

OPTIMUM UTILIZATION OF ARMED FORCES' BUDGET: IMPLICATIONS ON BANGLADESH NATIONAL BUDGET

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Introduction

'Military Budget' is a widely discussed issue in developing countries and Bangladesh is no exception. The dichotomy between maintaining national security and ensuring healthy socio-economic growth is always existent (Choudhury 2015). Some say that defence spending has impact on productivity and economic growth (Kabir and Waheduzzaman 2016). But, as a sovereign country, none can negate the necessity of maintaining a strong military. Bangladesh Armed Forces consists of approximately 220,950 members (World Bank Report 2016) in its active strength. Bangladesh Government's recent decision of forces' modernization (Budget Speech 2015-16) needs budget. As such, Bangladesh Armed Forces may need some reform for optimum utilization of budget so as to contribute effectiveness of national budget.

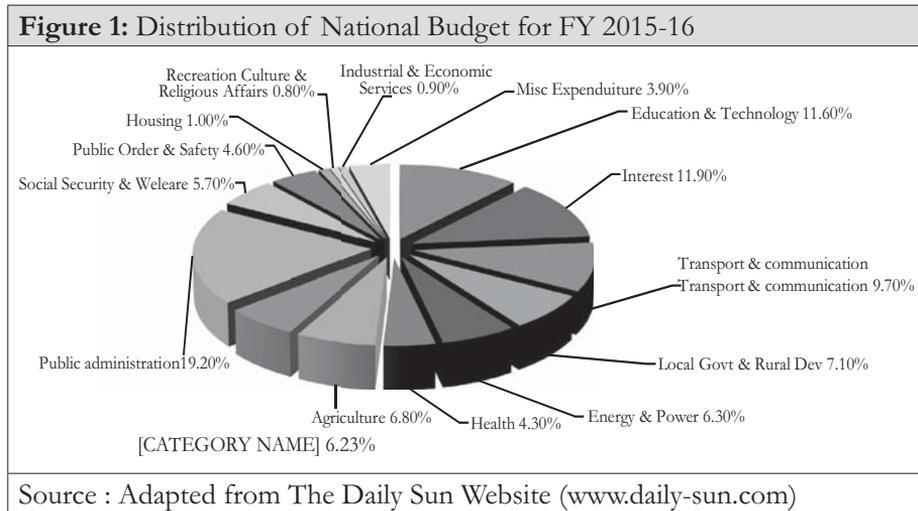
Bangladesh Armed Forces is a well-organized, staffed and managed institution. It needs a handsome budgetary allocation to ensure its smooth functioning. During the Financial Year (FY) 2015-16, defence budget was 6.23% of the national budget which was 6.60% in FY 2014-15 (BDNEWS24.COM 2015). Bangladesh Govt envisions a capable armed forces for Bangladesh. 'Jointness' and 'Interoperability' within services are important planning aspects to fulfil that vision which cannot be done alone. Again, Modernization of Bangladesh Armed Forces hinges on Forces Goal-2030 which denotes asset acquisition and force expansion. So, integration of budgetary resources is crucial to optimize the budget expenditure. Hence, a joint budget planning and execution framework maybe contributory towards optimizing the utilization of national budget.

Budget Environment of Bangladesh Armed Forces

Overview of National Budget

National budget of Bangladesh is a statement of Bangladesh Govt's receipts and expenditures of a particular period and required to be laid before the National

Parliament (The Constitution of the Peoples' Republic of Bangladesh 1972). It is passed by the votes of Members of the Parliament. The graph below shows sectoral distribution of national budget for FY 2015-16 where defence budget comes about 6.23% of national budget.



Defence Budget Recipients

There are total 27 defence organisations who receives their annual budget from defence budget. Budget management lies with respective organizations while MoD acts as the lead ministry. MoD allocates budget according to the demand based on policy guidelines issued from MoF. The final budget allocation authority is vested upon MoF who allocated budget to MoD for the defence organizations. A list of defence budget recipients is appended below:

Table 1: List of Defence Budget Recipients		
Bangladesh Army	Bangladesh Navy	Bangladesh Air Force
Directorate General of Forces Intelligence	Directorate General of Defence Purchase	Directorate General of Medical Services
Bangladesh Ordnance Factory	Bangladesh Armed Services Board	Bangladesh National Cadet Corps
National Defence College	Military Institute of Science and Technology	Defence Services Command and Staff College
MoD Constabulary	Inter Service Public Relations	Inter Service Selection Board
Survey of Bangladesh	Cadet College Governing Body	Bangladesh Cipher Bureau
Bangladesh University of Professionals	Armed Forces Medical Institute	Armed Forces Institute of Pathology
Office of Cantonment Administrative Officer	Bangladesh Meteorological Department	Space Research and Remote Sensing Organization
Military Land and Cantonment Estate Office	Armed Forces Medical College	Controller General Defence Finance
Source : Developed by Researcher Based on Bangladesh MoD Website		

Budgeting Approaches

Bangladesh is following the Medium Term Budget Framework (MTBF) approach of budgeting since 2009. It includes the earning and expenditure for the 01st year, estimate for the 2nd year and expected projection for the 3rd to 5th years (Budget Management Act 2009). Bangladesh Army, Navy and Air Force has switched over from one year traditional budgeting system to MTBF since FY 2011-12.

Key Elements of MTBF

It reorganizes services strategy and prioritizes policy objectives in the formulation of budgets (multi-years). It identifies outputs, acts and projects to contribute to the achievement of these priorities. Differences between previously followed traditional budgeting approach and MTBF is given below:

Table 2: Differences of Traditional Budget and MTBF	
Traditional Budget	MTBF
Budget is prepared only for one year	Consists of the estimates from 03 to 05 years
Two budgets (initial and revised) are prepared separately	Budget is prepared within a given ceiling
Allocate resources based on the expenditure of previous years	Resources are allocated considering the priorities of programs and/or projects
Expected results are not provided or highlighted in the budget	Indicates the expected output from the input
Ministry of Finance and Planning is directly involved in budget execution	Line ministries are given direct authority to execute their budget
Source : Researcher's Compilation	

Rolling Characteristics of MTBF

MTBF plans budget for over a period of 03 to 05 years. The idea is to get rid of traditional one year budget which finds it difficult to complete a project within one year. A ceiling is given to prepare budget for the first year whereas estimate for next year and projection for other years will be available. This is known as rolling characteristics of MTBF. A graph of this characteristic is given below:

Figure 2: Rolling Characteristics of MTBF					
Budget	Estimate	Projection	Projection		
Current Year	Budget	Estimate	Projection	Projection	
		Budget	Estimate	Projection	Projection
	Year-2	Year-3	Year-4	Year-5	Year-6
2016	2017	2018	2019	2020	2021
Source : Developed by Researcher					

Functions of Services' Budget Directorates

The budget directorates of three services function to achieve their respective organizational goals. The key functions of all the budget offices of the three services are as follows:

- Prepare initial and revised budget.
- Allotment of budget in local currency.
- Re-appropriation of budget where necessary.
- Fund placement (Nastokoron) to other organizations.
- Monitoring budget expenditure.
- Prepare various reports and returns.
- Budget surrender to MoD.
- Reconcile budget expenditure with Finance Controller (FC) (Army).

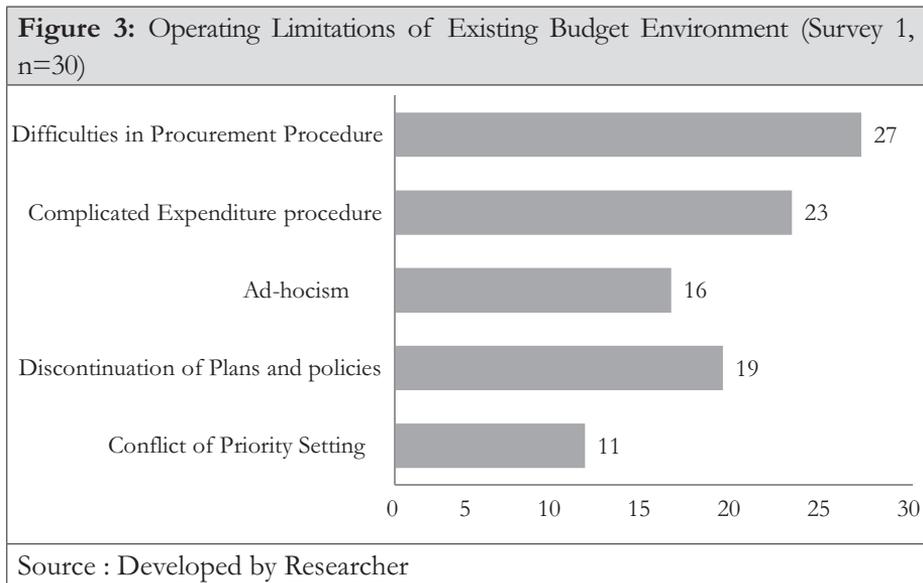
Budget Management by Services

Services spend from specific budget code according to their demands. However, owing to various organizational requirements, services internally shift money from one budget head to another.

- **Re-appropriation:** Services shift budget from a surplus code to a deficit code which is known as 'Re-appropriation' of budget. This is usually done to meet the unforeseen requirement of the services or to implement a new plan.
- **Nastokoron:** Services, at times, need to place their funds to other organizations like BOF, BMTF etc to buy armaments and ammunitions etc. All three services do it individually.
- **Budget Surrender:** When budget remains unspent at the end of a FY, the unspent budget may be re-appropriated to other codes if time permits or surrendered to MoD by 30th Jun of each FY. The trend of budget surrender by three services has declined considerably in recent times.

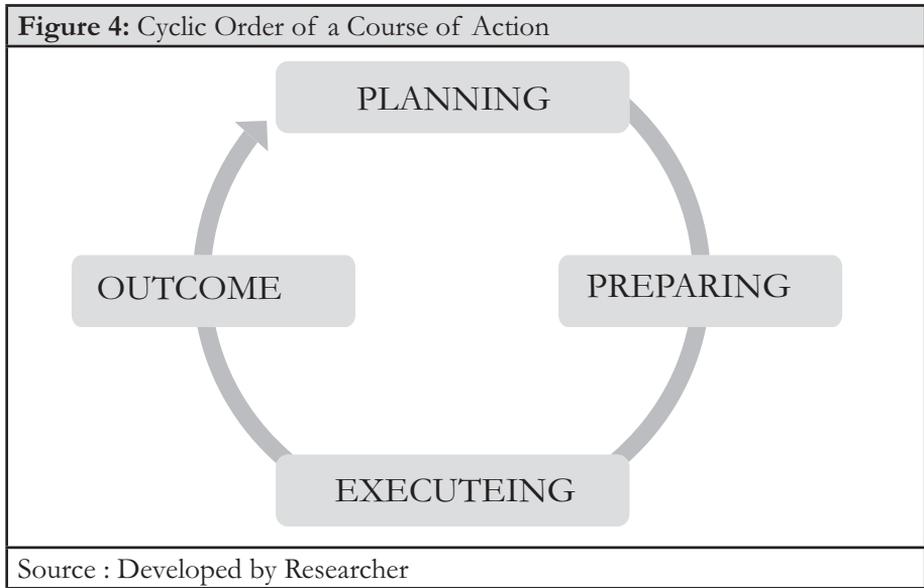
Operating Limitations of Existing Budget Environment

There is no denying that present organization, system and procedures have inherent difficulties which pose challenges to optimum utilization of armed forces' budget. Few of the important limitations came up during several discussion sessions. Results of the survey (multiple responses) is appended below:



Prospects and Challenges of Tri-Service Integration

Services desire to be a capable force and budget is the most important tool available. Understandably, an efficient joint budget management system for Bangladesh Armed Forces can make the optimum utilization of budgetary resources. Range of tri-services integration is enormous with dimensions of epic proportion. However, it will be prudent to explain the proposition by cyclic pattern of course of action method as shown below:

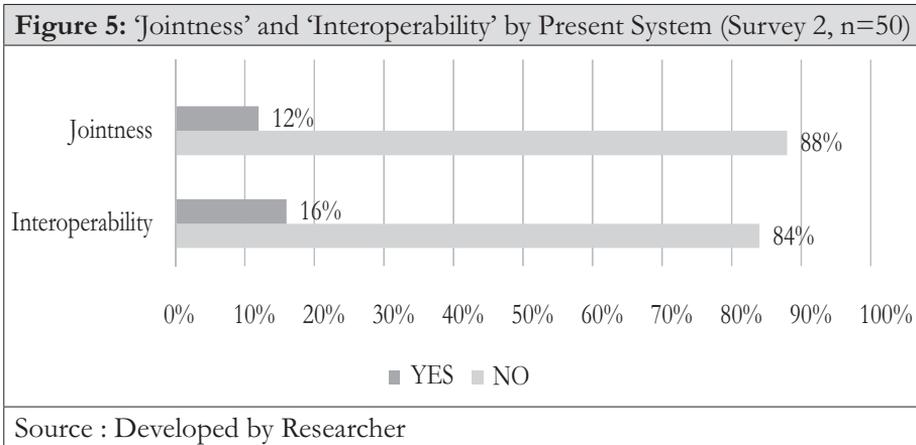


Planning Prospects

Nothing gets bigger to describe the importance of budget as a planning tool. It considers the forces' projected goals, expansions, operational readiness etc. It is needless to mention that Bangladesh Govt is the only contributing source for the services. Therefore, defence planners should formulate the development plan in three categories of time frame. These are: Perspective Plan, which is a long-term forecast over a 10-15 years' time frame; Five Years Plan, which is a firm plan and Annual Plan which is a plan of only one FY.

Prospects in Preparation

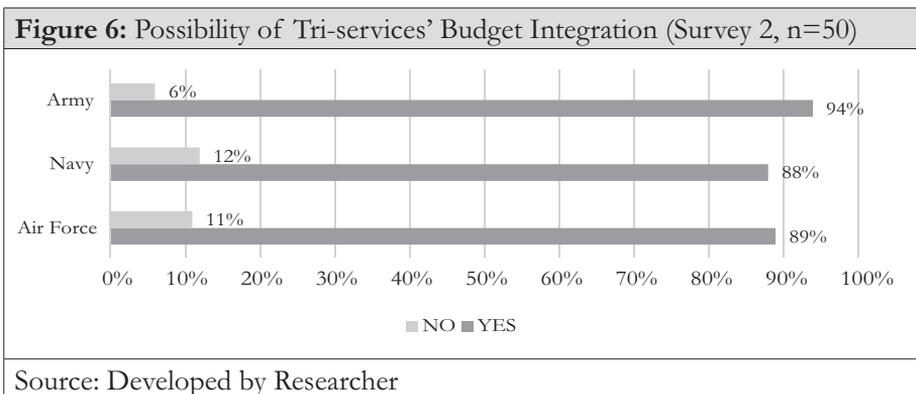
'Jointness' and 'Interoperability' are two terms commonly heard in the military world to prepare for fighting in the 'battle space' (Mitchell 2013). Technology now has allowed force planners to prepare forces' with modern high technology equipments as 'system[s] of systems'(Popper 2004) and joint approach can be the answer. This will pave the way to enhance joint capabilities and interoperability of Bangladesh Armed Forces. A field survey was carried out to know about bringing 'jointness' and 'interoperability' by present system. The results of the survey is appended below:



Prospects in Execution

Basing on 'Draft Defence Policy', a force structure has been suggested which is known as 'Forces Goal 2030'. This is the services' perspective plan. The physical components of this force structure are weapon systems, trained personnel and supporting logistics. However, budget may not permit us to achieve it shortly. Services often embark on joint operations (Operation Thunderbolt, Holey Artisan 2016) but budget goes out from three sources. A single source can easily accommodate the expenditure. So, there is no other alternative but integration of tri-services' budgetary resources.

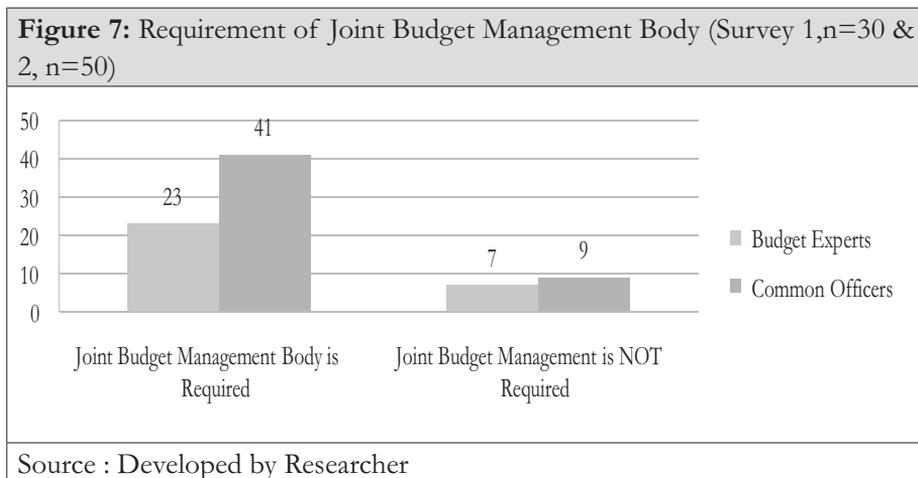
To reconfirm the above discourse, a field survey was carried out within tri-services' officers to know whether integration of tri-services budgetary resources is possible or not. The results of the survey is appended below :



Requirement of a Joint Budget Management Body

In the existing budget management environment, limitations largely emanate from the absence of an umbrella organization. Many opined that a Joint Budget Authority will help in prioritizing as well as proper allocation of our limited military budget (Ahsan 2016). If so implemented, this can ensure optimum utilization of all available budgetary resources of the services leading to better contribution in utilizing the national budget.

In response to know about the requirement of a joint budget management body, 76.67% responded positive in survey 1 and 82% in survey 2 respectively.



Joint Budget Management Body: An Operating Model

Every military while expanding must optimize its budget and should frame a matching operating model (Eloranta 2005). Bangladesh Armed Forces have grown in many dimensions but budget management by the services is yet to reach the apogee. Productivity of these organizations for the overall development of armed forces' are yet to be sensed in the joint environment. This happens mostly owing to their single service orientation in all facets of budgeting. Therefore, to attain balanced advancement, a joint budget management entity is a demand of time.

Options for Joint Budget Management Body

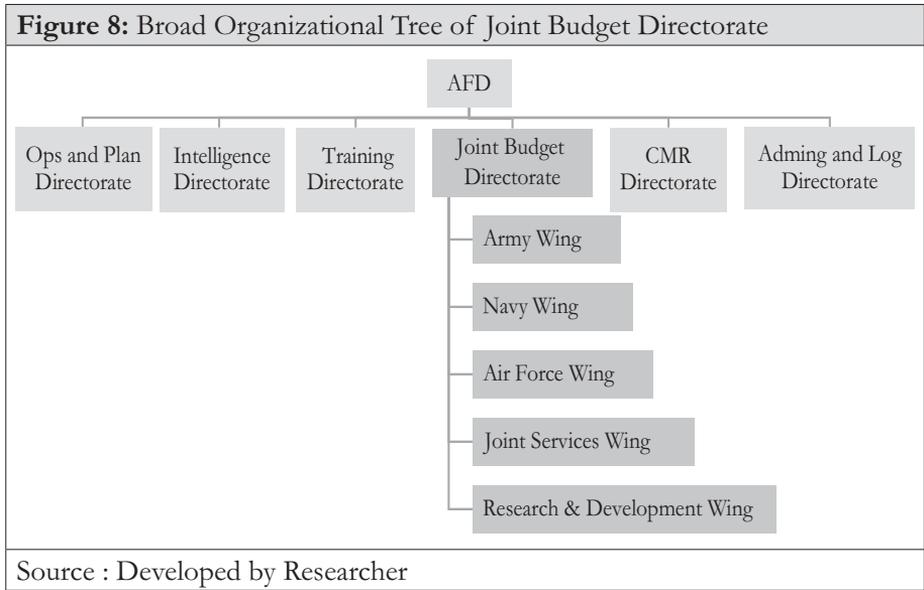
Analyzing and evaluating the entire budget management environment, it is revealed that there are major changes required in the budget management system. Focus should be on the optimum utilization and maximizing effects of armed forces' budget. As such, the establishment of a joint budget management organization for Bangladesh Armed Forces will have to be done from a top down approach. A central organization at the top may be established and then connected to the lower echelons i.e. services budget offices. In this connection, there could be two broad options available for consideration described as under:

- **Option 1 : Creating a Military Budget Branch (MBB) at MoD:** To run all kinds of budgetary functions for Bangladesh Armed Forces, a central military budget management organization may be created at MoD. This organization may be created as a subordinate branch of MoD incorporating manpower from three services, qualified civil service officers and resource personnel from academia.
- **Option 2 : Establishing a Joint Budget Directorate (JBD) at AFD:** A joint budget management organization may be established at AFD to drive all kinds of budgetary functions for three services. This organization may be created as a subordinated directorate of AFD. The existing budget offices of the services will be the main functional units under this proposed directorate. This directorate will be composed of both armed forces' officers and civilian experts in the form of staff officers.

After taking all previous analyses into consideration, it seems that option two has overriding advantages over option one. Thus, preferred option is 'Option Two' and that is establishment of a 'Joint Budget Directorate at AFD'. The 'JBD' will operate under AFD and have control over the budget offices of the services. All the budgetary affairs of the services will be regulated through JBD both up and downlink. The JBD will also act as a bridge between services and joint service institutions like DSCSC, NDC etc on budget issues.

Outline of Joint Budget Directorate at AFD

The Joint Budget Directorate or JBD will be a new directorate of AFD in addition to its already existing five directorates. It will have five separate sub-branches or wings under it to efficiently conduct all the budgetary functions of Bangladesh Armed Forces. The broad outline is depicted below:



Role of Joint Budget Directorate

To make optimum utilization of budgetary resources, all budgetary functions in Bangladesh Armed Forces should be coordinated both horizontally and vertically. As an umbrella organization, JBD should perform the following tasks:

- Be part of AFD and act as lead organization to services on budget issues.
- Receive three services total budget from MoF, plan and allocate budget to the services.
- Coordinate with MoF and other related ministries in regards to all budget functions on behalf of Bangladesh Armed Forces.
- Provide budget vision, mission and direction to the services as received from the Govt from time to time.
- Control and regulate all budget related activities of services through services wings.
- Keep account of all ongoing and forecasted budget activities of services to avoid duplicity of efforts.
- Monitor progress of all budget functions of services.

- Evaluate budget approaches, planning and preparation of services and provide analysis as and when necessary.
- Coordinate with all joint service organizations and other defence budget stakeholders to undertake budget related functions on behalf of services.
- Keep senior military leaders informed about the budget functions of the services and seek advice for improvement.

Implementation of Proposed Joint Budget Directorate

Timeline

The initial setup may start immediately as basic infrastructure is readily available at AFD. It may take approximately a year to establish the preliminary arrangements for JBD to start functioning. Posting of officers from tri-services is also possible within this timeframe. Second year may have the recruitment of Civilian Staff Officers and incorporate them into the system. Thus, JBD may start functioning from the third year. Subject Matter Experts or Resource Persons may be appointed in the third year to start the Research and Development Wing. The JBD is expected to be fully functional within a timeframe of five years.

Manpower

It is possible to generate most of the work force required for JBD from within the Bangladesh Armed Forces. Concerned offices responsible for posting plans should look for officers who have passion for budgeting. There are already a good number of business graduates available in the services. Military Secretary's Branch of all three services may look for them too. Service HQs should appoint officers on attachment basis for the interim period. Civilian Staff Officers are already available in the system. Only thing is to find out the qualified officers and post them accordingly. The Subject Matter Experts or Resource Persons for the Research and Development Wing may be appointed through competency examinations as per service rules. The same can be done through a 'talent hunt' from civil society with appreciable incentives.

Budget

JBD, at the beginning, may have a steady start for a good opening and avoid preliminary complexities. Proposed TO&E may be forwarded to the Govt for necessary approval. AFD and services HQs should constantly pursue to get the approval at the earliest opportunity. Budget for the initial setup may be generated by the services till a separate budget is sanctioned against the approved organization.

Effectiveness of the Proposed Model

The defence budget of Bangladesh for the FY 2015-16 is 18,377 Crores Taka which is about 6.23% of the national budget. This contrast clearly suggests that an effort is of utmost importance to make the best use of available budget. One prime approach should be to integrate the budgetary resources of services through some organizational structure. The proposed JBD if created at AFD, may be one such structure which will make armed forces' budget a strength by not allowing it to be used in piecemeal. This will ensure effective utilization of apportioned national budget.

Bringing Uniformity between Services

Proposed JBD at AFD has the ability to bring uniformity between services. It will provide long-term budgetary vision, mission and direction to the services as received from Bangladesh Govt. It will also control and regulate all the budget activities of three services. The authority of JBD will be effective in regulating all the budgetary functions of services to unitarily achieve budget goals for Bangladesh Armed Forces. The bookkeeping of all expenditures in the armed forces' will enable JBD to identify isolated efforts and synchronize tri-services energies. Its ability to coordinate budget issues directly with joint service organizations and other defence budget stakeholders will shorten lead time and keep uniformity of purpose. Evaluation of budget plans along with their analysis will be from a tri-services' perspective which is desirable for a better future. Lastly, JBD will be able to keep the senior leaders informed to enable them for better decision making on services budget.

Budget as a Planning Tool

Defence budget plan must be productive and ensure quality of defence expenditure (Rahman 2016). Armed forces' plan fixes the scale of defence expenditure according to the general missions of national defence policy and military build-up. While defence policy may determine capability requirements, affordability is a prime concern. The long term vision or perspective plan designed to meet the requirements of Bangladesh Armed Forces is known as 'Forces Goal2030'. It encompasses force expansion, capacity building etc which incurs a great deal of expenditure by services. A close look at the plan will reveal that it is mostly Omnidirectional. JBD will provide a sound set of policy guidelines to bring all services in the same track of planning. It can also fulfil the obligation of forces' accountability by explaining military spending with clarity.

Jointness and Interoperability

World military speaks only one language now and that is 'jointness' and 'interoperability'. No armed forces can operate or wage a war with their single service orientation. While such operations are not new (examples include: Gallipoli Campaign 1915, Arab-Israel War 1973, Falklands Conflict 1982, Gulf War 1991 and so on), today, increasing emphasis is being placed upon joint operations. Unfortunately, most of the equipment requirements and doctrine for our armed forces are currently developed independently by each of the three services. Interoperability is another very important issue which has been overshadowed for quite some time. Complex risks and uncertainty in the modern world mean that forces must have the adaptability to meet rapidly changing tasks. Furthermore, joint operations require forces that are truly interoperable. Bangladesh Armed Forces have barely any interoperability among its services. JBD may be able to address these issues by having access to budget plans which influences the system.

Procurement and Capital Purchase

Modern weapon systems are very expensive and the costs of procurement must also be balanced against availability of time. Procurement plan often upset due to technical difficulties, budgetary constraints and redefinition of requirements. Tendency to alter or grow new requirements (a phenomenon known as 'requirements creep') by the services face difficulty in maintaining the timeline as well as the procurement plan. This starts the process afresh right from square

one. Capital purchase is very time sensitive in a sense that price of equipments jump in the international market every now and then. As such, a procurement lapse in a FY will certainly drain away important budgetary resources from the services. JBD will be able to regulate all capital purchases in terms of cash flow and in doing so, help the services to remain within the timeframe.

Operational Effectiveness

The effectiveness of the proposed model has many operational facets. JBD will be able to minimize inter-code transfers and zero the budget surrender. It will highly reduce the inter service bureaucratic complexities, frequency of reports and returns, and duplication of efforts. It will also be able to better coordinate the resources with MoF being the single focal point. Needless to mention that services primacy and hunger for resources will automatically be reduced as a most sought after product of JBD. Progressively, the organization will bloom further to meet the ever growing requirements of Bangladesh Armed Forces.

Recommendations

Optimum utilization of all available budgetary resources can yield a capable military for Bangladesh. Therefore, Bangladesh Armed Forces must try to achieve the full potentials of its budgetary resources for future development through tri-services' integration. To attain the possibilities, this research recommends one operational level recommendation and one policy option as follows:

- A Board of Officers may be formed by each of the services to evaluate their respective budget management system and recommend necessary reforms by 2017 (operational level recommendation).
- A Joint Budget Directorate may be created at AFD to centrally control and operate all budgetary resources of three services by 2020 (policy option).

Conclusion

Defence budget and military spending are two most talked about issues among many scholars. Defence budget of Bangladesh for the FY 2015-16 is 18,377 Crores Taka. It is about 6.23% of the national budget. The economy of Bangladesh is burdened with a huge population of 171 million people dwelling with natural disasters. So, the present socio- economic situation may not permit armed forces

to obtain additional budget for modernization. This contrasts suggest that an effort is necessary to make the best use of available budget. And one prime approach may be to integrate the budgetary resources of three services to make it a strength rather than spending it in piecemeal.

An effective budget plan can only survive with a co-related guiding or management body. Services budget plan is no exception to it. Analyzing and evaluating the entire budget management environment, it is revealed that major changes are required in the system. Focus should be on the optimum utilization and maximizing effects of armed forces' budget. As such, the establishment of a joint budget management body for Bangladesh Armed Forces is envisaged from a top down approach. A central organization at the top may be established and then connected to the lower echelons i.e. services budget offices. The limited services budget comes out of hard earned recourses of Bangladesh. As such it is imperative to maximize its effects and ensure optimum utilization. It is ascertained that a 'Joint Budget Directorate at AFD' can drive towards effective development of Bangladesh Armed Forces through optimum utilization of armed forces' budget and contribute to the best use of national budget.

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