%), Korea (5%) or Vietnam (6.6%) (Hartung, 2003, p. 9). According to Taxpayers for Common Sense, the cost of just treating Gulf War Syndrome is more than \$2 billion a year (Taxpayers for Common Sense, 2002). Further, as of October 2003, the federal government had sponsored 224 studies related to gulf war syndrome costing approximately \$213 million (Department of Veterans Affairs, 2003). Hence, the Persian Gulf War did not turn out to be that great of a bargain for the U.S..

By ignoring veterans benefits in the official cost of war, the U.S. government removes from view the disfigured bodies that will need long term care and masks the fact that injury is the primary purpose and consequence of physical conflict. For in order to include such costs, the government would need to estimate the number of mutilated

bodies the conflict would produce, the cost of treating one missing arm versus two, so on and so forth. The Secretary of Defense would have to request additional war funds when the number of injuries or seriousness of the injuries were greater than expected.

Congress would have to debate whether the cause was worth the large number of disabled soldiers the war would produce. In other words, one of the concrete horrors of war – injury - would need to be acknowledged and addressed upfront. War would no longer be an abstract fight against an evil enemy taking place in a distant land.

The Value of Life

Death is the ultimate cost of war and this is not unknown to politicians.ⁱⁱⁱ Ever since the carnage of World War I and II, and the rising resistance of the American people to using youth as cannon fodder, lowering the number of casualties in warfare has become a serious preoccupation of politicians and the military (Markusen and Yudken, 1992). Yet, while the U.S. government knows in essence that death is the definitive cost, it does not estimate the value of the lives that will be lost when it budgets for war. This is not because the government hesitates to put a dollar value on something as precious as life for in other contexts it does do so. For instance, when the Environmental Protection Agency estimates the costs and benefits of regulations, it incorporates the value of a statistical life in its calculations. While the value of a statistical life varies across analyses, when the Environmental Protection Agency estimated the benefits and cost of the clean air act, for instance, it considered one human life to be worth \$4.8 million (Environmental Protection Agency, 1999).

In addition, other types of economic analysis incorporate a monetary value of life. In 2004, the World Health Organization summarized peer reviewed articles on the

economics of interpersonal violence. In order to calculate the cost of aggression, many of the studies had to place a dollar value on life ranging from \$3.1 to \$6.8 million (World Health Organization, 2004, p. 9). This allowed researchers to quantify the economic effect of child abuse and neglect, intimate partner violence, sexual violence, workplace violence, youth violence, etc. (World Health Organization, 2004). For example, a study by Caldwell, found that child abuse cost the U.S. \$1 billion annually when the following costs were included: direct medical, incarceration, policing, lost earnings and opportunity cost, lost investments in human capital, psychological costs, etc. (World Health Organization, 2004, p. 16). If it is possible to estimate the cost of a rape, homicide, suicide and death from environmental pollutants, it is also possible to estimate the cost to the nation of a death from war.^{iv} However, doing so would politicize the ultimate cost of war and make it less palatable.

Imagine the President of the U.S. submitting to Congress an estimate of the dollar value of lives the country would lose to a war. Congress would have to debate whether the value of a statistical life the executive office used was correct and whether the estimated number of dead was correct. This would bring forth questions such as how many deaths is a war worth? How many young people is the country willing to sacrifice? The ultimate cost of war could no longer be silenced. The production of invisible visibility no longer possible.

The Hidden Psychological Cost

Post traumatic stress disorder (PTSD) has been called a “hidden wound of war” in that it cannot be bandaged, stitched up, operated on, receives no purple heart, yet festers over a lifetime (Lyke, 2004). While PTSD was not officially recognized as a clinical

condition until 1980, the symptoms were documented in the historical medical literature since the U.S. Civil War. Prior to 1980, it was called “soldier’s heart,” “Da Costa’s syndrome,” “shell shock,” “battle fatigue,” and “combat neurosis” (Epstein & Miller, 2005; Hallock, 1998; National Center for PTSD, 2005). Symptoms of PTSD include: depression, alienation, isolation, anxiety, rage-reactions, intrusive thoughts, problems with intimacy, psychic numbing, emotional constriction, self-defeating and deceiving behavior, frequent nightmares, trouble sleeping, etc. (Hallock, 1998; Hedges, 2003).

As Harris notes:

Death by no means exhausts the effects of war on humans. Apart from physical wounding, the experience of war may result in post traumatic stress disorder ... People damaged as a result of war will be less productive and may require assistance from others. Economists typically place a cost on such effects by valuing the potential output foregone as a result of the death or disability (1997, p. 272).

Yet again, when the U.S. government budgets for war it does not take into account the future costs to society of the psychologically damaged people the war will create. These costs include both the direct costs (e.g., treatment and disability compensation) and the indirect costs. For instance, in 2004, 25,000 World War II veterans and 161,000 Vietnam War veterans were still receiving disability compensation from the Veterans Administration for PTSD (Epstein & Miller, 2005). According to Robinson’s calculations, the economic impact of these benefits can be quite large:

If a 24-year-old married male soldier with one child were to develop PTSD to the degree of unemployment, that soldier could receive compensation payments from the VA of over \$2,400 per month for the remainder of his life. Over an average male lifespan, such costs could amount to more than \$1.3 million, not counting inflation (2004, p. 8).

The indirect costs of PTSD include higher rates of domestic violence, child abuse, divorce, unemployment, incarceration, psychiatric illness and alcohol and drug abuse

(Hedges, 2003; Lifton, 1992; National Center for PTSD, 2005). For example, an exhaustive study of Vietnam War veterans found that those with PTSD were five times more likely to be unemployed, twice as likely to have been divorced, two to six times more likely to abuse drugs or alcohol, and almost half had been arrested or in jail at least once (Hedges, 2003; Lifton, 1992). Further, spouses of veterans with PTSD experience serious emotional difficulties and the children are more likely to have behavioral problems. In addition, PTSD is linked to increased physical illness in the form of circulatory, digestive, musculoskeletal, respiratory and infectious problems (Hallock, 1998; Hedges, 2003; Lifton, 1992).

Given that soldiers in the Iraq War are experiencing the most sustained combat operations since Vietnam, it is expected that this war will exact a heavy psychological toll on the veterans, their families and society (Litz, 2005; Robinson, 2004). According to an Army survey published in the *New England Journal of Medicine* on July 1, 2004, 15.6 percent to 17.1 percent of soldiers returning from Iraq showed signs of anxiety, major depression or PTSD (Hoge, et al., 2004; Litz, 2005; Lyke, 2004; Robinson, 2004). These results were reconfirmed in a survey of paratroopers who served in Iraq, 17.4 percent showed symptoms of PTSD (Lyke, 2004; Robinson, 2004).

In sum, PTSD is a consequence of war which creates huge psychological, physical, economic and social costs. Some of these costs could be monetized and estimated by the U.S. government and hence incorporated into a war budget. Yet, doing so would acknowledge that wars have a lasting impact not only on soldiers and their families but on the lives of U.S. citizens as well through increased crime, drug abuse, family discord, etc.. Including the costs of PTSD in a war budget would require asking

questions such as how many soldiers will be psychologically shattered by the war and what will be the impact on their families or how will the war increase the domestic unemployment rate or crime rate, and what will all this cost. The “hidden wound of war” would no longer be hidden.

Opportunity Costs

According to a classic cost accounting textbook, managers must take into account the opportunities foregone when making a decision (Horngren, et al., 2006). Yet, the U.S. budget for war contains no analysis of opportunity costs. The government does not ask whether a dollar spent on war would bring more benefit to the U.S. than a dollar spent on some alternate activity. However, with respect to the Iraq War, other organizations have asked this question.

The Center for American Progress (2004) did an extensive analysis of how the \$144.4 billion spent on the Iraq War as of August, 2004 could have been used to better protect the U.S. from terrorists. They estimated that for \$144.4 billion the U.S. could have safeguarded ports and waterways, upgraded the Coast Guard fleet, improved cargo security, protected commercial airliners from shoulder fired missiles, equipped airports with state-of-the-art baggage screening machines and walk through explosive detectors, hired 100,000 more police officers, increased funding for fire departments, integrated the emergency radio system nationwide, secured roads and rails, added two divisions to the Army, doubled the Special Operations Forces, helped to rebuild Afghanistan, bought Afghanistan’s opium crop, increased assistance to the neediest countries and enhanced public diplomacy (Center for American Progress, 2004).

However, what is probably most damaging is the fact that the money could have been spent to stop the proliferation of weapons of mass destruction, one of the stated aims of the war with Iraq. For example, a \$30.5 billion investment would secure the world's nuclear weapons-grade fissile material from theft, and \$2.25 billion per year would double the amount spent on the Nunn-Lugar Cooperative Threat Reduction program designed to reduce the danger from "loose nukes" in the former Soviet Union (Center for American Progress, 2004; Hartung, 2004).

From a human security perspective, Bennis & Leaver's (2005, p. 52) analysis demonstrates how egregious it is to spend \$224.5 billion, as of December 6, 2005, on death and destruction in Iraq when a mere \$24 billion per year would reduce world hunger in half; \$10 billion annually could launch a global program to respond to HIV/AIDS; \$2.8 billion annually would immunize every child in the developing world; and \$37 billion would provide clean water and functioning sewage systems to the world's population. Alternatively, the National Priorities Project (2005) estimates that with the budget for the Iraq War as of October, 2005 - \$204.6 billion: 46,458,805 people could receive health care or 1,841,833 affordable housing units could be built or 361,892,756 homes could be retrofitted for renewable electricity, etc..

In sum, by spending hundreds of billions on the Iraq War, the U.S. has foregone opportunities to secure the nation from real terrorist threats or eliminate terrorists by responding to human security needs. Spending money on war can only appear reasonable if the alternatives remain hidden from public view. If the rationality of accounting dictates that managers take into account opportunity costs when analyzing alternatives, war requires irrationality to remain legitimate.

Cost of War to the Victims

As noted earlier, in order for a government to convince its citizens to engage in war, it must distinguish the act of killing from the act of murder and this is done by waging war not on people but on an abstract entity, the enemy. By creating this abstraction, the barbarous acts of war and the consequences on people are masked. Thus, perhaps more than any other, the cost of war to the victims must be silenced. Yet, war has serious outcomes for the vanquished. Harris (1997) summarizes the cost of war to the victims as follows: direct and indirect human casualties; long term impacts on humans from forced relocations, post-traumatic stress disorder, loss of skills, childhood malnutrition, etc.; development of a protracted culture of violence; loss and damage to physical capital and infrastructure; breakdown of government and institutions; and extensive environmental damage. Further, Nordstrom notes:

While statistics chronicle the destruction of lives and social infrastructure, they can not capture one important aspect of the war. War's destruction of cultural integrity – the undermining of knowledge and action frameworks necessary to life – remains an often unrecognized casualty of civilian-targeting warfare (1999, p. 154).

If the U.S. government was forced to take into account the costs to the victims before waging a war, it would have to determine whether abstract goals like freedom and democracy were worth the human carnage and despair required. The next sections demonstrate that wars are not fought against an abstract entity called the enemy, but against people and their society.

Death

For the victims wars result in both direct and indirect human casualties, many of them civilian (Harris, 1997; Nordstrom, 2004). While civilian death is inevitable in

modern war, the U.S. government goes to great lengths to deny complicity in killing noncombatants. For instance, during the 1991 Persian Gulf War the U.S. military, in essence, disavowed civilian deaths by promoting the notion that their use of smart bombs made it possible to find and strike only military targets. Yet, as the Research Unit for Political Economy (2003, p. 37-38) reports, “The reality was far different. ... About 70 percent of bombs and missiles missed their targets, frequently destroying private homes and killing civilians.” In one particularly horrendous incident, the U.S. “accidentally” destroyed a civilian bomb shelter in a populated residential area of Baghdad. The bomb shelter held over four hundred women and children, boys over the age of fifteen were not allowed (Research Unit for Political Economy, 2003; Riverbend, 2005). As Riverbend reports:

I remember watching images of horrified people clinging to the fence circling the shelter, crying, screaming, begging to know what had happened to a daughter, a mother, a son, a family that had been seeking protection within the shelter’s walls. I remember watching them drag out bodies so charred, you couldn’t tell they were human. I remember frantic people, running from corpse to corpse, trying to identify a loved one. I remember seeing Iraqi aid workers, cleaning out the shelter, fainting with the unbearable scenes inside. I remember the whole area reeked with the smell of burnt flesh for weeks and weeks after (Riverbend, 2005, pp. 46-47).

During the current Iraq War, the U.S. government has disavowed civilian deaths by refusing to do body counts. Early in the war, the Iraqi Health Ministry ordered morgues and hospitals to count the number of war dead and wounded, but the American Coalition Provisional Authority ordered them to stop counting. After the interim Iraqi government took over, the Iraqi Health Ministry started counting again. This time they were ordered to stop releasing the figures (Bennis & Leaver, 2005; Coburn, 2005).

Given that the U.S. government must either fabricate stories to deny civilian deaths or simply refuse to acknowledge them, it is obvious that conceding to the fact that war kills innocent women, children and men could jeopardize the whole institution. Thus, any official accounting for war must render civilian death invisible.

However, other researchers and organizations have attempted to fill the void left by the U.S. government's denial of noncombatant deaths in Iraq. The Iraq Body Count (2005), based on a comprehensive analysis of over 10,000 media reports published between March 2003 and March 2005, estimates that 24,865 civilians were killed in the first two years of the war. U.S. led forces were responsible for the largest percentage of deaths, 37.3 %; followed by predominantly criminal killings, 35.9% (Iraq Body Count, 2005). In a controversial study published in *The Lancet*, a British medical journal, Roberts, et al. (2004) estimated that there were nearly 100,000 excess deaths in Iraq during the first eighteen months of the war (Anonymous, 2005; Roberts, et al., 2004). The Geneva-based Graduate Institute of International Studies re-examined the raw data gathered for *The Lancet* study and estimated that some 39,000 Iraqis have been killed as a result of combat or armed violence since the U.S. invasion in March 2003 (Arieff, 2005).

As these numbers indicate, civilian deaths do occur and are a high cost of war. Unfortunately, violent death is just the beginning for wars seriously disrupt food supplies and damage the infrastructure required for proper maintenance of health and well being (Medact, 2004). According to the World Health Organization (2002), collective violence results in increased rates of infant mortality and deaths from communicable and non-communicable diseases. These costs to the Iraqi people are outlined in the next section.

Destruction and Disease

Prior to the 1991 Persian Gulf War, Iraq was a fairly urbanized and mechanized society with one of the healthiest and best educated populations in the world (Medact, 2002; Pilger, 2002). However, during Gulf War I, the U.S. led coalition systematically bombed and destroyed Iraq's civilian infrastructure including roads and bridges, as well as electrical, communication, water and sanitation facilities (Medact, 2002; Research Unit for Political Economy, 2003). According to Medact (2002), the Persian Gulf War wrought "near-apocalyptic results" on Iraq in that it turned a post-industrial country into a pre-industrial country, yet the population relied on the life support systems of a modern society to survive.

Many years of U.N. imposed sanctions combined with the damage wrought by the current Iraq War, post war looting and insurgent sabotage has left most Iraqis with inadequate sources of electricity, water and sewage treatment more than two years after President Bush declared the end of major combat operations (Medact, 2004; Moussa, 2005; Murphy, 2005; Ureibi, 2005). Lack of electricity, potable water and sanitation has led to a surge in typhoid, tuberculosis, cholera and hepatitis (Chelala, 2005; Laurance, 2004; Ureibi, 2005). Further, since the U.S. led invasion toppled Saddam Hussein, acute malnutrition among the youngest Iraqis has doubled. One quarter to one third of children under the age of five suffer from chronic malnutrition and 7.7 percent suffer from acute malnutrition (Bennis & Leaver, 2005; Chelala, 2005; Fowler, 2005; Laurance, 2004). Crumbling health care facilities, shortages of drugs, equipment and supplies, lack of electricity, refrigeration and potable water has seriously hampered the ability of health care professionals to take care of the Iraqi people (Jamail, 2005; Medact, 2002, 2003, 2004).

However, while the physical infrastructure has a significant direct and indirect impact on health, the social infrastructure, while less tangible, is equally important to human well being. Violence, poverty, unemployment, disruptions to family and community relations, etc. all impact prospects for healthy individual, community, cultural, social and political development (Medact, 2003; Nordstrom, 2004). As Nordstrom notes:

Violence is set in motion with physical carnage, but it doesn't stop there. Violence reconfigures its victims and the social milieu that hosts them. It isn't a passing phenomenon that momentarily challenges a stable system, leaving a scar but no lasting effects. Violence becomes a determining fact in shaping reality as people will know it, in the future. So while a study of violence may begin with direct and immediate carnage, it shouldn't end there (2004, pp. 59-60).

The next section examines some of the costs to the Iraqi people from the chronic violence set in motion by the war.

Social Costs

As noted previously, wars destroy the knowledge and action frameworks that hitherto guided people's behavior, rendering illegitimate old patterns that provided stability to daily life. In their stead, heightened fear, dread, worry, hopelessness, insecurity, hunger and discomfort become the norm (Nordstrom, 1999, 2004). As such, wars leave deep wounds on the individual and social psyche which if left unacknowledged and untreated fester rather than heal (Medact, 2003).

In current day Iraq, "fear is the subtext of life..." (Reitman, 2004, p. 66). What was once the birthplace of civilization now lies in ruin: occupied, corrupt, impoverished, chaotic, a sweltering bed of criminal mayhem, religious fundamentalism, and armed resistance (Glantz, 2005; Parenti, 2004). This chaos and insecurity has created an

extremely fearful and traumatized population (Abdul-Ahad, 2005; Baker, 2005; Reitman, 2004).

One of the first acts of the U.S. Coalition Provisional Authority was to disband Iraq's military and dismantle much of the state bureaucracy. This resulted in a surge in unemployment, estimates range between sixty and seventy percent, and created a security vacuum (Bennis & Leaver, 2005; Medact, 2003; Riverbend, 2005). The consequences were manifold. First, the high levels of unemployment are fueling the resistance by putting "too many angry young men, with no hope for the future, on the street" (U.S. Army officer quoted in Bennis & Leaver, 2005, p. 29). Second, a state of rampant crime has emerged. Initially, after the U.S. capture of Baghdad there was widespread looting. This has now transformed into something much more sinister, organized crime (Kallio, 2005; Riverbend, 2005). The organized crime networks have made carjacks, rape and abduction of women and children, human trafficking and kidnappings for ransom daily occurrences (Integrated Regional Information Networks, 2005; Medact, 2003, 2004; Parenti, 2004).

Women and children are suffering perhaps more than anyone else as a result of the social breakdown from the war and occupation. The dangers of kidnapping and sexual violence have prevented women and girls from participating in public life – going to work, school, seeking medical treatment or even leaving their homes (Amnesty International, 2005; Human Rights Watch, 2003; Medact, 2004; Parenti, 2004; Riverbend, 2005). According to Hana Ibrahim:

From the day that the occupation started in Iraq there was a systematic violation of women and their rights. They were kidnapped, raped and even taken to other countries in order to work in networks. I talked to one of these people who was in a gang that picked up these women. He told

me that if a woman is not a virgin she would not cost more than 2,000 or 3,000 dollars but if the woman was a virgin then she would cost much more. If that woman can be used for her organs because she is a healthy subject then her price could go up to 10,000 dollars, whereas in Iraq this does not have a price at all. Now this kind of crime is being committed on a daily basis in a systematic manner by an organized, mafia-type organization. That kind of thing did not exist in Iraq before the occupation (2005).

In addition to heightened insecurity, women in Iraq are suffering from the Islamic fundamentalist backlash unleashed by the war and occupation. In toppling Saddam, the U.S. destroyed an essentially Western regime, militant in secularism. Radical Islam emerged to fill the void left by violence and despair (Glantz, 2005; Gray, 2005; Parenti, 2004; Riverbend, 2005). For instance, prior to the war, it was an individual woman's decision whether or not to wear a hijab (headscarf). Now a woman risks being attacked, abducted or insulted if she does not wear one. Some prominent women, such as Hana Aziz, an electrical engineer, have been assassinated simply for going to work (Parenti, 2004; Riverbend, 2005; Amnesty International, 2005). In sum, death and destruction are not the only hidden costs of war to the victims. Wars unleash cultures of violence that impact the daily life of the living to such an extent that survival may be a worse fate than death.

Given that the legitimacy of war depends upon disavowing civilian death, it is not surprising that the indirect deaths from war must be a secret as well. Imagine if the U.S. government was required to announce the number of Iraqi children that starved to death, died from diarrhea, were kidnapped and murdered, etc. as a result of the war or the number of women murdered, raped or beaten as a consequence of the misogynist impulses released by the initial violence. In order for wars to retain their legitimacy, they must appear to be the province of rational militaries attempting to control irrational forces

that can be clearly defined and contained (Nordstrom, 2004). Accounting for the costs to the victims would demonstrate the charade of rationality, placing the institution of war in jeopardy of extinction.

Conclusion

As noted in the introduction, while horror and devastation dominate personal accounts of war, they are vanquished from the official representations. It is through mystifying the human and social consequences of war that the US government is able to convince the citizens that conflict is a reasonable means to achieve an end. Conventional accounting contributes to the mystification by limiting the costs of war to short term expenditures for salaries, fuel, ammunition, etc., ignoring the long term human and social costs. Thus, those aspects of war that touch us emotionally - the debilitated and dead bodies, the deep psychological and social wounds, the increased misogyny and crime, the starving and dehydrated children, etc. – are hidden, disabling our capacity to care.

However, given that “the central activity of war is injuring and the central goal in war is to out injure the opponent” (Scarry, 1985, p. 12), wars primary purpose is to create human misery. A more thorough accounting for war, as presented in this paper, brings this fact to the forefront. If we are to eliminate war as an institution, understanding and publicizing the physical, psychological and social cost of war to the victor and the vanquished would be a first step.

Given that conventional accounting serves the interests of the political and economic elite who benefit from making the death and destruction in war invisible, conventional accounting will not be the vehicle through which the human and social consequences of war will be addressed. We must rely, instead, on radical forms of social

accounting to publicize the pain of war. Non-profit organizations such as the National Priorities Project, the Iraq Body Count, the Center for American Progress, Global Policy Forum, Medact, Amnesty International, etc. each individually detail costs of war that official accounts hide. However, what is lacking is a unified report that amalgamates these distinct perspectives into a whole.

A complete alternative account for war would describe the number of men, women, children and elderly that have died from violence and from disease caused by the war; estimated number of women that have been raped and kidnapped; the number of US soldiers and contractors killed, maimed, psychologically wounded; personal testimonies of soldiers living with PTSD; first hand accounts of the atrocities of war (e.g., watching a child die, a wife raped, your neighbor's home explode, etc.); descriptions of starvation, dehydration, living on the streets, insecurity, turmoil, fear, disruptions of routines needed to survive, etc..

Amalgamating and documenting all these horrors is beyond a single academic paper. Creating such a social report would require an organization of people dedicated to bringing the pains of war to light. If this can be done, perhaps the true costs of war would be rendered visible and comprehensible, infiltrating the social consciousness in such a way that war could no longer be viewed as an abstraction with no real consequences, revealing social accounting's potential to emancipate us from warfare.

References

- Abdul-Ahad G. (2005). We are living in a state of constant fear [WWW page], March 2. URL <http://www.globalpolicy.org/security/issues/iraq/attack/consequences/2005/0302fear.htm>
- Amnesty International. *Iraq: Decades of suffering, now women deserve better*. London: Amnesty International; 2005.
- Anonymous. How to get ahead in Bremer's Iraq. *The Economist*, Feb. 10, 2004, p.1.
- Anonymous. Iraq war takes heavy toll on civilians. [Msnbc.msn.com](http://www.msnbc.msn.com) [On-line serial], July 19, 2005. URL <http://www.msnbc.msn.com/id/8628614/>
- Arief I. 39,000 Iraqis killed in fighting since March '03 – new study [WWW page]. URL <http://www.globalpolicy.org/security/issues/iraq/attack/consequences/2005/0712study.html>
- Baker, L. Iraq's national psyche traumatized [WWW page], Aug. 4, 2005. URL <http://www.vitw.org/archives/973>.
- Bartlett D.L., Steele J.B. (2003). Iraq's crude awakening. *Time* 2003; 161 (20), p. 49
- Bender B. War's 'hidden cost' called heavy. [Boston.com](http://www.boston.com) [On-line serial], Jan. 14, 2005. URL http://www.boston.com/news/nation/washington/articles/2005/01/14/wars_hidden_cost_called_heavy.html.
- Bennis P., Leaver E. *The Iraq quagmire: The mounting costs of war and the case for bringing home the troops*. Washington, D.C.: Institute for Policy Studies; 2005.
- Bethke Elshtain J. Reflections on war and political discourse: Realism, just war, and feminism in a nuclear age. *Political Theory* 1985; 13 (1): 39-57.
- Bilmes L., Stiglitz J.E. The economic costs of the Iraq war: an appraisal three years after the beginning of the conflict [WWW page]. 2006. URL http://www2.gsb.columbia.edu/faculty/jstiglitz/Cost_of_War_in_Iraq.htm
- Center for American Progress. *The opportunity costs of the Iraq war*. Washington, D.C.: Center for American Progress; 2004.
- Chelala C. Unending health disaster for Iraqi kids [WWW page], June 18, 2005. URL <http://www.globalpolicy.org/security/issues/iraq/attack/consequences/2005/0618kids.htm>

Coburn J. Iraqi casualties: Unnamed and unnoticed. Motherjones.com [On-line serial], July 18, 2005. URL http://www.motherjones.com/commentary/columns/2005/07/unnamed_and_unnoticed.html

Cohn C. Sex and death in the rational world of defense intellectuals. *Signs: Journal of Women in Culture and Society* 1987; 12: 687-718.

Cohn C. "Clean bombs" and clean language. In Bethke Elshstain, J. & Tobais, S., editors. *Women, militarism and war: Essays in history, politics and social theory*. Savage, MD: Rowman & Littlefield Publishers;1990. p. 33-55.

Congressional Budget Office. Estimated costs of a potential conflict with Iraq. [WWW page]. URL <http://www.cbo.gov/showdoc.cfm?index=3822&sequence=0>, 2002.

Cook L.J. The war dividend. *Forbes* 2003, 171 (7), p. 48a.

Davis B. Bush economic aide says cost of Iraq war may top \$100 billion. *Wall Street Journal*, Sept. 16, 2002, p. A.1.

Department of Veterans Affairs. Gulf war research: a report to veterans (IB10-42, October 2003, P93101), 2003.

Dority B., Edwards F. Humanism versus the militarization of America. *The Humanist* 2004, 64 (4): 12-17.

Epstein J., Miller J. U.S. wars and post-traumatic stress disorder. Sfgate.com [On-line serial], June 22, 2005. URL <http://www.sfgate.com/cgi-bin/article.cgi?f=/c/a/2005/06/22/MNGJ7DCKR71.DTL&type=health>

Environmental Protection Agency. *The benefits and costs of the Clean Air Act 1990 to 2010* (EPA-410-R-99-001), 1999.

Fowler J. Expert: Malnutrition affects Iraq kids [WWW page], March 30, 2005. URL <http://www.globalpolicy.org/security/issues/iraq/attack/consequences/2005/0330malnutrition.htm>

Gallhofer S., Haslam J. Beyond accounting: The possibilities of accounting and "critical" accounting research. *Critical Perspectives on Accounting* 1997; 8: 71-95.

Gallhofer S., Haslam J. *Accounting and emancipation: Some critical interventions*. London: Routledge; 2003.

General Accounting Office. *Gulf war illness: Procedural and reporting improvements are needed in DOD's investigative processes* (GAO/NSIAD-99-59), 1999.

- Glantz A. *How America lost Iraq*. New York: Penguin Group; 2005.
- Gray J. Power and vainglory. In *Abu Ghraib: The politics of torture*. Berkeley: North Atlantic Books; 2004. p 47-55.
- Gray R. The social accounting project and *Accounting, Organizations and Society: Privileging engagement, imaginings, new accountings and pragmatism over critique?* *Accounting, Organizations and Society* 2002; 27: 687-708.
- Grier P. The rising economic cost of the Iraq war. Csmonitor.com [On-line serial], May 19, 2005. URL <http://www.csmonitor.com/2005/0519/p01s03-usmi.html>.
- Hallock D. *Hell, healing and resistance: Veterans speak*. Farmington, PA: The Plough Publishing House; 1998.
- Harper T. Pentagon keeps dead out of sight [WWW page]. 2003. URL <http://www.commondreams.org/cgi-bin/print.cgi?file=/headlines03/1102-08.htm>
- Harris D. *Our war: what we did in Vietnam and what it did to us*. New York: Random House; 1996.
- Harris G. Estimates of the economic cost of armed conflict: The Iran-Iraq war and the Sri Lankan civil war. In Brauer, J. & Gissy, W.G., editors, *Economics of Conflict and Peace*. Brookfield, VT: Aldershot; 1997, p. 269-291.
- Hartung W.D. *The hidden costs of war*. Goshen, IN: The Fourth Freedom Forum; 2003.
- Hartung W.D. Private military contractors in Iraq and beyond: A question of balance [WWW page]. 2004. URL <http://worldpolicy.org/projects/arms/updates/FPIFJune2004.html>.
- Hedges C. *What every person should know about war*. New York: Free Press; 2003.
- Hoge C.W., Castro C.A., Messer S.C., McGurk D., Cotting D.I., Koffman R.L. Combat duty in Iraq and Afghanistan, mental health problems, and barriers to care. *The New England Journal of Medicine* 2004, 351 (1): 13-22.
- Horngren C.T., Datar S.M., Foster G. *Cost accounting: A managerial emphasis*. (12th ed.). Upper Saddle River, NJ: Pearson, Prentice Hall; 2006.
- Human Rights Watch. *Climate of fear: sexual violence and abduction of women and girls in Baghdad*. New York: Human Rights Watch, 2003.
- Ibrahim H. Gender based violence [WWW page]. 2005. URL http://www.worldtribunal.org/main/popup/ibrahim_full.html.

Integrated Regional Information Networks. Focus on increase in kidnappings [WWW page], April 11, 2005. URL <http://www.globalpolicy.org/security/issues/iraq/attack/consequences/2005/0411kidnappings.htm>

Iraq Body Count. *A dossier of civilian casualties 2003-2005*. Oxford: Oxford Research Group, 2005.

Jamail D. *Iraqi hospitals ailing under occupation* [WWW page]. 2005. URL <http://www.dahrjamailiraq.com/reports/HealthCareUnderOccupationDahrJamail.pdf>

Jensen D. *A language older than words*. White River Junction, VT: Chelsea Green Publishing Company; 2004.

Kallio N. Humanitarian worker in Iraq says things have gotten worse [WWW page], April 6, 2005. URL <http://www.globalpolicy.org/security/issues/iraq/attack/consequences/2005/0406wprse.htm>

Kamiya G. Iraq: The unseen war. Salon.com [On-line serial], Aug. 23, 2005. URL http://www.salon.com/news/feature/2005/08/23/iraq_gallery/index_np.html.

Keen S. *Faces of the enemy: Reflections of the hostile imagination*. San Francisco: Harper & Row Publishers; 1986.

Kingsolver B. In the belly of the beast. In Annas P.J. & Rosen R.C., editors, *Against the current*. Upper Saddle River, NJ: Prentice Hall; 1998, p. 578-587.

Kirschbaum E. U.S. military upholds TV cover ban on Iraq coffins. [WWW page], Nov. 3, 2003. URL <http://www.commondreams.org/cgi-bin/print.cgi?file=/headlines03/1103-09.htm>.

Laurance J. Iraq faces soaring toll of deadly disease [WWW page], Oct. 13, 2004. URL <http://www.globalpolicy.org/security/issues/iraq/attack/consequences/2004.1013disease.htm>

Lifton R.J. *Home from the war: Learning from Vietnam veterans*. Boston: Beacon Press, 1992.

Litz B.T. The unique circumstances and mental health impact of the wars in Afghanistan and Iraq [WWW page]. 2005. URL http://www.ncptsd.va.gov/facts/veterans/fs_Iraq-Afghanistan_wars.html

Lyke M.L. The unseen cost of war: American minds. *Seattlepi.com* [On-line serial], Aug. 27, 2004. URL http://www.seattlepi.nwsourc.com/local/188143_ptsd27.html.

Markusen A., Yudken J. *Dismantling the Cold War economy*. New York: Basic Books; 1992.

Mathews M.R. Twenty-five years of social and environmental accounting research: Is there a silver jubilee to celebrate? *Accounting, Auditing & Accountability Journal* 1997; 10: 481-531.

Medact. *Collateral damage: the health and environmental costs of war on Iraq*. London: Medact; 2002.

Medact. *Continuing collateral damage: the health and environmental costs of war on Iraq 2003*. London: Medact; 2003.

Medact. *Enduring effects of war: Health in Iraq 2004*. London: Medact, 2004.

Moussa H. Power shortage drives Iraqis to frustration, fury [WWW page], Aug. 2, 2005. URL <http://www.vitw.org/archives/973>.

Murphy D. Iraqis thirst for water and power. Csmonitor.com [On-line serial], Aug. 11, 2005. URL <http://www.csmonitor.com/2005/0811/p01s03-woiq.htm>.

National Center for PTSD. What is Posttraumatic Stress Disorder [WWW page]. 2005. URL http://www.ncptsd.va.gov/facts/general/fs_what_is_ptsd.html.

National Priorities Project. Federal budget tradeoffs [WWW page]. 2005. URL <http://database.nationalpriorities.org/tradeoff>.

Neikirk, W. Critics of Iraq war point to costs. MaconTelegraph.com [On-line serial], Nov. 4, 2002. URL <http://www.macon.com/mld/macon/news/politics/4440484.htm>.

Nofi, A. Statistical summary: America's major wars. [WWW page]. n.d. URL <http://www.cwc.lsu.edu/cwc/other/stats/warcost.htm>.

Nordhaus W.D. The economic consequences of a war with Iraq. In Kaysen C., Miller S.E., Malin M.B., Nordhaus W.D., Steinbruner J.D., *War with Iraq: Costs, consequences, and alternatives*. Cambridge, MA: American Academy of Arts and Sciences; 2002, p. 51-84.

Nordstrom C. Requiem for the rational war. In Reyna, S.P. & Downs, R.E., editors, *Deadly developments: Capitalism, states and war*. Amsterdam: Gordon and Breach Publishers; 1999, p. 153-175.

Nordstrom C. *Shadows of war: Violence, power, and international profiteering in the twenty-first century*. Berkeley: University of California Press; 2004.

Parker L.D. Social and environmental accountability research: A view from the commentary box. *Accounting, Auditing and Accountability Journal* 2005; 18: 842-860.

Parenti C. *The freedom: Shadows and hallucinations in occupied Iraq*. New York: The New Press; 2004.

Pilger J. Collateral damage. In Arnove, A., editor, *Iraq under siege: the deadly impact of sanctions and war*. Cambridge, MA: South End Press; 2002, p. 77-83.

Quinn G. The Iraq conflict (1990-). In Cranna M., editor, *The true cost of conflict*. London: Earthscan Publications; 1994, p. 25-54.

Reitman J. Apocalypse now {pay later}. *Rolling Stone* 2004; 962: 58-66.

Research Unit for Political Economy (2003). Behind the war in Iraq. *Monthly Review* 2003; 55(1): 20-49.

Riverbend. *Baghdad Burning: Girl blog from Iraq*. New York: Feminist Press at the City University of New York; 2005.

Roberts L., Lafta R., Garfield R. Khudhairi J., Burnham G. Mortality before and after the 2003 invasion of Iraq: Cluster sample survey. [TheLancet.com](http://image.thelancet.com/extras/04art10342web.pdf) [On-line serial], Oct. 29, 2004. URL <http://image.thelancet.com/extras/04art10342web.pdf>

Robinson S.L. *Hidden toll of the war in Iraq: Mental health and the military*. Washington, D.C.: Center for American Progress; 2004.

Ruddick S. The rationality of care. In Bethke Elshstain J. & Tobais S., editors, *Women, militarism and war: Essays in history, politics and social theory*. Savage, MD: Rowman & Littlefield Publishers; 1990, p. 229-254.

Rumsfeld D. FY 2003 emergency supplemental appropriations: Testimony as prepared for delivered by Secretary of Defense Donald H. Rumsfeld, Senate Appropriations Committee and House Appropriations Committee – Subcommittee on Defense, Thursday, March 27, 2003 [WWW page]. URL <http://www.defenselink.mil/speeches/2003/sp20030327-secdef0102.html>.

Scarry E. *The body in pain: The making and unmaking of the world*. New York: Oxford University Press, 1985.

Stark E. The coffins Bush won't let you see. [WWW page], Jan. 28, 2004. URL <http://www.rmpjc.org/2004/CoffinsBushWontLetYouSee>.

Stevens R.W. *Vain hopes, grim realities: The economic consequences of the Vietnam war*. New York: New Viewpoints; 1976.

Szymanski G. Mom, who lost son in Iraq, talks about disgusting White House private meeting with Bush. [On-line serial], July, 5 2005. URL <http://www.lewisnews.com/article.asp?ID=105971>.

Taxpayers for Common Sense. Cost of Iraq invasion severely underestimated; tens of billions have been ignored [WWW page]. 2002. URL <http://www.taxpayer.net/TCS/PressReleases/2002/11-01-02iraq.htm>.

Ureibi S. Quieter than bombs: Iraq's foul water also kills [WWW page], July 11, 2005. URL <http://www.globalpolicy.org/security/issues/iraq/attack/consequences/2005/0711foul.htm>

Wallsten S., Kosec K. The economic costs of the war in Iraq (Working paper 05-19, September 2005). AEI-Brookings Joint Center for Regulatory Studies.

World Health Organization. *World report on violence and health*. Geneva: World Health Organization; 2002.

World Health Organization. *The economic dimensions of interpersonal violence*. Geneva: World Health Organization, 2004.

ⁱ In addition, unlike other government projects, the Department of Defense is not required to subject war to rigorous cost benefit analysis (Bilmes & Stiglitz, 2006; Wallsten & Kosec, 2005).

ⁱⁱ Stevens (1976) derived his estimate of war veterans benefits from research done by Professor James L. Clayton and presented to the Joint Economic Committee of Congress in June 1969. Professor Clayton estimated veterans benefits as a percentage of the original cost of war for eight different U.S. wars fought over a period of two hundred years, starting with the American War for Independence and ending with the Korean War. The estimates ranged from 53% for the War of 1812 to 1,500% for the Spanish-American War. The un-weighted average for the eight wars was 319% (Stevens, 1976, p. 171). Further, according to Dr. Al Nofi, if military pension costs are factored in, the ultimate outlays associated with major American wars tends to triple (Hartung, 2003, p. 9).

ⁱⁱⁱ According to statistics compiled by Al Nofi (n.d.), approximately 3.7 million U.S. soldiers have died in conflicts starting with the Revolutionary War and ending with the Persian Gulf War. As of February 14, 2006 the Iraq War has cost the U.S. 2272 soldiers (icasualties.org/oif/).

^{iv} A recent working paper from the AEI-Brookings Joint Center for Regulatory Studies estimated that from March 20, 2003 to August 25, 2005, the Iraq War has cost the U.S. \$14 billion in lost lives (Wallstin & Kosec, 2005).