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TAYNINH, South Vietnam, June 8—United States military commanders and intelligence analysts estimate that allied forces have found only 30 per cent to 40 per cent of the enemy arms and supply stockpiles in Cambodian sanctuaries.

These sources believe that perhaps 50 per cent, but no more than 60 per cent of the enemy's stocks in Cambodia will be uncovered by June 30, which President Nixon has set for the end of month-long American operations across the border.

In a series of interviews during the last week, American officers in charge of operations in Cambodia at both regional and local levels emphasized that they thought the seizure of record amounts of supplies had constituted a significant setback to North Vietnamese forces, but they would not go beyond saying that the setback was a short-term one.

Military commanders and spokesmen for the command headquarters in Saigon have previously declined to estimate the portion of enemy supplies found in Cambodia, preferring comparisons with caches found earlier.

The sources who gave the estimates in the last week declined to be identified. Some of them

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Estimate by U.S. Aides

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said they did not want to be linked to figures that appeared to detract from President Nixon's statement last Wednesday that the drive into Cambodia "has been the most successful operation" of the war.

The sources said the estimates had been based on studies by top-level military intelligence officers, using previous enemy patterns of arms and ammunition usage.

The estimates, like all statistics in the Indochina war, are represented as less than completely reliable.

Proof in the Field

"We could be overestimating the enemy's capability here," one general said. "Maybe we have found more than we think we have of his total stock, but we won't know until we see longer-term results on the battlefields of South Vietnam."

The commanders gave several reasons why they did not expect to find more than 60 per cent of the enemy's stocks.

First, they said, North Vietnamese soldiers took extreme pains in hiding large quantities of supplies in heavily jungled areas across the border. American troops, in some cases, have actually found caches only by stumbling over them.

A 140-ton arms and ammunition depot, for example, was found when a soldier tripped over a piece of metal covered with dirt. The metal covered a hole, an entrance to a man-made cavern. Nearby, several dozen similar caverns were uncovered. Yet, on the surface, there were no clues such as truck trails or matted foliage to indicate the depot.

Some Supplies Above Ground

Although some supplies have been found in huts, the commanders say they appeared to be in the process of being transferred from large holding depots to field units.

A second factor in the rate of discovery is that the jungle in the sanctuary areas is so dense that the sources believe ground troops could be missing large cache sites.

"In so many places, a man can be 10 yards from some cave or hole complex full of arms and never know it's there," a battalion commander said.

Intelligence officers said they

had received some help from prisoners, defectors and Cambodian civilians in finding enemy supplies, but they noted that North Vietnamese supply officers were so secretive about the location of their major stores that practically no Cambodians had seen them. Only those North Vietnamese soldiers with specific jobs related to the care of the supplies knew of their exact locations.

Approximate Points Only

In some areas, Cambodian soldiers who helped North Vietnamese troops transport supplies to the sanctuaries have helped point out the sites of caches, but in many cases they knew only of approximate locations.

The Americans have been experimenting with a variety of intricate devices to find enemy caches without having to rely on foot soldiers to comb every inch of jungle. For example, the Americans are testing helicopters equipped with electronic gear used to find submarines. The equipment detects large concentrations of metal underwater and intelligence officers hope it will do the same on land.

A third factor is that the Americans are running out of time. Despite all the documents, intelligence and gadgetry, the foot soldier walking through the jungle is the workhorse of the operation.

Several commanders among those interviewed said that a thorough search of sanctuary areas now partly occupied by allied troops would take several months.

"And then," one of them said, "we'd probably still miss a lot of the stuff."